



VILLAGE OF
WHEELING
ILLINOIS

2018 ANNUAL BUDGET



WHEELING, ILLINOIS

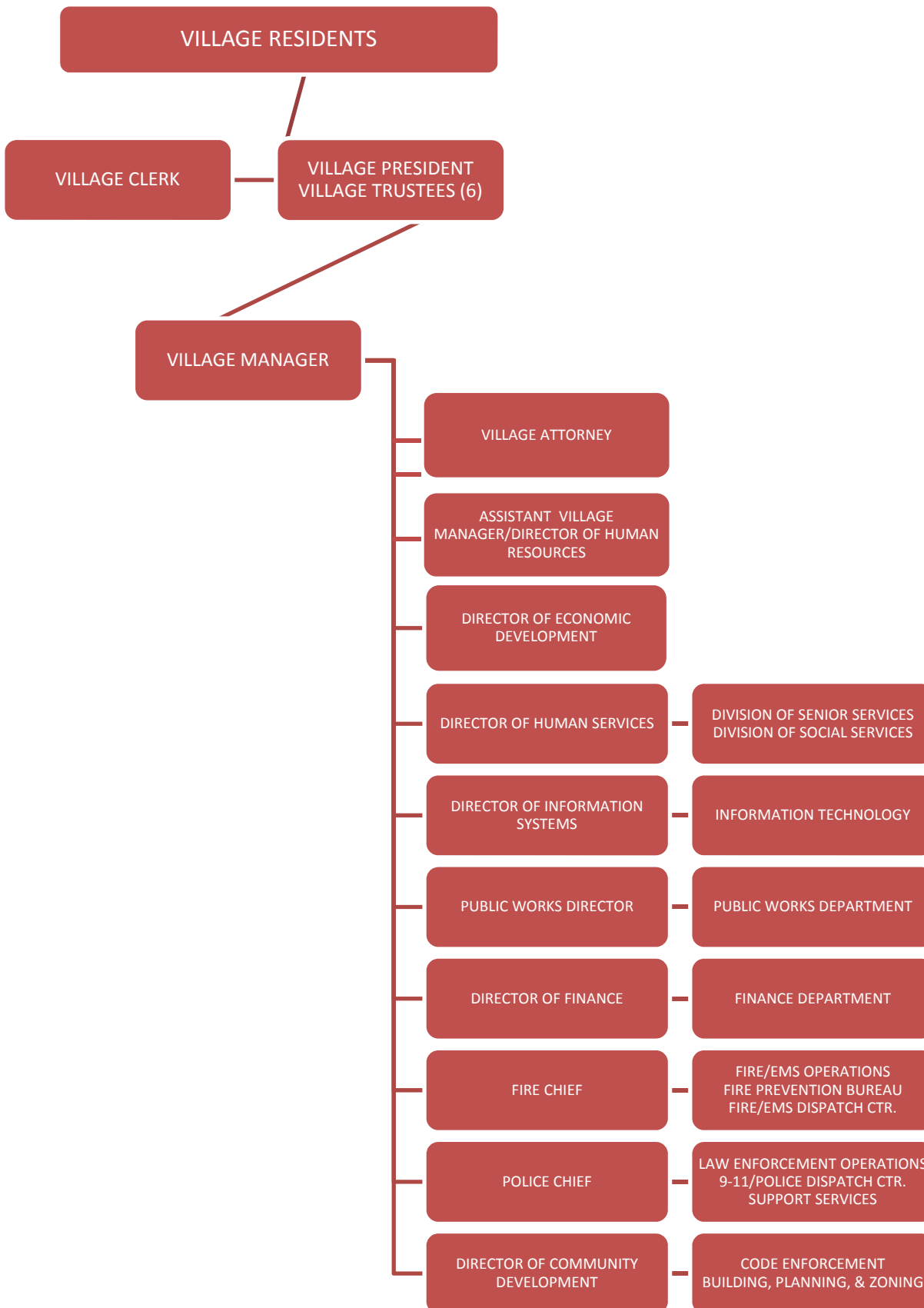
ANNUAL OPERATING BUDGET
VILLAGE OF WHEELING, ILLINOIS
JANUARY 1, 2018 - DECEMBER 31, 2018

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January 1, 2017

Christopher P. Morrill

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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, 2017. 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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TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 18, 2017

RE: Letter of Transmittal – 2018 Budget

We are pleased to present to you the Fiscal Year 2018 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 2018 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. The Village is planning to update its strategic plan in 2018.

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 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 Airport does not receive funding from either the Village of Wheeling or the City of Prospect Heights.

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 2017 – ESTIMATED RESULTS

The FY 2017 budget approved by the Board in December of 2016 reflected a small surplus of \$51,830. This represented the second consecutive year the Village approved a balanced budget. Prior to 2016, the Village had not approved a balanced budget since 2007.

The Village was able to balance the budget for the last two years after having reduced expenditures for several years and increasing revenue as necessary 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 better financial position than would otherwise have been the case, and the bond rating agencies recognized that recently by affirming the Village's AA+ and AA ratings.

While the approved FY 2017 budget was balanced, we now believe the Village will end the year with a surplus of approximately \$138,000. As a result, we expect the fund balance in the General Fund will increase to \$14,753,000 at the end of FY 2017, representing 37% of annual operating expenditures. To put that in perspective, the highest fund balance the Village achieved going back to 2000 was at the end of FY 2007 when reserves were just over \$20.2 million and represented nearly 69% of annual expenditures. Since 2007, the Village has drawn down on its reserves because the growth in expenditures has substantially outpaced the growth in revenues.

The projected \$138,000 surplus for FY 2017 is entirely due to the fact that the Village chose at the end of the fiscal year to charge dispatching related salaries and benefits to the Emergency 911 Fund. These salaries and benefits were originally budgeted in the General Fund, but a new state law requiring consolidation of the Village's Emergency 911 Fund with that of the City of Des Plaines (i.e. for which Wheeling provides dispatching services) created an incentive for both communities to eliminate the fund balances in their respective 911 Funds. This in turn made the consolidation process less confusing by eliminating any question as to which community the existing fund balance belonged. At the same time, however, it had the effect of creating a surplus in the General Fund that would not have otherwise existed. In fact, had the Village not taken steps to eliminate the existing fund balance in the Emergency 911 Fund, the General Fund would have ended FY 2017 with a deficit of approximately -\$237,000.

The primary reasons for the anticipated deficit were lower than anticipated income tax and sales tax revenue. As of the date of this letter, we expect that income tax revenue will be -\$290,840 (-7.8%) less than budgeted due to two factors: 1) the State of Illinois opted this year to reduce the local share of income tax revenue by 10% to help balance their budget, and 2) personal and corporate income tax revenue have not grown for many years as economic growth in Illinois has lagged the rest of the nation and the state is losing population to other states. We will discuss the lack of growth in income tax and other major sources of revenue to the General Fund in more detail later, but income tax is just one part of the Village's revenue problem this year: Unfortunately, we expect sales tax revenue to be substantially under budget as well.

Our sales tax estimate for FY 2017 reflected the expectation that we would see growth in this source of revenue that mirrored that of the strengthening national economy; however, as of today's date, we now expect FY 2017 receipts to be -\$215,052 (-2.23%) less than what we collected in FY 2016 (i.e. excluding large one-time only use tax transactions). Consequently, it appears that FY 2017 will be the second consecutive year that the Village's sales tax base will actually decline.

We prepared the budget expecting growth from a new liquor store and two new restaurants; however, one of the restaurants (e.g. Boston Fish Market) has not opened as of today, and Wheeling lost one of its largest sales tax producers (e.g. Zonatherm Products) when the company left the Village in early 2017.

To make matters worse, the State of Illinois added to the downward pressure on sales tax receipts by implementing (in July) a permanent 2% home-rule sales tax administration fee, which we expect will cost the Village \$76,000 annually. In addition, we believe that our sales tax receipts are negatively impacted by online sales from retailers like Amazon and Wal-Mart. When consumers purchase items on the internet that they would have otherwise purchased at a brick and mortar store, Wheeling loses sales tax revenue. Each of these factors has contributed to a second consecutive year of disappointing results for sales tax revenue.

Unfortunately, staff does not anticipate that the Village will experience significant revenue growth in the next 5 years and it's this long-term trend that is our biggest concern going forward. The Village has had a structural imbalance between revenues and expenditures for many years that is not due to short-term economic factors, and, as a result, the Village Board and staff must continue to work together to ensure we are able to provide core services in the future without depleting our reserves. That challenge was the focus of staff's approach to the FY 2018 budget.

Despite what would have been a deficit for FY 2017 (i.e. absent the use of Emergency 911 Funds to pay for dispatcher salaries and benefits), the good news is 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. For many years following 2008, the Village used those funds to reduce the size of the projected General Fund deficit, leaving less money for important infrastructure and equipment needs and to pay liability claims. Reversing that trend has allowed the Village to devote the resources necessary to meet these other critical needs.

FY 2018 BUDGET OVERVIEW – ALL FUNDS

The Fiscal Year 2018 annual budget totals \$76,510,808 excluding interfund transfers (see Attachment 1). Of this amount, \$29,962,084 is budgeted for personnel services (including salaries and pension benefits). An additional \$17,365,266 is budgeted for contractual services, which include items such as employee health insurance, liability and workers' compensation insurance, and consulting services. Commodities total \$2,386,948, 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 \$6,233,528; of that amount, \$1,956,324 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 \$10,222,000 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 12.7% of the total budget, a significant investment in the Village's infrastructure and capital equipment.

FY 2018 ANNUAL BUDGET – GENERAL FUND

The General Fund budget reflects a small surplus for FY 2018 of \$8,116 despite the fact that the proposed budget, as presented to the Village Board, reflected a deficit of -\$1,306,441. The Village was able to eliminate the projected deficit and approve a balanced budget by reducing its workforce (i.e. generally through attrition), declaring surpluses in Tax Increment Financing Funds, and increasing the property tax levy.

It was necessary to eliminate positions and declare TIF surpluses to eliminate the projected deficit because, since 2008, the Village's major sources of revenue have not kept pace with increases in expenditures. That is the primary cause of the structural problem the Village must address in the next few years. To illustrate this more clearly, we prepared the following table which examines the growth (or lack thereof) in the Village's major sources of revenue (excluding property tax) since 2008.

Source	2008	2016	Difference	Percent	Annual %
Sales Tax	9,536,539	9,624,781	88,242	0.93%	0.12%
Income Tax	3,649,772	3,664,207	14,435	0.40%	0.05%
Telecom Tax	2,039,167	1,252,938	-786,229	-38.56%	-4.82%
Water/Sewer Reimb	1,076,000	1,250,872	174,872	16.25%	2.03%
Food & Beverage Tax	842,084	910,343	68,259	8.11%	1.01%
Solid Waste/SWANCC Fees	810,520	867,496	56,976	7.03%	0.88%
Hotel/Motel Tax	761,395	1,008,332	246,937	32.43%	4.05%
Interest Revenue	647,285	187,160	-460,125	-71.09%	-8.89%
Local Use Tax	562,391	914,410	352,019	62.59%	7.82%
Ambulance Fees	439,358	620,050	180,692	41.13%	5.14%
Cable TV Franchise Fees	370,720	553,356	182,636	49.27%	6.16%
Court Fines/Citations	292,533	370,992	78,459	26.82%	3.35%
Towing Charges	292,000	142,000	-150,000	-51.37%	-6.42%
PPRT	204,869	179,981	-24,888	-12.15%	-1.52%
TIF Surplus	165,345	252,056	86,711	52.44%	6.56%
Liquor Licenses	94,988	185,292	90,304	95.07%	11.88%
Major Sources Total:	21,784,966	21,984,266	199,300	0.91%	0.11%

The numbers highlighted in yellow tell the story: Over this 8-year period, the Village’s major sources of revenue grew less than .11% annually. During the same period, the Consumer Price Index (CPI) increased 1.43% annually. Had the Village’s major sources of revenue increased by at least as much as the increase in the CPI, the Village would have another \$2.4 million in revenue this year and would have been able to avoid many of the deficits that have occurred since 2008. Since that hasn’t been the case, Wheeling has had no choice but to increase the property tax levy in recent years to make up for the lack of growth in other sources of revenue.

The lack of revenue growth is even more startling when compared to the growth in expenditures over the same period of time. The following table includes examples of the increases in salaries and benefits (i.e. which represent approximately 76% of the budget) since 2008:

	2008	2016	Difference	Percent	Annual %
Firefighter Salary	75,853	94,521	18,668	24.61%	3.08%
Police Officer Salary	75,381	93,932	18,551	24.61%	3.08%
M.O. Streets	61,330	73,430	12,100	19.73%	2.47%
HMO Family	16,172	20,258	4,086	25.27%	3.16%
PPO Family	16,821	20,485	3,664	21.78%	2.72%
Fire Pension Costs (Total)	695,926	2,003,235	1,307,309	187.85%	23.48%
Police Pension Costs (Total)	823,000	1,826,149	1,003,149	121.89%	15.24%
IMRF (Total)	983,945	1,202,918	218,973	22.25%	2.78%
Weighted Average:				42.37%	5.30%
Weighted average based on 2016 police/fire costs (61% salaries/17% Health/22% Pension)					

As a service organization, most of the Village’s General Fund expenditures - between 76% and 78% annually - are related to personnel costs. As the table shows, those costs have increased by over 5% annually (not including reductions in staffing levels) since 2008 and is one reason why the Village has struggled to balance its budget every year since the Great Recession.

More to that point, because expenditures have been growing by more than 5% annually while revenue has been flat, the Village had no choice but to increase its property tax levy to make up the difference. Since 2008, the levy has increased by more than 5.00% annually, a rate that is unsustainable going forward.

With that goal in mind, the Board implemented a plan for reducing expenditures and increasing revenue in 2018 that produced a small surplus. The plan represents a first step toward a multi-year effort to address the Village's structural problem. Staff's view is that a manageable deficit reduction plan will take a few years to implement if the Village hopes to avoid significant interruptions in the delivery of core services.

In the meantime, we are pleased to report that the budget funds both the Capital Improvement Program (CIP) and the Capital Equipment Replacement Fund (CERF) without having to borrow money to pay for critical infrastructure and equipment needs. In the past, the Village diverted money from those funds to pay for operating costs but has avoided doing so in recent years, a decision that has made us much stronger financially than would otherwise be the case.

In the interest of transparency, the budget includes funding for the following significant policy related items:

1. The Village's financial policy stipulating 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 \$724,750 of Capital Projects Fund revenue for debt service purposes, the Village will be able to allocate nearly \$2.2 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 \$1,946,809 transfer to the Capital Equipment Replacement Fund (CERF), reflecting the full costs of funding that program. For the third 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.
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 few years, the Village has experienced better than average claim losses, and that has significantly reduced the amount of money that must be transferred to the Liability Insurance Fund next year. In addition, the Village's insurance broker expects a decrease in insurance premiums next year, another positive development for the Village.
4. A property tax increase of \$735,000 (5.00%). The Village's cost of providing services increases in a predictable way every year and the General Fund's major sources of revenue (e.g. property tax, sales tax and income tax) have historically not kept pace. The Village has increased its property tax levy by 25% in the last three years and by more than 5% annually in the last 10 years to balance each budget. We recognize that increases of that magnitude are not sustainable going forward. As a result, we recommend that staff and the Board work together in the coming months and years to reduce expenditures by adjusting staffing levels in a way that will allow us to continue to provide core services to the community while avoiding large tax increases.

As we have in the past, we stress the importance of 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.) are not keeping pace with expenditures and that has created a gap each year that we have offset with the property tax levy. By committing to annual incremental increases, the Village will avoid the need for substantial property tax increases in the future.

FY 2018 ANNUAL BUDGET – REVENUE ASSUMPTIONS

The FY 2018 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$38,655,265, representing a decrease of -\$1,017,479 (-2.56%) compared to FY 2017 estimated receipts. The decrease in anticipated revenue for next year is due primarily to an anticipated decrease in income tax receipts and other one-time sources of revenue such as building permit fees and legal settlements. We describe our projections for each major source of revenue in greater detail as follows:

State & Home Rule Sales Tax – Sales tax represents 24.86% 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. For example, we anticipate receiving only \$213,950 (2.28%) more in sales tax revenue in FY 2018 than we are projecting to receive this year (i.e. FY 2017). We anticipate minimal growth next year because the Village’s sales tax base (i.e. excluding large one-time only use tax payments) is down -2.23% this year after declining -1.79% the prior year. Several factors have contributed to the erosion of our sales tax base including the following:

1. The State of Illinois recently approved legislation that allows the Illinois Department of Revenue to withhold 2% of the Village’s home rule sales tax receipts to pay for the cost of collecting it. We expect this fee will cost the Village \$76,000 (.79%) in sales tax revenue next year.
2. On-line sales of products that typically would be purchased at brick-and-mortar stores are undoubtedly impacting sales tax receipts. Every purchase made on-line through Amazon, Wal-Mart and similar stores costs Wheeling revenue if it would have been purchased at a retailer in our community. As reported by the Village’s Economic Development Director, on-line sales are rising by 15 percent annually, in contrast to brick-and-mortar stores at only four percent growth.
3. The Village lost a major sales tax producer – Zonatherm Products – when the company left the Village earlier this year. The sales tax revenue the company produced for Wheeling was significant and is another reason receipts are not expected to increase much next year.

Consequently, we have taken a cautious approach to projecting sales tax revenue for FY 2018. Our projection of \$9,608,963 in sales tax receipts next year reflects an increase of only 1.00% to the existing sales tax base, as well as an estimate of new sales tax revenue we expect to receive from a restaurant that will open in the next 12 months.

Given the trend we’ve seen the last few years, 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 is the second-largest source of revenue for the Village’s General Fund, comprising 23.86% 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. The Village receives the majority of its property tax revenue in February, March, July and August of each year. 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 2018 budget reflects a \$735,500 (5.00%) 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 produce a small surplus 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 -\$726,883 and would have made the Village vulnerable to large deficits in the future if the State of Illinois were to impose a property tax freeze.

Governor Bruce Rauner made a two-year property tax freeze a key component of his turnaround agenda which ultimately was not adopted by the legislature. Nevertheless, the Illinois Municipal League has indicated that a freeze is not off the table and may be reconsidered by the State as we get closer to the 2018 election.

State Income Tax – State Income Tax is the third-largest source (8.61%) of General Fund revenue. The Village receives a portion of the State’s 4.95% personal income tax on individuals, trusts and estates and 7.00% 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 proceeds are distributed by the state on a monthly basis.

The 2018 budget for income tax is \$3,330,000, which is -\$90,000 (-2.63%) less than what we expect the Village will receive this year. We expect a decline next year as a result of a decision by the State of Illinois to reduce the amount of income tax revenue allocated to the Local Government Distributive Fund (LGDF) by 10%. The 10% reduction, which will span two Village fiscal years, is expected to cost Wheeling approximately \$350,000 over a 12-month period beginning in FY 2017 and ending in FY 2018.

Our projection for next year is based on an analysis of historical receipts—including the fact that income tax receipts have been basically flat since 2008—and our expectation that recent economic growth in Illinois and the nation will lead to modest growth in income tax revenue next year. For that reason, we’ve budgeted a 1% increase (i.e. less the 10% reduction for 7-months of FY 2018) in receipts next year.

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 \$1,147,740 next year, reflecting a decrease of -\$73,260 (-6.00%) compared to estimated 2017 receipts.

Our projected decrease for FY 2018 reflects the reality that this source of revenue has been consistently declining for 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 -\$933,000 (or -45%) 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 2018 is \$973,040, or \$69,040 (7.64%) more than FY 2017 estimated receipts, reflecting our expectation of a 1.00% increase to the base, and an estimate of the revenue that will be generated by a new restaurant 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 2018, we have estimated receipts of \$1,048,380, which reflects an increase of \$10,380 (1.00%) over FY 2017 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 2018 is \$1,011,675 (with an additional \$800,000 being allocated to the 911 Fund) 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 2018 is estimated at \$148,603, 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 2.65%.

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 – Fiscal Year 2018 expenditures in the General Fund reflect general operations of the Village and total \$38,647,149, including interfund transfers. This represents a decrease of \$1,364,604 (-3.41%) compared with the FY 2017 approved budget. The decrease is primarily due to a change in the way the Village budgets emergency 911 dispatcher salaries and benefits: Recent changes in State law required the Village to combine its Emergency 911 Fund with the City of Des Plaines, and to facilitate that change, staff moved personnel costs related to dispatching from the General Fund to the 911 Fund.

It's important to note that personnel costs represent 77.84% of the FY 2018 General Fund budget but would be 79.98% had staff not budgeted \$827,249 of dispatching costs in the Emergency 911 Fund.

Including the dispatchers' salaries and benefits (i.e. an apples-to-apples approach), personnel costs are expected to decrease by -\$134,996 next year, which is -0.43% lower than the current fiscal year. The decrease is due to a decision made by the Village Board to eliminate several positions (mostly through attrition) in order to balance the FY 2018 budget.

As mentioned earlier, General Fund revenue is projected at \$38,655,265, resulting in a budgeted surplus of \$8,116. The surplus was achieved (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 (\$243,485) 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 (\$283,712) 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 \$527,197.

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 in 2016, the Village reversed that trend by balancing the General Fund budget and fully funding all of the programs mentioned. The FY 2018 budget continues that positive trend.

WATER & SEWER FUND

REVENUE ASSUMPTIONS

Revenue for FY 2018 is based on selling 1.190 billion gallons of water and a 1.47% increase in water and sewer rates effective for water sold beginning January 1, 2018. 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 1.190 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 approved increase for FY 2018 will allow the Village to maintain a fund balance reserve through FY 2022 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 \$9,453,614, which is \$1,331,129 more than budgeted expenditures. Expenditures in this fund tend to fluctuate significantly from one year to the next due to capital projects that are scheduled, and 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 7 years is shown below. All numbers are per 1,000 gallons of water sold. The 2018 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 2018	\$6.09	\$1.50	\$7.59	1.47%
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%
Average:				3.23%

The average increase since FY 2008 (including the 2018 rate increase) has been 3.23%. 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

Fiscal Year 2018 expenditures in the Water and Sewer Fund are projected at \$6,634,729 excluding funds budgeted for capital projects and debt service. This represents an operating increase of 1.25% (or \$81,867) over FY 2017 budgeted expenditures of \$6,552,862. Operating costs are up less than expected next year due to retirements and a reduction in the contribution to the Liability Insurance Fund. Total budgeted expenditures (including capital projects and debt service) are \$8,122,485.

As noted earlier in this budget message, rate-generated revenue for FY 2018 is based on a 1.47% rate increase and the assumption that we will sell 1.19 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 \$.11 per 1,000 gallons would cost the average residential customer using 7,000 gallons per month an additional 77 cents per month, or \$9.24 annually.

OTHER MAJOR FUND EXPENDITURES

The Fiscal Year 2018 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.

The FY 2018 contribution to the CERF Fund from the General Fund is \$1,946,809, 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 in the future. To that point, we expect the Village's contribution to the CERF to drop to \$1,674,529 by 2022.

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.

In 2016, the Village implemented a stormwater utility fee that is now generating the 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. In 2017, the Board increased the fee to \$2.25 per ERU.

This year, staff recommended (and the Board approved) an increase in the 2018 stormwater fee from \$2.25 to \$2.50 per ERU to provide additional revenue to fund projects. When the initial fee was implemented, 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 \$2.50 per ERU, the Village can expect to raise \$772,266 in revenue next year to offset budgeted expenditures of \$1,642,000. The additional \$.25 would generate another \$75,000 for the Stormwater Fund on an annualized basis.

The FY 2018 budget includes expenditures for drainage improvements on Wheeling Road and in East Dunhurst. 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 2018 budget includes \$12,551,558 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, the lining and repair of the Dundee Road sanitary sewer, and improvements on Industrial Lane. The TIF Funds also include debt service payments on bonds sold for the Westin Hotel and Prairie Park condominium projects, and the return of surplus TIF increment in the Lake Cook/Milwaukee, 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 2018 are budgeted at \$6,582,388. Of that amount, \$1,956,324 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 2018, Wheeling’s percentage will be 13.37%. However, if we exclude TIF-district and Water Sewer Fund related debt (which have dedicated sources of revenue for debt service purposes), the Village’s percentage drops to 6.29%, well 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 2018, the Village’s net debt will represent only 1.86% 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 is necessary for economic development purposes and 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 2018, 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 \$158,000 per year while workers’ compensation losses averaged \$328,000.

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 2018 budget includes a \$1,135,002 contribution from the General Fund and Water and Sewer Fund which we expect to offset the cost of 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.

As of today’s date, we are expecting a minimal increase in premium costs next year for all lines of coverage including workers’ compensation.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool with 123 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 5.52% 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 2017–2018, the Village received a 6.00% increase in PPO plan rates and a 5.20% increase in HMO plan rates. The FY 2018 budget reflects an anticipated increase in rates of 5.00%, reflecting recent trends.

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

FY 2018 Health Insurance Costs	Contribution	% Share
Village Share	\$4,356,370	81.82%
Active Employee Share	\$499,971	9.39%
Retiree Share	\$468,089	8.79%
Totals:	\$5,324,430	100.00%

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 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 and Firefighters’ Pension Funds have earned approximately 5.77% annually while the IMRF has earned 6.91% annually. 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, 2016, the Police Pension Fund was 71.46% funded (up from 69.77% the prior year), the Fire Pension Fund was 58.42% funded (up from 57.53% the prior year), and the Illinois Municipal Retirement Fund was 79.2% funded (up from 76.98% the prior year). That results in a combined unfunded liability for the three funds of \$52.6 million (down from \$53.3 million the prior year) as of December 31, 2016. 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 2018 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 2018 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	\$1,838,450	71.46%	\$20,003,550
Fire Pension Fund	\$2,417,828	58.42%	\$26,264,408
Illinois Municipal Retirement Fund	\$1,202,861	79.20%	\$ 6,306,655
FICA	\$ 657,728	N/A	N/A
Total \$ or Average % :	\$6,116,867	66.53%	\$52,574,613

In 2011, municipalities in Illinois were successful in getting the Illinois General Assembly to enact 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 2018 Capital Improvement Program represents a one-year expenditure of \$8,859,000.

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

Capital Projects Fund	\$2,678,875
Water & Sewer Fund	\$520,500
Motor Fuel Tax Fund	\$1,000,000
TIF Funds	\$3,885,125
Stormwater Fund	\$774,500
Total:	\$8,859,000

The approved CIP provides more detailed information on each of the projects for FY 2018.

2017 PROPERTY TAX LEVY OVERVIEW

As mentioned previously, next year’s budget includes a property tax increase of \$735,000 (5.00%), which is necessary to reduce the General Fund deficit, 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 approving a balanced budget, the Village will end the year with reserves representing 38.2% (i.e. down from 37.3% in 2017) of annual operating expenditures.

2018 PROGNOSIS

The General Fund fund balance is expected to exceed 25% by the end of 2018; however, our forecasts anticipate deficits from 2019 through 2022 absent incremental increases in the Village's property tax levy and substantial reductions in expenditures. As a result, we strongly recommend that the Board avoid adding new programs or staff to future budgets. 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

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Single Family	0	0	1	0	2	0	0
Townhomes	0	5 Bldgs	4 Bldgs	0	0	2 Bldgs	0
Condos	0	0	0	0	0	0	0
Apartment	0	0	0	3	6	0	0
Institutional	0	0	0	0	2	0	0
Industrial	1	0	0	0	0	0	5
Commercial	3	1	2	0	0	0	1
Assembly	0	0	0	0	0	1	0

Fire Protection

Number of Stations	3
Number of Fire Hydrants	1,488
I. S. O. Rating	2

Recreation Facilities (Wheeling Park District):

Number of Parks	11
Park Area in Acres	167.3
Source (Wheeling Park District 2016 CAFR)	

Elections:

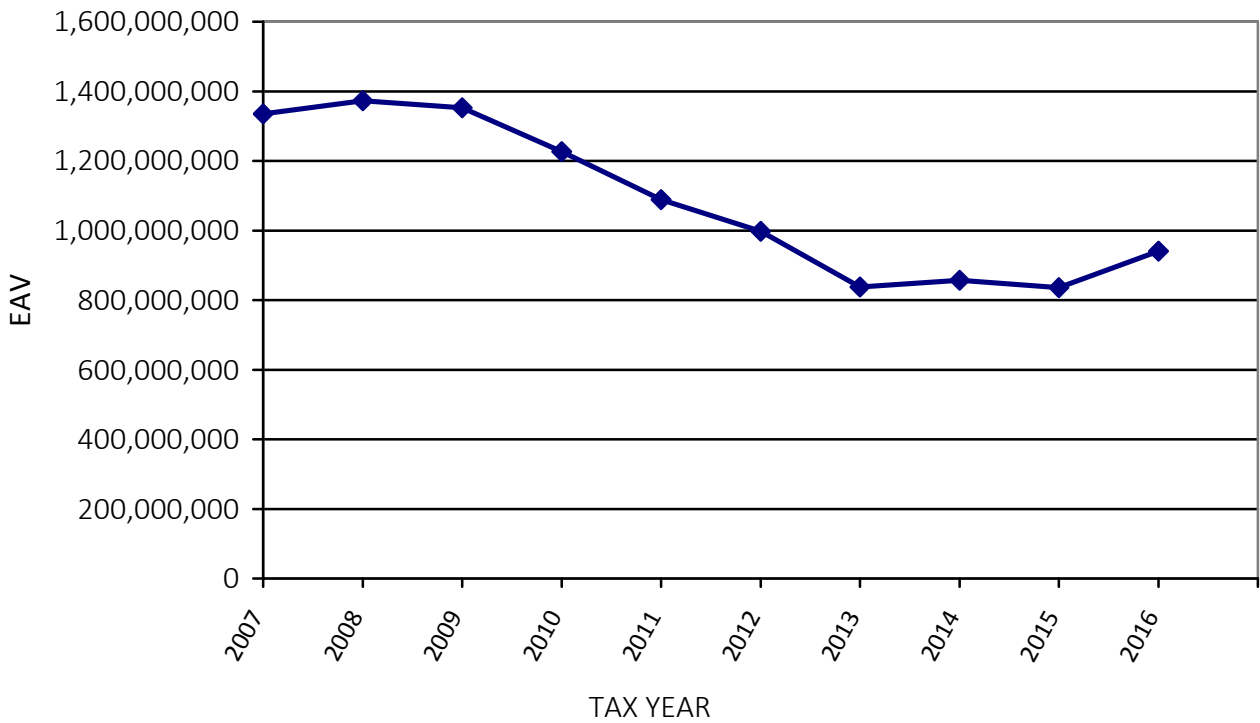
Number of Registered Voters (As of April 4, 2017)	20,008
http://www.cookcountyclerk.com/elections/electiondata/Pages/RegistrationStatistics.aspx	
Number of Ballots Cast in Last Municipal Election (April 4, 2017)	2,279
<small>(Source: cookcountyclerk.com)</small>	

TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
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
2016	941,050,721	1.613	14,700,000

Ten Largest Taxpayers as a % of Total Village AV: 13.45%
 Source: Office of the County Clerk (2016 CAFR)

Village of Wheeling
 Equalized Assessed Valuation by Tax Year

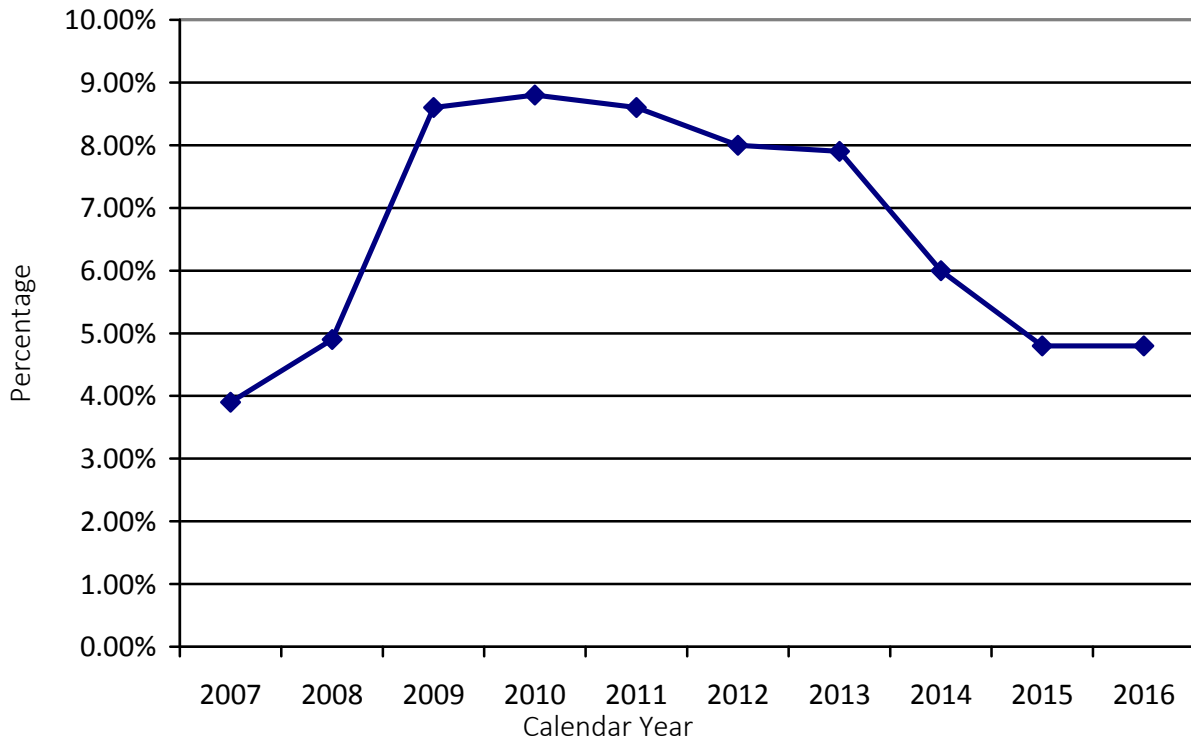


Village of Wheeling Unemployment Rates (annual averages):

2007	3.9%
2008	4.9%
2009	8.6%
2010	8.8%
2011	8.6%
2012	8.0%
2013	7.9%
2014	6.0%
2015	4.8%
2016	4.8%

Source: Illinois Dept. of Employment Security – Website Address: <http://www.ides.illinois.gov>
 Local Area Unemployment Statistics/Historical Data/Annual Averages by Area (as of 1/5/2018)

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

Infrastructure Projects - Infrastructure shall include roads (including curbs and gutters), bridges, water and sewer mains, pumping stations, lift stations, traffic lights, streetlights, 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.).

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

Non-Infrastructure Projects - All other capital projects, including sidewalks and sanitary sewers, 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, shall not be capitalized, 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.).

Water and Sewer Improvements - 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.

Other Intangible Assets - Other intangible assets will be capitalized when the cost meets the capitalization threshold. Intangible assets consist of assets that meet the definition outlined in GASB statement number 51 and include the following examples: stormwater management credits, water rights, timber rights, patents, trademarks, and computer software. The Village has traditionally not capitalized easements outside of right of way and will continue not to do so.

Capitalization Threshold - The capitalization threshold or minimum value of an asset at the time of acquisition is established at \$0 for stormwater management credits, \$0 for intangible assets without a definite useful life, \$10,000 on a per unit basis for machinery, equipment and vehicles, \$20,000 for intangible assets with a definite useful life, \$50,000 for buildings and improvements, and \$100,000 for land, and infrastructure.

Control of Fixed Assets - 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
Stormwater Credits	Not Depreciated
Other Intangible Assets	
with definite useful life	5-20 years
without definite useful life	Not Depreciated
Land	Not Depreciated
Land Improvements	10-20 Years
Street Improvements (Residential)	50 Years
Street Improvements (Industrial)	40 Years
Water & Sewer Infrastructure	20-65 Years
Other Infrastructure	20-50 Years

Adopted June 6, 2002

Revised June 5, 2017

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.

PRIVATE RETENTION/DETENTION STORMWATER BASIN POLICY

Privately owned aboveground stormwater retention/detention basins are important elements of the Village’s stormwater management plan and its efforts to control stormwater runoff. Ongoing maintenance of existing retention/detention basins and swales helps ensure that these facilities function as they were originally designed

and protects the health, safety, and property of Wheeling's residents and businesses. As set forth in the Village Code, the responsibility for these stormwater basins rests with the property owner, including homeowners' associations.

However, the Village recognizes the unique position that homeowners and condominium and townhome associations face in maintaining and improving these facilities. To encourage these types of owners to regularly maintain and improve these facilities, and to reduce the financial impact to these homeowners and condominium and townhome associations, the Village agrees to waive permit fees in limited circumstances for the maintenance or improvement of existing private aboveground stormwater retention/detention basins and swales.

The Village Manager shall waive routine permit fees imposed pursuant to Section 4.52.040 of the Village Code for homeowners, condominium and townhome associations related to the maintenance or improvement of existing private aboveground stormwater retention/detention basins and swales. To the extent that the Village must employ outside consultants to review plans relating to the maintenance or improvement of private aboveground stormwater retention/basins or to inspect any maintenance or improvement work thereon, the owner of the private aboveground stormwater retention basins shall be responsible for the payment of the cost of the outside consultants. Said payment shall be placed in escrow in advance of the outside consultant's work based on the Village engineer's estimate of cost. To the extent the escrow is insufficient, the basin owner will reimburse the Village for any shortfall within thirty (30) days of a written request from the Village. This policy does not apply to permits or fees for the new construction of stormwater retention/detention basins; it is limited to permits for maintaining existing aboveground stormwater retention/detention basins and swales. This policy establishes an administrative variance of the aboveground stormwater retention/detention basin permit fees. An applicant must establish that it meets all of the requirements of this policy to receive a waiver. A decision by the Village Manager related to this policy may be appealed within thirty (30) days to the Village Board.

Adopted 12/4/2017.

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 2018

<u>DATE</u>	<u>ACTIVITY</u>
Thursday, June 1, 2017	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
June 14-15, 2017	Capital Equipment Replacement Fund Review Meeting
Friday, July 28, 2017	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 11, 2017	Target and Expanded level requests due to Finance Department.
September 5 - 8, 2017	Budget review meetings with departments & Village Manager.
Wednesday, September 13, 2017	CIP review meeting with Village Manager.
Friday, September 15, 2017	Village Manager finalizes budget recommendations for Board.
Tuesday, October 17, 2017	<i>Send proposed budget and CIP to Board.</i>
Saturday, November 4, 2017	<i>Budget Workshop Meeting</i>
Monday, November 20, 2017	<i>CIP Discussion</i>
Friday, November 24, 2017	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 4, 2017	Public Hearing
Monday, December 18, 2017	Board approval of FY 2018 Annual Budget & CIP.
Friday, December 22, 2017	Post new compensation spreadsheet on Village website (within 6 days of budget approval).

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, 2018

Account	Description				Total Operating Funds	FY 2017	YR/YR Change
		General	Water & Sewer	E911		Operating Funds	
Expenditures and Other Financing Sources							
PERSONNEL SERVICES							
5101	Longevity	84,915	12,070	1,800	98,785	107,985	-8.5%
5102	Overtime	1,241,396	62,500	-	1,303,896	1,364,539	-4.4%
5103	Seasonal Help	66,600	10,000	-	76,600	71,600	7.0%
5104	Salaries	18,500,871	1,533,625	615,090	20,649,586	20,804,411	-0.7%
5105	Local Training & Meetings	126,354	5,130	-	131,484	128,350	2.4%
5106	Uniform/Tool Allowance	124,510	8,920	3,040	136,470	132,530	3.0%
5108	Employer Contrib.-IMRF/FICA/Medicare	1,667,753	310,835	118,995	2,097,583	2,188,534	-4.2%
5109	Employer Contrib.-Police/Fire Pension	4,256,278	-	-	4,256,278	4,061,897	4.8%
5110	College Incentive	600	-	-	600	3,000	-80.0%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	3,000	-	-	-	-	N/A
5115	Post Employment Health Plan	38,500	-	-	38,500	54,795	-29.7%
5116	Sick Leave Buy Back	60,345	1,354	1,103	62,802	67,816	-7.4%
TOTAL PERSONNEL SERVICES		26,171,122	1,944,434	740,028	28,855,584	28,992,957	-0.5%
CONTRACTUAL SERVICES							
5201	Publishing	7,900	-	-	7,900	7,650	3.3%
5202	Animal Impound	4,000	-	-	4,000	4,000	0.0%
5203	Audit	42,019	-	-	42,019	49,950	-15.9%
5204	Codification	8,000	-	-	8,000	7,500	6.7%
5205	Multiple Day Training	76,891	3,100	-	79,991	78,726	1.6%
5206	Consulting Services	43,790	88,000	-	131,790	161,100	-18.2%
5207	IS Service & Maintenance Agreement	529,254	124,720	-	653,974	621,557	5.2%
5208	Debris	7,850	27,500	-	35,350	41,850	-15.5%
5209	Energy	82,200	143,400	-	225,600	230,600	-2.2%
5210	Extermination Services	6,800	-	-	6,800	6,800	0.0%
5211	Extinguisher Service	3,090	-	-	3,090	2,790	10.8%
5212	Employee Group Insurance	3,215,696	298,959	87,221	3,601,876	3,496,673	3.0%
5213	General Liability Insurance	1,004,477	130,525	-	1,135,002	1,595,613	-28.9%
5214	Testing / Hydrants	-	26,000	-	26,000	26,000	0.0%
5215	Janitorial Service	95,000	-	-	95,000	100,000	-5.0%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	235,780	60,000	-	295,780	299,950	-1.4%
5218	Legal Services	430,000	-	-	430,000	363,000	18.5%
5219	Bank Charges	13,920	35,400	-	49,320	42,600	15.8%
5220	Maint. of Office/Specil. Equip.	162,017	4,750	-	166,767	178,620	-6.6%
5221	Maint. of Radio Equipment	76,125	-	-	76,125	42,450	79.3%
5222	Membership Dues	132,757	6,661	-	139,418	138,206	0.9%
5223	Engineering & Design Svc.	-	-	-	-	-	
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	11,500	-	-	11,500	11,500	0.0%
5226	Personnel Testing	19,250	-	-	19,250	40,750	-52.8%
5227	Postage	45,510	19,485	-	64,995	64,995	0.0%
5228	Printing and Binding	30,966	13,473	-	44,439	47,809	-7.0%
5229	Prisoner Welfare	2,000	-	-	2,000	4,000	-50.0%
5230	Recording Fees	1,000	-	-	1,000	1,000	0.0%
5231	Regional Special Agency	575,289	-	376,665	951,954	955,395	-0.4%
5232	Rental Agreements	23,000	-	-	23,000	14,880	54.6%
5233	Rental Equipment	1,500	400	-	1,900	10,400	-81.7%
5234	Service to Maintain Trees	90,000	25,000	-	115,000	130,000	-11.5%
5236	Credit Card Fees	25,180	-	-	25,180	19,560	28.7%
5237	Telemetric Equipment	-	13,588	-	13,588	13,852	-1.9%
5238	Tele-Communication Serv.	230,000	-	-	230,000	230,000	0.0%
5239	Cellular Services	105,980	-	-	105,980	102,980	2.9%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	660,408	29,544	-	689,952	674,723	2.3%
5243	Pump House Maintenance	-	17,500	-	17,500	17,500	0.0%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2018

Account	Description				FY 2017		YR/YR Change
		General	Water & Sewer	E911	Total Operating Funds	Operating Funds	
Expenditures and Other Financing Sources							
5244	Duplication Services	20,000	-	-	20,000	40,000	-50.0%
5246	Medical Exams	35,495	-	-	35,495	57,270	-38.0%
5247	Pavement Marking	10,000	-	-	10,000	20,000	-50.0%
5248	Finger Printing Fees	710	-	-	710	3,210	-77.9%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	25,000	-	-	25,000	40,000	-37.5%
5297	Programs/Activities Expenditures	104,000	-	-	-	-	
5299	Misc. Contractual Services	251,401	119,725	-	371,126	372,370	-0.3%
TOTAL CONTRACTUAL SERVICES		8,445,755	1,187,730	463,886	10,097,371	10,462,429	-3.5%
COMMODITIES							
5301	Auto Petrol. Products	198,600	35,000	-	233,600	242,200	-3.6%
5302	Books and Subscriptions	21,041	1,200	-	22,241	20,287	9.6%
5303	Chemicals	17,500	10,000	-	27,500	35,000	-21.4%
5305	Firefighting Supplies	108,773	-	-	108,773	122,886	-11.5%
5306	Health Test Supplies	250	-	-	250	250	0.0%
5308	Water Samples	-	10,000	-	10,000	10,173	-1.7%
5309	Janitorial Supplies	26,000	-	-	26,000	26,000	0.0%
5310	Vehicle Maintenance	205,500	46,000	-	251,500	256,350	-1.9%
5311	Building/Ground Maint.	189,675	12,750	-	202,425	258,125	-21.6%
5312	Medical Supplies	29,290	-	-	29,290	15,954	83.6%
5313	IS Misc Equipment & Supplies	125,832	1,750	-	127,582	163,951	-22.2%
5314	Minor Street Repairs	35,000	-	-	35,000	30,000	16.7%
5315	Small Tools and Equip.	56,100	12,000	-	68,100	114,050	-40.3%
5316	Range Supplies	28,266	-	-	28,266	32,259	-12.4%
5317	Misc. Operating Supplies	109,360	900	-	110,260	101,980	8.1%
5318	Office Supplies	38,825	-	-	38,825	42,200	-8.0%
5319	Protective Clothing	46,253	6,000	-	52,253	54,696	-4.5%
5320	Street Signs	7,500	-	-	7,500	10,000	-25.0%
5322	Water Charge	43,250	-	-	43,250	37,700	14.7%
5323	Awards/Decorations	7,775	-	-	7,775	7,810	-0.4%
5325	Investigative Funds	2,000	-	-	2,000	2,000	0.0%
5327	IS Misc. Software	97,750	-	-	97,750	100,150	-2.4%
5333	Business Recruitment	80,000	-	-	80,000	80,000	0.0%
5340	Lift Stations	-	27,000	-	27,000	30,000	-10.0%
5341	Meters	-	30,500	-	30,500	25,500	19.6%
5342	Sewer Lines	-	70,000	-	70,000	65,000	7.7%
5344	Water Mains	-	50,000	-	50,000	65,000	-23.1%
5345	Water Storage	-	17,500	-	17,500	17,500	0.0%
TOTAL COMMODITIES		1,474,540	330,600	-	1,805,140	1,967,021	-8.2%
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	-100.0%
5408	Building Equipment	-	-	-	-	-	N/A
5411	Special Equipment	-	-	-	-	41,336	-100.0%
5413	IS Capital Software	-	-	-	-	12,000	-100.0%
5420	Land Acquisition	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		-	-	-	-	64,336	-100.0%
CAPITAL IMPROVEMENTS							
5502	Sanitary Sewer Improvements	-	353,250	-	353,250	493,250	-28.4%
5503	Water Imprvmnts.	-	167,250	-	167,250	2,617,250	-93.6%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2018

Account	Description				FY 2017		YR/YR Change
		General	Water & Sewer	E911	Total Operating Funds	Operating Funds	
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		-	520,500	-	520,500	3,110,500	-83.3%
DEBT SERVICE							
5609	Fiscal Agent Fees	-	800	-	800	800	0.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	96,200	-	96,200	105,068	-8.4%
TOTAL DEBT SERVICE		-	97,000	-	97,000	105,868	-8.4%
OTHER							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,270,700	-	1,270,700	1,290,306	-1.5%
5705	NWWC Water Charge	-	1,795,000	-	1,795,000	1,750,000	2.6%
5706	Debt Service Payment	-	722,082	-	722,082	676,784	6.7%
5707	Transfer to CERF	1,946,810	254,439	-	2,201,249	2,124,684	3.6%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	-	-	-	-	-	N/A
5751	Sales Tax Sharing	138,000	-	-	138,000	134,000	3.0%
5820	Transfer to 911 Fund	-	-	-	-	210,000	-100.0%
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	417,000	-	-	417,000	415,125	0.5%
5855	Transfer to Grant Fund	53,922	-	-	53,922	58,070	-7.1%
TOTAL OTHER		2,555,732	4,042,221	-	6,597,953	6,658,969	-0.9%
GRAND TOTAL		38,647,149	8,122,485	1,203,914	47,973,548	51,362,080	-6.6%
LESS INTERFUND TRANSFERS					(3,394,253)	(3,484,663)	-2.6%
TOTAL OPERATING BUDGET					44,579,295	47,877,417	-6.9%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2018

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 2017 Total	YR/YR Chge
Expenditures and Other Financing Sources														
PERSONNEL SERVICES														
5101	Longevity	-	-	815	-	-	-	-	-	-	-	815	815	0.0%
5102	Overtime	-	-	-	-	-	-	-	-	-	72,008	72,008	55,000	30.9%
5104	Salaries	-	-	157,797	-	91,981	-	-	-	-	112,772	362,550	352,193	2.9%
5108	Employer Contribution	-	-	30,595	-	17,745	-	-	-	-	22,787	71,127	67,958	4.7%
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL PERSONNEL SERVICES		-	-	189,207	-	109,726	-	-	-	-	207,567	506,500	475,966	6.4%
CONTRACTUAL SERVICES														
5201	Advertising & Publishing	-	-	-	-	720	-	-	-	-	-	720	720	0.0%
5203	Audit/Annual Report	-	15,000	-	-	-	-	-	-	-	-	15,000	15,000	0.0%
5205	Multiple Day Training	-	3,000	-	-	7,042	-	-	-	-	-	10,042	10,042	0.0%
5206	Consulting Services	5,000	196,000	91,625	-	87,875	-	-	-	56,610	-	437,110	591,000	-26.0%
5209	Energy	56,700	-	-	-	-	-	-	-	-	-	56,700	56,700	0.0%
5212	Employee Health Insurance	-	-	31,331	-	12,100	-	-	-	-	21,112	64,543	62,101	3.9%
5213	General Liability Insurance	-	11,200	-	-	-	-	800	-	426,773	-	438,773	400,640	9.5%
5218	Legal/Medical Services	-	6,500	-	-	90,000	-	-	-	-	75,000	171,500	96,500	77.7%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5222	Membership Dues	-	3,100	-	-	-	-	-	-	-	-	3,100	3,100	0.0%
5223	Engineering & Design Services	-	-	232,500	-	-	-	-	200,000	-	75,000	507,500	493,500	2.8%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5241	Accounting/Bookkeeping	-	16,000	-	-	-	-	-	-	-	-	16,000	-	-
5246	Medical Exams	-	1,000	-	-	-	-	-	-	-	-	1,000	1,000	0.0%
5247	Pavement Markings	-	-	-	-	-	-	-	-	-	-	-	35,000	-100.0%
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	-	-	45,000	45,000	0.0%
5271	Insurance Claims Admin.	-	-	-	-	-	-	-	-	101,803	-	101,803	99,807	2.0%
5272	Insurance Claims	-	-	-	-	-	-	-	-	549,976	-	549,976	1,050,000	-47.6%
5299	Misc. Contractual Services	-	-	117,000	-	4,475,923	-	-	-	-	256,205	4,849,128	6,014,914	-19.4%
TOTAL CONTRACTUAL SERVICES		106,700	251,800	472,456	-	4,673,660	-	800	200,000	1,135,162	427,317	7,267,895	8,975,024	-19.0%
COMMODITIES														
5302	Books & Subscriptions	-	-	-	-	-	-	3,500	-	-	-	3,500	3,500	0.0%
5303	Chemicals	16,000	-	-	-	-	-	-	-	-	-	16,000	56,000	-71.4%
5305	Firefighting Supplies	-	-	-	-	-	-	20,000	-	-	-	20,000	-	N/A
5313	IS Misc Equip & Supplies	-	-	-	-	-	206,000	-	-	-	-	206,000	475,000	-56.6%
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5315	Small Tools & Equipment	-	-	-	-	-	234,000	45,000	-	-	-	279,000	424,000	-34.2%
5317	Misc. Operating Supplies	-	-	-	-	-	-	-	-	-	1,583	1,583	1,000	58.3%
5318	Office Supplies	-	250	-	-	-	-	-	-	-	-	250	250	0.0%
5320	Street Signs	5,000	-	-	-	-	-	-	-	-	-	5,000	12,000	-58.3%
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		21,000	250	-	-	50,475	440,000	68,500	-	-	1,583	581,808	1,022,225	-43.1%
CAPITAL OUTLAY														
5401	Automotive Equipment	-	-	-	-	-	748,000	-	-	-	-	748,000	666,000	12.3%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5408	Building Equipment	-	-	80,000	-	-	-	-	-	-	-	80,000	40,000	100.0%
5411	Special Equipment	-	-	-	-	-	-	-	-	-	-	-	20,000	-100.0%
5412	IS Capital Equipment/Supplies	-	-	-	-	-	-	-	-	-	-	-	80,000	-100.0%
5413	IS Capital Software	-	-	-	-	-	55,000	-	-	-	-	55,000	40,000	37.5%
5420	Land Acquisition	-	-	-	-	-	-	-	480,000	-	-	480,000	10,000	4700.0%
TOTAL CAPITAL OUTLAY		-	-	80,000	-	-	803,000	-	480,000	-	-	1,363,000	856,000	59.2%
CAPITAL IMPROVEMENTS														
5502	Sanitary Sewer Improvements	-	-	-	-	910,000	-	-	-	-	-	910,000	-	N/A
5503	Water Improvements	-	-	-	-	320,000	-	-	-	-	-	320,000	-	N/A
5504	Storm System Improvements	-	-	-	-	-	-	-	774,500	-	-	774,500	1,224,500	-36.7%
5506	Streetscape Improvements	-	-	1,004,375	-	2,600,000	-	-	-	-	-	3,604,375	2,274,000	58.5%
5507	Sidewalk Improvements	-	-	59,500	-	-	-	-	-	-	-	59,500	343,500	-82.7%
5508	Pavement Improvements	1,000,000	-	740,000	-	55,125	-	-	-	-	-	1,795,125	2,275,000	-21.1%
5509	Building Improvements	-	-	875,000	-	-	-	-	-	-	-	875,000	1,970,000	-55.6%
5512	Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		1,000,000	-	2,678,875	-	3,885,125	-	-	774,500	-	-	8,338,500	8,087,000	3.1%
DEBT SERVICE														
5609	Agent Fees	-	-	400	400	800	-	-	-	-	-	1,600	1,200	33.3%
5623	Principal Payments	-	-	340,000	1,600,000	2,158,738	-	-	-	-	-	4,098,738	3,805,727	7.7%
5624	Interest Payments	-	-	57,367	1,405,789	573,034	-	-	-	-	-	2,036,190	2,190,266	-7.0%
TOTAL DEBT SERVICE		-	-	397,767	3,006,189	2,732,572	-	-	-	-	-	6,136,528	5,997,193	2.3%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2018

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 2017 Total	YR/YR Chge
Expenditures and Other Financing Sources														
PERSONNEL SERVICES														
OTHER														
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	5,717,655	-	-	-	-	-	-	-	-	5,717,655	4,873,186	17.3%
5714	Non-Duty Disability Pension	-	66,786	-	-	-	-	-	-	-	-	66,786	65,510	1.9%
5716	Duty Disability Pension	-	539,003	-	-	-	-	-	-	-	-	539,003	532,934	1.1%
5718	Surviving Spouse Pension	-	437,317	-	-	-	-	-	-	-	-	437,317	343,351	27.4%
5750	TIF Incentive Payments	-	-	-	-	1,100,000	-	-	-	-	-	1,100,000	-	N/A
5822	Transfer to 2008 Bond	-	-	327,383	-	-	-	-	-	-	-	327,383	320,101	2.3%
5831	Transfer to Town Center TIF	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5840	Transfer to W/S Fund	-	-	-	-	-	-	-	187,500	-	-	187,500	171,500	9.3%
TOTAL OTHER		-	6,760,761	327,383	-	1,100,000	-	-	187,500	-	-	8,375,644	6,306,582	32.8%
GRAND TOTAL		1,127,700	7,012,811	4,145,688	3,006,189	12,551,558	1,243,000	69,300	1,642,000	1,135,162	636,467	32,569,875	31,719,990	2.7%

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			
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, 2018

Fund	FY 2018 Est. Beginning Fund Balance	FY 2018 Budgeted Revenues	FY 2018 Budgeted Expenditures	FY 2018 Surplus (Deficit)	FY 2018 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Fund Balance Reserve Policy
General	\$ 14,753,305	\$ 38,655,265	\$ 38,647,149	\$ 8,116	\$ 14,761,421	38.20%	25%
Special Revenue Funds							
Motor Fuel Tax	1,322,132	1,009,742	1,127,700	(117,958)	\$ 1,204,174	106.78%	N/A
Emergency 911 System	-	1,169,764	1,203,914	(34,150)	\$ (34,150)	-2.84%	15.00%
Grant	-	636,467	636,467	-	\$ -	0.00%	N/A
Foreign Fire Insurance	144,276	71,587	69,300	2,287	\$ 146,563	211.49%	N/A
Debt Service Funds							
General Obligation & Revenue Bond	22,848	3,005,789	3,006,189	(400)	\$ 22,448	0.75%	N/A
Capital Projects Funds							
Town Center TIF District (2)	1,033,867	1,499,310	1,675,768	(176,458)	\$ 857,409	51.17%	N/A
Crossroads TIF District**	(64,783)	2,799,386	2,322,548	476,838	\$ 412,055	17.74%	N/A
South Milwaukee TIF District	1,194,166	1,594,113	2,126,134	(532,021)	\$ 662,145	31.14%	N/A
Capital Equipment Replacement	5,462,846	2,269,535	1,243,000	1,026,535	\$ 6,489,381	522.07%	N/A
Capital Projects	3,349,953	2,942,549	4,145,688	(1,203,139)	\$ 2,146,814	51.78%	N/A
Stormwater	1,078,127	772,266	1,642,000	(869,734)	\$ 208,393	12.69%	N/A
Southeast TIF (2)	719,386	706,119	1,405,768	(699,649)	\$ 19,737	1.40%	N/A
Lake Cook/Milwaukee TIF District	2,510,292	5,277,292	5,021,340	255,952	\$ 2,766,244	55.09%	N/A
Enterprise Funds							
Water and Sewer ***	5,364,486	9,453,614	8,122,485	1,331,129	\$ 6,695,615	82.43%	25%
Internal Service Funds							
Liability Insurance	3,155,659	1,174,448	1,135,162	39,286	\$ 3,194,945	281.45%	*
Fiduciary Funds							
Police Pension	47,186,151	2,928,413	3,725,173	(796,760)	\$ 46,389,391	N/A	N/A
Firefighters' Pension	35,923,851	3,413,994	3,287,638	126,356	\$ 36,050,207	N/A	N/A
Totals	<u>\$ 121,934,159</u>	<u>\$ 79,379,653</u>	<u>\$ 80,543,423</u>		<u>\$ 121,784,399</u>		

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

** A negative fund balance is budgeted in the 911 Fund but will be addressed prior to year-end in order to balance the fund.
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, 2018

Fund	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Board Approved 2018
Revenues and Other Financing Sources					
General	\$ 33,289,159	\$ 37,642,054	\$ 38,280,425	\$ 40,063,583	\$ 38,655,265
Special Revenue Funds					
Motor Fuel Tax	1,301,312	953,390	996,931	976,284	1,009,742
Emergency 911 System	954,315	685,066	585,108	773,505	1,169,764
Grant	192,606	232,453	233,711	237,070	636,467
Foreign Fire Insurance	57,084	64,547	63,214	71,470	71,587
Debt Service Funds					
General Obligation & Revenue Bond	2,487,272	2,611,820	2,731,795	2,814,510	3,005,789
Capital Projects Funds					
Town Center TIF District (2)	11,919	4,314,149	7,091,999	574,048	1,499,310
Crossroads TIF District	8,964,863	2,729,942	4,704,336	3,036,491	2,799,386
South Milwaukee TIF District	2,438,462	1,374,052	1,457,356	1,632,911	1,594,113
Capital Equipment Replacement	632,729	898,397	2,087,146	2,202,152	2,269,535
Capital Projects	4,221,566	4,735,026	3,480,626	6,149,696	2,942,549
Stormwater	-	-	822,816	693,695	772,266
Southeast TIF (2)	4	164,725	149,414	621,735	706,119
Lake Cook/Milwaukee TIF District	4,336,151	5,063,849	17,968,328	6,123,876	5,277,292
Enterprise Funds					
Water and Sewer	8,141,713	8,748,831	9,082,300	9,356,680	9,453,614
Internal Service Funds					
Liability Insurance	1,258,170	1,554,515	1,729,804	1,619,629	1,174,448
Fiduciary Funds					
Police Pension	4,879,274	2,447,478	5,034,789	2,867,058	2,928,413
Firefighters' Pension	4,665,131	3,301,296	4,862,102	3,274,623	3,413,994
Total Revenues	\$ 77,831,730	\$ 77,521,590	\$ 101,362,200	\$ 83,089,016	\$ 79,379,653

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, 2018

Fund	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Board Approved 2018
Expenditures and Other Financing Uses					
General	\$ 34,157,687	\$ 36,912,628	\$ 38,127,844	\$ 40,063,583	\$ 38,647,149
Special Revenue Funds					
Motor Fuel Tax	1,263,842	1,148,519	930,032	976,284	1,127,700
Emergency 911 System	831,054	575,553	543,670	773,505	1,203,914
Grant	192,606	232,453	233,711	237,070	636,467
Foreign Fire Insurance	65,430	54,723	48,479	71,470	69,300
Debt Service Funds					
General Obligation & Revenue Bond	2,439,214	2,577,562	2,577,562	2,814,510	3,006,189
Capital Projects Funds					
Town Center TIF District (2)	174,765	369,117	8,922,839	574,048	1,675,768
Crossroads TIF District	3,540,994	2,657,472	4,518,014	3,036,491	2,322,548
South Milwaukee TIF District	9,566,391	1,697,034	1,488,214	1,632,911	2,126,134
Capital Equipment Replacement	234,061	1,416,828	1,595,775	2,202,152	1,243,000
Capital Projects	4,681,821	3,196,036	2,143,616	6,149,696	4,145,688
Stormwater	-	-	139,512	693,695	1,642,000
Southeast TIF (1)	501,808	-	-	-	-
Southeast TIF (2)	110,691	39,082	34,133	621,735	1,405,768
Lake Cook/Milwaukee TIF District	6,214,085	3,492,035	19,986,695	6,123,876	5,021,340
Enterprise Funds					
Water and Sewer	10,530,760	8,606,264	8,488,860	9,356,680	8,122,485
Internal Service Funds					
Liability Insurance	1,120,121	1,127,835	1,092,037	1,619,629	1,135,162
Fiduciary Funds					
Police Pension	2,232,037	2,553,348	3,793,616	2,867,058	3,725,173
Firefighters' Pension	2,705,773	2,775,082	2,934,089	3,274,623	3,287,638
Total Expenditures	\$ 80,563,140	\$ 69,431,571	\$ 97,598,698	\$ 83,089,016	\$ 80,543,423

VILLAGE OF WHEELING
 Long-Term Financial Plan Summary - General Fund
 Fiscal Years 2017 - 2022

	ESTIMATED 2017	BUDGET 2018	PROJECTED 2019	PROJECTED 2020	PROJECTED 2021	PROJECTED 2022
General Fund						
Beginning Fund Balance	\$ 14,615,070	\$14,753,305	\$ 14,761,422	\$ 13,731,471	\$ 12,500,373	\$ 10,008,378
Revenues	\$39,672,744	\$38,655,265	\$39,046,214	\$40,042,673	\$40,205,419	\$40,370,206
Expenditures	\$39,534,509	\$38,647,148	\$40,076,165	\$41,273,771	\$42,697,414	\$44,084,575
Surplus (Deficit)	\$138,235	\$8,117	(\$1,029,951)	(\$1,231,098)	(\$2,491,995)	(\$3,714,369)
Ending Fund Balance	\$14,753,305	\$14,761,422	\$13,731,471	\$12,500,373	\$10,008,378	\$6,294,009
Percentage of Expenditures	37.32%	38.20%	34.26%	30.29%	23.44%	14.28%

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 2018 budget reflects a property tax increase of \$735,000 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 2017 - 2022

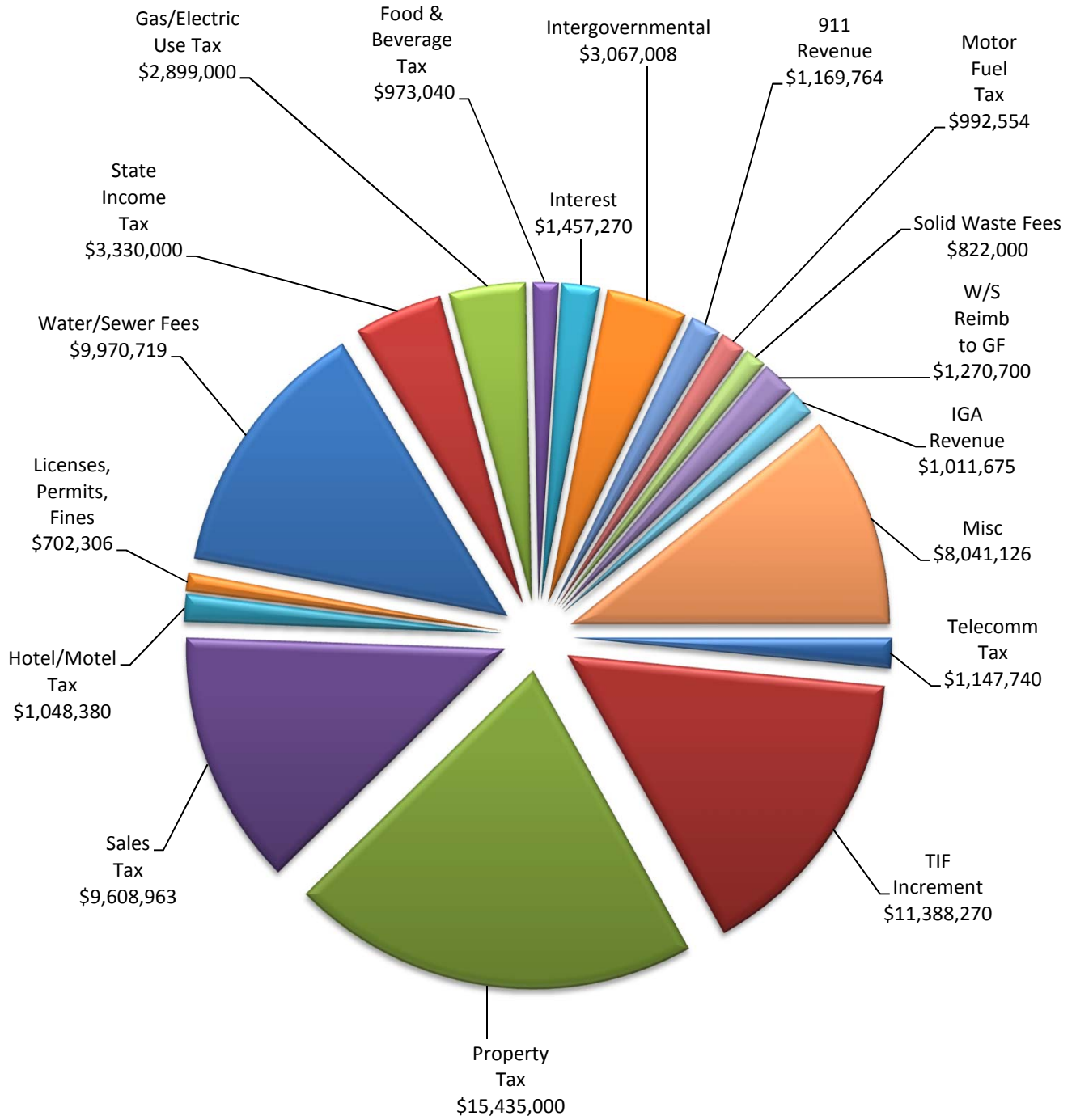
	ESTIMATED 2017	BUDGET 2018	PROJECTED 2019	PROJECTED 2020	PROJECTED 2021	PROJECTED 2022
General Fund						
Beginning Fund Balance	\$ 5,966,875	\$5,364,487	\$ 6,344,355	\$ 6,026,614	\$ 6,246,869	\$ 4,311,766
Revenues	\$9,247,438	\$9,453,614	\$9,622,551	\$9,773,099	\$9,931,195	\$10,082,022
Expenditures	\$9,849,826	\$8,473,746	\$9,940,292	\$9,552,844	\$11,866,298	\$9,594,880
Surplus (Deficit)	(\$602,388)	\$979,868	(\$317,741)	\$220,255	(\$1,935,103)	\$487,142
Ending Fund Balance	\$5,364,487	\$6,344,355	\$6,026,614	\$6,246,869	\$4,311,766	\$4,798,908
Percentage of Expenditures	54.46%	74.87%	60.63%	65.39%	36.34%	50.02%

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 2018 Revenues by Source All Funds



REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 APPROVED	FY 2018 APPROVED MINUS FY 2017 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	7,548,728	8,663,160	8,820,478	9,222,398	401,920
		4113	PROPERTY TAXES-POLICE PEN	1,648,553	1,826,149	1,768,316	1,838,450	70,134
		4114	PROPERTY TAXES - FIRE PEN	1,797,892	2,003,235	2,293,581	2,417,828	124,247
		4131	HOME RULE SALES TAX	4,047,364	3,926,334	4,245,510	3,853,520	-391,990
		4132	STATE SALES TAX	6,739,449	6,252,421	6,121,598	5,755,444	-366,154
		4133	AUTO RENTAL TAX	1,385	19	2,163	2,206	43
		4136	HOTEL/MOTEL TAX	1,048,308	1,008,332	1,055,700	1,048,380	-7,320
		4138	FOOD AND BEVERAGES TAX	911,165	910,343	964,980	973,040	8,060
		4141	TELECOMMUNICATIONS TAX	1,342,101	1,252,938	1,172,180	1,147,740	-24,440
		4210	BUSINESS LICENSES	80,978	83,142	85,798	90,787	4,989
		4211	LIQUOR LICENSES	164,794	185,292	184,900	191,370	6,470
		4212	COIN-OPERATED LICENSES	10,443	9,670	11,750	10,200	-1,550
		4213	DELIVERY LICENSES	1,524	1,503	1,600	1,632	32
		4214	ANIMAL LICENSES	830	742	837	854	17
		4215	RESIDENTIAL RENTAL LIC	40,466	82,570	56,657	69,360	12,703
		4216	VIDEO GAMING LICENSES	44,950	47,500	47,500	50,000	2,500
		4217	DETECTION/ALARM PERMITS	4,581	5,155	4,401	4,590	189
		4218	SUPPRESSION/SPRINKLERS	7,880	11,278	10,150	10,500	350
		4219	PATIO/SIDEWALK PERMITS	1,617	2,260	2,436	2,500	64
		4220	BUILDING PERMITS	559,272	226,712	490,000	193,800	-296,200
		4221	SIGN PERMITS	12,977	10,759	13,195	13,500	305
		4223	ELECT INSPECTION	91,714	71,032	69,000	65,000	-4,000
		4224	PLUMBING INSPECTIONS	51,238	27,011	35,000	32,000	-3,000
		4227	DRIVEWAY PERMITS	7,416	3,996	6,090	6,000	-90
		4228	ALARM SYSTEM PERMITS	17,985	19,890	18,000	20,000	2,000
		4229	RIGHT OF WAY PERMIT FEE	625	583	0	0	0
		4230	CONTRACTOR REG FEE	0	19,795	21,569	21,216	-353
		4231	OVERSIZE/WEIGHT PERMIT	0	1,270	5,000	16,000	11,000
		4310	FEDERAL GRANTS	0	0	0	0	0
		4316	FEMA	0	0	0	0	0
		4352	INCOME TAXES	4,005,867	3,664,807	3,710,840	3,330,000	-380,840
		4353	LOCAL USE TAX	843,696	914,410	908,477	958,490	50,013
		4355	POLICE TRAINING REIMBURSE	9,660	2,773	0	0	0
		4356	FIRE TRAINING REIMBURSE	1,197	35,036	0	0	0
		4358	VIDEO GAMING TAX	178,437	221,191	224,660	243,780	19,120
		4359	PULL TABS & JAR GAMES TAX	3,029	1,999	1,400	1,400	0
		4360	PERS PROP REPLACEMENT TAX	179,696	179,981	181,685	185,000	3,315
		4364	CROSSING GUARD REIMBURSE	0	14,814	42,135	43,900	1,765
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	74,713	81,806	82,230	70,000	-12,230
		4382	TWNSH PERS PROP REPLACE	-3,790	16,621	6,500	6,565	65
		4387	TIF SURPLUS DISTRIBUTION	232,668	252,056	320,700	441,528	120,828
		4408	I.G.A. REVENUE	1,468,643	1,582,226	1,691,459	1,011,675	-679,784
		4409	AMBULANCE FEES	586,985	620,050	572,460	650,000	77,540
		4410	FLOOD PLAIN DETERM FEES	0	0	0	0	0
		4412	PLANNING HEARING FEES	6,539	17,492	4,600	7,140	2,540
4413	SUBDIVISION PRE-FILE FEES	1,195	0	1,195	1,219	24		
4414	PLAN REVIEW FEES	21,185	37,809	30,000	39,000	9,000		
4415	DUPLICATING SERVICES	5,373	4,818	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	FY2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 APPROVED	FY 2018 APPROVED MINUS FY 2017 BUDGET
01...	GENERAL FUND...	4417	WATER & SEWER REIMBURSE	1,237,488	1,250,872	1,290,307	1,270,700	-19,607
		4418	MFT REIMBURSEMENT	0	0	0	0	0
		4419	IND REV BOND & 6-B FEES	7,600	1,900	1,900	3,800	1,900
		4421	POLICE LIASON REIMBURSE	138,011	160,664	164,042	95,420	-68,622
		4422	FINGER PRINTING FEE	2,226	2,021	2,080	2,080	0
		4423	IMPOUNDING FEES	800	1,100	850	850	0
		4426	FALSE ALARM FEES	13,544	11,142	10,000	10,000	0
		4427	CPR FEES	520	1,020	1,020	750	-270
		4428	EROSION CONTROL FEES	0	0	0	0	0
		4429	ENGINEERING INSPECTION	192,820	283,279	196,900	200,000	3,100
		4431	SOLID WASTE SERVICE CHRGE	577,220	617,978	623,000	565,000	-58,000
		4432	SWANCC FEES	246,522	249,519	251,000	257,000	6,000
		4433	HOST COMMUNITY FEE	100,000	100,000	100,000	100,000	0
		4460	SENIOR MEMBERSHIP FEES	3,925	3,467	4,000	4,000	0
		4470	PAVILION PROGRAM FEES	22,233	16,771	20,000	20,000	0
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	26,528	27,604	26,500	27,000	500
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	51,888	61,092	55,000	55,000	0
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	132,585	137,888	129,920	115,260	-14,660
		4512	LOCAL ORDINANCE FINES	155,021	179,353	190,820	205,000	14,180
		4513	SEIZURES	0	31,490	0	0	0
		4514	DUI FINES	24,826	17,391	17,000	24,500	7,500
		4515	ADMINISTRATIVE CITATION	5,290	4,870	4,900	6,500	1,600
		4516	ADMINISTRATIVE TOW FEE	188,090	142,000	155,000	100,000	-55,000
		4517	HOUSING FINES	19,230	187	0	0	0
		4518	RED LIGHT VIOLATORS	417,117	461,796	425,000	420,000	-5,000
		4519	COURT SUPERVISION FEES	14,347	15,108	16,748	14,280	-2,468
		4520	ADMIN HEARING FEE	2,805	4,575	3,350	3,416	66
		4610	INTEREST REVENUE	129,115	144,836	146,598	148,603	2,005
		4620	GAIN(LOSS) SALE INVESTMTS	-7,404	-2,550	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-24,081	44,873	0	0	0
		4653	DONATIONS	18,002	4,292	100	100	0
		4655	FOURTH OF JULY DONATIONS	40,500	40,270	45,270	40,000	-5,270
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	67,886	71,696	71,637	67,399	-4,238
		4662	RENTAL INCOME T-MOBILE	28,710	29,572	28,656	31,011	2,355
		4701	CABLE TV FRANCHISE FEES	366,433	392,434	391,790	425,340	33,550
		4703	ALARM SVC FRANCHISE FEES	42,584	43,841	44,391	45,279	888
		4704	WASTE MGMT FRANCHISE FEE	88,893	88,915	90,249	91,691	1,442
		4705	AT&T FRANCHISE FEE	179,356	160,932	167,855	147,390	-20,465
		4710	FOREIGN FIRE INSURE TAX	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	57,674	16,795	12,180	12,424	244
		4722	BIKE PATH REVENUES	0	0	0	0	0
		4723	ADVERTISING SHELTER REV	16,854	10,938	17,107	17,449	342
		4730	RECYCLING PROGRAM REVENUE	7,558	7,191	0	7,000	7,000
		4752	BEACON LIGHT BULB	0	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	319,265	311,189	0	0	0
		4780	LEGAL SETTLEMENT	162,341	2,448	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 APPROVED	FY 2018 APPROVED MINUS FY 2017 BUDGET
01...	GENERAL FUND...	4790	OTHER MISC. REVENUE	63,563	79,557	66,383	67,711	1,328
		4828	TRANS FROM 2003 BONDS	0	0	0	0	0
		4836	TRANS FROM SE 2 TIF	0	0	0	0	0
		4837	TRANSFER FROM SE TIF	0	0	0	0	0
		4855	TRANS FROM GRANT FUND	0	0	0	0	0
				38,937,212	39,531,297	40,063,583	38,655,265	-1,408,318
11	MFT	4354	MOTOR FUEL TAX	920,396	958,542	961,311	992,554	31,243
		4362	MFT-HIGH GROWTH CITIES	31,630	31,685	0	0	0
		4610	INTEREST REVENUE	1,478	6,626	14,973	17,188	2,215
		4620	GAIN(LOSS) SALE INVESTMTS	-195	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	80	78	0	0	0
				953,389	996,931	976,284	1,009,742	33,458
12	FOREIGN FIRE INS TAX FL	4610	INTEREST REVENUE	0	0	1,470	1,587	117
		4710	FOREIGN FIRE INSURE TAX	64,547	63,214	70,000	70,000	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
				64,547	63,214	71,470	71,587	117
15	EMERGENCY TELEPHONE	4408	I.G.A. REVENUE	98,815	96,225	196,903	0	-196,903
		4420	911 SURCHARGES-WHEELING	246,206	367,249	362,514	369,764	7,250
		4424	911 EMERGENCY SURCHARGES	129,109	0	0	0	0
		4425	911 SURCHARGES-DESPLAINES	0	0	0	800,000	800,000
		4610	INTEREST REVENUE	937	1,633	4,088	0	-4,088
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	210,000	120,000	210,000	0	-210,000
				685,066	585,107	773,505	1,169,764	396,259
16	JETSB	4408	I.G.A. REVENUE	0	0	0	0	0
		4420	911 SURCHARGES-WHEELING	0	0	0	0	0
		4424	911 EMERGENCY SURCHARGES	0	0	0	0	0
		4425	911 SURCHARGES-DESPLAINES	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				0	0	0	0	0
21	2007 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	99,554	0	20,000	64,617	44,617
		4610	INTEREST REVENUE	322	1,058	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	294,367	345,318	320,101	327,383	7,282
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				394,242	346,376	340,101	392,000	51,899

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 APPROVED	FY 2018 APPROVED MINUS FY 2017 BUDGET
22	2008 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	1,234,436	1,345,395	1,405,625	1,499,707	94,082
		4610	INTEREST REVENUE	483	6,279	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	582,900	630,364	676,784	722,082	45,298
					1,817,819	1,982,038	2,082,409	2,221,789
23	2009 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	399,707	402,831	392,000	392,000	0
		4610	INTEREST REVENUE	52	549	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
					399,759	403,380	392,000	392,000
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,724,734	2,696,365	3,036,491	2,799,386	-237,105
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	9,005	8,188	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	-2,012	-217	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-1,786	0	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	500,000	0	0	0
		4832	TRANS FROM SOUTH TIF	0	500,000	0	0	0
		4839	TRANS FROM NORTH TIF	0	1,000,000	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
					2,729,940	4,704,336	3,036,491	2,799,386
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,359,386	1,441,916	1,620,514	1,578,589	-41,925
		4610	INTEREST REVENUE	11,441	13,575	12,397	15,524	3,127
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	3,225	1,866	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
					1,374,052	1,457,357	1,632,911	1,594,113
33	CAPITAL EQPT REPL FUNI	4408	I.G.A. REVENUE	100,000	110,000	0	0	0
		4610	INTEREST REVENUE	77,438	72,563	77,467	68,286	-9,181
		4620	GAIN(LOSS) SALE INVESTMTS	-3,723	-5,042	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-8,572	11,348	0	0	0
		4790	OTHER MISC. REVENUE	0	12,068	0	0	0
		4801	TRANSFER FROM GEN FUND	650,380	1,831,869	1,789,524	1,946,809	157,285
		4815	TRANSFER FROM 911 EMERG	82,874	54,339	112,458	0	-112,458
		4840	TRANS FROM WATER/SEWER	0	0	222,703	254,440	31,737
					898,397	2,087,145	2,202,152	2,269,535
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	2,973,641	2,952,545	2,852,000	2,899,000	47,000
		4310	FEDERAL GRANTS	130,785	14,139	3,000,000	0	-3,000,000
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	26,062	34,437	53,696	43,549	-10,147
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 APPROVED	FY 2018 APPROVED MINUS FY 2017 BUDGET
34...	CAPITAL PROJECTS FUND	4620	GAIN(LOSS) SALE INVESTMTS	-1,116	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	8,002	4,997	0	0	0
		4660	RENTAL INCOME	676,329	56,361	0	0	0
		4720	SALE OF FIXED ASSETS - GG	921,327	397,535	0	0	0
		4790	OTHER MISC. REVENUE	0	20,613	244,000	0	-244,000
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
						4,735,028	3,480,627	6,149,696
35	TOWNCENTER TIF 2 FUN	4111	PROPERTY TAX-CURRENT YEAR	36,525	58,225	552,310	1,485,870	933,560
		4310	FEDERAL GRANTS	0	94,156	0	0	0
		4610	INTEREST REVENUE	2,609	17,460	21,738	13,440	-8,298
		4630	UNREALIZED GAIN (LOSS)	0	-24,350	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	21,000	0	0	0
		4790	OTHER MISC. REVENUE	75,013	425,508	0	0	0
		4831	TRANS FROM CROSSROADS TIF	4,200,000	0	0	0	0
		4900	BOND PROCEEDS	0	6,500,000	0	0	0
				4,314,147	7,091,999	574,048	1,499,310	925,262
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	164,682	148,772	621,735	696,767	75,032
		4610	INTEREST REVENUE	27	642	0	9,352	9,352
		4790	OTHER MISC. REVENUE	13	0	0	0	0
				164,723	149,414	621,735	706,119	84,384
39	LAKE COOK/MILW TIF FU	4111	PROPERTY TAX-CURRENT YEAR	4,650,758	4,697,882	5,694,137	4,827,658	-866,479
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	2,465	8,510	14,614	32,634	18,020
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4777	REMEDATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	410,625	413,000	415,125	417,000	1,875
		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	11,355,000	0	0	0
4903	PREMIUM ON BONDS ISSUED	0	1,493,937	0	0	0		
				5,063,848	17,968,329	6,123,876	5,277,292	-846,584
40	WATER AND SEWER FUN	4441	WATER	6,800,209	7,121,533	7,158,050	7,247,100	89,050
		4442	WATER-CONSTRUCTION	5,468	1,668	3,712	3,861	149
		4443	WATER-CONNECTIONS	29,039	30,397	30,000	30,000	0
		4444	TURN-ON FEES	4,011	5,280	4,578	4,669	91
		4445	WATER METER SALES	40,578	11,225	10,000	10,000	0
		4446	WATER-PENALTIES	70,988	57,573	72,100	59,313	-12,787
		4451	SEWER	1,588,009	1,677,487	1,768,600	1,785,000	16,400
		4452	SEWER-CONNECTIONS	67,568	33,813	37,500	37,500	0
		4453	SEWER-PENALTIES	18,533	14,586	22,660	15,027	-7,633
		4610	INTEREST REVENUE	52,247	51,687	57,980	53,645	-4,335

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 APPROVED	FY 2018 APPROVED MINUS FY 2017 BUDGET
40...	WATER AND SEWER FUN	4620	GAIN(LOSS) SALE INVESTMTS	-2,590	-5,746	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-12,335	-6,977	0	0	0
		4720	SALE OF FIXED ASSETS - GG	18,815	-78,596	0	0	0
		4765	IPBC TERM RESERVE REVENUE	27,057	21,188	0	0	0
		4775	DEVELOPER DONATIONS	0	360,932	0	0	0
		4790	OTHER MISC. REVENUE	30,586	35,114	20,000	20,000	0
		4799	INVEST IN JOINT VENTURE	-24,827	20,458	0	0	0
		4845	TRANSFER FROM STORMWATER	0	0	171,500	187,500	16,000
		4855	TRANS FROM GRANT FUND	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				8,713,356	9,351,622	9,356,680	9,453,615	96,935
4100	WATER DIVISION	4833	TRANS FROM CAP EQUIP REPL	7,789	9,273	0	0	0
				7,789	9,273	0	0	0
4200	SEWER DIVISION	4833	TRANS FROM CAP EQUIP REPL	2,854	3,742	0	0	0
				2,854	3,742	0	0	0
45	STORMWATER FUND	4456	STORMWATER	0	575,670	686,000	750,000	64,000
		4457	STORMWATER - PENALTIES	0	5,192	4,500	8,250	3,750
		4610	INTEREST REVENUE	0	954	3,195	14,016	10,821
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				0	581,816	693,695	772,266	78,571
51	LIABILITY INSURANCE FU	4610	INTEREST REVENUE	34,672	34,884	24,016	39,446	15,430
		4620	GAIN(LOSS) SALE INVESTMTS	0	-3,953	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-8,289	12,872	0	0	0
		4790	OTHER MISC. REVENUE	19,710	0	0	0	0
		4801	TRANSFER FROM GEN FUND	1,334,954	1,492,110	1,412,117	1,004,477	-407,640
		4840	TRANS FROM WATER/SEWER	173,469	193,890	183,496	130,525	-52,971
				1,554,516	1,729,803	1,619,629	1,174,448	-445,181
55	GRANT FUND	4310	FEDERAL GRANTS	171,915	165,949	179,000	199,319	20,319
		4370	STATE OF ILLINOIS GRANTS	1,543	1,755	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	17,226	17,226
		4801	TRANSFER FROM GEN FUND	58,995	66,007	58,070	53,922	-4,148
				232,453	233,711	237,070	270,467	33,397
56	FOX POINT GRANT FUND	4310	FEDERAL GRANTS	0	0	0	366,000	366,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4796	RENT REVENUE	0	0	0	0	0
				0	0	0	366,000	366,000
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	2,060,385	1,922,292	1,768,316	1,838,450	70,134

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 APPROVED	FY 2018 APPROVED MINUS FY 2017 BUDGET
61...	POLICE PENSION FUND...	4610	INTEREST REVENUE	1,965,170	1,619,050	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-2,088,118	921,515	0	0	0
		4651	POLICE PENS EMP CONTRIBS	604,042	571,932	598,742	589,963	-8,779
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				2,541,479	5,034,789	2,867,058	2,928,413	61,355
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	2,258,857	2,123,616	2,293,581	2,417,828	124,247
		4610	INTEREST REVENUE	1,290,500	1,159,213	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-776,565	1,108,301	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	578,831	470,922	481,042	496,166	15,124
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	50	50	0	0	0
				3,351,672	4,862,102	3,274,623	3,413,994	139,371
				78,936,289	102,654,408	83,089,016	79,379,654	

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for Fiscal Year 2018 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 - \$9,608,963 (24.86%). Sales tax represents 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.

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 \$213,950. This is the primary reason we have been experienced deficit budgets for several of the last few years.

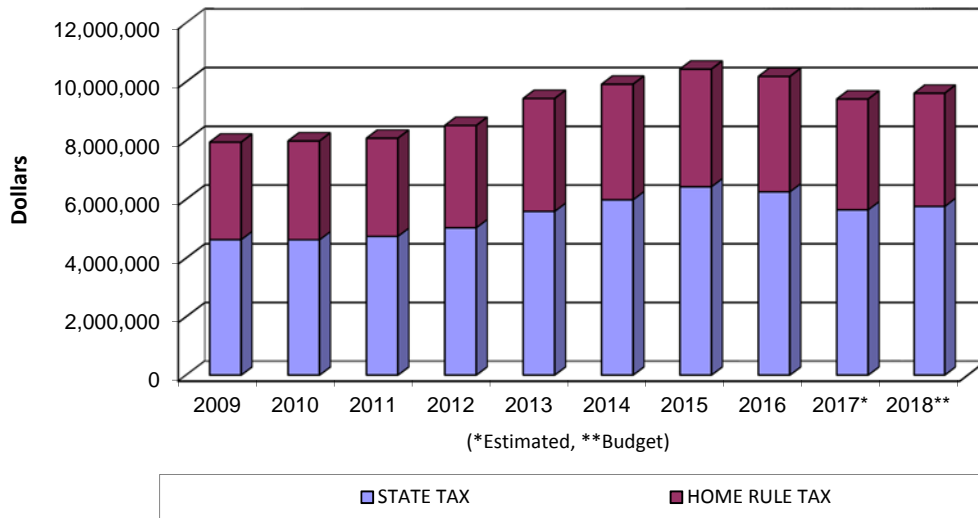
Through nine (9) months of FY 2017, the Village's sales tax receipts were down -5.98% compared to the same period in 2016; however, the decrease is primarily attributable to the fact that the Village received two large use tax payments in 2016 (and none in 2017). Excluding these one-time payments from FY 2016 (i.e. an "apples-to-apples" approach), sales tax revenue has decreased -2.32% through the first nine (9) months of this fiscal year.

Several factors have contributed to the decline in sales tax revenue including the following:

1. The State of Illinois recently approved legislation that allows the Illinois Department of Revenue to withhold 2% of the Village's home rule sales tax receipts to pay for the cost of collecting it. We expect this fee will cost the Village \$76,000 (.79%) in sales tax revenue next year.
2. On-line sales of products that typically would be purchased at brick-and-mortar stores are undoubtedly impacting sales tax receipts. Every purchase made on-line through Amazon, Wal-Mart and similar stores costs Wheeling revenue if it would have been purchased at a retailer in our community. As reported by the Village's Economic Development Director, on-line sales are rising by 15 percent annually, in contrast to brick-and-mortar stores at only four percent growth.
3. The Village lost a major sales tax producer – Zonatherm Products – when the company left the Village earlier this year. The sales tax revenue the company produced for Wheeling was significant and is another reason receipts are not expected to increase much next year.

Consequently, the Village has taken a cautious approach to projecting sales tax revenue for FY 2018. Our projection of \$9,608,963 in sales tax receipts next year reflects an increase of only 1.00% to the existing sales tax base, as well as an estimate of new sales tax revenue we expect to receive from a restaurant that will open in the next 12 months.

SALES TAX



PROPERTY TAXES - \$9,222,398 (23.86%). The property tax levy is the second-largest source of revenue for the Village’s General Fund. 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. The Village receives the majority of its property tax revenue in February, March, July and August of each year. 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).

In December 2017, the Village Board approved the 2017 Tax Levy, which reflected a 5.0% increase as compared to the 2016 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.

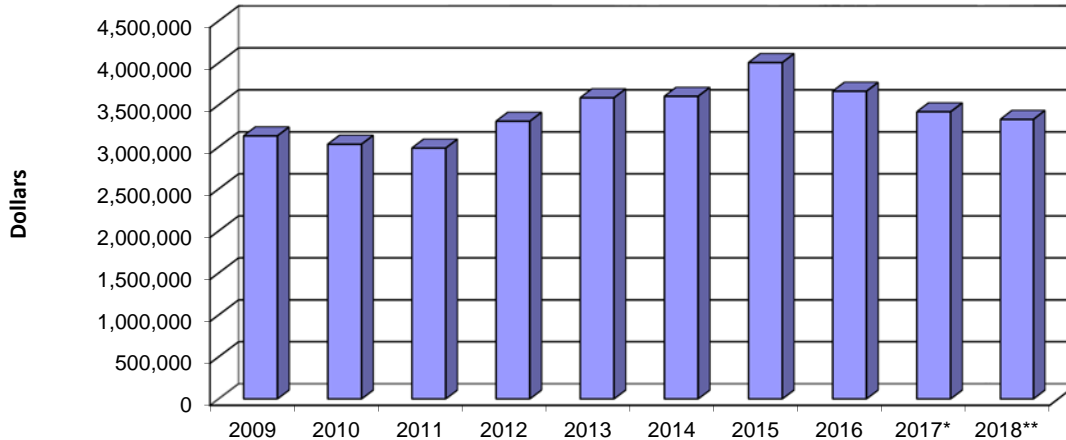
STATE INCOME TAX - \$3,330,000 (8.61%). The Village receives a portion of the State’s 4.95% personal income tax on individuals, trusts and estates and 7.00% tax on corporations. The total amount distributed to local governments is determined on a per capita basis and is dependent on the overall condition of the state's economy. Income tax proceeds are distributed by the state on a monthly basis.

We expect income tax revenue to drop approximately \$224,000 (-6.11%) this year due primarily to a decision by the State of Illinois to reduce by 10% the amount of income tax revenue allocated to the Local Government Distributive Fund (LGDF). The 10% reduction, which will span two Village fiscal years, is expected to cost Wheeling approximately \$350,000 over a 12-month period beginning in FY 2017 and ending in FY 2018.

Our projection for next year is based on an analysis of historical receipts—including the fact that income tax receipts have been basically flat since 2008—and our expectation that recent economic growth in Illinois and the nation will lead to modest growth in income tax revenue next year. For that reason, we budgeted a 1% increase (i.e. less the 10% reduction for 7-months of FY 2018) in receipts next 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



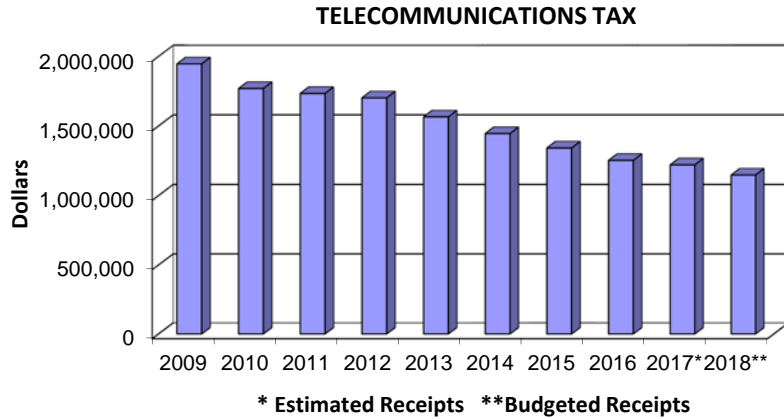
* Estimated Receipts **Budgeted Receipts

LICENSES, PERMITS, INSPECTION FEES AND FINES - \$1,591,262 (4.12%). 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 – \$1,509,135 (3.90%). 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. Fiscal Year 2018 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 - \$1,147,740 (2.97%). 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 - \$1,270,700 (3.29%). 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 - \$1,048,380 (2.71%). 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.

DES PLAINES DISPATCHING AGREEMENT – \$1,011,675 (2.62%). 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 2018 is \$1,011,675 (with an additional \$800,000 being allocated to the 911 Fund) 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 Wheeling’s cost of dispatching and by achieving greater efficiencies for both communities in a way that demonstrates to the public the value of intergovernmental cooperation.

FOOD & BEVERAGE TAX - \$973,040 (2.52%) - 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 2018 budget includes an increase of \$69,040 (7.64%) compared to 2017 estimated receipts which reflects the revenue we anticipate receiving from the Village’s existing restaurants and one new restaurant expected to open in early 2018.

SOLID WASTE SYSTEM REVENUE- \$822,000 (2.13%). 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 - \$148,603 (.38%). 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 2018 is only slightly higher than in prior years due to low interest rates.

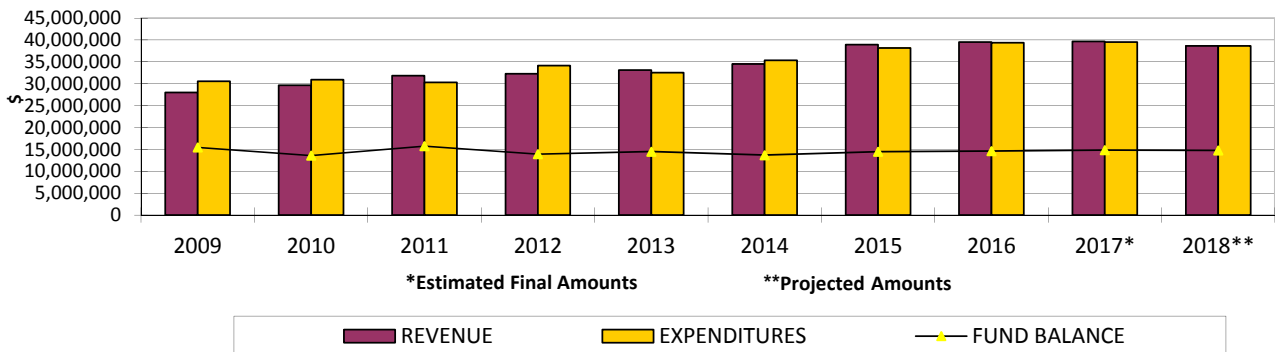
OTHER - \$6,971,369 (18.03%). The majority of revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy (\$4,256,278). "Other" also includes cable television and other utility franchise fees, tax increment financing surplus revenue, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

The Village's contribution to the Police Pension Fund is increasing from \$1,768,316 to \$1,838,450 and the Fire Pension Fund's contribution will increase from \$2,293,581 to \$2,417,828. 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 38% of annual operating expenditures by the end of FY 2018.

**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 - \$9,099,600. 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 1.47% from \$7.48 to \$7.59 per 1,000 gallons of water. This increase is necessary in order to provide sufficient funding for the on-going operation and maintenance of the water and sewer system.

INVESTMENT INCOME - \$53,645. This represents investment income from available funds. Investment income has been limited for many years due to low interest rates.

INTERFUND TRANSFER - \$187,500. 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 - \$112,869. Includes revenue from the sale of water meters to customers and other miscellaneous charges.

MOTOR FUEL TAX FUND

The Motor Fuel Tax 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 an estimated \$26.36 per capita for FY 2018. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$992,554, and interest earnings of \$17,188. 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, 2017:

2007	10,000,000
2008	14,360,000
2009	10,000,000
2011	4,220,000
2012A	2,570,000
2012B	2,845,000
2016	8,530,000
Total:	\$52,525,000

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 relies 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, to take advantage of lower interest rates by refunding some of the Village's existing debt. To that end, 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.

In 2012, the Village sold \$3,925,000 in Series 2012A General Obligation Sales Tax Refunding bonds, 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 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 \$1,956,324. Other sources of revenue to the fund include a \$327,383 transfer from the Capital Projects Fund (i.e. to help reduce the General Fund deficit next year), and a \$722,082 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 2018 from property taxes is \$1,838,450 (up from \$1,768,316 in FY 2017). Other sources of revenue to the Fund include employee contributions of \$589,963 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 \$2,417,828 (up from \$2,293,581 in FY 2017) is required in 2018. The 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 \$496,166 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 \$11,388,270, investment income of \$70,950 and a \$417,000 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) - \$2,269,535. 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 (\$2,201,249) from the various operating departments and is based on the expected life and replacement costs of the equipment. Projections for 2018 include \$68,286 in interest earnings.

CAPITAL PROJECTS FUND - \$2,942,549. 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 (\$2,899,000) and interest income (\$43,549).

EMERGENCY TELEPHONE SYSTEM (E-911) - \$1,169,764. The Joint Emergency Telephone System Fund funds the operation of the E911 system through landline and wireless phone line fees collected by the Illinois State Police and remitted to the Joint Emergency Telephone System Board (JETS B). The JETS B determines the expenditure budget for the E911 Fund.

LIABILITY INSURANCE FUND - \$1,174,448. 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.

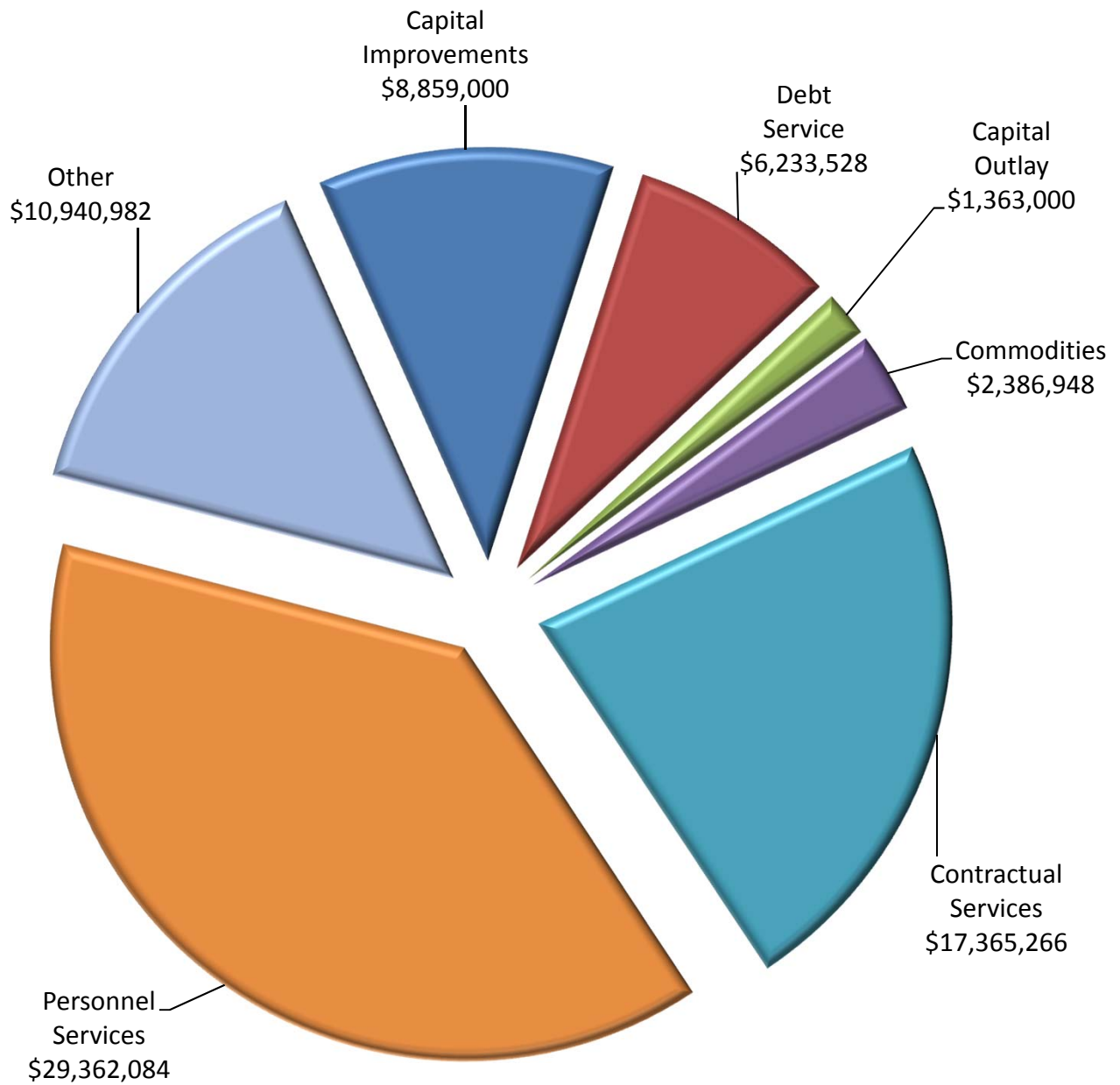
GRANT FUND - \$636,467. The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2018 budget includes grant funds that will help pay for Police Department related programs, the Fox Point mobile home relocation project, 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 - \$71,587. The Village receives tax revenue from companies located outside 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 - \$772,266. 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.

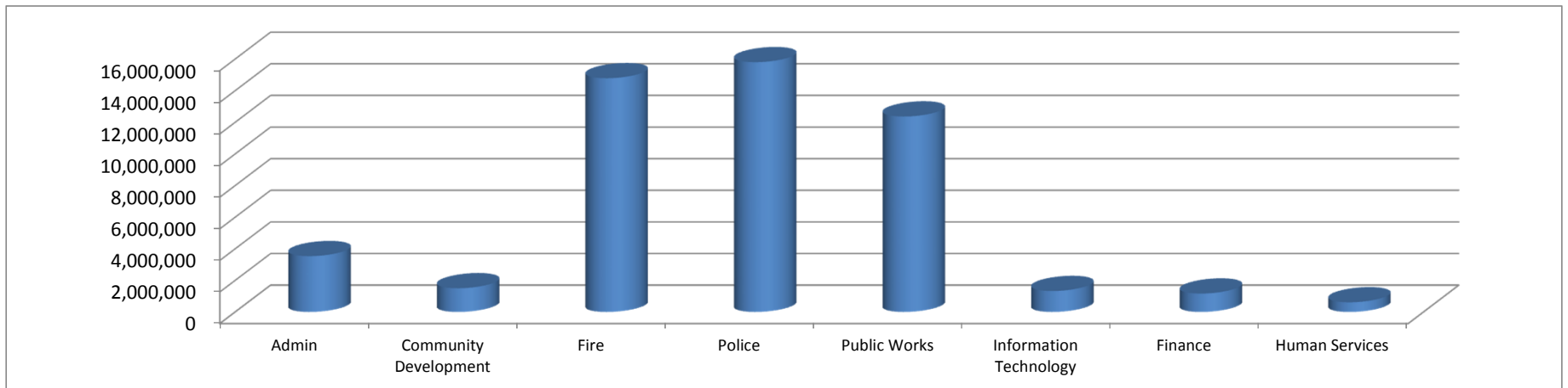
Since no revenue source existed to offset those costs, the Village implemented a stormwater utility fee in early 2016 to generate the funds needed to pay for stormwater related operating and capital improvement costs. Staff recommended (and the Board approved) a fee of \$2.50 per Equivalent Runoff Unit (ERU) for FY 2018 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 \$2.50 per ERU, the Village expects to raise \$758,250 in revenue next year from the fee and \$14,016 in interest income.

FY 2018
Budgeted Expenditures by Category
All Funds
(Excluding Interfund Transfers)



VILLAGE OF WHEELING, ILLINOIS
Expenditures by Department and Fund
Fiscal Year 2018

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2018 Total Budget
General Fund	3,534,949	1,500,628	11,428,383	12,073,411	5,009,449	1,326,471	1,164,603	609,766	1,999,489	38,647,149
Water/Sewer Fund					7,356,811				765,674	8,122,485
Foreign Fire Insurance Fund			69,300							69,300
Emergency Telephone (911)									1,203,914	1,203,914
Grant Fund									636,467	636,467
Police/Fire Pension Funds			3,287,638	3,725,173						7,012,811
Debt Service Funds									3,006,189	3,006,189
Tax Increment Financing Funds									12,551,558	12,551,558
Capital Projects Fund									4,145,688	4,145,688
Stormwater									1,642,000	1,642,000
Capital Equipment Replacement Fund									1,243,000	1,243,000
Liability Insurance Fund									1,135,162	1,135,162
Motor Fuel Tax Fund									1,127,700	1,127,700
BUDGETED EXPENDITURES	3,534,949	1,500,628	14,785,321	15,798,584	12,366,260	1,326,471	1,164,603	609,766	29,456,841	80,543,423



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

ACCT #	ACCT TITLE	FY2015 ACTUAL	FY2016 ACTUAL	2017 BUDGET	FY2018 BUDGET
5101	LONGEVITY	105,190	117,193	108,800	99,600
5102	OVERTIME	1,424,961	1,383,580	1,419,539	1,375,904
5103	SEASONAL HELP	121,440	80,524	71,600	76,600
5104	SALARIES	20,295,349	20,776,114	21,156,604	21,012,136
5105	LOCAL TRAINING & MEETINGS	101,267	127,797	128,350	131,484
5106	UNIFORM ALLOWANCE	117,378	134,852	132,530	136,470
5107	EXTRA DUTY PAY	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	2,217,046	2,174,492	2,256,492	2,168,710
5109	POL/FIR PENS EMPLR CNTRB	4,319,242	4,045,908	4,061,897	4,256,278
5110	COLLEGE INCENTIVE	3,008	2,410	3,000	600
5111	UNEMPLOYMENT COMPENSATION	26,056	7,555	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0
5113	TUITION REIMBURSEMENT	5,503	4,591	7,500	3,000
5115	SLDPA RETIREE CONTRIBUTN	89,673	151,631	54,795	38,500
5116	SICK LEAVE ANNL BUY BACK	59,834	54,495	67,816	62,802
5125	SAFETY PROGRAM	0	0	0	0
5201	ADVERTISING & PUBLISHING	10,183	6,384	8,370	8,620
5202	ANIMAL IMPOUND	3,795	3,658	4,000	4,000
5203	AUDIT	48,649	56,765	64,950	57,019
5204	CODIFICATION	7,473	5,260	7,500	8,000
5205	MULTIPLE DAY TRAINING	63,691	77,125	88,768	90,033
5206	CONSULTING SERVICES	600,237	659,784	752,100	568,900
5207	IS SERV & MAINT AGREEMENT	630,719	502,066	621,557	653,974
5208	DEBRIS DUMP CHARGES	24,989	17,625	41,850	35,350
5209	ENERGY	240,640	214,169	287,300	282,300
5210	EXTERMINATION SERVICE	6,110	5,965	6,800	6,800
5211	EXTINGUISHER SERVICE	2,757	3,259	2,790	3,090
5212	EMPLOYEE HEALTH INSURANCE	3,452,972	3,425,281	3,558,774	3,666,419
5213	GEN LIABILITY INSURANCE	1,892,119	2,139,115	1,996,253	1,573,775
5214	HYDRANT MAINTENANCE	25,729	22,952	26,000	26,000
5215	JANITORIAL SERVICES	133,523	90,436	100,000	95,000
5216	LAUNDRY SERVICE	0	0	0	0
5217	LANDSCAPE MAINTENANCE	161,619	220,032	299,950	295,780
5218	LEGAL SERVICES	560,618	487,384	459,500	601,500
5219	BANK CHARGES	37,299	44,395	42,600	49,320
5220	MAINT OFF/SPEC EQUIPMENT	131,285	138,987	178,620	166,767
5221	MAINT RADIO EQUIPMENT	33,037	37,802	42,450	76,125
5222	MEMBERSHIP DUES	173,521	128,690	141,306	142,518
5223	ENGINEERING & DESIGN SERV	289,784	216,293	493,500	507,500
5224	VILLAGE NEWSLETTER	0	0	0	0
5225	ACTUARIAL SERVICES	6,050	11,500	11,500	11,500
5226	PERSONNEL SERVICES	2,913	29,913	40,750	19,250
5227	POSTAGE	65,673	58,236	64,995	64,995
5228	PRINTING & BINDING	38,664	44,634	47,809	44,439
5229	PRISONER WELFARE	3,839	4,407	4,000	2,000
5230	RECORDING FEES	1,926	578	1,000	1,000
5231	REG & SPCL AGENCY ASSESS	820,497	830,638	955,395	951,954
5232	RENTAL AGREEMENTS	15,492	18,203	14,880	23,000
5233	RENTAL EQUIPMENT	5,870	2,200	10,400	1,900
5234	TREE MAINT SERVICE	194,805	114,455	130,000	115,000

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

ACCT #	ACCT TITLE	FY2015 ACTUAL	FY2016 ACTUAL	2017 BUDGET	FY2018 BUDGET
5236	CREDIT CARD FEES	16,349	22,375	19,560	25,180
5237	TELEMETRY EQUIP MAINT	14,742	18,076	13,852	13,588
5238	TELE-COMMUNICATION SERV	226,734	240,948	230,000	230,000
5239	CELLULAR SERVICES	96,955	94,208	102,980	105,980
5240	TRAVEL & TRANSPORTATION	0	0	0	0
5241	ACCOUNTING / BOOKKEEPING	37,055	29,340	0	16,000
5242	RETIREE HEALTH INSURANCE	663,722	667,024	674,723	689,952
5243	PUMPHOUSE MAINTENANCE	23,544	18,680	17,500	17,500
5244	DUPLICATION SERVICES	15,968	20,521	40,000	20,000
5246	MEDICAL EXAMS	29,901	33,683	58,270	36,495
5247	PAVEMENT MARKINGS	29,332	37,487	55,000	10,000
5248	FINGER PRINTING FEES	2,489	3,228	3,210	710
5251	STREET LIGHT MAINTENANCE	71,159	111,078	85,000	70,000
5271	INSURANCE CLAIMS ADMIN	87,316	95,630	99,807	101,803
5272	INSURANCE CLAIMS	613,628	519,223	1,050,000	549,976
5297	PROGRAMS/ACTIVITIES EXP	93,915	102,835	94,600	104,000
5299	MISC CONTRACTUAL SERVICES	3,325,013	3,939,779	6,387,284	5,220,254
5301	AUTO PETROL PRODUCTS	221,048	144,209	242,200	233,600
5302	BOOKS & SUBSCRIPTIONS	22,521	17,276	23,787	25,741
5303	CHEMICALS	154,421	77,842	91,000	43,500
5305	FIREFIGHTING SUPPLIES	136,140	86,574	122,886	128,773
5306	HEALTH TEST SUPPLIES	39	42	250	250
5308	WATER SAMPLES	12,145	9,835	10,173	10,000
5309	JANITORIAL SUPPLIES	30,526	30,647	26,000	26,000
5310	VEHICLE MAINTENANCE	255,036	251,797	256,350	251,500
5311	BLDG/GROUNDS MAINTENANCE	194,512	234,453	258,125	202,425
5312	MEDICAL SUPPLIES	17,429	9,081	15,954	29,290
5313	IS MISC EQPT & SUPPLIES	257,283	281,453	638,951	333,582
5314	MINOR STREET REPAIRS	22,773	49,110	30,000	35,000
5315	SMALL TOOLS & EQUIPMENT	112,035	102,505	538,050	347,100
5316	RANGE SUPPLIES	39,420	36,801	32,259	28,266
5317	MISC OPERATING SUPPLIES	100,272	220,421	102,980	111,843
5318	OFFICE SUPPLIES	37,058	32,793	42,450	39,075
5319	PROTECTIVE CLOTHING/SUPL	42,943	46,554	54,696	52,253
5320	STREET SIGNS	29,638	16,442	22,000	12,500
5322	WATER CHARGE	43,700	43,726	37,700	43,250
5323	AWARDS/DECORATIONS	6,490	13,673	7,810	7,775
5324	POLICE DUI FUND EXPENSES	3,375	27,679	0	0
5325	INVESTIGATIVE FUNDS	1,480	2,045	2,000	2,000
5327	IS MISC SOFTWARE	37,657	36,537	100,150	97,750
5333	BUSINESS RECRUITMENT	122,760	134,277	130,475	130,475
5340	LIFT STATIONS	11,853	29,107	30,000	27,000
5341	METERS	44,266	50,070	25,500	30,500
5342	SEWER LINE MAINTENANCE	56,332	100,148	65,000	70,000
5344	WATER MAIN MAINTENANCE	27,210	31,948	65,000	50,000
5345	WATER STORAGE MAINT	21,472	26,363	17,500	17,500
5401	MOBILE EQUIPMENT	1,172,354	1,446,729	904,990	748,000
5406	MISCELLANEOUS EQUIPMENT	11,000	0	0	0
5407	OFFICE EQUIPMENT	22,657	0	11,000	0
5408	BUILDING EQUIPMENT	0	0	40,000	80,000

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

ACCT #	ACCT TITLE	FY2015 ACTUAL	FY2016 ACTUAL	2017 BUDGET	FY2018 BUDGET
5411	SPECIAL EQUIPMENT	29,877	69,803	61,336	0
5412	IS CAPITAL EQPT/SUPPLIES	113,347	0	80,000	0
5413	IS CAPITAL SOFTWARE	0	0	52,000	55,000
5420	LAND ACQUISITION	0	12,498	10,000	480,000
5502	SANITARY SEWER IMPROVEMNT	366,406	531,729	449,260	1,263,250
5503	WATER IMPROVEMENTS	317,235	2,980	2,422,250	487,250
5504	STORM SEWER IMPROVEMENTS	284,650	441,043	1,224,500	774,500
5506	STREETSCAPE IMPROVEMENTS	1,657,660	466,914	2,274,000	3,604,375
5507	SIDEWALK IMPROVEMENTS	102,924	36,000	343,500	59,500
5508	PAVEMENT IMPROVEMENTS	2,057,283	1,885,480	2,275,000	1,795,125
5509	BUILDING IMPROVEMENTS	0	0	1,970,000	875,000
5512	BRIDGE IMPROVEMENTS	218,664	9,076	0	0
5513	WATERWAY IMPROVEMENTS	0	0	0	0
5531	GENERAL MAINTENANCE	0	0	0	0
5609	FISCAL AGENT FEES	6,233	3,642	2,000	2,400
5621	LOSS ON REFUNDING	1,573	1,573	0	0
5622	AMORTIZATION - PREMIUM	-6,573	-6,573	0	0
5623	BOND PRINCIPAL	2,754,937	4,452,812	3,805,727	4,098,738
5624	BOND INTEREST EXPENSE	2,893,281	2,901,178	2,295,334	2,132,390
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0
5628	AMORTIZATION - BOND INTER	0	0	0	0
5629	BOND ISSUANCE COSTS	0	131,800	0	0
5631	PAYMENT - BOND ESCROW	0	14,614,583	0	0
5701	CONTINGENCIES	0	0	0	0
5702	REFUND PENSION CONTRIBUTI	36,372	0	0	0
5703	GENERAL FUND REIMBRSMNT	1,237,488	1,250,872	1,290,306	1,270,700
5704	RETIREMENT PENSION	4,284,580	4,577,574	4,873,186	5,717,655
5705	NWWC WATER CHARGE	1,697,197	1,697,820	1,750,000	1,795,000
5706	TRANSFER TO DEBT SERVICE	582,900	630,364	676,784	722,082
5707	TRANSFER TO CERF	733,254	1,886,208	2,124,684	2,201,249
5708		0	0	0	0
5710	DEPRECIATION EXPENSE	1,276,739	1,265,694	0	0
5712	LOSS/LAND HELD FOR RESALE	0	0	0	0
5713	OPEB EXPENSE	-110,372	4,092	0	0
5714	NON-DUTY DISABILITY PENSN	62,363	63,602	65,510	66,786
5716	DUTY DISABILITY PENSION	497,002	518,415	532,934	539,003
5718	SURVIVING SPOUSE PENSION	375,352	355,582	343,351	437,317
5750	TIF INCENTIVE PAYMENTS	1,239,174	9,197,944	0	1,100,000
5751	SALES TAX SHARING AGRMNT	134,748	132,367	134,000	138,000
5755	TRANSFER TO GRANT FUND	0	0	0	0
5801	TRANSFER TO GENERAL FUND	0	0	0	0
5812	TRANSFER TO FFIB FUND	0	0	0	0
5820	TRANSFER TO 911 FUND	210,000	120,000	210,000	0
5822	TRANSFER TO 2008 BOND	294,367	345,318	320,101	327,383
5827	TRANSFER TO 2001 BONDS	0	0	0	0
5831	TRANS TO TOWN CENTER TIF	4,200,000	0	0	0
5832	TRANSFER TO S.MIL TIF	0	0	0	0
5834	TRANSFER TO CAP PROJ FUND	0	0	0	0
5838	TRANSFER TO CROSSROAD TIF	0	2,000,000	0	0
5839	TRANSFER TO NORTH TIF	410,625	413,000	415,125	417,000

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

ACCT #	ACCT TITLE	FY2015 ACTUAL	FY2016 ACTUAL	2017 BUDGET	FY2018 BUDGET
5840	TRF TO WATER & SEWER FUND	10,643	13,015	171,500	187,500
5851	TRANSFER TO LIABILITY INS	0	0	0	0
5855	TRANSFER TO GRANT FUND	58,995	66,007	58,070	53,922
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
		75,217,015	98,316,001	83,082,070	80,543,423

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.

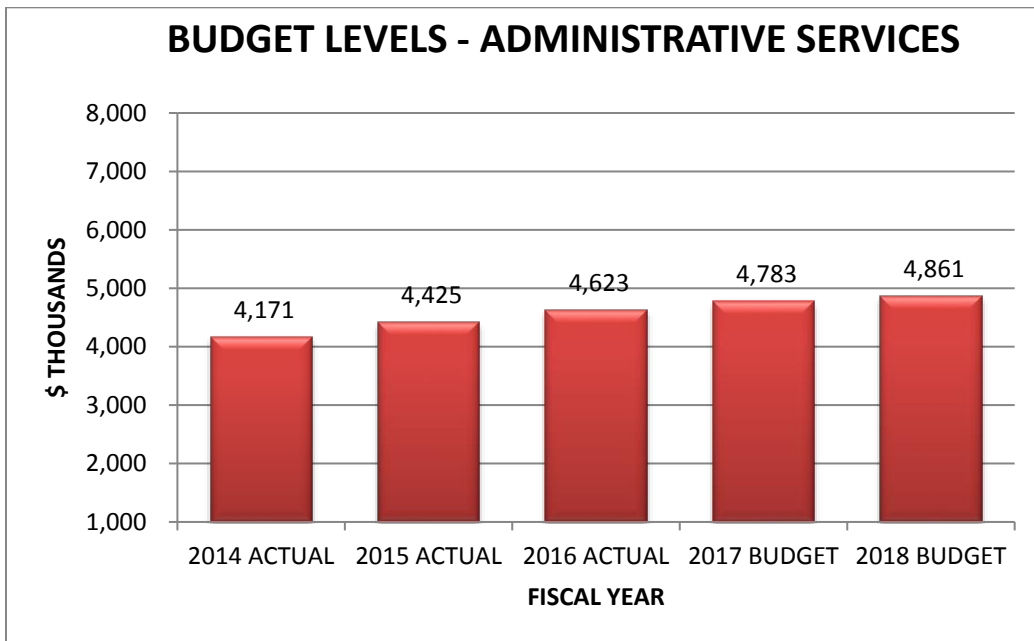
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison 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

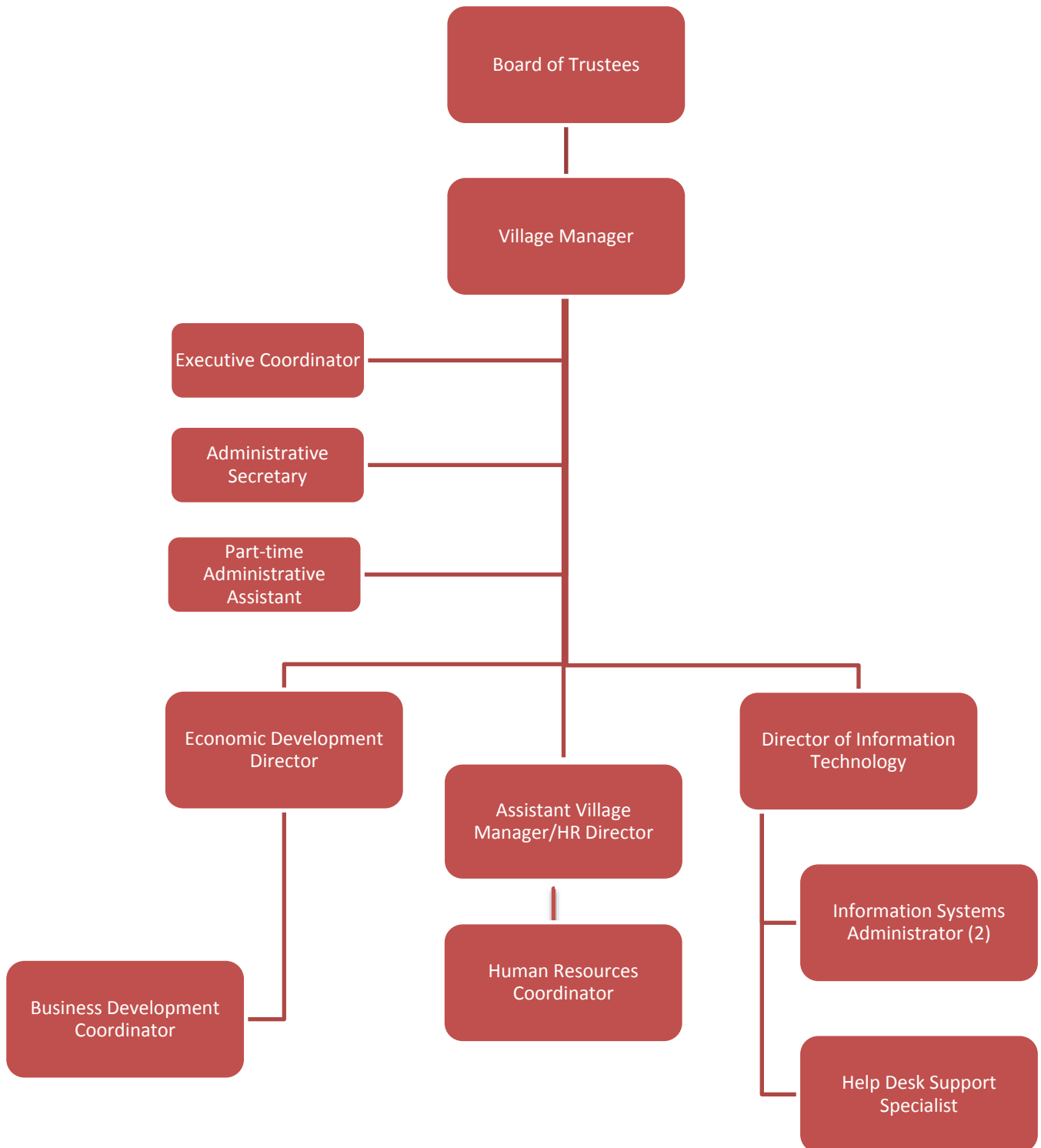
Administrative Services Department

Administration & Board of Trustees.....	\$2,197,044
IT Department	1,326,471
Human Resources	277,834
Legal Division	431,750
Special Events	161,384
Solid Waste System	466,937
TOTAL.....	\$4,861,420



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, 2018



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.

2017 ACCOMPLISHMENTS

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

- ⊗ Finalized 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 entrepreneurship and mentoring programs, helping to foster a skilled workforce for local manufacturers while opening career pathways for students.
- ⊗ Partnered with the Golden Corridor Area Manufacturing Partnership to assist area educators in closing the skills gap and assisting manufacturers with attraction of a skilled labor pool.

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 streamlining of functions and job responsibilities in the areas of Police Communications, Police Accreditation, Community Development Support and Inspections, and Human Services.
- ⊗ Recruited and filled position vacancies, including Deputy Fire Chief, Business Development Coordinator, Human Resources Coordinator, Payroll Coordinator, Maintenance Operator – Utilities, Permit Specialist, part-time Data Entry Clerk, part-time Electrical Inspector, and eight (8) seasonal employees; promoted existing employees to the positions of Police Commander, Police Sergeant, Fire Lieutenant, Health Officer, Streets and Forestry Superintendent, Utility Foreman, and Streets Foreman.
- ⊗ Conducted negotiations with American Federation of State, County and Municipal Employees (AFSCME) Council 31 for a successor collective bargaining agreement covering Public Works Maintenance Operators, Mechanics, and Water Operators.
- ⊗ Coordinated the establishment of new Board of Fire and Police Commissioners eligibility registers for the positions of Police Officer and Firefighter/Paramedic.
- ⊗ Continued to ensure that Village health insurance plans are compliant with the Affordable Care Act (ACA), reviewed and updated plan documents, identified and implemented changes intended to minimize costs, and worked to ensure that Internal Revenue Service reporting requirements relating to the ACA were met by both the Human Resources and Finance Departments.

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

- ⊗ Consolidated senior services with the Wheeling Park District by transferring programming to the Community Recreation Center, relocating the grant-funded congregate dining program to a temporary home at the Saint Joseph the Worker Social Hall, and closing the Senior Center facility at 199 North First Street.
- ⊗ Secured a rebate grant from the Illinois Department of Commerce and Economic Opportunity to replace approximately 750 metal halide and high-pressure sodium streetlight bulbs with energy-efficient light-emitting diodes (LEDs).
- ⊗ Participated in a joint bid for electricity through the Northern Illinois Municipal Electric Collaborative (NIMEC), which solicits bids on behalf of over 170 governmental members in order to obtain lower pricing by means of collective buying power, in order to lock in a low three-year rate with Dinegy Energy Services.
- ⊗ Joined the Northern Illinois Benchmarking Cooperative, a group of municipalities that jointly explore, develop, and share performance metrics that support the collaborative assessment of trends and operational best practices in order to improve service levels, create more efficient practices, and innovate government.
- ⊗ Established a Joint Emergency Telephone System Board with the City of Des Plaines, thereby maintaining 9-1-1 surcharge revenues to help fund emergency dispatch services provided by the Wheeling Police Department to both communities.
- ⊗ Joined with the Villages of Buffalo Grove, Palatine, and Arlington Heights on a training initiative to secure lower costs for required anti-harassment training.

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

- ⊗ Coordinated with the developer and other stakeholders to address various preconditions for project construction to begin, including the relocation of West Shore Pipeline's infrastructure.
- ⊗ Assisted the developer with final 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 radio advertising campaign to attract beneficial uses for Village-owned sites on South Milwaukee Avenue, including restaurants, retail, and entertainment venues.
- ⊗ Interviewed real estate brokers to consider marketing Village-owned sites with a formal listing agreement.
- ⊗ Executed listing agreement with a real estate broker to market the Village-owned property at 99–101 North Wolf Road, the former site of the Wheeling Food Pantry.

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

- ⊗ Assisted with recruitment and licensing and permitting of restaurants including Café Zupas, Dundee Hot Dogs & More, Louie's Boston Fish Market, Bella's Wine Bistro, and as well as retailers including Binny's Beverage Depot, I Love Kickboxing, Cricket Wireless, and TMobile.

⊗ 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 Swiss Precision, Hawk Electronics, WBM, Christy Metals, MNA Fronterier, and Champro Sports, and spec industrial buildings at 660–720 Northgate Parkway and 1075 Chaddick Drive.

⊗ Coordinated relocation of Builders Asphalt from 231 Wheeling Road to an improved facility at 571 Wheeling Road, and continued to pursue other opportunities to deindustrialize the area around the Metra station in keeping with the Village’s Comprehensive Plan.

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.

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

⊗ Coordinated with the Illinois Department of Transportation to finalize improvements at the Dundee Road intersections of Elmhurst Road, McHenry/Wheeling Roads, and Community Boulevard, including the installation of illuminated street signage.

STATED GOAL: Enhance the Village’s cyber identity

⊗ Adopted web-based utilities for managing and improving public access to Freedom of Information Act requests, legislation, and other Village documents and publications.

STATED GOAL: Develop a comprehensive municipal marketing strategy

⊗ 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,” while also fostering community engagement through the Lights Around Wheeling holiday lighting event, the Memorial Day parade, National Night Out, and the State of the Community informational event.

⊗ Updated marketing materials, including the New Resident Guide, the Economic Development Brochure, 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

⊗ Adopted a policy relating to the waiver of permit fees associated with the maintenance or improvement of existing private aboveground stormwater retention/detention basins and swales in order to encourage improvements to such private infrastructure.

⊗ Upgraded the Village’s network servers and data storage systems, which were over eight years old and no longer supported by the manufacturer.

⊗ Upgraded existing video surveillance systems with new servers, new software, and new high-definition security cameras.

⊗ Upgraded the Fire Department's communications with the Regional Emergency Dispatch (RED) Center with new digital telephone circuits that are more reliable and less costly in terms of monthly service fees.

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

⊗ Coordinated the purchase and closure of the flood-impacted Fox Point mobile home community, relocated the residents, and began the demolition of associated structures to reduce future impacts of Des Plaines River flooding, with funding provided through a Community Development Disaster Recovery Block Grant administered by Cook County.

⊗ Provided Village representation at the Northwest Municipal Conference through staff member service on multiple committees, at the Illinois Public Employer Labor Relations Association through Communications Center Manager's service as the organization's assistant vice president, and at the National Public Employer Labor Relations Association through the Assistant Village Manager's service as the organization's executive vice president.

⊗ Continued to coordinate with the Wheeling-based Korean Cultural Center of Chicago on business, cultural, and educational exchanges with communities in South Korea, particularly the cities of Suncheon and Busan and the Gangnam District of Seoul, to promote learning, tourism, international trade, and direct and indirect foreign investment.

2018 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

⊗ 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 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 2019 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, including restaurants, retail, and entertainment venues.

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, with particular emphasis on Wheeling Town Center and the former Sam's Club site; prepare site-specific marketing materials for vacant sites and properties appropriate for redevelopment.
- ⊗ Assist Louie's Boston Fish Market with its opening at the former Pete Miller's site.
- ⊗ 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 potential assistance for Hawthorne Aviation on the second phase of its new hangar development.
- ⊗ 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

- ⊗ 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.
- ⊗ 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 with insight into their water usage, potentially alerting them to unnecessary and costly leaks.
- ⊗ Pursue possibilities for enhancing the Village's online payment system with options for more types of eGov transactions.
- ⊗ Explore the implementation of an online submittal and tracking utility for applications for employment with the Village.

IDENTIFIED GOAL: Develop a comprehensive municipal marketing strategy

- ⊗ Update marketing materials, including the Wheeling Community Map and the Economic Development Brochure.
- ⊗ 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 Wheeling's significant industrial sector—the fifth-largest manufacturing concentration in Illinois—and products that are "Made in Wheeling."
- ⊗ 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.
- ⊗ Finalize migration from the Microsoft Office 2010 Software Suite environment to the Microsoft Office 365 cloud-based solution, including a hosted Exchange email platform to benefit from enhanced workgroup collaboration features while improving overall user experience and efficiency.
- ⊗ Install a fiber optic network backbone between the Village Hall and the Public Works facility.

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 multiple committees.
- ⊗ Coordinate annual planning and discussion sessions with the Park District regarding integrated 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 2017	Actual 2016	Actual 2015
<p>Stated Goal: Use the budget process to reflect the Village’s vision for governance Type of Measure: Effectiveness</p>				
Computer Network uptime	>95%	99.90% (8 hours of downtime)	99.88% (10 hours of downtime)	99.86% (12 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (1 incident took under 1 day)	100% (all 3 incidents took under 1 day)	100% (all 2 incidents took under 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	99.57% (5 of 1,173 incidents took over 5 days)	99.75% (3 of 1,209 incidents took over 5 days)	99.68% (4 of 1,271 incidents took over 5 days)
Time to resolve IT service request – LOW priority	>95% (10 Days)	91.57% (7 of 83 incidents took over 10 days)	90% (12 of 120 incidents took over 10 days)	88.80% (14 of 125 incidents took over 10 days)
Employee Satisfaction with IT Department	>95%	96.88% (62 of 64 employees were very satisfied)	97.14% (68 of 70 employees were very satisfied)	93.24% (69 of 74 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	68/month	61/month	67/month
This measurement includes emails, phone calls, and in-person meetings.				
Number of retention contacts with existing businesses	10/month	29/month	27/month	16.75/month
This measurement includes emails, phone calls, and in-person meetings.				

AUTHORIZED PERSONNEL	FY 2018	FY 2017	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 Coordinator	1	1	-
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	1	-
TOTAL PART-TIME	9	9	-
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	-
TOTAL FULL-TIME	1.5	1.5	---

**FY 2018 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1600	5101	LONGEVITY	1,000	1,000	1,000	LONGEVITY	1,600
TOTAL JUSTIFICATION:							1,600
1600	5102	OVERTIME	60	349	743	OVERTIME FOR DIVISION EMPLOYEES	0
TOTAL JUSTIFICATION:							0
1600	5103	SEASONAL HELP	5,670	5,975	0	SEASONAL HELP	0
TOTAL JUSTIFICATION:							0
1600	5104	SALARIES	582,645	586,025	649,432	SALARIES FOR PROGRAM EMPLOYEES	645,218
TOTAL JUSTIFICATION:							645,218
1600	5105	LOCAL TRAINING & MEETINGS	16,212	16,217	9,706	FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMINISTRATION) AND MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL* WPH CHAMBER STATE OF VILLAGE ADDRESS* STATE OF THE COMMUNITY* NWMC - LEGISLATIVE BRUNCH* NWMC - ANNUAL GALA* NWMC - ANNUAL MEETING* WPH CHAMBER TASTE OF THE TOWN* HELPING HANDS OUTING* WPH CHAMBER OUTING* WHEELING PARK DIST OUTING* WCPAAA DINNER FUNDRAISER* 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 URBAN LAND INSTITUTE COMMERCIAL BUSINESS RECRUITMENT EVENT MANUFACTURING RETENTION/RECRUITMENT EVENT FOOD AND EXPENSES FOR ON-SITE MEETINGS (ECON DEV)	2,000 0 500 400 450 675 450 525 600 600 200 300 220 90 240 260 680 560 380 2,500 2,500 500
TOTAL JUSTIFICATION:							14,630
1600	5108	EMPLOYER CONTRIBUTIONS	227,418	133,994	111,846	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	111,721 0
TOTAL JUSTIFICATION:							111,721
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	2,256	2,323	2,742	SICK LEAVE BUY BACK PROGRAM COSTS	2,760
TOTAL JUSTIFICATION:							2,760
1600	5201	ADVERTISING & PUBLISHING	3,503	1,765	2,148	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC.	0 3,500
TOTAL JUSTIFICATION:							3,500
1600	5204	CODIFICATION	7,473	5,260	5,481	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE, MAINTENANCE AND ADMIN SUPPORT FEE	0 7,000 1,000
TOTAL JUSTIFICATION:							8,000
1600	5205	MULTIPLE DAY TRAINING	7,535	10,209	9,106	INTERNATIONAL CITY MANAGEMENT ASSOC. - VILLAGE MGR/AVM* ILLINOIS CITY MANAGEMENT ASSOCIATION -WINTER CONF* NATIONAL BUSINESS AVIATION ASSOCIATION CONF* ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	2,600 950 2,000 0

**FY 2018 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1600	5205	MULTIPLE DAY TRAINING...	7,535 ...	10,209 ...	9,106 ...	(GENERAL FUNDS SHARE OF CONVENTION)	910
TOTAL JUSTIFICATION:							6,460
1600	5206	CONSULTING SERVICES	5,000	0	0	STRATEGIC PLAN UPDATE (EVERY OTHER YEAR)	5,000
TOTAL JUSTIFICATION:							5,000
1600	5207	IS SERV & MAINT AGREEMENT	87,408	99,803	87,154	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM	92,500
TOTAL JUSTIFICATION:							92,500
1600	5209	ENERGY	15,225	13,269	9,779	ENERGY COSTS (PRIMARILY HEATING FUEL) RELATED TO THE MUNICIPAL COMPLEX	0 17,000
TOTAL JUSTIFICATION:							17,000
1600	5212	EMPLOYEE HEALTH INSURANCE	67,594	70,639	82,589	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES IN THE DEPARTMENT.	86,563 0
TOTAL JUSTIFICATION:							86,563
1600	5213	GEN LIABILITY INSURANCE	15,084	16,860	15,956	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL SERVICE FUND FOR WORKERS' COMPENSATION LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 11,350
TOTAL JUSTIFICATION:							11,350
1600	5218	LEGAL SERVICES	0	2,942	(2,842)	LEGAL SERVICES	0
TOTAL JUSTIFICATION:							0
1600	5220	MAINT OFF/SPEC EQUIPMENT	1,953	1,563	2,022	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT W/TECHSTAR AMERICA CORP.	0 2,000 0
TOTAL JUSTIFICATION:							2,000
1600	5222	MEMBERSHIP DUES	143,336	104,671	112,095	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: N/NW SUBURBS - SEPT 1 - AUG 31 ILLINOIS - JAN 1 - DEC 31 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 2,535 0 40 75 200 500 185 245 350 400 150 275 200 0 81,875 0
TOTAL JUSTIFICATION:							111,080
1600	5224	VILLAGE NEWSLETTER	0	0	0		
TOTAL JUSTIFICATION:							
1600	5227	POSTAGE	43,567	36,955	38,895	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	564	1,042	1,558	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS,	0

**FY 2018 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1600	5228	PRINTING & BINDING...	564 ...	1,042 ...	1,558 ...	LETTERHEAD, ENVELOPES, ETC.	1,000
TOTAL JUSTIFICATION:							1,000
1600	5232	RENTAL AGREEMENTS	3,578	3,024	2,625	LEASE OF FP1500 INSERTER (DISCONTINUED LEASE)	0
TOTAL JUSTIFICATION:							0
1600	5238	TELE-COMMUNICATION SERV	226,734	240,948	227,638	TELEPHONE SERVICE FOR ALL DEPARTMENTS, INCLUDES NETWORK LINES BUT EXCLUDES SPECIALIZED DATA LINE CHARGES IN FIRE, POLICE, AND PUBLIC WORKS 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 0 230,000 0 0 0 0 0 0 0 0
TOTAL JUSTIFICATION:							230,000
1600	5239	CELLULAR SERVICES	96,955	94,208	93,818	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	75,000 5,000 720 0 2,700 0 3,360 0 4,800 14,400
TOTAL JUSTIFICATION:							105,980
1600	5242	RETIREE HEALTH INSURANCE	19,192	15,778	11,319	HEALTH INSURANCE COSTS FOR ADMIN DEPT RETIREES	11,682
TOTAL JUSTIFICATION:							11,682
1600	5244	DUPLICATION SERVICES	0	5,222	3,800	SCANNING OF ORDINANCES/RESOLUTIONS	6,000
TOTAL JUSTIFICATION:							6,000
1600	5299	MISC CONTRACTUAL SERVICES	3,380	1,568	5,968		
TOTAL JUSTIFICATION:							
1600	5301	AUTO PETROL PRODUCTS	1,381	785	249	AUTO PETROL PRODUCTS	0
TOTAL JUSTIFICATION:							0
1600	5302	BOOKS & SUBSCRIPTIONS	7,781	8,356	8,681	MISCELLANEOUS BOOKS/PERIODICALS COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE CRAIN CHICAGO BUSINESS	200 8,500 100
TOTAL JUSTIFICATION:							8,800
1600	5310	VEHICLE MAINTENANCE	461	459	0		
TOTAL JUSTIFICATION:							
1600	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5313	IS MISC EQPT & SUPPLIES	4,203	1,390	23,034	(1) REPLACEMENT COMPUTER TO MEET MIN VILLAGE SPECS MISCELLANEOUS	1,750 2,000
TOTAL JUSTIFICATION:							3,750
1600	5315	SMALL TOOLS & EQUIPMENT	442	453	1,059	MISCELLANEOUS	500

**FY 2018 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							500
1600	5317	MISC OPERATING SUPPLIES	6,698	3,979	4,922	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	5,000
TOTAL JUSTIFICATION:							5,000
1600	5318	OFFICE SUPPLIES	9,352	3,022	6,468	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER TREND ADJUSTMENT	0 1,500 9,500 -1,000
TOTAL JUSTIFICATION:							10,000
1600	5322	WATER CHARGE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5323	AWARDS/DECORATIONS	2,193	8,674	447	PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS	2,000
TOTAL JUSTIFICATION:							2,000
1600	5327	IS MISC SOFTWARE	0	0	19,100	BOARDDOCS ANNUAL SUBSCRIPTION JUST FOIA ANNUAL SUBSCRIPTION	12,000 4,050
TOTAL JUSTIFICATION:							16,050
1600	5333	BUSINESS RECRUITMENT	85,296	83,411	87,618	ECONOMIC DEVELOPMENT ADVERTISING & PROMOTIONAL MATERIALS: E.G., BISNOW 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 INDSTL MGZN - ADS, WEB, E-NEWS; 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	193,283	199,335	0	TIF INCENTIVE PAYMENTS	0
TOTAL JUSTIFICATION:							0
1600	5751	SALES TAX SHARING AGRMNT	134,748	132,367	0	SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS	138,000
TOTAL JUSTIFICATION:							138,000
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:							

**FY 2018 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1600	5839	TRANSFER TO NORTH TIF	410,625	413,000	415,125	TRANSFER TO LAKE COOK/MILW FOR 2012A GO REFUNDING BONDS	417,000
TOTAL JUSTIFICATION:							417,000
1600	5851	TRANSFER TO LIABILITY INS	0	0	0		
TOTAL JUSTIFICATION:							
			2,439,805	2,326,839	2,051,277		
							2,197,044

**FY 2018 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1750	5101	LONGEVITY	1,600	1,600	2,000	LONGEVITY	2,000
TOTAL JUSTIFICATION:							2,000
1750	5103	SEASONAL HELP	0	0	0		
TOTAL JUSTIFICATION:							
1750	5104	SALARIES	375,817	398,678	418,315	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	430,522
TOTAL JUSTIFICATION:							430,522
1750	5105	LOCAL TRAINING & MEETINGS	3,995	4,031	4,000	PC & NETWORK TRAINING FOR IT STAFF SPECIALIZED IT TRAINING - DATACENTER VIRTUALIZATION MICROSOFT SHAREPOINT TRAINING	0 2,500 1,500
TOTAL JUSTIFICATION:							4,000
1750	5108	EMPLOYER CONTRIBUTIONS	72,559	75,434	81,351	IMRF/FICA/MEDICARE	82,627
TOTAL JUSTIFICATION:							82,627
1750	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1750	5116	SICK LEAVE ANNL BUY BACK	2,071	1,524	2,555	SICK LEAVE BUY BACK PROGRAM BENEFITS	2,571
TOTAL JUSTIFICATION:							2,571
1750	5205	MULTIPLE DAY TRAINING	0	2,261	669	GMIS NATIONAL CONFERENCE	2,000
TOTAL JUSTIFICATION:							2,000
1750	5207	IS SERV & MAINT AGREEMENT	219,185	187,136	218,080	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	67,516	66,332	67,849	HEALTH INSURANCE BENEFITS FOR IT EMPLOYEES	69,729
TOTAL JUSTIFICATION:							69,729
1750	5220	MAINT OFF/SPEC EQUIPMENT	282	1,597	1,760	IT DEPT SHARE OF COLOR COPIER MAINTENANCE LASER PRINTERS & MISC EQUIP MAINTENANCE	250 1,750
TOTAL JUSTIFICATION:							2,000
1750	5222	MEMBERSHIP DUES	250	125	470	NATIONAL GMIS MEMBERSHIP	350
TOTAL JUSTIFICATION:							350
1750	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1750	5301	AUTO PETROL PRODUCTS	0	0	33	FUEL COST FOR IT DEPT VEHICLE	200
TOTAL JUSTIFICATION:							200
1750	5310	VEHICLE MAINTENANCE	0	0	0	PROJECTED COST FOR IT VEHICLE MAINTENANCE	300
TOTAL JUSTIFICATION:							300
1750	5313	IS MISC EQPT & SUPPLIES	33,002	40,375	28,166	REPLACEMENT OF FILE SERVER AT PUBLIC WORKS NETWORK (4) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	12,000 7,000

**FY 2018 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1750	5313	IS MISC EQPT & SUPPLIES...	33,002 ...	40,375 ...	28,166 ...	UPGRADE NETWORK STORAGE CAPACITY FOR DATA ARCHIVING SYS REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES	15,000 3,000 0
TOTAL JUSTIFICATION:							37,000
1750	5317	MISC OPERATING SUPPLIES	1,380	2,437	2,176	PHOTO ID SYSTEM - ONGOING MEDIA FOR THE TV STUDIO EQUIPMENT MISCELLANEOUS IT & OFFICE SUPPLIES	1,000 1,000 500
TOTAL JUSTIFICATION:							2,500
1750	5318	OFFICE SUPPLIES	0	86	245	IT DEPT SHARE OF PLOTTER SUPPLIES	200
TOTAL JUSTIFICATION:							200
1750	5327	IS MISC SOFTWARE	28,108	23,121	57,148	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	45,000 12,500 7,500 0 0
TOTAL JUSTIFICATION:							65,000
1750	5707	TRANSFER TO CERF	97,988	319,927	452,119	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	424,972 0
TOTAL JUSTIFICATION:							424,972
			903,753	1,124,665	1,336,936		1,326,471

**FY 2018 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1800	5101	LONGEVITY	0	0	0		
TOTAL JUSTIFICATION:							
1800	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
1800	5104	SALARIES	141,571	149,433	167,892	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR COORDINATOR	0 163,120
TOTAL JUSTIFICATION:							163,120
1800	5105	LOCAL TRAINING & MEETINGS	469	534	371	MISCELLANEOUS PERSONNEL SEMINARS (IPELRA EMPLOYMENT LAW SEMINAR - HR DIR AND COORDINATOR); MILEAGE TOLLS MEALS	600 150
TOTAL JUSTIFICATION:							750
1800	5108	EMPLOYER CONTRIBUTIONS	26,249	27,897	31,883	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	30,444 0
TOTAL JUSTIFICATION:							30,444
1800	5116	SICK LEAVE ANNL BUY BACK	281	289	607	ANNUAL BUY BACK - HR DIRECTOR	611
TOTAL JUSTIFICATION:							611
1800	5201	ADVERTISING & PUBLISHING	1,782	2,015	4,652	PUBLICATION COSTS FOR JOB ADVERTISEMENTS - GENERAL	2,500
TOTAL JUSTIFICATION:							2,500
1800	5205	MULTIPLE DAY TRAINING	3,264	3,016	2,978	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION HR DIRECTOR & HR COORDINATOR NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION	2,500 0 2,200
TOTAL JUSTIFICATION:							4,700
1800	5206	CONSULTING SERVICES	5,660	7,712	7,917	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES HR SIMPLIFIED COBRA NOTIFICATION FEES \$100/MO X 12 HR SIMPLIFIED ANNUAL FEE	5,740 1,200 450
TOTAL JUSTIFICATION:							7,390
1800	5207	IS SERV & MAINT AGREEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5212	EMPLOYEE HEALTH INSURANCE	19,211	20,004	20,899	HEALTH INSURANCE COSTS FOR HR DIRECTOR AND HR COORDINATOR	21,516 0
TOTAL JUSTIFICATION:							21,516
1800	5213	GEN LIABILITY INSURANCE	5,279	5,901	5,585	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL FUND FOR WORKERS' COMPENSATION, GENERAL LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 3,973
TOTAL JUSTIFICATION:							3,973
1800	5222	MEMBERSHIP DUES	1,160	1,160	873	NPELRA/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	2,913	29,913	33,016	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 12,500 1,250 0 5,500 0 0 0

**FY 2018 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							19,250
1800	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1800	5246	MEDICAL EXAMS	6,403	9,536	12,907	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	10,000
TOTAL JUSTIFICATION:							10,000
1800	5299	MISC CONTRACTUAL SERVICES	0	0	0	ACA FILING COSTS	4,500
TOTAL JUSTIFICATION:							4,500
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	249		
TOTAL JUSTIFICATION:							
1800	5313	IS MISC EQPT & SUPPLIES	445	0	0	REPLACE DESKTOP SCANNER FOR HR COORDINATOR	400
TOTAL JUSTIFICATION:							400
1800	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5317	MISC OPERATING SUPPLIES	32	0	0		
TOTAL JUSTIFICATION:							
1800	5318	OFFICE SUPPLIES	0	0	0	INCORPORATED IN 1600	0
TOTAL JUSTIFICATION:							0
1800	5323	AWARDS/DECORATIONS	1,323	2,244	2,965	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS	2,500 0
TOTAL JUSTIFICATION:							2,500
1800	5327	IS MISC SOFTWARE	0	0	0	APPLICANT TRACKING SOFTWARE - EXPANDED LEVEL REQUEST - APPROVED BY VM	5,000 0
TOTAL JUSTIFICATION:							5,000
			216,043	259,654	292,794		277,834

**FY 2018 BUDGET WORKSHEET
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1900	5201	ADVERTISING & PUBLISHING	0	700	0	ADVERTISING & PUBLISHING	0
TOTAL JUSTIFICATION:							0
1900	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1900	5218	LEGAL SERVICES	486,639	435,607	461,404	PROSECUTOR SERVICES KLEIN THORPE & JENKINS LEGAL FEES MISC (LABOR NEGOTIATIONS, BOFPC, ETC.) ADMINISTRATIVE HEARING OFFICER	18,000 390,000 10,000 12,000
TOTAL JUSTIFICATION:							430,000
1900	5230	RECORDING FEES	1,926	448	814	COUNTY RECORDING FEES (MOVED FROM 1300 - 5230 & 1400 - 5230)	1,000 0
TOTAL JUSTIFICATION:							1,000
1900	5244	DUPLICATION SERVICES	0	1,000	0	DUPLICATION SERVICES	0
TOTAL JUSTIFICATION:							0
1900	5299	MISC CONTRACTUAL SERVICES	9,534	260	1,556	COUNTY COURT REPORTERS	750
TOTAL JUSTIFICATION:							750
1900	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
			498,099	438,015	463,775		431,750

**FY 2018 BUDGET WORKSHEET
SPECIAL EVENTS**

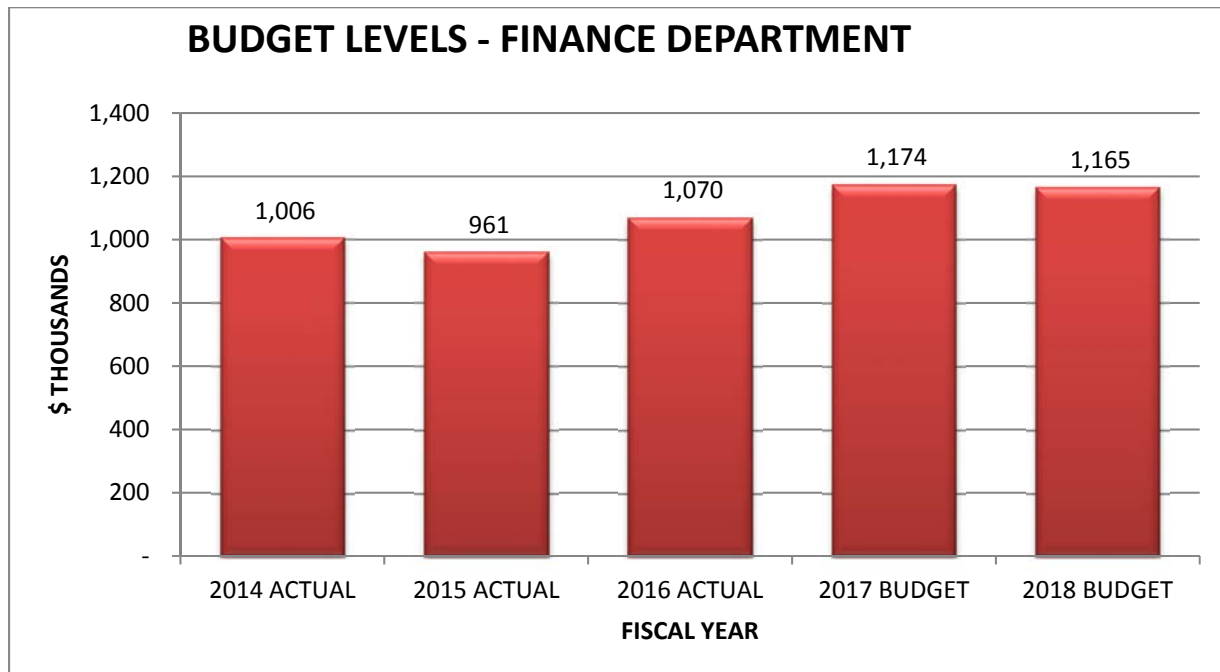
DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1140	5102	OVERTIME	9,990	10,179	8,391	OVERTIME FOR MEMORIAL DAY PARADE - ALL DEPARTMENTS	2,750
						OVERTIME EXPENSES RELATED TO ROCK THE RUNWAY EVENT - ALL DEPARTMENTS	0
						OVERTIME RELATED TO LIGHTS AROUND WHEELING - ALL DEPARTMENTS	7,250
						TREND ADJUSTMENT	0
							4,000
							-3,000
TOTAL JUSTIFICATION:							11,000
1140	5103	SEASONAL HELP	0	0	0		
TOTAL JUSTIFICATION:							
1140	5108	EMPLOYER CONTRIBUTIONS	0	0	0	HMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR OT	2,101
TOTAL JUSTIFICATION:							2,101
1140	5201	ADVERTISING & PUBLISHING	3,383	0	0	ADVERTISING & PUBLISHING	0
TOTAL JUSTIFICATION:							0
1140	5222	MEMBERSHIP DUES	0	0	0		
TOTAL JUSTIFICATION:							
1140	5228	PRINTING & BINDING	78	0	0	PRINTING & BINDING	0
TOTAL JUSTIFICATION:							0
1140	5233	RENTAL EQUIPMENT	5,870	1,900	0	RENTAL EQUIPMENT	0
TOTAL JUSTIFICATION:							0
1140	5297	PROGRAMS/ACTIVITIES EXP	72,394	80,227	85,853	ROCK THE RUNWAY EVENT - COST OFFSET BY DONATIONS (ITEMS MOVED FROM 1140 - 5299)	70,000
						EMPLOYEE APPRECIATION EVENT	0
						COMMUNITY PANCAKE BREAKFAST	17,500
							400
TOTAL JUSTIFICATION:							87,900
1140	5299	MISC CONTRACTUAL SERVICES	0	71,857	53,009	CONTRACTUAL HOLIDAY LIGHTS INSTALLATION/REMOVAL	38,743
TOTAL JUSTIFICATION:							38,743
1140	5301	AUTO PETROL PRODUCTS	0	0	129	FUEL USAGE	0
TOTAL JUSTIFICATION:							0
1140	5317	MISC OPERATING SUPPLIES	21,083	132,982	25,665	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
			112,798	297,145	173,046		161,384

**FY 2018 BUDGET WORKSHEET
SOLID WASTE SYSTEM**

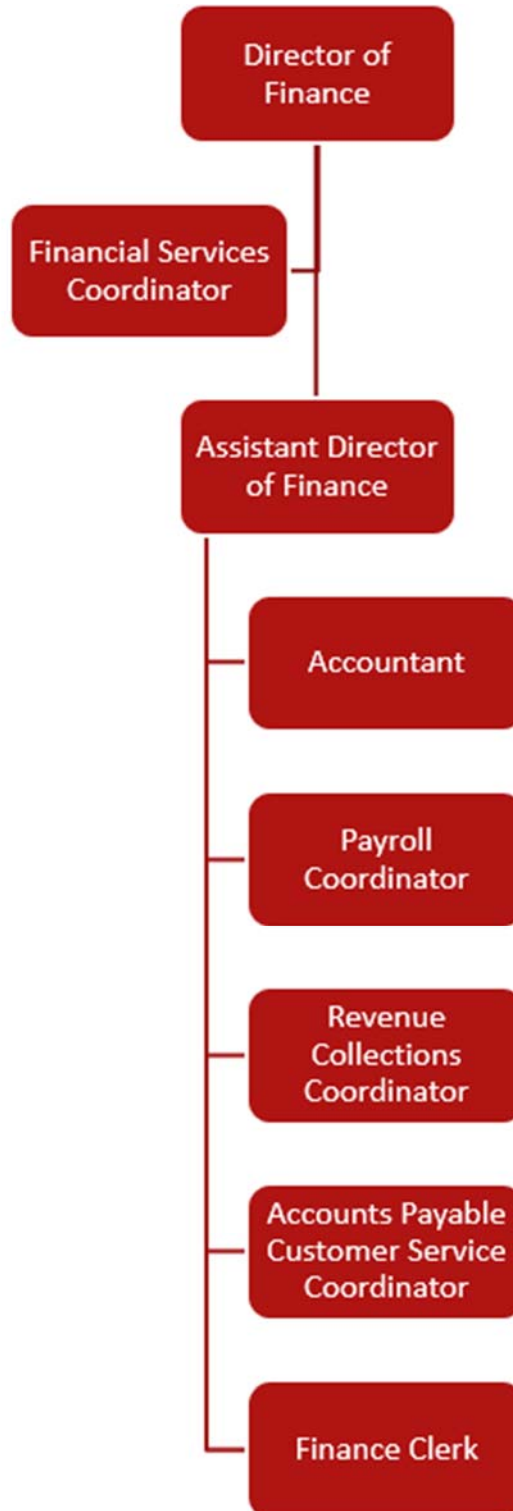
DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1160	5227	POSTAGE	591	552	547	WATER BILLING MAILING COSTS (3% OF TOTAL) BASED ON 48,800 BILLS AND LATE NOTICES 47,000 BILLS X .40 X 1.03 X 3% 1,800 LATE NOTICES X .49 X 1.03 X 3%	0 0 580 30
TOTAL JUSTIFICATION:							610
1160	5228	PRINTING & BINDING	304	300	388	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	414,367	439,325	449,673	OPERATION & MAINTENANCE COST JAN - APR 2018 745.42 TONS X \$46.35=\$34,550.22 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 2018 866.67 TONS X \$47.27=\$40,967.50 X 8 MONTHS	0 138,201 0 327,740
TOTAL JUSTIFICATION:							465,941
			415,262	440,177	450,608		466,937

GENERAL FUND Finance Department

Finance Department.....\$1,164,603



**Village of Wheeling
Finance Department
January 1, 2018**



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.

2017 ACCOMPLISHMENTS

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

- ⊗ Received the GFOA Certificate of Achievement for FY 2016 and the GFOA Distinguished Budget Award for FY 2017.

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

- ⊗ Implemented the online parking and compliance ticket payment system.

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

- ⊗ Revised the Village's Purchasing Manual and the Purchasing Card Manual.
- ⊗ Launched ACH vendor payment program.
- ⊗ Worked with HR Department to comply with IRS Section 6055 and 6056 reporting and improved the IPBC reporting process.
- ⊗ Worked with Police and Fire Departments to increase efficiencies related to the Payroll function.

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.

2018 OBJECTIVES/GOALS

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

- ⊗ Work with the Village's auditors to complete the 2017 audit and apply for the Certificate of Achievement in Financial Reporting.
- ⊗ Work with the Village's auditors to complete the 2017 single audit related to receiving Federal funding over \$750,000.
- ⊗ Apply for and receive the Distinguished Budget Award for the Village's 2018 fiscal year.

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

⊗ Continue to contact vendors about accepting ACH payments on a regular basis.

⊗ Continue to work with other departments to create efficiencies.

⊗ Review and revise Pentamation Internal Control processes with the assistance of the IT Department.

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

⊗ Assist the IT Department in setting up 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.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2017	Actual 2016	Actual 2015
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Adjusting journal entries by auditors	<5	N/A	2	0
Errors in processing payroll checks#	<2	2	1	2
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Invoices processed within 30 days	97%	99%	99%	95%
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Pet Licenses Processed	N/A	62	54	77
Water & Sewer bills issued	N/A	49,388	49,215	48,404
Real estate transfer certificates issued	N/A	1,057	1,018	996
Accounts Payable checks issued	N/A	2,319	2,756	2,694

AUTHORIZED PERSONNEL	FY 2018	FY 2017	Increase/Decrease
Director of Finance	1	1	---
Assistant Finance Director	1	1	---
Accountant	1	2	-1
Payroll Coordinator	1	0	1
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 2018 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1700	5101	LONGEVITY	3,800	3,800	4,572	LONGEVITY	2,500
TOTAL JUSTIFICATION:							2,500
1700	5102	OVERTIME	296	303	278	OVERTIME	500
TOTAL JUSTIFICATION:							500
1700	5104	SALARIES	599,601	635,017	703,789	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	696,274
TOTAL JUSTIFICATION:							696,274
1700	5105	LOCAL TRAINING & MEETINGS	2,310	1,557	1,307	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	110,141	118,453	141,447	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE & IMRF	132,783
TOTAL JUSTIFICATION:							132,783
1700	5111	UNEMPLOYMENT COMPENSATION	5,778	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
1700	5115	SLDPA RETIREE CONTRIBUTN	0	0	24,309	SLDPA RETIREE CONTRIBUTION	0
TOTAL JUSTIFICATION:							0
1700	5116	SICK LEAVE ANNL BUY BACK	2,897	2,972	2,911	SICK LEAVE BUY BACK - FINANCE DEPARTMENT	2,930
TOTAL JUSTIFICATION:							2,930
1700	5201	ADVERTISING & PUBLISHING	1,118	900	1,068	TREASURER'S REPORT PUBLICATION	900
TOTAL JUSTIFICATION:							900
1700	5203	AUDIT	34,385	42,107	40,943	COST OF AUDITING FY 2017 STATEMENTS COST OF SINGLE AUDIT	36,967 5,052
TOTAL JUSTIFICATION:							42,019
1700	5205	MULTIPLE DAY TRAINING	2,835	7,404	5,589	IGFOA CONFERENCE REGISTRATION TRAVEL EXPENSES TO IGFOA CONF GFOA CONFERENCE REGISTRATION TRAVEL EXPENSES TO GFOA CONF (ST LOUIS) IPELRA CONFERENCE (BLOOMINGTON OR GALENA)	700 1,200 860 2,600 1,000
TOTAL JUSTIFICATION:							6,360
1700	5207	IS SERV & MAINT AGREEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1700	5212	EMPLOYEE HEALTH INSURANCE	116,010	114,521	136,723	EMPLOYER PORTION OF INSURANCE PREMIUMS	144,597
TOTAL JUSTIFICATION:							144,597
1700	5213	GEN LIABILITY INSURANCE	15,084	16,860	15,956	WORKERS' COMP, GENERAL LIABILITY & PROPERTY/CASUALTY INSURANCE COVERAGE AMOUNT OF ANNUAL CONTRIBUTION TO LIABILITY INSURANCE	0 0 11,350
TOTAL JUSTIFICATION:							11,350
1700	5219	BANK CHARGES	11,631	12,929	12,429	DEPOSITORY SERVICES \$900/MONTH, MB FINANCIAL BANK INVESTMENT TRUST SERVICE FEE \$260/MONTH, US BANK	10,800 3,120
TOTAL JUSTIFICATION:							13,920
1700	5220	MAINT OFF/SPEC EQUIPMENT	1,120	1,098	1,193	MAINTENANCE CONTRACT FOR LANIER COPIER AGREEMENT WITH WAREHOUSE DIRECT PRINTER AND TYPEWRITER MAINTENANCE AND REPAIRS	1,250 0 250

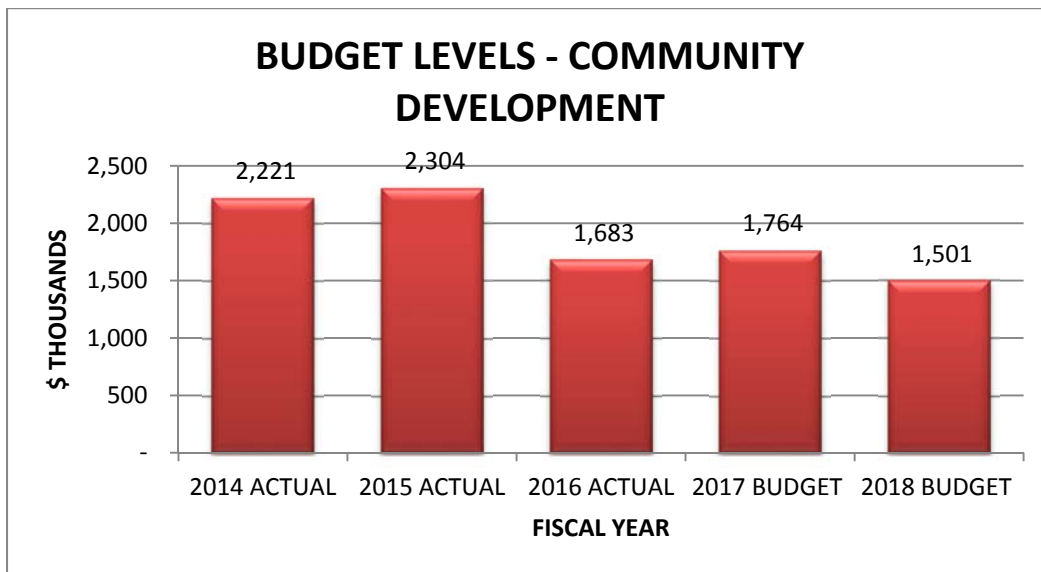
**FY 2018 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							1,500
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	6,050	11,500	8,075	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	4,250	3,388	2,774	PRINTING	4,000
TOTAL JUSTIFICATION:							4,000
1700	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5236	CREDIT CARD FEES	11,803	12,848	17,885	CREDIT CARD PROCESSING FEES \$1,250/MONTH	15,000
TOTAL JUSTIFICATION:							15,000
1700	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5242	RETIREE HEALTH INSURANCE	9,915	9,439	3,551	HEALTH INSURANCE COSTS FOR FINANCE DEPT RETIREES	0
TOTAL JUSTIFICATION:							0
1700	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5299	MISC CONTRACTUAL SERVICES	5,922	6,488	5,933	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	60	40	480	MISC BOOKS/PUBLICATIONS	500
TOTAL JUSTIFICATION:							500
1700	5313	IS MISC EQPT & SUPPLIES	3,573	639	1,394	(3) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	5,250
TOTAL JUSTIFICATION:							5,250
1700	5315	SMALL TOOLS & EQUIPMENT	95	82	82	MISCELLANEOUS	200
TOTAL JUSTIFICATION:							200
1700	5317	MISC OPERATING SUPPLIES	1,103	1,274	1,120	MISC SUPPLIES	1,300
TOTAL JUSTIFICATION:							1,300
1700	5318	OFFICE SUPPLIES	2,463	2,515	2,491	OFFICE SUPPLIES; TONER CARTRIDGES	2,500
TOTAL JUSTIFICATION:							2,500
1700	5323	AWARDS/DECORATIONS	930	930	505	GFOA BUDGET AND AUDIT CERTIFICATION FEES	950
TOTAL JUSTIFICATION:							950
1700	5707	TRANSFER TO CERF	6,897	61,801	100,000	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	58,600 0
TOTAL JUSTIFICATION:							58,600
			961,116	1,069,914	1,237,851		
							1,164,603

GENERAL FUND

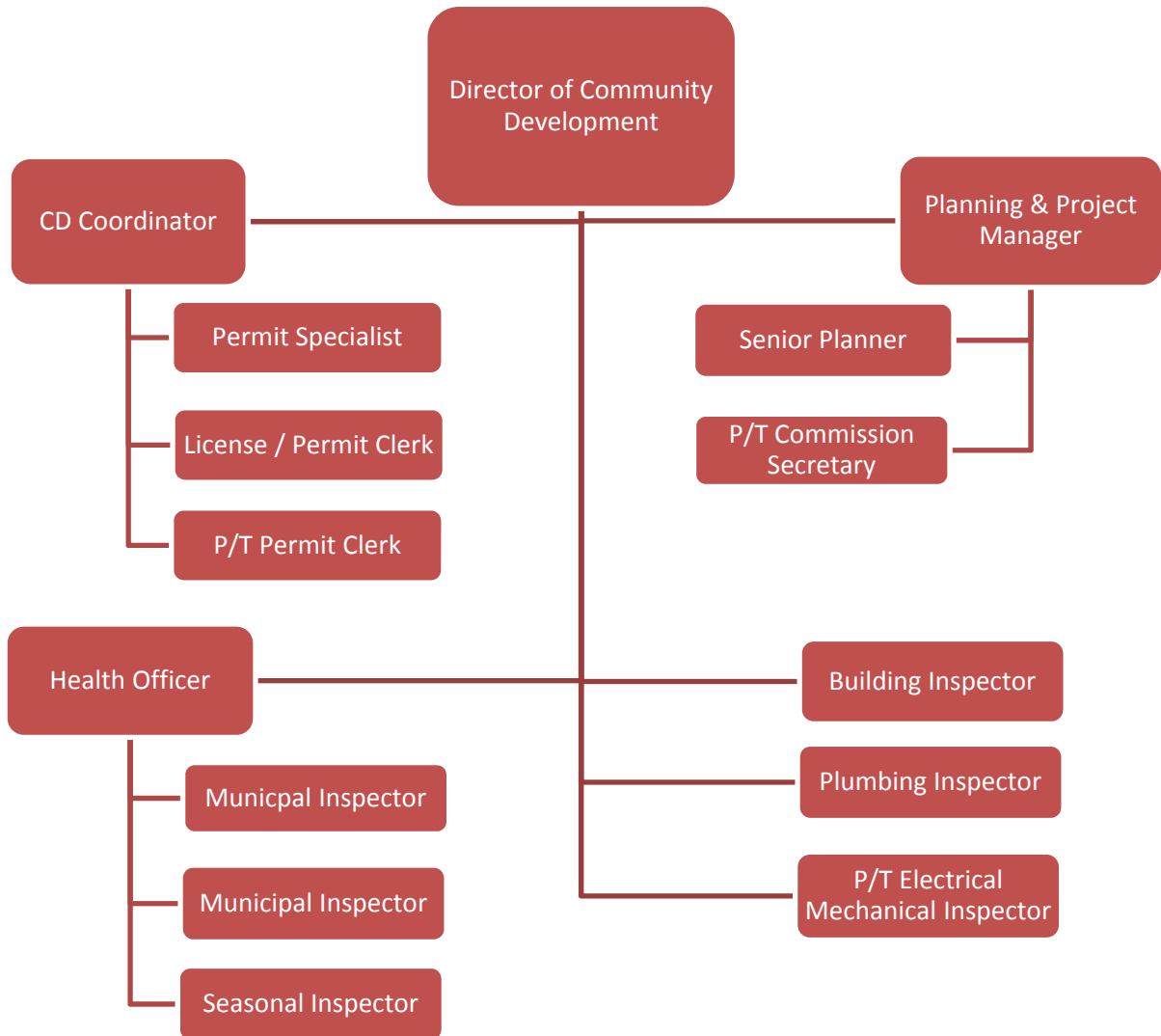
Community Development

Community Development \$1,500,628



*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. The FY 2018 budget reflects a change in the source of funds for the Plumbing Inspector position.

Village of Wheeling Community Development Department January 1, 2018









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.

2017 ACCOMPLISHMENTS


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

-  Coordinated with the property owner, consultants, residents, and Cook County on the relocation of residents from the Fox Point mobile home community. Completed the removal of all structures from the property, and managed the adjustments to the program that were necessary due to the July 2017 flood event.
-  Continued coordination 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.
-  Continued to work 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.

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 resolving 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.
- ⊗ Continued to implement 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 Boston Fish Market, CMX, Starbucks, and City Works, on zoning approvals and construction management.
- ⊗ Coordinated with developers to improve conceptual plans for new developments to increase the attractiveness for retailers.

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

- ⊗ Advised developers, architects, engineers, and builders for projects such as 620-720 Northgate (Hamilton Partners), the Chaddick Industrial Center, Burger King, Uptown 500, Wingspan and the former IF Gallery property.
- ⊗ Continued to work with Builders Asphalt on the relocation of the Orange Crush asphalt plant to a larger property that would have less impact on adjacent properties and facilitate the modernization of the plant.
- ⊗ Worked with Handi-Foil and Weiland Metals on the conceptual plans for additions that would allow the businesses to expand their Wheeling facilities.

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

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

STATED GOAL: Pursue consistent code enforcement

- ⊗ Managed the large scale enforcement program for prohibited commercial operations in residential areas (i.e. the Home Occupation Compliance Program).
- ⊗ Developed regular reporting procedures for the backflow prevention program and grease basin maintenance program. Utilized the report to guide enforcement activity.
- ⊗ Adjusted rental inspection program and restaurant inspection program to ensure efficient use of staff resources .
- ⊗ Developed a monitoring program for properties with stop work orders and chronic code compliance issues.
- ⊗ Developed strategies for targeted enforcement of several larger or highly visible properties with a history of code compliance issues.




2018 OBJECTIVES/GOALS**IDENTIFIED GOAL: Create SMART (Specific, Measurable, Achievable, Relevant, Timely) Priorities**

- ⊗ Train staff, and prepare to implement the FDA Food Code which is expected to go into effect in January of 2019. Health inspectors will develop a training / education campaign for food service personnel affected by this code change prior to the implementation date.
- ⊗ Research and plan the implementation of digital building permit management, including the potential for submittal, review, tracking, and payment coordination.
- ⊗ Complete the transition to the new Rental Program and Food Service Program databases.
- ⊗ Implement a pilot program for tablet-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.
- ⊗ Decrease perceived burdens of the permit process by implementing new procedures for common over-the-counter permits.


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.
-  Implement the future land use plan for Fox Point to enhance the usability of the Forest Preserve amenities in the areas south of Dundee Road.
-  Ensure that new development projects connect to existing pedestrian routes, and incorporate public amenities for new developments as appropriate.




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 website, 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.
-  Adhere to recently adopted programs for the monitoring of properties with stop work orders and chronic code enforcement issues.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2017	Actual 2016	Actual 2015
Stated Goal: Revitalize Wheeling’s community image Type of Measure: Effectiveness				
Customer Satisfaction - % “Excellent” or “Good”	>90%	100%*	100%	100%
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Business Days Between Building Permit Application & Issuance	7	5.71	4.62	4.54
Business Days Between Code Violation Recognition & Resolution	5	4.53	4.11	4.09

* Based on the small number of written evaluations received.

AUTHORIZED PERSONNEL	FY 2018	FY 2017	Increase/Decrease
Community Development			
Director of Community Development	1	1	-
Planning & Project Manager	1	0	1
Senior Planner	1	1	-
Community Development Coordinator	1	1	-
Building/Mechanical Inspector	1	1	-
Municipal Inspector	2	2	-
Plumbing/Mechanical Inspector	1	1	-
Health Officer	1	1	-
Health Inspector	0	1	-1
Permit Coordinator	0	1	-1
Permit Specialist	1	0	1
Staff Secretary	0	1	-1
License/Permit Clerk	1	1	-
TOTAL FULL-TIME	11	12	-1
Seasonal Code Enforcement Officer	1	2	-1
Electrical/Mechanical Inspector	1	1	-
Permit Clerk	1	1	-
Commission Secretary	1	1	-
TOTAL PART-TIME	4	5	-1

**FY 2018 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1300	5101	LONGEVITY	4,150	4,258	3,406	LONGEVITY	2,800
TOTAL JUSTIFICATION:							2,800
1300	5102	OVERTIME	1,165	2,461	2,066	THESE FUNDS PROVIDE FOR UNFORESEEN CALL-BACK AND (CD) SPECIAL ACTIVITY COVERAGE.	0 2,500
TOTAL JUSTIFICATION:							2,500
1300	5103	SEASONAL HELP	13,167	7,455	7,010	SALARIES FOR SEASONAL HELP	6,600
TOTAL JUSTIFICATION:							6,600
1300	5104	SALARIES	1,233,372	1,032,392	1,022,072	SALARIES FOR DEPARTMENT EMPLOYEES	930,482
TOTAL JUSTIFICATION:							930,482
1300	5105	LOCAL TRAINING & MEETINGS	1,385	889	1,535	TECHNOLOGY; CODE UPDATES; SAFETY; CLERICAL TRAINING HEALTH DIVISION ANNUAL PUBLIC HEALTH SUMMIT - ELGIN BUILDING DIVISION NWBOCA INSPECTOR CERTIFICATION ASSOCIATION OF BLDG COORDINATORS OF IL MTGS PROPERTY MAINTENANCE IL ASSN OF CODE ENFORCEMENT MTGS	0 0 100 0 500 150 0 600
TOTAL JUSTIFICATION:							1,350
1300	5106	UNIFORM ALLOWANCE	545	489	646	CLOTHING FOR FIELD PERSONNEL	600
TOTAL JUSTIFICATION:							600
1300	5108	EMPLOYER CONTRIBUTIONS	233,763	204,946	206,248	VILLAGE'S CONTRIBUTION FOR FICA/IMRF	173,810
TOTAL JUSTIFICATION:							173,810
1300	5111	UNEMPLOYMENT COMPENSATION	16,456	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1300	5115	SLDPA RETIREE CONTRIBUTN	0	23,774	0	SLDPA RETIREE CONTRIBUTION	0
TOTAL JUSTIFICATION:							0
1300	5116	SICK LEAVE ANNL BUY BACK	974	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	2,565
TOTAL JUSTIFICATION:							2,565
1300	5201	ADVERTISING & PUBLISHING	398	1,004	608	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	710	2,327	2,005	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 0 450
TOTAL JUSTIFICATION:							2,140
1300	5206	CONSULTING SERVICES	12,024	12,011	4,872	STRUCTURAL REVIEW CONSULTING SERVICES TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS ENGINEERING CONSULTING SERVICES	2,500 2,500 5,000 5,000

**FY 2018 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1300	5206	CONSULTING SERVICES...	12,024 ...	12,011 ...	4,872 ...	2018 CODE ADOPTION CONSULTING SERVICES	5,000
TOTAL JUSTIFICATION:							20,000
1300	5207	IS SERV & MAINT AGREEMENT	12,632	12,843	12,876	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	6,110	5,965	6,115	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	189,530	138,269	137,366	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES-CD	148,498
TOTAL JUSTIFICATION:							148,498
1300	5213	GEN LIABILITY INSURANCE	147,826	165,228	156,370	PRO-RATED SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKERS' COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY, ETC.	0 0 111,230
TOTAL JUSTIFICATION:							111,230
1300	5220	MAINT OFF/SPEC EQUIPMENT	3,359	2,459	3,007	MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS RICOH MAINTENANCE	2,500 2,400
TOTAL JUSTIFICATION:							4,900
1300	5222	MEMBERSHIP DUES	2,546	2,159	1,711	BUILDING DIVISION NORTHWEST BUILDING OFFICIALS (NWBOCA) ICC INTERNATIONAL (VILLAGE MEMBERSHIP) SUBURBAN BUILDING OFFICIALS (SBOC) ILLINOIS ASSOCIATION ELECTRICAL INSPECTORS PLUMBING INSPECTORS ASSOCIATION PERMIT COORDINATORS ASSOCIATION (2 @ \$70) HEALTH DIVISION ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2 @ \$45) NATIONAL ENVIRONMENTAL HEALTH ASSOCIATION (2 @ \$100) LEHP RECERTIFICATION (2 @ \$160) NEXT RENEW 2020 ILLINOIS ASSOCIATION OF CODE ENFORCERS (3 @ \$30) AMERICAN ASSOCIATION OF CODE ENFORCERS (3 @ \$90) PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (PLANNERS & COMMISSIONERS) AMERICAN INSTITUTE OF CERTIFIED PLANNERS (2 @ \$120) SUPPORT STAFF NOTARY RENEWAL - 0 (1 IN 2019) TREND ADJUSTMENT	0 60 135 75 75 60 140 0 90 200 320 90 270 0 0 1,400 240 0 0 -455
TOTAL JUSTIFICATION:							2,700
1300	5228	PRINTING & BINDING	5,445	8,454	5,042	PRINTING OF INSPECTION FORMS PRINTING OF MISCELLANEOUS DEPARTMENT FORMS CRS ANNUAL FLOOD FLIER BUSINESS LICENSE FORMS	2,300 1,550 1,500 1,150
TOTAL JUSTIFICATION:							6,500
1300	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
1300	5236	CREDIT CARD FEES	2,057	4,273	6,368	CREDIT CARD PROCESSING FEES (\$375 PER MONTH)	4,500
TOTAL JUSTIFICATION:							4,500
1300	5242	RETIREE HEALTH INSURANCE	26,851	24,066	28,105	HEALTH INSURANCE COSTS FOR RETIREES.	23,963

**FY 2018 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							23,963
1300	5244	DUPLICATION SERVICES	2,344	4,750	27,816	SCANNING OF DEPARTMENTAL FILES/RECORDS	6,000
TOTAL JUSTIFICATION:							6,000
1300	5248	FINGER PRINTING FEES	2,459	2,931	1,836	FINGER PRINTING FEES	500
TOTAL JUSTIFICATION:							500
1300	5299	MISC CONTRACTUAL SERVICES	0	0	31,173		
TOTAL JUSTIFICATION:							
1300	5301	AUTO PETROL PRODUCTS	6,252	4,403	4,583	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS.	6,500 0
TOTAL JUSTIFICATION:							6,500
1300	5302	BOOKS & SUBSCRIPTIONS	1,965	1,108	535	BUILDING DIVISION CODE BOOK & COMMENTARY FORECLOSURE REPORT SUBSCRIPTION HEALTH DIVISION MISCELLANEOUS PLANNING DIVISION MISC. ICC, PLANNING & ZONING PUBLICATIONS JAPA	0 1,000 600 0 150 0 200 150
TOTAL JUSTIFICATION:							2,100
1300	5306	HEALTH TEST SUPPLIES	39	42	176	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	250
TOTAL JUSTIFICATION:							250
1300	5310	VEHICLE MAINTENANCE	3,922	4,764	2,430	ROUTINE MAINTENANCE AND PARTS FOR COMMUNITY DEVELOPMENT VEHICLES	5,000 0
TOTAL JUSTIFICATION:							5,000
1300	5313	IS MISC EQPT & SUPPLIES	14,252	1,615	1,571	REPLACEMENT SCANNER PARTS (2) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	500 3,500
TOTAL JUSTIFICATION:							4,000
1300	5315	SMALL TOOLS & EQUIPMENT	1,133	613	149	INSPECTION EQUIPMENT THERMOMETERS & SAMPLING EQUIPMENT CELLULAR PHONES - MISC EQUIPMENT MISCELLANEOUS TOOLS	225 225 350 700
TOTAL JUSTIFICATION:							1,500
1300	5317	MISC OPERATING SUPPLIES	5,700	3,769	2,963	MISCELLANEOUS EQUIPMENT & SUPPLIES PLAN COMMISSION SUPPLIES	3,750 250
TOTAL JUSTIFICATION:							4,000
1300	5318	OFFICE SUPPLIES	3,298	3,062	4,553	OFFICE SUPPLIES SPECIALIZED FORMS, FOLDERS, LABELS, ETC. STAMPERS, COUNTER SUPPLIES LUNCHROOM SUPPLIES LARGE FORMAT PRINTER/SCANNER PAPER FLASH DRIVES, CD JACKETS, TECH MAILING SUPPLIES TONER TREND ADJUSTMENT	1,175 1,025 350 400 400 150 2,000 -2,000
TOTAL JUSTIFICATION:							3,500
1300	5319	PROTECTIVE CLOTHING/SUPL	769	251	213	PROTECTIVE CLOTHING	750
TOTAL JUSTIFICATION:							750
1300	5327	IS MISC SOFTWARE	0	0	0		

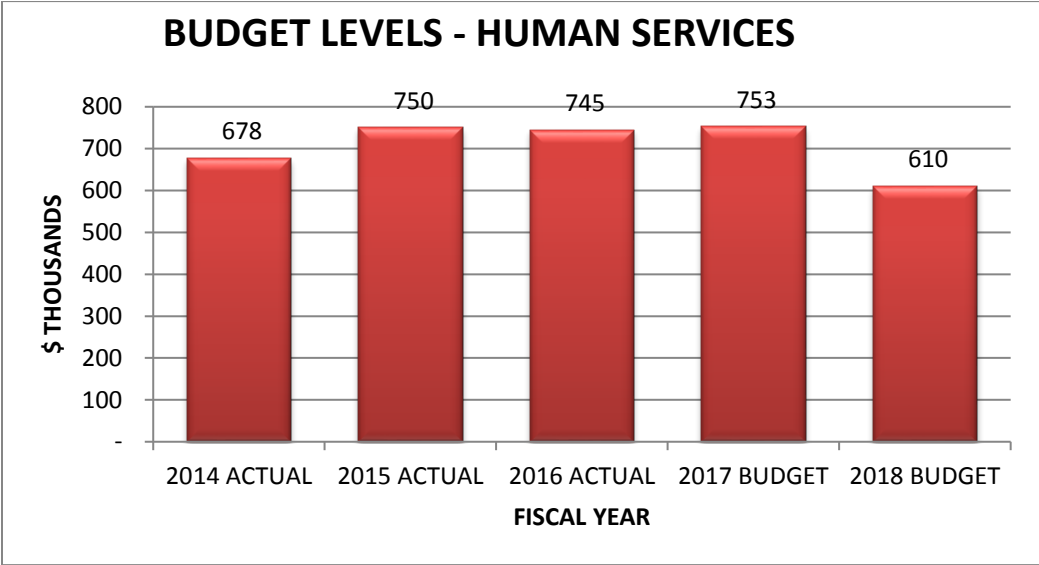
**FY 2018 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							
1300	5407	OFFICE EQUIPMENT	0	0	0	OFFICE EQUIPMENT	0
TOTAL JUSTIFICATION:							
0							
1300	5413	IS CAPITAL SOFTWARE	0	0	0	IS CAPITAL SOFTWARE	0
TOTAL JUSTIFICATION:							
0							
1300	5707	TRANSFER TO CERF	11,508	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0
TOTAL JUSTIFICATION:							
0							
			1,968,106	1,683,030	1,685,427		1,500,628

GENERAL FUND

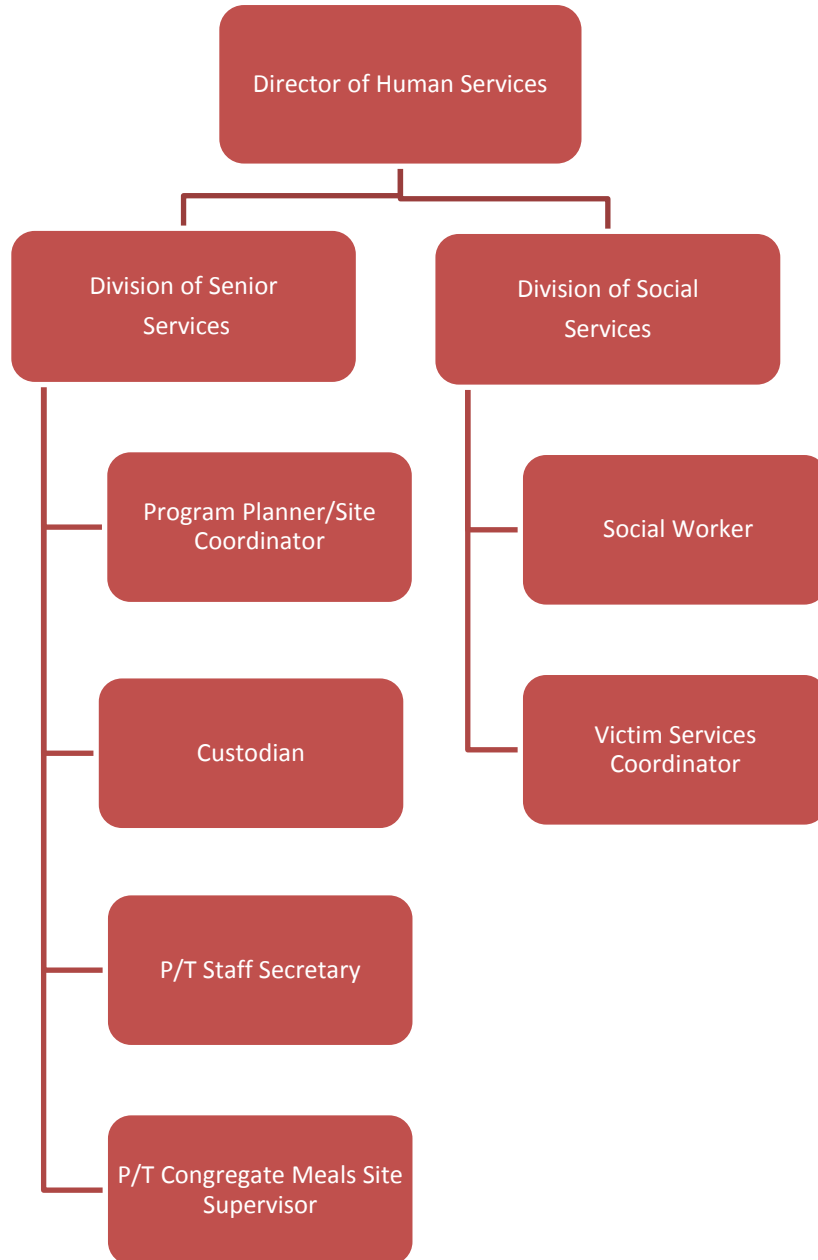
Human Services Department

Social Services.....	\$259,494
Senior Citizen Services	\$350,272
TOTAL	\$609,766



*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, 2018**



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.

2017 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 Pavilion Programs 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.

2018 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 Pavilion Programs 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 public 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 2017	Actual 2016	Actual 2015
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%	8%	9%	3%
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	248	195	212
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%	98%	99%

AUTHORIZED PERSONNEL	FY 2018	FY 2017	Increase/Decrease
Senior Services Division			
Director of Human Services	.5	.5	-
Program Planner/Site Coordinator	1	1	-
Custodian	1	1	-
TOTAL FULL-TIME	2.5	2.5	-
Congregate Meals Site Supervisor	1	1	-
Senior Center Clerk	0	1	-
Staff Secretary	1	1	-
TOTAL PART-TIME	2	3	-
Social Services Division			
Director of Human Services	.5	.5	-
Social Worker	1	2	-
Victims Services Coordinator	1	1	-
TOTAL FULL-TIME	2.5	3.5	-

**FY 2018 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1315	5101	LONGEVITY	600	1,600	1,911	LONGEVITY	1,000
TOTAL JUSTIFICATION:							1,000
1315	5102	OVERTIME	843	5,604	1,047	OVERTIME FOR SOCIAL WORKERS	1,500
TOTAL JUSTIFICATION:							1,500
1315	5104	SALARIES	220,693	226,557	198,368	SALARIES FOR 1 SOCIAL WORKER AND DIRECTOR OF HUMAN SERVICES (50%) (VICTIMS SERVICES COORDINATOR'S SALARY BUDGETED IN THE GRANT FUND)	144,963 0 0 0
TOTAL JUSTIFICATION:							144,963
1315	5105	LOCAL TRAINING & MEETINGS	204	669	1,203	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC.	800 0
TOTAL JUSTIFICATION:							800
1315	5108	EMPLOYER CONTRIBUTIONS	42,200	44,181	38,460	EMPLOYER FICA/IMRF	28,441
TOTAL JUSTIFICATION:							28,441
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	685
TOTAL JUSTIFICATION:							685
1315	5205	MULTIPLE DAY TRAINING	2,597	4,582	2,652	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM AMERICAN SOCIETY ON AGING NATIONAL CONFERENCE SAN FRANCISCO	500 1,500 750 2,000
TOTAL JUSTIFICATION:							4,750
1315	5212	EMPLOYEE HEALTH INSURANCE	32,962	33,561	29,287	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	22,529
TOTAL JUSTIFICATION:							22,529
1315	5222	MEMBERSHIP DUES	795	380	668	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP 3 STAFF MEMBERS NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS NATIONAL ORGANIZATION OF VICTIM ADVOCATES	0 120 200 150
TOTAL JUSTIFICATION:							470
1315	5228	PRINTING & BINDING	95	356	89	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC.	500
TOTAL JUSTIFICATION:							500
1315	5299	MISC CONTRACTUAL SERVICES	0	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	0	80	1,372	CELL PHONE REPLACEMENT FOR STAFF (1) COMPUTER REPLACEMENT TO MEET MINIMUM VILLAGE SPECS	400 1,750
TOTAL JUSTIFICATION:							2,150
1315	5317	MISC OPERATING SUPPLIES	468	1,255	4,982	MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS DOMESTIC VIOLENCE & CRIME VICTIM AWARENESS CAMPAIGNS CARE SUPPLIES FOR TRAINING AND ACTIVITIES	500 200 1,000

**FY 2018 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							1,700
1315	5318	OFFICE SUPPLIES	388	1,279	158	MISC OFFICE SUPPLIES	2,000
TOTAL JUSTIFICATION:							2,000
1315	5855	TRANSFER TO GRANT FUND	42,718	45,601	61,892	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT.	0
TOTAL JUSTIFICATION:							43,506
			344,563	365,705	342,089		259,494

**FY 2018 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

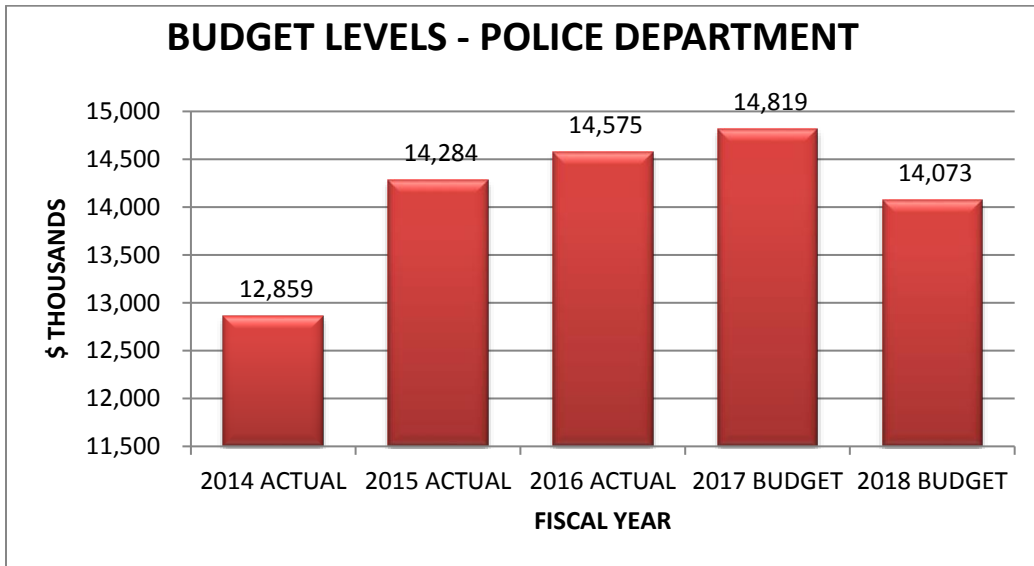
DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1320	5101	LONGEVITY	0	0	0		
TOTAL JUSTIFICATION:							
1320	5102	OVERTIME	0	37	270	PROGRAM PLANNER OVERTIME	200
TOTAL JUSTIFICATION:							200
1320	5104	SALARIES	230,656	229,568	234,591	SALARIES OF DIRECTOR OF HUMAN SERVICES (50%); PART-TIME DEPARTMENT SECRETARY; CUSTODIAN; AND FULL TIME PROGRAM PLANNER (CONGREGATE MEALS SITE SUPERVISOR SALARY BUDGETED IN THE GRANT FUND)	213,993 0 0 0
TOTAL JUSTIFICATION:							213,993
1320	5105	LOCAL TRAINING & MEETINGS	0	0	0		
TOTAL JUSTIFICATION:							
1320	5108	EMPLOYER CONTRIBUTIONS	40,416	41,845	44,703	EMPLOYER FICA/IMRF	41,317
TOTAL JUSTIFICATION:							41,317
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	428
TOTAL JUSTIFICATION:							428
1320	5205	MULTIPLE DAY TRAINING	142	0	369	ILLINOIS SENIOR CENTER CONFERENCE (ALL PAVILION PROGRAMS & ACTIVITIES MOVED TO ACCT 5297)	400 0
TOTAL JUSTIFICATION:							400
1320	5206	CONSULTING SERVICES	26,539	0	0	CONSULTING SERVICES	0
TOTAL JUSTIFICATION:							0
1320	5209	ENERGY	4,883	4,520	3,804	ENERGY	0
TOTAL JUSTIFICATION:							0
1320	5212	EMPLOYEE HEALTH INSURANCE	40,531	41,111	42,418	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	43,640
TOTAL JUSTIFICATION:							43,640
1320	5213	GEN LIABILITY INSURANCE	5,279	5,901	5,585	DEPT. SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKER'S COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY FOR SENIOR CENTER	3,973 0 0
TOTAL JUSTIFICATION:							3,973
1320	5215	JANITORIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1320	5217	LANDSCAPE MAINTENANCE	1,487	1,527	1,479	LANDSCAPE MAINTENANCE	0
TOTAL JUSTIFICATION:							0
1320	5220	MAINT OFF/SPEC EQUIPMENT	4,052	3,686	4,718	MAINTENANCE AGREEMENT FOR MY SENIOR CENTER SYSTEM	1,200
TOTAL JUSTIFICATION:							1,200
1320	5222	MEMBERSHIP DUES	300	250	570	AISC-ASSOCIATION OF ILLINOIS SENIOR CENTERS VOLUNTEER CENTER	50 300

**FY 2018 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

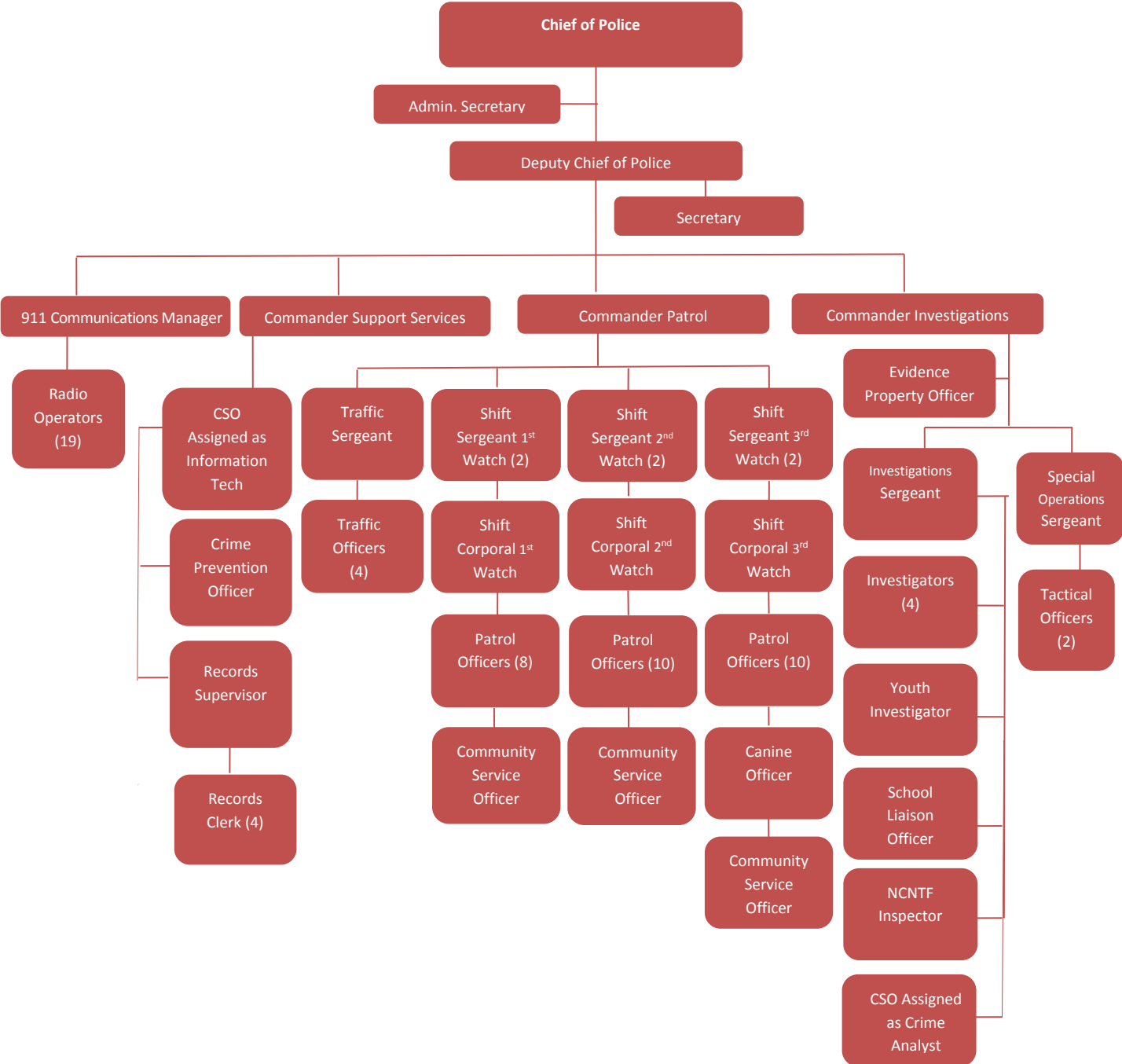
DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1320	5222	MEMBERSHIP DUES...	300 ...	250 ...	570 ...	NCOA	145
TOTAL JUSTIFICATION:							495
1320	5227	POSTAGE	2,421	2,353	3,000	WHEELING FORWARD NEWSLETTER 12 X PER YEAR; MISCELLANEOUS CORRESPONDENCE	3,000 0
TOTAL JUSTIFICATION:							3,000
1320	5228	PRINTING & BINDING	667	(94)	560	BUSINESS ENVELOPES AND LETTERHEAD	1,000
TOTAL JUSTIFICATION:							1,000
1320	5231	REG & SPCL AGENCY ASSESS	323	234	584	TAXI SUBSIDY	300
TOTAL JUSTIFICATION:							300
1320	5232	RENTAL AGREEMENTS	0	0	0	RENTAL FEES - CONGREGATE DINING	5,000
TOTAL JUSTIFICATION:							5,000
1320	5236	CREDIT CARD FEES	827	1,008	1,183	CREDIT CARD FEES (\$80 PER MONTH)	960
TOTAL JUSTIFICATION:							960
1320	5297	PROGRAMS/ACTIVITIES EXP	21,521	22,608	18,068	PROGRAM ACTIVITIES VOLUNTEER RECOGNITION PAVILION ANNIVERSARY 50+/90+ CELEBRATION (ITEMS MOVED FROM 1320 - 5205)	12,800 800 600 1,900 0
TOTAL JUSTIFICATION:							16,100
1320	5302	BOOKS & SUBSCRIPTIONS	156	13	183	BOOKS & SUBSCRIPTIONS	0
TOTAL JUSTIFICATION:							0
1320	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1320	5311	BLDG/GROUNDS MAINTENANCE	5,139	1,864	1,699	BUILDING & GROUNDS MAINTENANCE	0
TOTAL JUSTIFICATION:							0
1320	5313	IS MISC EQPT & SUPPLIES	0	0	0	(2) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS FOR PROGRAM SECRETARY AND ACTIVITIES PROGRAMMER LAPTOP OR PORTABLE TABLET FOR CLERK	0 3,500 1,750
TOTAL JUSTIFICATION:							5,250
1320	5315	SMALL TOOLS & EQUIPMENT	478	104	191	CRAFT EQUIPMENT, RECREATION EQUIPMENT, KITCHEN UTENSILS	400
TOTAL JUSTIFICATION:							400
1320	5317	MISC OPERATING SUPPLIES	1,424	1,319	1,836	MISC OPERATING SUPPLIES	1,500
TOTAL JUSTIFICATION:							1,500
1320	5318	OFFICE SUPPLIES	1,777	570	1,831	GENERAL OFFICE SUPPLIES FOR STAFF - PRINTER CARTRIDGES, COPIER AND FAX CARTRIDGES	700 0
TOTAL JUSTIFICATION:							700
1320	5407	OFFICE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5855	TRANSFER TO GRANT FUND	16,277	20,406	27,032	AGE OPTIONS GRANT FOR CONGREGATE DINING SITE SUPERVISOR	0 10,416
TOTAL JUSTIFICATION:							10,416
			405,295	378,830	394,674		350,272

GENERAL FUND
Police Department

Police Department.....	\$12,073,411
Police Department Dispatchers.....	\$1,999,489
TOTAL.....	\$14,072,900



Village of Wheeling Police Department January 1, 2018







Police Department

Department Description: The Wheeling Police Department has 91 full-time equivalent employees including 60 sworn officers and 31 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 and the fear of crime, and to enhance the quality of life for the residents of the Village of Wheeling.




2017 ACCOMPLISHMENTS

STATED GOAL: Foster effective and cooperative relationships with community stakeholders

-  In May 2017, the entire 911 Communications Radio system was replaced with the new digital Motorola StarCom21 platform. All personnel were equipped with state of the art portable radios and the system provides the best overall connection between the community and emergency first responders.
-  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.
-  Implemented the new adjudication electronic citation process. All local ordinance offenses that previously were only heard in person at the Cook County Courthouse are now held at the Village of Wheeling. New software allows defendants to pay all citations (Parking, Compliance and Local Ordinance) on line and by credit/debit card if desired.
-  Implemented the bicycle patrol unit. The unit conducted over 250 man hours of patrol and visited many community events and block parties.

2018 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.
-  Implement an internet based online police report platform allowing citizens to conveniently file police reports from home, work, or anywhere with Internet access. The purpose of online reporting is to allow citizens to document certain types of incidents that do not necessarily require that a police officer respond to the scene. This frees up police officers who can devote more time and resources to other types of incidents which require a police response.
-  Recruit and retain the best possible police officers. This process requires a constant review of the labor market, recruiting techniques, supervision of recruiters, employer brands and leadership and retention systems.

- ⊗ Provide quality training for every entry level of the department. The increase in calls for mental health issues demands that the department train additional officers in Crisis Intervention Programs. By participating in programs such as the International Association of Chiefs of Police “One Mind Campaign”, we will attempt to train at least 25% of our officers as State of Illinois certified Crisis Intervention Officers.
- ⊗ Implement the Youth Police Academy program. The purpose of the Academy is to increase our young citizens’ understanding of police officers and their mission through education and the role of law enforcement in their daily lives.
- ⊗ Partner with the National Center for Missing and Exploited Children. Establish best practices and responsibilities regarding the 911 Communications Center response to reports of missing, abducted and exploited children.

IDENTIFIED GOAL: Transportation and Infrastructure

- ⊗ 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 2017	Actual 2016	Actual 2015
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	94.8%	94.7%
Total Part 1 Crime Per 1,000 of Population	N/A	11.27	13.60	13.90
Total Part 2 Crime Per 1,000 of Population	N/A	49.38	58.07	89.20
Total Crime Per 1,000 of Population (Part 1 & 2)	N/A	60	72	103
Avoidable Accidents & Injuries	<6	3	12	5
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Average Minutes from Call Received to Dispatch	<2 min.	3.20	4.00	2.40
Average Cost per Call for Service	N/A	\$351.45	\$348.45	\$304.66
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Average Calls for Service Per Officer/CSO	N/A	589	548	648
Accidents/Crashes Investigated	N/A	1171	1244	1,562
Total Calls for Service ---- All Types	N/A	35,342	35,690	40,151
Clearance Rate Part I Offenses Against Persons (Cases Assigned)	N/A	72%	78%	72%
Clearance Rate Part I Offenses Against Property (Cases Assigned)	N/A	48%	40%	43%

AUTHORIZED PERSONNEL	FY 2018	FY 2017	Increase/ Decrease
Police Chief	1	1	-
Deputy Police Chief	1	1	-
Commander	3	3	-
Sergeant	9	9	-
Officer	46	47	-1
911 Communications Manager	1	1	-
Evidence/Property Officer	1	1	-
IT Tech	1	1	-
Radio Operator	19	20	-1
Community Service Officer	4	4	-
Records Supervisor	1	1	-
Records Clerk	4	4	-
Administrative Secretary	1	1	-
Staff Secretary	0	1	-1
TOTAL FULL-TIME	92	95	-3
Part-time Accreditation Officer	0	1	-1
TOTAL PART-TIME	0	1	-1

**FY 2018 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
2100	5101	LONGEVITY	45,090	48,437	44,774	LONGEVITY	36,500
TOTAL JUSTIFICATION:							36,500
2100	5102	OVERTIME	433,555	376,990	335,214	CITIZENS POLICE ACADEMY TRAINING - NEW POLICE OFFICERS MUTUAL AID CALL-OUT REGULARLY OCCURRING OVERTIME (E.G., ARRESTS; COURT; SHIFT SHORTAGE; ETC) OVERTIME FOR CHILD SAFETY SEAT PROGRAM BICYCLE PATROL	2,500 20,000 2,500 363,000 0 1,000 17,500
TOTAL JUSTIFICATION:							406,500
2100	5104	SALARIES	6,855,910	6,955,766	6,795,472	SALARIES & OTHER PAY FOR POLICE PERSONNEL NOTE: SCHOOL DISTRICT 214 REIMBURSES THE VILLAGE APPROXIMATELY \$90,000 PER YEAR FOR THEIR SHARE OF THE OFFICER ASSIGNED TO WHEELING HIGH SCHOOL.	6,859,107 0 0 0
TOTAL JUSTIFICATION:							6,859,107
2100	5105	LOCAL TRAINING & MEETINGS	35,120	60,110	49,330	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 COURSES AT NORTHWESTERN (2) BLOODSTAIN COURSES AT NORTHWESTERN (2) NORTHWESTERN CRASH RECONSTRUCTION COURSES 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 (4) (REIMBURSABLE BY STATE OF IL) MSI PARKING AND ADJUDICATION SOFTWARE TRAINING - TREND ADJUSTMENT	3,600 400 800 1,400 1,000 16,000 3,600 2,600 2,500 400 1,000 900 1,200 500 120 150 750 1,300 1,500 1,500 14,400 0 -3,000
TOTAL JUSTIFICATION:							52,620
2100	5106	UNIFORM ALLOWANCE	53,538	68,080	70,261	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 UNIFORM ROLLOVER ADJUSTMENT	45,750 3,000 600 1,875 14,000 7,500 5,000 -7,500
TOTAL JUSTIFICATION:							70,225
2100	5107	EXTRA DUTY PAY	0	0	0		
TOTAL JUSTIFICATION:							
2100	5108	EMPLOYER CONTRIBUTIONS	269,812	293,407	265,482	FICA/IMRF	266,673
TOTAL JUSTIFICATION:							266,673
2100	5109	POL/FIR PENS EMPLR CNTRB	2,060,385	1,922,292	1,819,224	POLICE PENSION COSTS	1,838,450
TOTAL JUSTIFICATION:							1,838,450
2100	5110	COLLEGE INCENTIVE	2,708	2,271	1,234	COLLEGE INCENTIVE	600

**FY 2018 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							600
2100	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
2100	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5113	TUITION REIMBURSEMENT	4,000	4,000	0	TUITION REIMBURSEMENT	0
TOTAL JUSTIFICATION:							0
2100	5115	SLDPA RETIREE CONTRIBUTN	68,175	93,087	92,529	SLDPA/VEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE END OF THE YEAR.	38,500 0
TOTAL JUSTIFICATION:							38,500
2100	5116	SICK LEAVE ANNL BUY BACK	38,453	35,664	37,235	ANNUAL SICK TIME LEAVE BUY-BACK PROGRAM	35,654
TOTAL JUSTIFICATION:							35,654
2100	5202	ANIMAL IMPOUND	3,795	3,658	2,215	ANIMAL IMPOUND	4,000
TOTAL JUSTIFICATION:							4,000
2100	5205	MULTIPLE DAY TRAINING	19,927	14,935	19,980	IL ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS (1) ILLINOIS TACTICAL OFFICERS ASSOCIATION MEETING (2) CALEA (COMMISSION/ACCREDITATION LAW ENFORCEMENT AGENCY) 2 ATTENDING INTERNATIONAL CHIEFS OF POLICE CONFERENCE POLICE CANINE CONF REG/AIR FARE/LODGING/PER DIEM TRITECH USER'S CONFERENCE ILEAS CONFERENCE (2) MISC PER DIEM & TRAVEL EXPENSES UNSCHEDULED MULTI DAY TRAINING	600 600 5,000 0 2,300 1,100 2,000 700 2,000 2,000
TOTAL JUSTIFICATION:							16,300
2100	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2100	5207	IS SERV & MAINT AGREEMENT	8,337	13,957	20,203	BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN AND INTERNET CONNECTION COBAN MAINTENANCE (IN-CAR VIDEO RECORDERS) COBAN RIMOGGE PRINTER MAINT 2FA DUAL FACTOR SOFTWARE MAINT NETMOTION SQUAD VPM MAINT 3 YEAR PLAN (MOVED FROM 15) PIMS ICBA (MOVED FROM 15) TRITECH SOFTWARE MAINT (MOVED FROM 15) MDT WARRANTY EXTENSION - NEW (EXPIRES IN 2018) (MOVED FROM 15)	1,165 0 3,750 0 7,200 1,100 1,000 5,310 2,400 24,300 10,000 0
TOTAL JUSTIFICATION:							56,225
2100	5209	ENERGY	10,220	6,769	11,531	ENERGY	14,000
TOTAL JUSTIFICATION:							14,000
2100	5211	EXTINGUISHER SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5212	EMPLOYEE HEALTH INSURANCE	1,124,746	1,098,163	1,046,900	EMPLOYEE GROUP INSURANCE	1,098,203
TOTAL JUSTIFICATION:							1,098,203
2100	5213	GEN LIABILITY INSURANCE	306,210	342,258	323,910	POLICE DEPT SHARE OF GENERAL LIABILITY INS COVERAGE.	230,405

**FY 2018 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							230,405
2100	5220	MAINT OFF/SPEC EQUIPMENT	21,188	19,759	18,085	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 REPAIR MAINT CONTRACT FOR SQUAD VHF MOBILES (MOVED 15)	8,500 0 0 0 1,000 2,000 3,825 2,000 2,000 2,500 1,800
TOTAL JUSTIFICATION:							23,625
2100	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5222	MEMBERSHIP DUES	9,390	5,416	11,062	GREATER COOK COUNTY POLICE CAPTAINS (2) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (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 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)	500 315 100 125 300 300 50 250 35 100 100 500 50 104 5,795 35 50 25
TOTAL JUSTIFICATION:							8,734
2100	5228	PRINTING & BINDING	10,065	16,296	13,829	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	2,500 0 0 7,000 0 200 1,500
TOTAL JUSTIFICATION:							11,200
2100	5229	PRISONER WELFARE	3,839	4,407	2,066	PRISONER MEALS & SUPPLIES	2,000
TOTAL JUSTIFICATION:							2,000
2100	5231	REG & SPCL AGENCY ASSESS	68,716	57,003	84,751	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 LESO MSI PARKING AND ADJUDICATION SOFTWARE PROGRAM	6,380 3,600 4,650 49,695 3,000 2,600 1,550 565 3,468 240 900 0

**FY 2018 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
2100	5231	REG & SPCL AGENCY ASSESS...	68,716 ...	57,003 ...	84,751 ...	ANNUAL FEE TEN8TECH ON-LINE REPORTING - EXPANDED LEVEL REQUEST - APPROVED BY VM	12,600 3,000 0
TOTAL JUSTIFICATION:							92,248
2100	5233	RENTAL EQUIPMENT	0	300	0	RENTAL EQUIPMENT	0
TOTAL JUSTIFICATION:							0
2100	5236	CREDIT CARD FEES	620	871	854	CREDIT CARD PROCESSING FEES \$60 PER MONTH	720
TOTAL JUSTIFICATION:							720
2100	5242	RETIREE HEALTH INSURANCE	144,065	138,432	134,247	HEALTH INSURANCE COSTS FOR POLICE DEPT RETIREES.	139,075
TOTAL JUSTIFICATION:							139,075
2100	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2100	5246	MEDICAL EXAMS	3,638	2,861	6,799	MEDICAL EXAMS	5,000
TOTAL JUSTIFICATION:							5,000
2100	5299	MISC CONTRACTUAL SERVICES	2,794	32,166	75,645	CROSSING GUARD CONTRACT (50% REIMBURSED BY DIST 21)	85,000
TOTAL JUSTIFICATION:							85,000
2100	5301	AUTO PETROL PRODUCTS	90,213	63,364	81,082	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	100,000 0
TOTAL JUSTIFICATION:							100,000
2100	5302	BOOKS & SUBSCRIPTIONS	1,709	682	346	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	600
TOTAL JUSTIFICATION:							600
2100	5310	VEHICLE MAINTENANCE	56,660	92,844	72,967	VEHICLE MAINTENANCE	80,000
TOTAL JUSTIFICATION:							80,000
2100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5313	IS MISC EQPT & SUPPLIES	46,058	23,709	28,122	10 REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS 3 REPLACEMENT LAPTOPS FOR TRAINING/STAFF IT MISCELLANEOUS SUPPLIES	15,000 4,500 6,000
TOTAL JUSTIFICATION:							25,500
2100	5315	SMALL TOOLS & EQUIPMENT	47,022	28,283	58,800	BULLETPROOF VEST (NEW-REPLACEMENT) (50% REIMB DOJ) FIVE MAG LIGHTS - \$100 EACH 10 TASER X26 WITH BATTERIES & EXTENDED WARRANTY	13,500 500 13,500
TOTAL JUSTIFICATION:							27,500
2100	5316	RANGE SUPPLIES	39,420	36,801	30,895	SERVICE AMMUNITION TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION LESS LETHAL AMMUNITION / TASER CARTRIDGES REPLACEMENT TASER BATTERIES - 15 X \$56.00	2,840 16,000 1,000 2,000 550 5,000 876
TOTAL JUSTIFICATION:							28,266
2100	5317	MISC OPERATING SUPPLIES	38,002	45,169	38,619	FUSE FLARES DISPOSABLE BLANKETS BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/ AED'S/WEAPONS DRUG TEST KIT EVIDENCE EQUIPMENT	1,000 100 8,000 0 500 3,500

**FY 2018 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
2100	5317	MISC OPERATING SUPPLIES...	38,002 ...	45,169 ...	38,619 ...	CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT CAMERAS) MISCELLANEOUS SUPPLIES PATROL VEHICLE PHONE SERVICE (MOVED TO IT) CITIZEN PATROL EQUIPMENT K-9 TRAINING, HEALTHCARE, FOOD CRIME PREVENTION PROGRAMS - NATIONAL NIGHT OUT, PACT CAMP, CITIZEN POLICE ACADEMY, MISC SUPPLIES POLICE MOUNTAIN BICYCLES, BICYCLE RACK AND RELATED EQUIPMENT	10,000 0 3,000 0 550 6,500 6,500 0 0 6,000
TOTAL JUSTIFICATION:							45,650
2100	5318	OFFICE SUPPLIES	9,052	10,536	10,355	MISCELLANEOUS SUPPLIES	9,000
TOTAL JUSTIFICATION:							9,000
2100	5323	AWARDS/DECORATIONS	1,382	1,796	1,999	AWARDS/DECORATIONS	1,800
TOTAL JUSTIFICATION:							1,800
2100	5324	POLICE DUI FUND EXPENSES	3,375	27,679	8,811	POLICE DUI FUND EXPENSES	0
TOTAL JUSTIFICATION:							0
2100	5325	INVESTIGATIVE FUNDS	1,480	2,045	890	BODY TRANSPORT TO ME OFFICE	2,000
TOTAL JUSTIFICATION:							2,000
2100	5327	IS MISC SOFTWARE	3,883	4,053	10,170	COMPUTER SOFTWARE/ADDITIONAL LICENSES	2,000
TOTAL JUSTIFICATION:							2,000
2100	5401	MOBILE EQUIPMENT	0	22,722	7,000	MOBILE EQUIPMENT	0
TOTAL JUSTIFICATION:							0
2100	5412	IS CAPITAL EQPT/SUPPLIES	0	0	157,919	IS CAPITAL EQUIPMENT/SUPPLIES	0
TOTAL JUSTIFICATION:							0
2100	5413	IS CAPITAL SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5707	TRANSFER TO CERF	155,904	297,771	316,260	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	359,531 0
TOTAL JUSTIFICATION:							359,531
2100	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5820	TRANSFER TO 911 FUND	105,000	60,000	105,000	TRANSFER TO 911 FUND FOR DISPATCHING COSTS	0
TOTAL JUSTIFICATION:							0
2100	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5861	TRANSFER TO POL PENSION	0	0	0		
TOTAL JUSTIFICATION:							
			12,203,456	12,334,808	12,212,069		12,073,411

**FY 2018 BUDGET WORKSHEET
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
2110	5101	LONGEVITY	3,200	4,361	3,300	LONGEVITY (60% OF TOTAL)	2,700
TOTAL JUSTIFICATION:							2,700
2110	5102	OVERTIME	254,697	240,808	271,775	OVERTIME	310,000
TOTAL JUSTIFICATION:							310,000
2110	5104	SALARIES	1,335,699	1,453,394	1,241,960	SALARIES - 20 EMPLOYEES (60% OF TOTAL)	922,635
TOTAL JUSTIFICATION:							922,635
2110	5105	LOCAL TRAINING & MEETINGS	0	0	0	LOCAL TRAINING & MEETINGS (MOVED FROM 15)	4,700
TOTAL JUSTIFICATION:							4,700
2110	5106	UNIFORM ALLOWANCE	6,933	5,324	6,837	19 RADIO DISPATCH EMPLOYEES @ \$400.00 (60% OF TOTAL)	4,560
TOTAL JUSTIFICATION:							4,560
2110	5108	EMPLOYER CONTRIBUTIONS	303,001	318,504	269,388	EMPLOYER CONTRIBUTION (60% OF TOTAL)	237,693
TOTAL JUSTIFICATION:							237,693
2110	5115	SLDPA RETIREE CONTRIBUTN	0	19,153	0	SLDPA RETIREE CONTRIBUTION	0
TOTAL JUSTIFICATION:							0
2110	5116	SICK LEAVE ANNL BUY BACK	1,694	1,429	2,046	SICK LEAVE ANNUAL BUY BACK (60% OF TOTAL)	1,655
TOTAL JUSTIFICATION:							1,655
2110	5205	MULTIPLE DAY TRAINING	0	0	0	ALL LINE ITEMS MOVED FROM 15: TRITECH CONFERENCE - LODGING/TRAVEL/PER DIEM NPELRA CONFERENCE - LODGING/TRAVEL/PER DIEM IPELRA CONFERENCE - LODGING /PER DIEM IPSTA - LODGING/PER DIEM	0 1,800 2,000 1,200 1,800
TOTAL JUSTIFICATION:							6,800
2110	5207	IS SERV & MAINT AGREEMENT	0	0	0	T1 LINE COMMUNICATIONS CENTER FOLLOWING LINE ITEMS MOVED FROM 15: MAINTENANCE CODE RED TRITECH MAINTENANCE AGREEMENT COMM ROOM COPIER MAINTENANCE COMCAST FIBER OPTIC SERVICE COMCAST MONTHLY INTERNET CABLE SERVICE FOR COMM ROOM UPS ANNUAL MAINTENANCE GEO COMM-SUPPORT & MAINTENANCE NICE RECORDER ONE YEAR WARRANTY DELL SERVERS AND MAINTENANCE WARRANTY (ANNUAL)	7,200 0 12,000 36,451 350 18,600 3,000 1,800 11,538 5,190 31,000
TOTAL JUSTIFICATION:							127,129
2110	5212	EMPLOYEE HEALTH INSURANCE	170,625	192,485	168,075	EMPLOYEE HEALTH INSURANCE (60% OF TOTAL)	130,831
TOTAL JUSTIFICATION:							130,831
2110	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0	MAINTENANCE OF OFFICE/SPECIAL EQUIPMENT	23,950
TOTAL JUSTIFICATION:							23,950
2110	5221	MAINT RADIO EQUIPMENT	0	0	0	STARCOM 10 YEAR RADIO MAINT AGREEMENT FOLLOWING LINE ITEMS MOVED FROM 15: USER SUBSCRIPTION FEE PORTABLE/MOBILE RADIOS MISC RADIO EQUIPMENT	36,221 0 28,800 2,500
TOTAL JUSTIFICATION:							67,521
2110	5222	MEMBERSHIP DUES	0	0	0	ALL LINE ITEMS MOVED FROM 15: NENA (5) APCO (20) IPELRA (1)	0 450 800 205

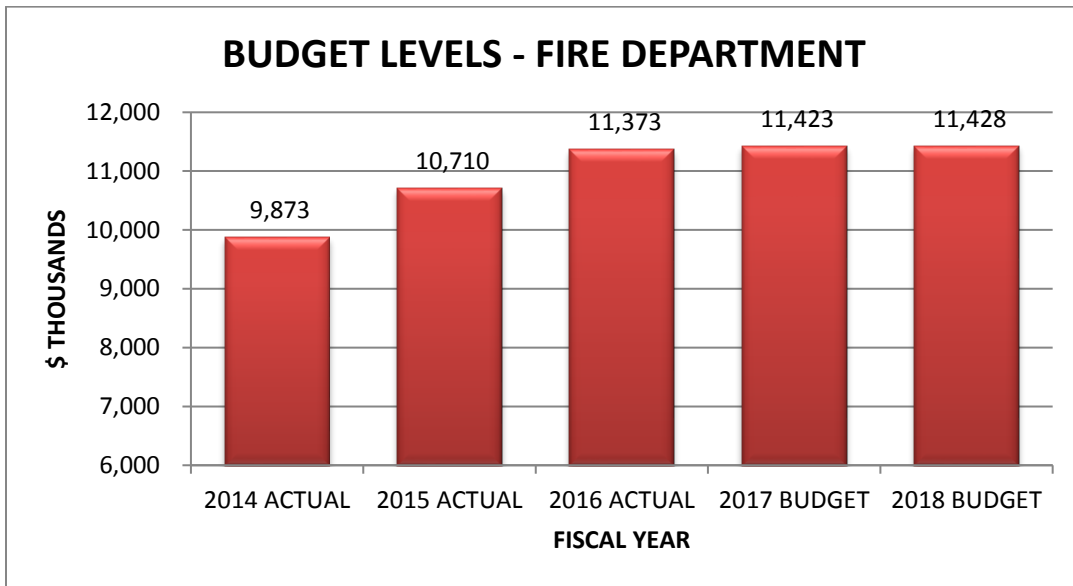
**FY 2018 BUDGET WORKSHEET
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							1,455
2110	5242	RETIREE HEALTH INSURANCE	4,949	5,104	5,271	HEALTH INSURANCE COSTS FOR POLICE DISPATCH RETIREES	5,505
TOTAL JUSTIFICATION:							5,505
2110	5302	BOOKS & SUBSCRIPTIONS	0	0	0	MISC BOOKS (MOVED FROM 15)	1,000
TOTAL JUSTIFICATION:							1,000
2110	5313	IS MISC EQPT & SUPPLIES	0	0	0	ALL LINE ITEMS MOVED FROM 15: (2) NEW 911 COMPUTERS GEO COMM LYNN MAPPING 1 LICENSE MISC IS EQUIPMENT & SUPPLIES	0 4,000 3,022 2,000
TOTAL JUSTIFICATION:							9,022
2110	5315	SMALL TOOLS & EQUIPMENT	0	0	0	MISC (MOVED FROM 15)	500
TOTAL JUSTIFICATION:							500
2110	5317	MISC OPERATING SUPPLIES	0	0	0	MISC OPERATING SUPPLIES (MOVED FROM 15)	1,000
TOTAL JUSTIFICATION:							1,000
2110	5318	OFFICE SUPPLIES	0	0	0	OFFICE SUPPLIES (MOVED FROM 15)	500
TOTAL JUSTIFICATION:							500
2110	5323	AWARDS/DECORATIONS	0	0	0	AWARDS & DECORATIONS (MOVED FROM 15)	500
TOTAL JUSTIFICATION:							500
2110	5327	IS MISC SOFTWARE	0	0	0	COMPUTER SOFTWARE FOR 911 COMPUTERS (MOVED FROM 15)	2,000
TOTAL JUSTIFICATION:							2,000
2110	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) (MOVED FROM 15)	0 137,833
TOTAL JUSTIFICATION:							137,833
			2,080,798	2,240,561	1,968,652		1,999,489

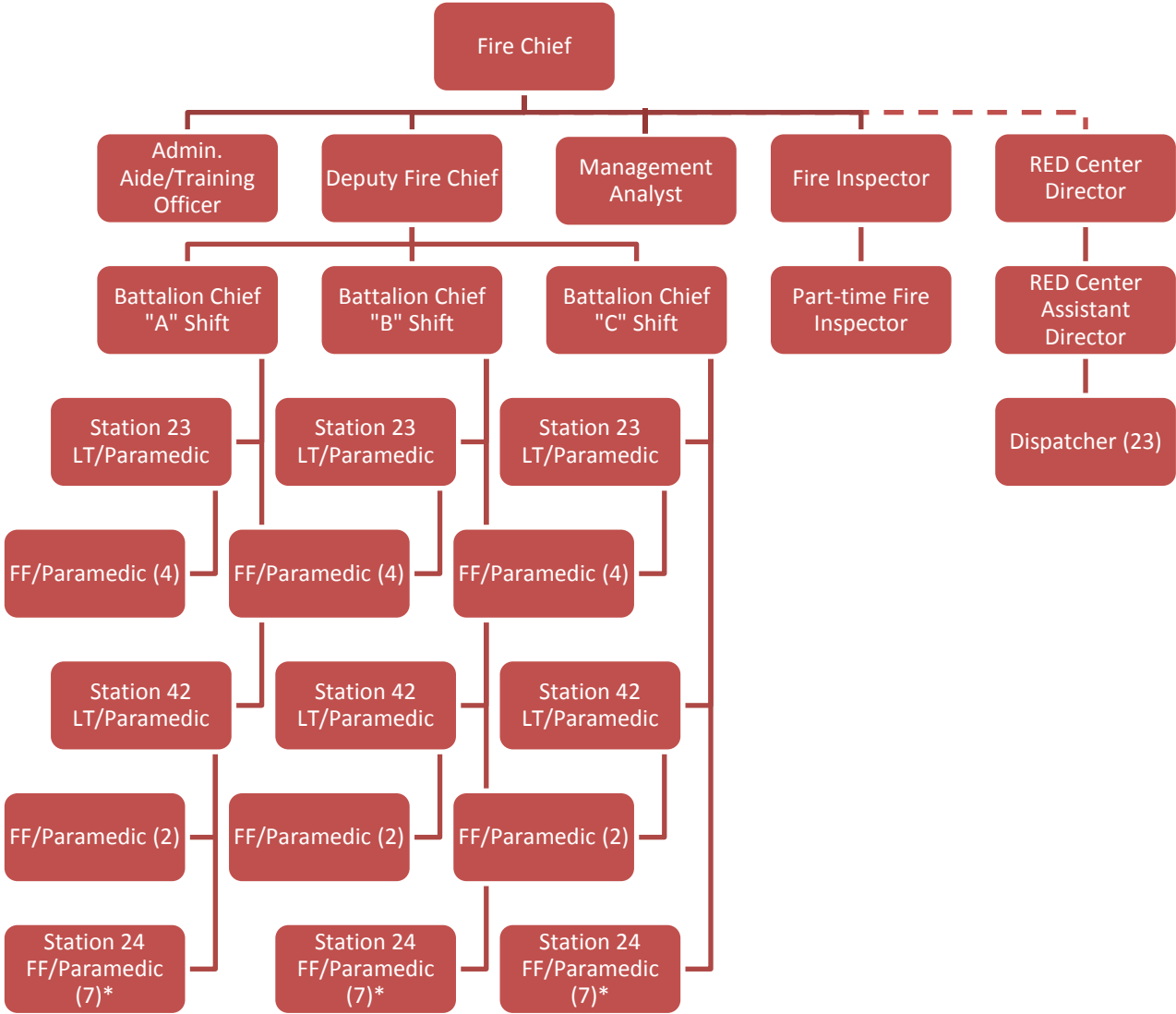
GENERAL FUND

Fire Department

Fire Department\$11,428,383



**Village of Wheeling
Fire Department
January 1, 2018**



(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.

2017 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. Unfortunately due to reduced grant opportunities and funding, the department was unsuccessful in acquiring grant funding in 2017.
- ⊗ Interfaced with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in the purchase of one (1) ambulance, 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. Projects included an energy audit and identification of options to further reduce energy usage.
- ⊗ Continued a multi-year program to update the Village's Emergency Traffic Pre-emption System. In 2017, the intersections of Palatine Road & Wolf Road, as well as Dundee Road & Schoenbeck Road, were engineered and updated.
- ⊗ Completed analysis of regional fees charged for ambulance services. Recommended modifications to existing fee structure to the Village Board.

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

- ⊗ The Fire Department responded to 4,686 emergency calls for service in 2017. This represents an increase of 57 calls or 1.23% compared to 2016. Emergency medical calls represent 60.83% of all emergency calls responded to by the Fire Department.
- ⊗ The community fire loss for 2017 was \$899,657. This represents a reduction of 5.12% compared to 2016. This continues the 10 year trend of overall fire loss reduction with in the community.

- ⊗ Completed a community fire suppression capabilities analysis by the Insurance Services Office (ISO). As a result of this analysis, the Fire Department's fire suppression rating was upgraded to a "Class 2"; placing the Wheeling Fire Department in the top 3.4% of all fire departments in the United States.
- ⊗ Disaster preparedness training was provided to Fire Department personnel; including a Village-wide table top training exercise involving a community mass casualty disaster situation 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.
- ⊗ Continued career development of Fire Department personnel for promotion in preparation for planned retirements.
- ⊗ Conducted recruitment and examination process for new Firefighter/Paramedic eligibility list.
- ⊗ Conducted examination process for new Lieutenant/Paramedic promotional list.
- ⊗ Anticipated, interviewed, evaluated, and hired replacement Firefighter/Paramedics 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 three (3) extended absences due to employee injuries and/or anticipated retirements.

2018 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 2018.

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 2018, the intersection of Lake-Cook Road & Northgate Parkway will be installed. This installation will complete the removal of obsolete Tomar Strobecom I systems with the Village.

- ⊗ Coordinate refurbishment of Engine 23 (Unit 611) to extend its useful life an additional five (5) years.
- ⊗ Update the Village’s Fire Safety and Building Codes to the 2018 International codes with local amendments. The Village is currently utilizing the 2012 International code series with local amendments and has historically updated its codes on a six (6) year cycle.

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 fall 2018.
- ⊗ Maintain Current State of Illinois Paramedic Certification by 95% of all paramedics receiving an average continuing education score of 85% or higher.
- ⊗ 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 2017	Actual 2016	Actual 2015
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Effectiveness				
Response Time (Time Received to First Unit on Scene)	<6 min.	5:23	5:07	5:15
“Quality of Service” Survey - Rated as Acceptable	>92%	99%	99%	99%
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Output				
Calls for Service (Fire/EMS)	N/A	4,686	4,629	4,463
Total EMS Calls	N/A	2,850	2,830	2,696
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Average Cost per FIRE/EMS Response	<\$2,096.42 (CPI Adj.)	\$2,437.65	\$2,467.67	\$2,247.96
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Avoidable Accidents & Injuries	<5	4	5	4

AUTHORIZED PERSONNEL	FY 2018	FY 2017	Increase/ Decrease
Fire Chief	1	1	-
Deputy Fire Chief	1	1	-
Battalion Chief	3	3	-
Management Analyst	1	1	-
Administrative Secretary	0	1	-
Lieutenant/Paramedic	6	6	-
Firefighter/Paramedic	39	39	-
Fire Inspector	1	1	-
TOTAL FULL-TIME	52	53	---
Part-time Fire Inspector	1	1	-
Part-time Administrative Aide/Training Officer	1	1	-
TOTAL PART-TIME	2	2	---

**FY 2018 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
2200	5101	LONGEVITY	20,300	25,735	28,302	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (17) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (10) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2)	10,200 10,000 2,600
TOTAL JUSTIFICATION:							22,800
2200	5102	OVERTIME	478,195	548,346	627,977	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 MISCELLANEOUS HIREBACKS/PROJECTS/ASSIGNMENTS/STANDBYS TRAINING TRAVEL TIME (ESTIMATED) NATIONAL NIGHT OUT DETAIL	9,662 25,425 55,738 28,363 24,408 7,119 10,453 1,695 2,486 34,691 0 8,475 135,600 23,730 13,070 1,977 7,063 7,063 678
TOTAL JUSTIFICATION:							397,696
2200	5104	SALARIES	5,071,389	5,220,838	5,294,388	SALARIES FOR DEPARTMENT EMPLOYEES	5,339,943
TOTAL JUSTIFICATION:							5,339,943
2200	5105	LOCAL TRAINING & MEETINGS	22,061	29,137	19,277	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)	3,559 2,450 6,580 3,395 10,595 2,150 3,325 4,275 0
TOTAL JUSTIFICATION:							36,329
2200	5106	UNIFORM ALLOWANCE	34,732	38,673	25,369	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 1,575
TOTAL JUSTIFICATION:							34,175
2200	5108	EMPLOYER CONTRIBUTIONS	128,428	127,627	141,439	EMPLOYER MATCHING FUND FOR MEDICARE & IMRF	121,039
TOTAL JUSTIFICATION:							121,039
2200	5109	POL/FIR PENS EMPLR CNTRB	2,258,857	2,123,616	2,362,729	EMPLOYER CONTRIBUTION TO FIRE PENSION FUND	2,417,828
TOTAL JUSTIFICATION:							2,417,828
2200	5110	COLLEGE INCENTIVE	300	139	0	COLLEGE INCENTIVE	0
TOTAL JUSTIFICATION:							0
2200	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
2200	5113	TUITION REIMBURSEMENT	1,503	591	0	TUITION REIMBURSEMENT (CONTRACTUAL OBLIGATION)	1,000
TOTAL JUSTIFICATION:							1,000
2200	5115	SLDPA RETIREE CONTRIBUTN	0	15,617	97,482	SLDPA PAYOUTS - RETIREE DISBURSEMENTS	0

**FY 2018 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							0
2200	5116	SICK LEAVE ANNL BUY BACK	8,364	8,578	7,156	SICK LEAVE BUYBACK PROGRAM (NON-UNION EMPLOYEES)	7,442
TOTAL JUSTIFICATION:							7,442
2200	5205	MULTIPLE DAY TRAINING	5,243	5,236	4,095	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 (CA) NFFA CERTIFIED FIRE PLAN REVIEWER (FL) FIREHOUSE IT EDUCATION & TRAINING CONFERENCE (CA)	216 700 150 300 400 2,925 2,250 600 0 0 2,200 2,350 1,840
TOTAL JUSTIFICATION:							13,931
2200	5207	IS SERV & MAINT AGREEMENT	3,470	8,800	11,917	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 MOBILE EYES FIRE INSP. SOFTWARE ANNUAL TECH SUPPORT FEE	1,750 975 7,500 500 395 4,712 1,750 7,424
TOTAL JUSTIFICATION:							25,006
2200	5209	ENERGY	4,376	3,974	3,444	ANNUAL NICOR GAS USAGE (FS24, FS23, AND FS42)	5,000
TOTAL JUSTIFICATION:							5,000
2200	5211	EXTINGUISHER SERVICE	2,757	3,259	1,600	HYDROSTATIC TESTING/GENERAL SERVICE KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 23) KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 24)	2,500 295 295
TOTAL JUSTIFICATION:							3,090
2200	5212	EMPLOYEE HEALTH INSURANCE	938,063	962,289	1,004,246	GROUP HEALTH INSURANCE FOR FULL-TIME EMPLOYEES	1,054,295
TOTAL JUSTIFICATION:							1,054,295
2200	5213	GEN LIABILITY INSURANCE	549,067	613,704	580,803	GENERAL LIABILITY INSURANCE	413,140
TOTAL JUSTIFICATION:							413,140
2200	5216	LAUNDRY SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
2200	5220	MAINT OFF/SPEC EQUIPMENT	52,637	57,417	59,923	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	6,990 4,051 11,450 5,560 5,750 2,450 2,980 11,211 4,950 24,910 0
TOTAL JUSTIFICATION:							80,302
2200	5221	MAINT RADIO EQUIPMENT	0	0	0	ALL LINE ITEMS MOVED FROM FUND 15: RADIO & STATION ALERTING MAINTENANCE CONTRACT	0 5,104

**FY 2018 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
2200	5221	MAINT RADIO EQUIPMENT...	0...	0...	0...	NON-CONTRACT RADIO REPAIRS	2,500
						MISCELLANEOUS RADIO SPARE PARTS	1,000
TOTAL JUSTIFICATION:							8,604
2200	5222	MEMBERSHIP DUES	1,314	1,217	1,062	ILLINOIS FIRE SERVICE PROFESSIONAL ASSOC. (IFSAP)	55
						IL FIRE CHIEFS ASSOCIATION (IFCA)	450
						INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC)	240
						METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA)	50
						LAKE COUNTY FIRE CHIEFS ASSOCIATION (LCFCA)	75
						INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCT. (ISFSI)	75
						IL SOCIETY OF FIRE SERVICE INSTRUCTORS (ISFSI)	100
						NATIONAL FIRE PROTECTION ASSOCIATION (NFPA)	175
						IL FIRE INSPECTORS ASSOCIATION (IFIA)	100
						NORTHERN IL ARSON STRIKE FORCE (NIASF)	80
						INTERNATIONAL CODE COUNCIL (ICC)	135
						NORTHERN IL EMERGENCY MGMT CONSORTIUM	40
TOTAL JUSTIFICATION:							1,575
2200	5228	PRINTING & BINDING	1,660	1,406	845	ADMINISTRATION	550
						EMERGENCY MEDICAL SERVICES	250
						PUBLIC EDUCATION/PUBLIC RELATIONS	200
						FIRE PREVENTION BUREAU	450
						BUILDING STAIRWELL/SERVICE SIGNAGE (PREPLAN) PROGRAM	3,400
TOTAL JUSTIFICATION:							4,850
2200	5231	REG & SPCL AGENCY ASSESS	16,825	12,052	15,298	ST. FRANCIS EMS CONTINUING EDUCATION FEE	3,600
						ST. FRANCIS EMS ADMINISTRATIVE FEE	1,450
						CAFT MAINTENANCE ASSESSMENT FEE	10,000
						IDPH AMBULANCE/ENGINE REGISTRATION FEE (7)	350
						MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE)	5,500
						MABAS DIV. IV ASSESSMENT (HAZ. MAT.)	5,300
						METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE	600
						TREND ADJUSTMENT	-10,000
TOTAL JUSTIFICATION:							16,800
2200	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
2200	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2200	5242	RETIREE HEALTH INSURANCE	403,271	411,954	419,911	HEALTH INSURANCE COSTS FOR FIRE DEPARTMENT RETIREES	449,063
TOTAL JUSTIFICATION:							449,063
2200	5246	MEDICAL EXAMS	17,439	16,690	16,624	PERIODIC PHYSICALS (17 EMPLOYEES)	8,500
						MAINTENANCE PHYSICALS (32 EMPLOYEES)	9,600
						RETURN TO WORK PHYSICAL EXAMINATIONS	2,800
						HEPATITIS B IMMUNIZATIONS - REPLACEMENT FF/PM	395
						TREND ADJUSTMENT	-4,000
TOTAL JUSTIFICATION:							17,295
2200	5248	FINGER PRINTING FEES	30	298	297	NEW EMPLOYEE FINGERPRINTING	210
TOTAL JUSTIFICATION:							210
2200	5299	MISC CONTRACTUAL SERVICES	307	153	307	MISC CONTRACTUAL SERVICES	0
TOTAL JUSTIFICATION:							0
2200	5301	AUTO PETROL PRODUCTS	41,403	31,253	37,691	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	47,000 0
TOTAL JUSTIFICATION:							47,000
2200	5302	BOOKS & SUBSCRIPTIONS	3,605	2,740	4,259	FIRE PREVENTION BUREAU	4,171

**FY 2018 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
2200	5302	BOOKS & SUBSCRIPTIONS...	3,605 ...	2,740 ...	4,259 ...	FIRE SUPPRESSION SERVICES HAZARDOUS MATERIALS TEAM	795 200
TOTAL JUSTIFICATION:							5,166
2200	5305	FIREFIGHTING SUPPLIES	95,640	68,006	124,910	FIRE EXTINGUISHER SUPPLIES/EQUIPMENT FIRE HOSE SUPPLIES/EQUIPMENT FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.) 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.	1,070 9,800 1,000 25,670 21,100 499 41,980 1,745 1,200 4,709
TOTAL JUSTIFICATION:							108,773
2200	5310	VEHICLE MAINTENANCE	76,993	47,748	46,649	GENERAL VEHICLE MAINTENANCE/REPAIR	50,000
TOTAL JUSTIFICATION:							50,000
2200	5311	BLDG/GROUNDS MAINTENANCE	41,552	61,601	13,795	GENERAL CLEANING SUPPLIES MISCELLANEOUS STATION MAINTENANCE (PUBLIC WORKS) TURN-OUT CLOTHING ROOM UPDATE (STA. 23) BATHROOM UPDATE (STA. 23) REPLACEMENT COOKING GRILL (STA. 23) REPLACEMENT WASHING MACHINE (STA. 23) REPLACEMENT CLOTHES DRYER (STA. 23) TRASH ENCLOSURE FENCING (STA. 23) GENERAL LANDSCAPING IMPROVEMENTS (STA. 24) REPLACEMENT REFRIGERATOR (STA. 42) STATION 23 INTERIOR RENOVATION - PHASE 1	6,000 5,000 800 800 1,000 950 800 4,000 300 750 41,775
TOTAL JUSTIFICATION:							62,175
2200	5312	MEDICAL SUPPLIES	17,429	9,081	19,273	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES (NOTE: INCLUDES NON-REIMBURSED MEDICATIONS & INFECTIOUS DISEASE CONTAINMENT SUPPLIES)	29,290 0 0
TOTAL JUSTIFICATION:							29,290
2200	5313	IS MISC EQPT & SUPPLIES	32,480	31,271	42,908	REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS (6) REPLACEMENT DESKTOP LASER PRINTERS (2) REPLACEMENT EMS RUGGED LAPTOP COMPUTERS (2) REPLACEMENT MOBILE DATA TERMINAL (MDA)(2) MISC. COMPUTER HARDWARE (EX. CABLES, MEMORY, HUBS) WINDOWS SERVER/EXCHANGE/OFFICE PRO LICENSES	10,500 1,050 6,400 7,000 750 810
TOTAL JUSTIFICATION:							26,510
2200	5315	SMALL TOOLS & EQUIPMENT	45	0	0	SMALL TOOLS & EQUIPMENT	0
TOTAL JUSTIFICATION:							0
2200	5317	MISC OPERATING SUPPLIES	4,152	5,288	7,699	EMERGENCY OPERATIONS CENTER (EOC) SUPPLIES/EQUIPMENT LAUNDRY SUPPLIES/EQUIPMENT MISCELLANEOUS FIRE STATION SUPPLIES/EQUIPMENT KNOX BOXES (RESIDENTIAL PROGRAM)(FIRE PREVENTION)	750 1,150 4,500 2,110
TOTAL JUSTIFICATION:							8,510
2200	5318	OFFICE SUPPLIES	5,483	4,968	5,365	GENERAL OFFICE SUPPLIES PRINTER SUPPLIES (LASER & INK JET) MAPPING SUPPLIES	3,700 1,600 225
TOTAL JUSTIFICATION:							5,525
2200	5319	PROTECTIVE CLOTHING/SUPL	28,978	32,164	39,224	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION) TURNOUT CLOTHING MAINTENANCE/REPAIRS (FIRE SUPPRESS.) REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION)	20,360 750 1,345

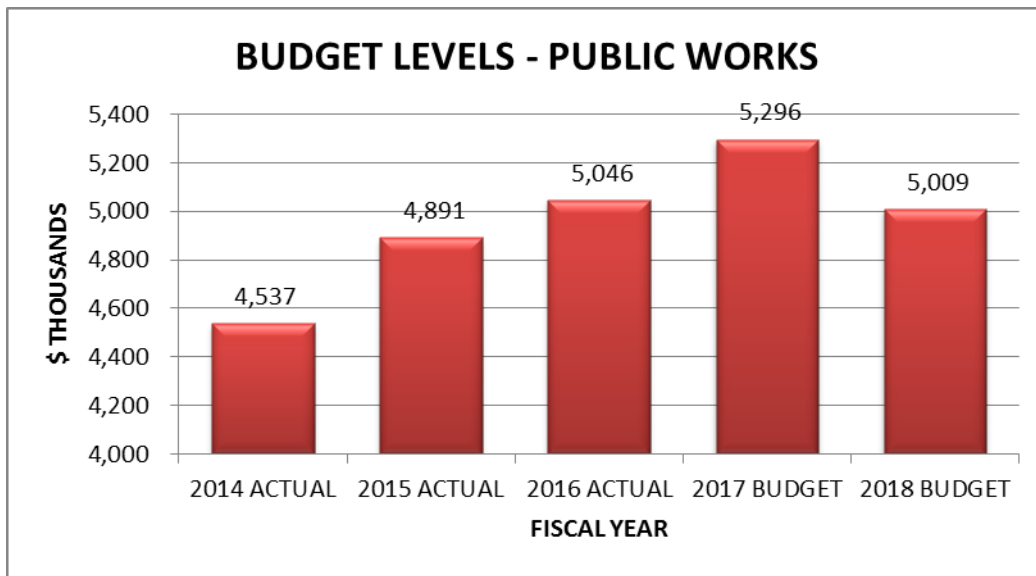
**FY 2018 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
2200	5319	PROTECTIVE CLOTHING/SUPL...	28,978 ...	32,164 ...	39,224 ...	REPLACEMENT GLOVES (FIRE SUPPRESSION)	1,320
						REPLACEMENT LEATHER BOOTS (FIRE SUPPRESSION)	2,896
						REPLACEMENT STREAMLIGHT FLASHLIGHTS (FIRE SUPPRESSION)	504
						REPLACEMENT FIRE HELMET LIGHTS (FIRE SUPPRESSION)	444
						REPLACEMENT SPLASH PROTECTION GLASSES (EMER. MEDICAL)	75
						REPLACEMENT SURGICAL GLOVES (EMERGENCY MEDICAL)	2,850
						REPLACEMENT ANSI/OSHA SAFETY VESTS (EMERGENCY MEDICAL)	360
						INTEGRATED PERSONAL ESCAPE ROPE SYSTEM	2,384
						FIRE HELMET - REPLACEMENT FF/PM	269
						LEATHER FIREFIGHTING GLOVES - REPLACEMENT FF/PM	66
						FIREFIGHTING BOOTS - REPLACEMENT FF/PM	362
						TURNOUT CLOTHING - REPLACEMENT FF/PM	2,545
						INTEGRATED PERSONAL ESCAPE ROPE SYSTEM - REPLC. FF/PM	298
						REPLACEMENT ANSI/OSHA SAFETY VESTS (FIRE SUPPRESSION)	225
TOTAL JUSTIFICATION:							37,053
2200	5707	TRANSFER TO CERF	236,789	781,787	524,381	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	576,968
						(CERF) 2018 PURCHASES:	0
						* REPLACEMENT # 602 (B/C VAN) = \$42,000	0
						* REFURBISHMENT # 611 (ENGINE 23) = \$50,000	0
						* REPLACEMENT # 621 (AMBULANCE RA23) = \$295,000	0
						* REPLACEMENT STRYKER STRETCHER (RA23) = \$24,000	0
						* REPLACEMENT BREATHING AIR COMPRESSOR = \$45,000	0
						* REPLACEMENT HURST EXTRICATION TOOL SET = \$50,000	0
TOTAL JUSTIFICATION:							576,968
2200	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5820	TRANSFER TO 911 FUND	105,000	60,000	105,000	TRANSFER TO 911 FUND	0
TOTAL JUSTIFICATION:							0
2200	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5862	TRANSFER TO FIRE PENSION	0	0	0		
TOTAL JUSTIFICATION:							
			10,710,137	11,373,252	11,695,642		11,428,383

GENERAL FUND

Public Works Department

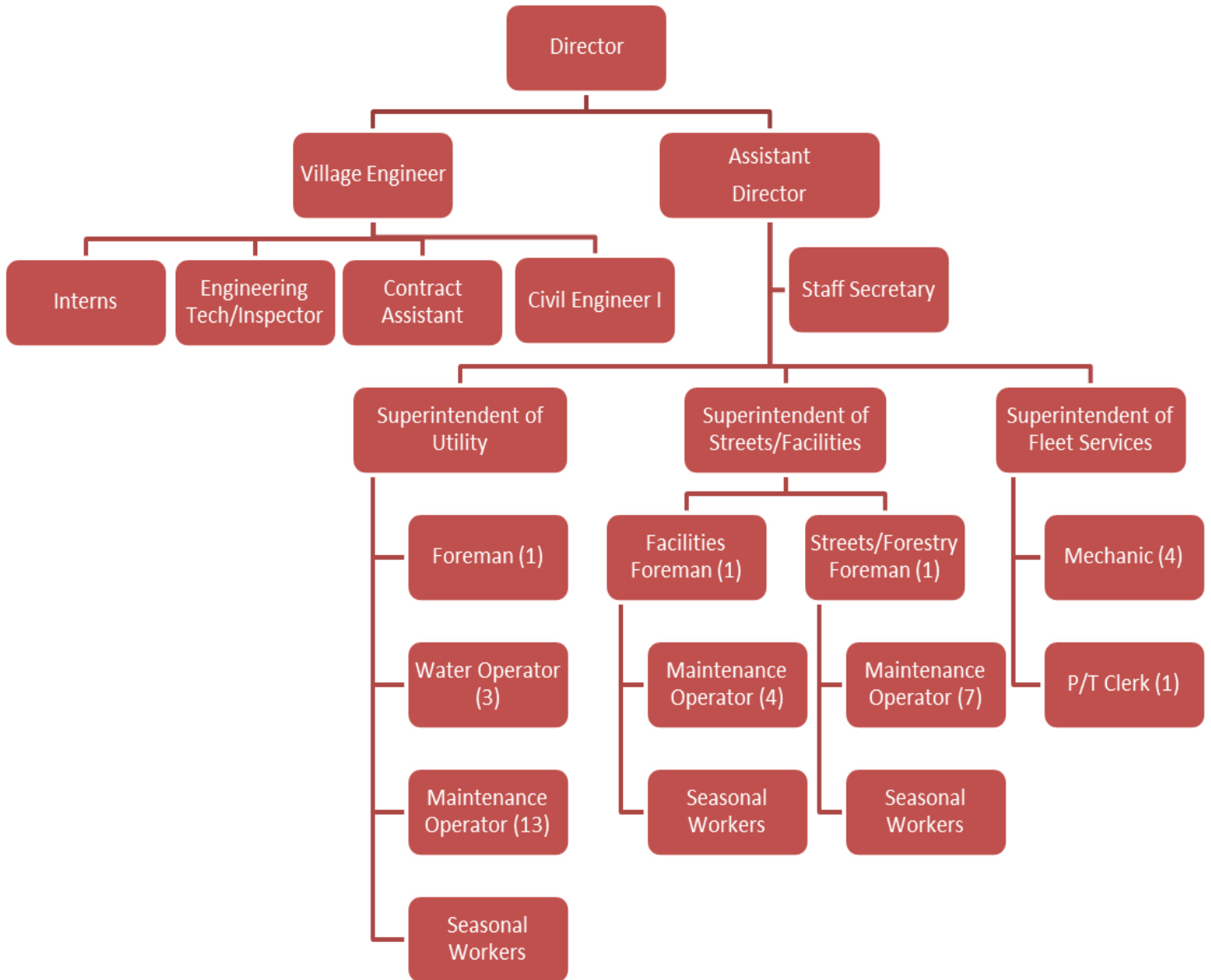
Public Works Administration	\$533,277
Building Services	1,064,061
Commuter Parking	50,590
Fleet Services	719,960
Engineering/CIP	419,359
Street Division.....	1,140,330
Forestry Division	1,081,872
TOTAL.....	\$5,009,449



*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, 2018**



Public Works Department

Department Description: The Department of Public Works is comprised of the Administration, Engineering/Capital Projects, Fleet Services, Street/Facilities, 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.

2017 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 four (4) SUV's for the Police Department - one (1) of these units was set-up as a canine vehicle with state-of-the-art canine enclosure and smart phone activated remote door opening and climate control system; two (2) 2017 Ford F-250 pick-up trucks - one (1) for the Street Division, one (1) for the Utility Division – where Fleet installed snow plows, running boards, emergency lighting, toolboxes and graphics; two (2) F-450 Dump Trucks, where Fleet fabricated custom side steps; one (1) interchangeable 5-yard dump body used with existing hook truck; one (1) sewer jet truck; one (1) trackless sidewalk snow removal machine; one (1) truck-chassis mounted regenerative air street sweeper; one (1) propane powered forklift; and two (2) Horton ambulances mounted-on freightliner chassis.
- ⊗ Rebuilt 5-yard salt spreader with new auger and updated electronics on hydraulic spread control sensors.
- ⊗ Removed and replaced a cracked and leaking foam tank and performed other refurbishing improvements on the Fire Department's Aircraft Rescue and Fire Fighting (ARFF) vehicle.
- ⊗ Assisted technicians from Elgin Sweeper with the installation of a new beta version of the vacuum system and a new pick-up head on the Crosswind Regenerative Street Sweeper.
- ⊗ Facilitated the Village's participation in GovDeals.com and the Northwest Municipal Conference (NWMC) Surplus Vehicle and Equipment Auction.

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

- ⊗ Obtained federal funding (80% federal, 20% local) to install an extension of the current street lighting system along Dundee Road, extending east of Cambridge Drive to Northgate Parkway.
- ⊗ Through the Illinois Department of Commerce and Economic Opportunity, participated in a rebate program to purchase and install approximately 764 LED streetlight fixtures throughout the Village. The rebate covered \$237,000 of the total cost of \$370,524.

STATED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Managed construction and inspections of 5,600 linear feet of water main on Carpenter, Shepard, and Glenn, including street reconstruction, resurfacing, sidewalk, and fiber optic conduit installation.
- ⊗ Supervised televising and cleaning of 10,260 feet of storm sewer in Jackson Drive and Wheeling Road areas.
- ⊗ Rehabilitated approximately 57 sanitary manhole structures including grouting, geopolymer wall coating, cover replacement, and related work. This project is performed biennially.
- ⊗ Supervised smoke testing, manhole inspection, pipe televising review, and dye flooding in the South Chaddick Industrial area, Sandpebble development, and other locations near the Chicago Executive Airport (CEA) as part of the Village's Sanitary Sewer Evaluation Service (SSES).
- ⊗ Upgraded pump rail system and pump machinery located at the Milwaukee Avenue Sanitary Lift Station.
- ⊗ Managed construction activities of the Street Improvement Program, consisting of 29,700 linear feet of full width street improvements in various locations including Meadowbrook East and West subdivisions, Hollywood Ridge Unit 2, and Old Town area.
- ⊗ Managed construction activities of the Asphalt Surface Treatment (HA5) of 30,000 linear feet of full width pavement in the Hollywood Ridge subdivision, Stone and Anita Court, side streets in the Shadowbend subdivision, and some Village-owned parking lots.

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.
- ⊗ Contractually upgraded existing electric wiring while installing sixteen (16) uprights and support posts at the Milwaukee Avenue median.
- ⊗ Trimmed overhanging vegetation and applied stain to approximately 6,130 linear feet of the Village's uniform fence along Elmhurst Road between Dundee and Hintz roads.
- ⊗ Replaced 71 regulatory and identification street signs as part of an annual replacement program, while eliminating approximately 40 unnecessary roadway signs and posts.
- ⊗ Supervised the contractual planting of 103 parkway trees, and planted an Arbor Day at a local school.
- ⊗ Designed and installed 300 new street light pole banners (150 fall/winter, 150 spring/summer), in addition to evaluating the current and future installation program locations.
- ⊗ Managed trimming work on 1,044 parkway trees (893 contractually and 151 in-house), and removed 155 diseased or dying parkway trees (103 contractually and 52 in-house).
- ⊗ Purchased approximately 474,000 pounds of asphalt to accomplish substantial street repairs and to fill 2,406 potholes by Public Works personnel.

- ⊗ Contractually trimmed approximately 2,900 linear feet of tall shrubs and grass along the Avalon Sienna recreation path.
- ⊗ Repaired 268 streetlights, 172 street signs, and collected 520 bags of litter on right-of-ways.
- ⊗ Managed construction and project supervision for Crack Sealing and Pavement Marking programs, work that included filling 87,000 linear feet of cracks utilizing 29,000 lbs. of asphalt filler material, and installation of 31,000 linear feet of pavement striping in various sizes and colors.
- ⊗ Performed in-house concrete repairs utilizing 108 yards of concrete to replace or repair 1,636 square feet of flat work and 619 linear feet of curb.
- ⊗ Supervised contractual grinding services to eliminate over 302 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).
- ⊗ Performed tuck pointing and exterior paint touch-up at 99/101 Wolf Road (Food Pantry) and re-painting of the Centennial Fountain at the Police Department.

2018 OBJECTIVES/GOALS

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

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

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

- ⊗ Continued Fleet division responsibility for acquiring Police squad car replacements, and 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 new 2018 Public Works CERF equipment including a skid-steer, propane powered floor scrubber/sweeper, a 2-1/2 ton dump truck with salt spreader, snowplow, and electronic solid and liquid product spread system, one (1) ¾ ton pickup truck, six (6) Police pursuit vehicles, and one (1) Fire Department ambulance with updated vehicle diagnostic system.
- ⊗ Continue altering used Police squad vehicles for re-assignment to non-safety municipal personnel.
- ⊗ Perform mechanical work related to the refurbishing of Engine 23, a 2006 Spartan Gladiator Pumper.
- ⊗ 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: Evaluate infrastructure projects to attract new development

- ⊗ Supervise the surveying, design and public bidding of water main pipe on Foster, Century and Palwaukee Drives, a project that will include street resurfacing.

- ⊗ 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.
- ⊗ Continue the Sewer Root Control Program involving application of an approved foam product to counteract tree roots blocking sanitary sewers. The West Dunhurst area is the targeted application area.
- ⊗ Repair storm sewer located at the intersection of Bridget and Wayne that includes a new 72" manhole, inlet frames, and new storm sewer pipe installation.
- ⊗ Perform project management of the Street Improvement Program, work which will consist of approximately 8,000 linear feet of roadway resurfacing. Marquardt, Messner, Peterson, Larkin Roads, as well as Tahoe Village streets are targeted locations depending on funding amount and bid prices.
- ⊗ Perform project management for approximately 70,000 linear feet of pavement improvements 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.
- ⊗ Sandblast and paint approximately 200 fire hydrants, then re-tape, re-number and install marking flags.
- ⊗ Supervise the trimming of approximately 1,200 parkway trees, as well as removing dead/diseased trees and replacing parkway trees as necessary.
- ⊗ Design, bid and perform project management for grinding and overlay of two (2) commuter parking lots located on the west side of the Metra railroad tracks.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2017	Actual 2016	Actual 2015
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Avoidable Accidents & Injuries	<5	5	5	8
Miles of Village Streets Swept Each Sweeping Day During Sweeping Season (144 Days)	22	29	26	18
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Village Vehicles Maintained	N/A	134	128	135
Other Vehicles Maintained (e.g. construction, generators, small equipment)	N/A	245	217	205
Vehicles and Equipment Repairs Completed	N/A	2,854	2,614	2,280
Average Cost to Maintain Vehicles (Per Mile)	N/A	1.00	\$1.11	\$1.28
Building Services Work Orders Completed	N/A	2,693	2,936	2,889
Snowplowing Events	N/A	5	9	12
Total Precipitation of Snow for Plow Events (Inches)	N/A	13	27	52
Actual Odometer Miles of Snowplowing Events	N/A	4,601	9,026	13,696
Salt Events	N/A	14	20	20
Salt Purchase Cost (Ton)	N/A	N/A	\$61.95	\$57.06
Salt Utilized (Tons)	N/A	638	976	1,754
Actual Odometer Miles of Salt Spread	N/A	2,910	3,944	5,773
Amount of Calcium Chloride (De-Icing) Agent (Gallons)	N/A	2,465	5,821	12,513
Amount of Organic/Brine Anti-Icing/De-Icing Agent (Gallons)	N/A	7,272	2,980	2,064
Asphalt Used for Street Maintenance (Tons)	N/A	237	435	176
Cost of Asphalt	N/A	\$49.00	\$48.00	\$55.00
Concrete Poured (Cubic Yards)	N/A	108	86	65
Cost of Concrete	N/A	\$128.00	\$116.00	\$112.00
Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Efficiency				
Cost of Sewer Relining Program	\$176,606	N/A	\$145,600	\$225,240
Sanitary and Storm Sewer Relining Program (Linear Feet)	7,250	N/A	5,294	5,420
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	-1,356	-1,452	-1,609	-1,392
Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Output				
Total Streetlights Maintained	N/A	1,253	1,253	1,120
Streetlights that Required Maintenance	N/A	268	378	273
Streetlights Requiring Bulb Maintenance	N/A	31%	60%	67%
Streetlights Requiring Other Repairs (Fixtures, etc.)	N/A	69%	40%	33%
No of Water Main Breaks Repaired	N/A	21	23	16
No. of Hydrants Maintained/Flushed	N/A	1,744	1,723	1,726
No. of Hydrants Repaired of Those Maintained	N/A	110	139	77
No. of Buffalo Boxes Inspected (From a Total of 8,091)	N/A	62	153	287
No. of Inspected Buffalo Boxes Repaired	N/A	25	19	31
No. of Sanitary Sewer Complaints	N/A	31	43	50
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	20,000	19,816	71,276	102,363
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	7,000	10,260	18,012	2,665
Linear Feet of Sanitary Sewer Rodding	50,000	88,606	97,975	59,040
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	6,621	7,270	7,105
Street sweeping Debris (Miles)	4,000	4,191	3,737	2,577
No. of Trees Trimmed In-House	350	151	123	140

AUTHORIZED PERSONNEL	FY 2018	FY 2017	Increase/ Decrease
PW Administration			
Director of Public Works	1	1	-
Assistant Director of Public Works	1	1	-
Administrative Secretary	0	1	-1
Staff Secretary	1	1	-
Division Total	3	4	-1
***Building Services Division			
Superintendent of Building Services	0	1	-1
Maintenance Operators	0	5	-5
Division Total	0	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 & Facilities Division			
Superintendent of Streets & Facilities	1	1	-
Streets/Forestry Foreman	1	1	-
Facilities Foreman	1	0	1
Maintenance Operators	11	7	4
Division Total	14	9	5
*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	44	46	-2

*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.

***In FY 2018, the Building Services Division was combined with Streets/Facilities (formerly Streets/Forestry) and became Streets/Facilities.

**FY 2018 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1500	5101	LONGEVITY	1,899	0	0	LONGEVITY	0
TOTAL JUSTIFICATION:							0
1500	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
1500	5104	SALARIES	421,340	379,006	393,352	SALARIES FOR DIVISION EMPLOYEES	346,513
TOTAL JUSTIFICATION:							346,513
1500	5105	LOCAL TRAINING & MEETINGS	1,120	888	690	MISC TRAINING AND/OR LOCAL CONFERENCES (APWA, IPELRA)	800
TOTAL JUSTIFICATION:							800
1500	5108	EMPLOYER CONTRIBUTIONS	95,505	70,297	73,622	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 65,180
TOTAL JUSTIFICATION:							65,180
1500	5115	SLDPA RETIREE CONTRIBUTN	21,498	0	0	SLDPA RETIREE CONTRIBUTIONS	0
TOTAL JUSTIFICATION:							0
1500	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	576
TOTAL JUSTIFICATION:							576
1500	5205	MULTIPLE DAY TRAINING	4,332	3,742	3,218	APWA CONFERENCE & EXPO INCL. REGISTRATION, LODGING (MO) IPELRA CONFERENCE (GALENA)	3,400 1,600
TOTAL JUSTIFICATION:							5,000
1500	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1500	5207	IS SERV & MAINT AGREEMENT	999	416	749	COUNT-ME-IN TIMECARD MONITOR MAINTENANCE FEE	520
TOTAL JUSTIFICATION:							520
1500	5209	ENERGY	6,427	5,655	6,009	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	55,757	58,534	60,691	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	62,474
TOTAL JUSTIFICATION:							62,474
1500	5213	GEN LIABILITY INSURANCE	25,643	28,662	27,125	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 19,295
TOTAL JUSTIFICATION:							19,295
1500	5220	MAINT OFF/SPEC EQUIPMENT	960	658	553	DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT & REPAIRS/SERVICES TO MISC PERIPHERAL EQUIP (E.G. FAX)	0 700
TOTAL JUSTIFICATION:							700
1500	5221	MAINT RADIO EQUIPMENT	409	335	0	MAINTENANCE OF RADIO EQUIPMENT	0
TOTAL JUSTIFICATION:							0
1500	5222	MEMBERSHIP DUES	299	307	308	(2) AMERICAN PUBLIC WORKS ASSOCIATION	320
TOTAL JUSTIFICATION:							320
1500	5228	PRINTING & BINDING	286	212	170	SIDWELL UPDATES APWA NATIONAL PW WEEK POSTER	110 20
TOTAL JUSTIFICATION:							130
1500	5231	REG & SPCL AGENCY ASSESS	0	0	0		

**FY 2018 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							
1500	5242	RETIREE HEALTH INSURANCE	10,939	13,368	11,483	HEALTH INSURANCE COSTS PW ADMINISTRATION RETIREES	11,937
TOTAL JUSTIFICATION: 11,937							
1500	5246	MEDICAL EXAMS	2,421	4,051	2,927	ANNUAL EMPLOYEE HEARING TEST REQUIRED PER OSHA CDL RANDOM DRUG & ALCOHOL TESTING REQUIRED PER DOT	1,500 1,700
TOTAL JUSTIFICATION: 3,200							
1500	5299	MISC CONTRACTUAL SERVICES	307	153	307	DEPT SHARE OF MSDS ONLINE (FOR SAFETY DATA SHEET COMPLIANCE)	0 307
TOTAL JUSTIFICATION: 307							
1500	5301	AUTO PETROL PRODUCTS	767	602	1,264	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS & FUEL	0 600
TOTAL JUSTIFICATION: 600							
1500	5302	BOOKS & SUBSCRIPTIONS	0	0	0	BOOKS & SUBSCRIPTIONS	0
TOTAL JUSTIFICATION: 0							
1500	5310	VEHICLE MAINTENANCE	129	145	829	REPAIRS/MAINT OF VEHICLES, INCL INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 400
TOTAL JUSTIFICATION: 400							
1500	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1500	5313	IS MISC EQPT & SUPPLIES	1,866	0	1,307	REPLACEMENT COMPUTER(S) TO MEET MINIMUM VILLAGE SPECS	0
TOTAL JUSTIFICATION: 0							
1500	5317	MISC OPERATING SUPPLIES	2,855	3,716	3,488	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	4,024	4,400	4,804	MISC DEPT SUPPLIES (E.G. PENS, TONER)	4,000
TOTAL JUSTIFICATION: 4,000							
1500	5319	PROTECTIVE CLOTHING/SUPL	455	98	0	PROTECTIVE CLOTHING/SUPPLIES	0
TOTAL JUSTIFICATION: 0							
1500	5323	AWARDS/DECORATIONS	315	29	101	RETIREES ENGRAVED PLATES	25
TOTAL JUSTIFICATION: 25							
			660,551	575,273	592,997		533,277

**FY 2018 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1220	5101	LONGEVITY	3,400	3,700	4,100	LONGEVITY	4,500
TOTAL JUSTIFICATION:							4,500
1220	5102	OVERTIME	15,168	9,940	7,942	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	12,574	13,289	7,566	SEASONAL EMPLOYEES	10,000
TOTAL JUSTIFICATION:							10,000
1220	5104	SALARIES	446,245	457,933	476,636	SALARIES FOR DIVISION EMPLOYEES	484,755
TOTAL JUSTIFICATION:							484,755
1220	5105	LOCAL TRAINING & MEETINGS	2,594	2,501	2,170	MISC TRAINING (SAFETY, SUPERVISORY, CONF/EXPO) CDL REIMBURSEMENT PER CBA	2,440 60
TOTAL JUSTIFICATION:							2,500
1220	5106	UNIFORM ALLOWANCE	2,492	3,097	3,086	UNIFORM ALLOWANCES PER CBA UNIFORM CARRYOVER PER CBA SEASONAL EMPLOYEE UNIFORMS	2,250 600 150
TOTAL JUSTIFICATION:							3,000
1220	5108	EMPLOYER CONTRIBUTIONS	91,652	91,652	95,559	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 98,181
TOTAL JUSTIFICATION:							98,181
1220	5111	UNEMPLOYMENT COMPENSATION	0	0	4,650	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
1220	5116	SICK LEAVE ANNL BUY BACK	1,169	0	0	SICK LEAVE BUY BACK	1,234
TOTAL JUSTIFICATION:							1,234
1220	5205	MULTIPLE DAY TRAINING	0	0	37		
TOTAL JUSTIFICATION:							
1220	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1220	5207	IS SERV & MAINT AGREEMENT	16,945	2,634	2,634	3 UPS (BATTERY BACK-UP) - VH, PW, FS24 FACILITY WIZARDS WORK ORDER SOFTWARE	2,955 2,634
TOTAL JUSTIFICATION:							5,589
1220	5208	DEBRIS DUMP CHARGES	385	270	140	MISC DISPOSAL (E.G. HAZARDOUS CHEMICALS, BALLASTS)	200
TOTAL JUSTIFICATION:							200
1220	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
1220	5212	EMPLOYEE HEALTH INSURANCE	76,789	74,327	76,382	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	79,242
TOTAL JUSTIFICATION:							79,242
1220	5213	GEN LIABILITY INSURANCE	39,219	43,836	41,486	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 29,510
TOTAL JUSTIFICATION:							29,510
1220	5215	JANITORIAL SERVICES	133,523	90,436	87,879	JANITORIAL SERVICES CARPET CLEANING SERVICES	80,500 14,500
TOTAL JUSTIFICATION:							95,000
1220	5220	MAINT OFF/SPEC EQUIPMENT	14,667	12,453	12,739	ANNUAL/SEMI ANNUAL MAINT OF FIRE SYSTEMS/ALARMS	6,000

**FY 2018 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1220	5220	MAINT OFF/SPEC EQUIPMENT...	14,667 ...	12,453 ...	12,739 ...	TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS RECERTIFICATION OF AIR MONITORING SYSTEMS-PW, FS24 RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD	3,000 2,000 600
TOTAL JUSTIFICATION:							11,600
1220	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1220	5222	MEMBERSHIP DUES	0	23	139	NORTHERN TOOL AMAZON PRIME	40 100
TOTAL JUSTIFICATION:							140
1220	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1220	5233	RENTAL EQUIPMENT	0	0	2,351	FLOOR MACHINE (UNDER 36" FOR VH AND PW)	1,000
TOTAL JUSTIFICATION:							1,000
1220	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1220	5242	RETIREE HEALTH INSURANCE	4,949	3,828	0	RETIREE HEALTH INSURANCE	0
TOTAL JUSTIFICATION:							0
1220	5299	MISC CONTRACTUAL SERVICES	69,559	49,426	66,776	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 & FS23)	0 20,750 6,000 7,500 5,000 18,500
TOTAL JUSTIFICATION:							57,750
1220	5301	AUTO PETROL PRODUCTS	9,266	3,581	5,131	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL, INCL. STANDBY GENERATORS	0 6,500
TOTAL JUSTIFICATION:							6,500
1220	5302	BOOKS & SUBSCRIPTIONS	0	0	0	BOOKS & SUBSCRIPTIONS	0
TOTAL JUSTIFICATION:							0
1220	5303	CHEMICALS	7,293	5,895	4,799	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	30,526	30,647	37,639	CLEANING SUPPLIES & PAPER PRODUCTS, ALL MUNICIPAL BLDGS	26,000
TOTAL JUSTIFICATION:							26,000
1220	5310	VEHICLE MAINTENANCE	15,874	11,769	12,218	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 12,500
TOTAL JUSTIFICATION:							12,500
1220	5311	BLDG/GROUNDS MAINTENANCE	54,856	61,763	40,641	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	0	1,475	104	(1) REPLACEMENT COMPUTER THAT DOES NOT MEET VILLAGE STANDARDS, IS OUT OF WARRANTY OR OVER 6 YEARS OLD	0 1,750

**FY 2018 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							1,750
1220	5315	SMALL TOOLS & EQUIPMENT	5,443	8,455	7,062	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT	7,000
TOTAL JUSTIFICATION:							7,000
1220	5317	MISC OPERATING SUPPLIES	1,548	1,768	2,897	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	1,403	1,750	919	SAFETY GEAR & SUPPLIES	2,000
TOTAL JUSTIFICATION:							2,000
1220	5322	WATER CHARGE	28,620	25,290	28,406	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT THE METRA COMMUTER STATION	0 26,000
TOTAL JUSTIFICATION:							26,000
1220	5509	BUILDING IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1220	5707	TRANSFER TO CERF	9,800	27,700	65,861	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 33,300
TOTAL JUSTIFICATION:							33,300
			1,095,959	1,039,438	1,097,950		1,064,061

**FY 2018 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1170	5209	ENERGY	13,687	12,709	12,160	COST OF NATURAL GAS & ELECTRICITY	15,500
TOTAL JUSTIFICATION:							15,500
1170	5220	MAINT OFF/SPEC EQUIPMENT	9,195	7,397	6,733	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 ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS	1,500 300 3,840 1,500 600
TOTAL JUSTIFICATION:							7,740
1170	5228	PRINTING & BINDING	3,005	0	2,921	PRINTING OF MONTHLY PARKING PERMITS (EVERY 2 YRS)	0
TOTAL JUSTIFICATION:							0
1170	5232	RENTAL AGREEMENTS	11,414	15,179	16,985	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. EAST METRA PARKING LOT	0 0 0 0 11,500 6,000
TOTAL JUSTIFICATION:							17,500
1170	5236	CREDIT CARD FEES	1,042	3,375	4,825	METRA CREDIT CARD & MOBILE PROCESSING FEES (REIMBURSED)	4,000
TOTAL JUSTIFICATION:							4,000
1170	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
1170	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1170	5311	BLDG/GROUNDS MAINTENANCE	5,372	4,787	3,939	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	608	589	810	WATER CHARGES	850
TOTAL JUSTIFICATION:							850
1170	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1170	5508	PAVEMENT IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			44,322	44,036	48,374		50,590

**FY 2018 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1240	5101	LONGEVITY	3,300	3,600	3,600	LONGEVITY	3,600
TOTAL JUSTIFICATION:							3,600
1240	5102	OVERTIME	3,384	6,422	3,677	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. EMERGENCY SERVICE/REPAIRS TO VEHICLES OR EQUIP)	0 5,500
TOTAL JUSTIFICATION:							5,500
1240	5104	SALARIES	433,057	449,384	460,046	SALARIES FOR DIVISION EMPLOYEES	469,238
TOTAL JUSTIFICATION:							469,238
1240	5105	LOCAL TRAINING & MEETINGS	3,220	2,209	2,242	MISC TRAINING (SAFETY, SUPERVISORY, CONF/EXPO) CDL REIMBURSEMENT PER CBA FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING LOCAL EVT TRAINING AT MABAS & EVT/ASE CERTIFICATIONS MFMA & CFA TRAINING MFMA ANNUAL FORD, CHEVROLET, CHRYSLER MEETINGS	300 30 550 120 1,000 200
TOTAL JUSTIFICATION:							2,200
1240	5106	UNIFORM ALLOWANCE	7,198	7,584	7,066	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	86,641	89,271	90,394	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 90,286
TOTAL JUSTIFICATION:							90,286
1240	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1240	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	1,234
TOTAL JUSTIFICATION:							1,234
1240	5205	MULTIPLE DAY TRAINING	2,627	3,634	2,745	GOVERNMENT FLEET EXPO/NAFA INSTITUTE/POLICE FLEET EXPO INCL REGISTRATION, LODGING, PARKING ROSENBAUER FIRE TRUCK TRAINING INCL REG, LODGING APWA IL CHAPTER CONFERENCE (PEORIA) INCL REG, LODGING IFAMA CONFERENCE (PEORIA) INCL REG, LODGING	0 900 750 500 1,200
TOTAL JUSTIFICATION:							3,350
1240	5206	CONSULTING SERVICES	1,065	1,946	1,290	SERVICES RELATING TO FUEL STATION, INCL. FUEL MONITORING, DIAGNOSTIC EQUIP, HYDRAULIC LIFTS, ETC.	0 1,400
TOTAL JUSTIFICATION:							1,400
1240	5207	IS SERV & MAINT AGREEMENT	1,695	1,695	1,695	COMPUTERIZED FLEET ANALYSIS SOFTWARE	1,695
TOTAL JUSTIFICATION:							1,695
1240	5208	DEBRIS DUMP CHARGES	(164)	158	168	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	73,145	70,846	72,449	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	75,126
TOTAL JUSTIFICATION:							75,126
1240	5213	GEN LIABILITY INSURANCE	24,135	26,976	25,530	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCL. WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 18,160
TOTAL JUSTIFICATION:							18,160
1240	5220	MAINT OFF/SPEC EQUIPMENT	2,454	2,765	1,981	MISC OFFICE OR EQUIP MAINTENANCE/REPAIRS, INCL.	0

**FY 2018 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1240	5220	MAINT OFF/SPEC EQUIPMENT...	2,454 ...	2,765 ...	1,981 ...	UST LINE LEAK TESTING (EPA REQUIRED) SPILL BUCKET LEAK TESTING (EPA REQUIRED) ANNUAL OVERHEAD CRANE TESTING	1,100 400 500
TOTAL JUSTIFICATION:							2,000
1240	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5222	MEMBERSHIP DUES	669	341	640	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) NATIONAL ASSOCIATION OF FLEET ADMINISTRATION (NAFA) ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION (IFAMA) MUNICIPAL FLEET MANAGERS ASSOCIATION (MFMA)	160 500 80 30
TOTAL JUSTIFICATION:							770
1240	5228	PRINTING & BINDING	220	132	65	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	6,213	6,010	6,146	HEALTH INSURANCE COSTS FOR FLEET RETIREES	6,394
TOTAL JUSTIFICATION:							6,394
1240	5301	AUTO PETROL PRODUCTS	2,880	570	1,709	MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE DIESEL, AND GASOLINE FUELS	0 2,400
TOTAL JUSTIFICATION:							2,400
1240	5302	BOOKS & SUBSCRIPTIONS	165	196	1,168	MANUALS AND PUBLICATIONS ONLINE VIN DECODER SUBSCRIPTION	300 200
TOTAL JUSTIFICATION:							500
1240	5303	CHEMICALS	1,623	1,631	1,736	BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS, ETC. COMPRESSED GAS MATLS (OXYGEN, ARGON, ACETYLENE REFILLS) SOLVENT AND FILTERS FOR PARTS WASHER	500 500 500
TOTAL JUSTIFICATION:							1,500
1240	5310	VEHICLE MAINTENANCE	2,630	3,094	3,012	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	3,516	4,133	2,914	(2) REPLACEMENT COMPUTERS THAT DO NOT MEET VILLAGE STANDARDS, ARE OUT OF WARRANTY OR OVER 6 YEARS OLD	0 3,500
TOTAL JUSTIFICATION:							3,500
1240	5315	SMALL TOOLS & EQUIPMENT	5,854	5,476	5,863	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	7,232	8,214	4,952	MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC.) 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	1,327	298	498	SAFETY GEAR & SUPPLIES	450
TOTAL JUSTIFICATION:							450

**FY 2018 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1240	5327	IS MISC SOFTWARE	749	1,635	325	COMPUTER DIAGNOSTIC SOFTWARE	900
TOTAL JUSTIFICATION:							900
1240	5408	BUILDING EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5707	TRANSFER TO CERF	2,868	4,124	8,118	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 5,057
TOTAL JUSTIFICATION:							5,057
			677,704	702,343	710,027		719,960

**FY 2018 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1400	5101	LONGEVITY	0	715	715	LONGEVITY CHARGES TO 3410 (CAP PROJ FUND) & 4330 (W/S R&R FUND)	0 715
TOTAL JUSTIFICATION:							715
1400	5102	OVERTIME	0	14,563	33,603	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	0	17,935	23,440	ENGINEERING INTERNS/TEMP	30,000
TOTAL JUSTIFICATION:							30,000
1400	5104	SALARIES	0	169,572	176,364	SALARIES FOR FULL-TIME EMPLOYEES	178,812
TOTAL JUSTIFICATION:							178,812
1400	5105	LOCAL TRAINING & MEETINGS	439	644	508	IDOT TRAINING PROGRAMS; APWA, AWWA AND ASCE TRAINING/SEMINARS.	250 500
TOTAL JUSTIFICATION:							750
1400	5108	EMPLOYER CONTRIBUTIONS	0	35,428	39,106	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR OVERTIME AND SEASONAL PERSONNEL	0 0 37,981
TOTAL JUSTIFICATION:							37,981
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	1,785	2,946	UW MADISON - ENGINEERING SEMINAR (2) FLOODPLAIN MANAGEMENT SEMINAR (FEMA)	3,400 200
TOTAL JUSTIFICATION:							3,600
1400	5206	CONSULTING SERVICES	8,522	9,287	3,150	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED (E.G., ANALYSIS OF UNIQUE TRAFFIC RELATED PROBLEMS, STRUCTURAL DESIGN STUDIES, GRANT APPLICATIONS) ENGINEERING PROJECTS	0 0 5,000 5,000
TOTAL JUSTIFICATION:							10,000
1400	5207	IS SERV & MAINT AGREEMENT	2,625	2,625	3,133	SERVICE/MAINT CONTRACT OCE SCANNER 300 GPS, ETC. AUTO TURN MAINTENANCE	3,000 1,650 500
TOTAL JUSTIFICATION:							5,150
1400	5212	EMPLOYEE HEALTH INSURANCE	0	28,867	32,587	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	33,598
TOTAL JUSTIFICATION:							33,598
1400	5213	GEN LIABILITY INSURANCE	104,081	116,334	110,097	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY, AND THEFT.	0 0 78,315
TOTAL JUSTIFICATION:							78,315

**FY 2018 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1400	5220	MAINT OFF/SPEC EQUIPMENT	482	415	310	MAINT OF SURVEYING EQUIPMENT.	500
TOTAL JUSTIFICATION:							500
1400	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5222	MEMBERSHIP DUES	96	963	1,318	IL FLOODPLAIN MANAGERS ASSOCIATION (2) AMERICAN SOCIETY OF ENGINEERS (2) APWA (4) TMA OF LAKE COUNTY	50 510 640 288
TOTAL JUSTIFICATION:							1,488
1400	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
1400	5228	PRINTING & BINDING	1,200	1,125	1,198	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	0	500	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83 AND EQUESTRIAN DRIVE.	500 0
TOTAL JUSTIFICATION:							500
1400	5244	DUPLICATION SERVICES	13,625	9,548	5,014	DOCUMENT SCANNING	8,000
TOTAL JUSTIFICATION:							8,000
1400	5301	AUTO PETROL PRODUCTS	2,910	2,080	2,835	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	434	807	171	MANUALS AND TECHNICAL PUBLICATIONS OR REFERENCES.	450
TOTAL JUSTIFICATION:							450
1400	5310	VEHICLE MAINTENANCE	861	1,703	2,777	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	3,882	2,282	1,411	REPLACEMENT COMPUTER(S) TO MEET MINIMUM VILLAGE SPECS	0
TOTAL JUSTIFICATION:							0
1400	5315	SMALL TOOLS & EQUIPMENT	1,157	1,240	896	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	1,904	1,986	2,235	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS	2,000
TOTAL JUSTIFICATION:							2,000
1400	5318	OFFICE SUPPLIES	948	874	842	MISC DIVISION OFFICE SUPPLIES	900
TOTAL JUSTIFICATION:							900
1400	5319	PROTECTIVE CLOTHING/SUPL	764	993	955	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	3,010	6,860	7,091	MISC SOFTWARE (I.E. AUTO CAD) UPDATES; PAPERVISION SEATS RENEWAL (2 AT \$175/EA)	3,500 350

**FY 2018 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1400	5327	IS MISC SOFTWARE...	3,010 ...	6,860 ...	7,091 ...	CIP SOFTWARE STREET SAVER SOFTWARE ADOBE PRO	750 2,000 200
TOTAL JUSTIFICATION:							6,800
1400	5411	SPECIAL EQUIPMENT	0	0	18,575	SPECIAL EQUIPMENT	0
TOTAL JUSTIFICATION:							0
1400	5707	TRANSFER TO CERF	5,102	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 0
TOTAL JUSTIFICATION:							0
			152,540	428,630	471,778		419,359

**FY 2018 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1420	5101	LONGEVITY	1,700	2,000	1,969	LONGEVITY	2,100
TOTAL JUSTIFICATION:							2,100
1420	5102	OVERTIME	101,693	69,098	27,347	COMPENSATION FOR CALL-BACKS OR CALL- INS (E.G. SNOW/ICE CONTROL)	0 75,000
TOTAL JUSTIFICATION:							75,000
1420	5103	SEASONAL HELP	31,075	4,956	3,858	SEASONAL EMPLOYEES	10,000
TOTAL JUSTIFICATION:							10,000
1420	5104	SALARIES	341,340	337,377	325,545	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 337,648
TOTAL JUSTIFICATION:							337,648
1420	5105	LOCAL TRAINING & MEETINGS	1,318	1,217	1,220	MISC TRAINING (SAFETY, SUPERVISORY TRAINING, CONF/EXPO) CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	1,200 15
TOTAL JUSTIFICATION:							1,215
1420	5106	UNIFORM ALLOWANCE	2,177	1,944	2,350	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL EMPLOYEE UNIFORMS	1,575 350 150
TOTAL JUSTIFICATION:							2,075
1420	5108	EMPLOYER CONTRIBUTIONS	72,535	67,423	65,302	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 80,613
TOTAL JUSTIFICATION:							80,613
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	195	200	0	SICK LEAVE BUY BACK	0
TOTAL JUSTIFICATION:							0
1420	5205	MULTIPLE DAY TRAINING	0	125	27	APWA NORTH AMERICAN SNOW CONFERENCE (IN) INCLUDING REGISTRATION, LODGING, PARKING	0 1,100
TOTAL JUSTIFICATION:							1,100
1420	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1420	5207	IS SERV & MAINT AGREEMENT	0	1,350	1,350	SIGN SOFTWARE UPDATE	1,350
TOTAL JUSTIFICATION:							1,350
1420	5208	DEBRIS DUMP CHARGES	0	0	1,638	DISPOSAL FOR STREET SWEEPINGS & ROAD DEBRIS	2,500
TOTAL JUSTIFICATION:							2,500
1420	5209	ENERGY	479	360	282	ELECTRICITY FOR WHEELING RD & MILWAUKEE AVE MEDIAN	1,800
TOTAL JUSTIFICATION:							1,800
1420	5212	EMPLOYEE HEALTH INSURANCE	78,930	73,242	70,060	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 72,428
TOTAL JUSTIFICATION:							72,428
1420	5213	GEN LIABILITY INSURANCE	68,633	76,713	72,600	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING	0

**FY 2018 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1420	5213	GEN LIABILITY INSURANCE...	68,633 ...	76,713 ...	72,600 ...	WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	51,643
TOTAL JUSTIFICATION:							51,643
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	150	103	154	AMERICAN PUBLIC WORKS ASSOCIATION	160
TOTAL JUSTIFICATION:							160
1420	5233	RENTAL EQUIPMENT	0	0	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (E.G. BARRICADES, CONES)	0 500
TOTAL JUSTIFICATION:							500
1420	5242	RETIREE HEALTH INSURANCE	12,382	12,068	11,957	HEALTH INSURANCE COSTS FOR STREET DIVISION RETIREES	12,789
TOTAL JUSTIFICATION:							12,789
1420	5247	PAVEMENT MARKINGS	9,332	17,487	0	PAVEMENT MARKINGS (VARIOUS INCL CONCRETE ROADS)	10,000
TOTAL JUSTIFICATION:							10,000
1420	5251	STREET LIGHT MAINTENANCE	29,981	73,746	59,401	MATERIAL & SERVICES PERFORMED BY CERTIFIED ELECTRICIANS INCL POLE REPLACEMENT	0 25,000
TOTAL JUSTIFICATION:							25,000
1420	5299	MISC CONTRACTUAL SERVICES	10,930	28,674	9,250	SWAP (14 VISITS) DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/IDNR)	1,600 3,500
TOTAL JUSTIFICATION:							5,100
1420	5301	AUTO PETROL PRODUCTS	22,671	13,364	21,293	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL	0 25,000
TOTAL JUSTIFICATION:							25,000
1420	5302	BOOKS & SUBSCRIPTIONS	900	950	2,850	WEATHER SERVICES (MURRAY & TRETTEL) MANUALS AND/OR PUBLICATIONS	1,625 100
TOTAL JUSTIFICATION:							1,725
1420	5303	CHEMICALS	12,196	2,242	0	PRE-WETTING/ANTI-ICING/DE-ICING CHEMICALS FOR SNOW/ICE MISC CHEMICALS AND SOLVENTS	7,000 1,000
TOTAL JUSTIFICATION:							8,000
1420	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1420	5310	VEHICLE MAINTENANCE	45,081	40,256	43,743	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 41,000
TOTAL JUSTIFICATION:							41,000
1420	5311	BLDG/GROUNDS MAINTENANCE	(7,360)	10,490	24,593	MISC REPAIRS TO LIQUID TANKS & SALT DOME UNIFORM FENCE MAINT SUPPLIES (RTE 83, LAKE COOK RD, DUNDEE RD), INCL. GUARD RAILS & OTHER METAL RAILS	2,500 0 15,000
TOTAL JUSTIFICATION:							17,500
1420	5313	IS MISC EQPT & SUPPLIES	2,381	2,096	104	REPLACEMENT COMPUTER(S) TO MEET MINIMUM VILLAGE SPECS	0
TOTAL JUSTIFICATION:							0
1420	5314	MINOR STREET REPAIRS	22,773	49,110	34,406	MATLS (CONCRETE, GRAVEL, SOD, LUMBER, ASPHALT) FOR INFRASTRUCTURE (ST, SIDEWALK, CURB) REPAIR/RESTORATION	0 35,000

**FY 2018 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							35,000
1420	5315	SMALL TOOLS & EQUIPMENT	9,128	6,496	6,558	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIP	4,000
						TRAFFIC CONTROL DEVICES (CONES, BARRICADES, ADVANCED WARNING SIGNAGE)	0
							3,000
TOTAL JUSTIFICATION:							7,000
1420	5317	MISC OPERATING SUPPLIES	259	1,089	307	MISC SUPPLIES (MARKING PAINT, FLAGS, ELEC TAPE, ETC.)	500
TOTAL JUSTIFICATION:							500
1420	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1420	5319	PROTECTIVE CLOTHING/SUPL	1,851	2,228	2,357	SAFETY GEAR & SUPPLIES (AMT ALLOCATED AMONG 2 DIV.)	2,500
TOTAL JUSTIFICATION:							2,500
1420	5320	STREET SIGNS	10,538	4,464	814	SIGN MAINT/SUPPLIES (BLANKS, POSTS, ROLLED GOODS, HARDWARE) INCLUDING PRE-MADE SIGNS	0
TOTAL JUSTIFICATION:							7,500
1420	5322	WATER CHARGE	953	1,867	1,295	WATER AND SEWER FOR STREET MEDIANS	1,400
TOTAL JUSTIFICATION:							1,400
1420	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5411	SPECIAL EQUIPMENT	4,518	38,080	12,258	SPECIAL EQUIPMENT	0
TOTAL JUSTIFICATION:							0
1420	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1420	5707	TRANSFER TO CERF	95,343	293,301	274,919	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0
TOTAL JUSTIFICATION:							300,184
			984,081	1,234,117	1,079,807		1,140,330

**FY 2018 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1430	5101	LONGEVITY	1,700	2,000	1,969	LONGEVITY	2,100
TOTAL JUSTIFICATION:							2,100
1430	5102	OVERTIME	1,889	1,387	2,588	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. DOWNED TREES AND /OR LIMBS)	0 3,000
TOTAL JUSTIFICATION:							3,000
1430	5103	SEASONAL HELP	13,269	16,785	4,098	SEASONAL EMPLOYEES	10,000
TOTAL JUSTIFICATION:							10,000
1430	5104	SALARIES	341,338	337,375	325,543	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 337,648
TOTAL JUSTIFICATION:							337,648
1430	5105	LOCAL TRAINING & MEETINGS	1,581	1,295	1,405	MISC TRAINING (SAFETY, SUPERVISORY, CONF/EXPO) CDL REIMBURSEMENTS PER CBA (AMT ALLOCATED AMONG 2 DIVS) IL ARBORIST LOCAL CONFERENCE/EXPO (TINLEY PARK) ANNUAL PESTICIDE COMMERCIAL LICENSE FEE	1,200 15 275 20
TOTAL JUSTIFICATION:							1,510
1430	5106	UNIFORM ALLOWANCE	1,479	1,739	2,350	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL EMPLOYEE UNIFORMS	1,575 350 150
TOTAL JUSTIFICATION:							2,075
1430	5108	EMPLOYER CONTRIBUTIONS	70,067	69,427	63,873	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 66,863
TOTAL JUSTIFICATION:							66,863
1430	5111	UNEMPLOYMENT COMPENSATION	0	2,005	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
1430	5116	SICK LEAVE ANNL BUY BACK	195	200	0	SICK LEAVE BUY BACK	0
TOTAL JUSTIFICATION:							0
1430	5205	MULTIPLE DAY TRAINING	0	0	12		
TOTAL JUSTIFICATION:							
1430	5207	IS SERV & MAINT AGREEMENT	5,250	0	0	IS SERVICE & MAINTENANCE AGREEMENTS	0
TOTAL JUSTIFICATION:							0
1430	5208	DEBRIS DUMP CHARGES	8,195	4,590	2,428	DISPOSAL FOR STORM DAMAGE, LOGS, WOOD CHIPS	5,000
TOTAL JUSTIFICATION:							5,000
1430	5209	ENERGY	16,494	14,870	13,230	ELECTRICITY FOR FRIENDSHIP PARK	20,600
TOTAL JUSTIFICATION:							20,600
1430	5212	EMPLOYEE HEALTH INSURANCE	78,929	73,242	70,059	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 72,427
TOTAL JUSTIFICATION:							72,427
1430	5213	GEN LIABILITY INSURANCE	29,414	32,877	31,114	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 22,133
TOTAL JUSTIFICATION:							22,133
1430	5217	LANDSCAPE MAINTENANCE	106,525	158,054	232,832	CONTRACTUAL MOWING FOR VILLAGE SITES CONTRACTUAL MOWING FOR NON-COMPLIANT PROPERTIES CHEMICAL SPRAYING OF TURF AREAS CONTRACTUAL LANDSCAPING (FLOWER INSTL, MULCHING, ETC)	89,000 5,000 12,000 129,780

**FY 2018 BUDGET WORKSHEET
FORESTRY DIVISION**

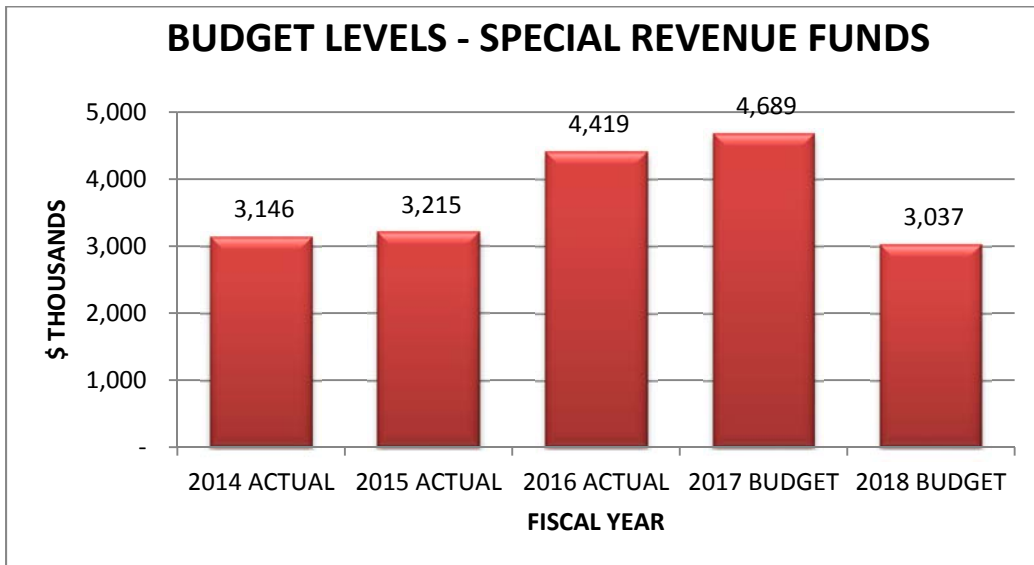
DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							235,780
1430	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5222	MEMBERSHIP DUES	785	750	770	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	164,805	84,455	80,496	CONTRACTUAL PARKWAY TREE TRIMMING CONTRACTUAL TREE REMOVAL	45,000 45,000
TOTAL JUSTIFICATION:							90,000
1430	5299	MISC CONTRACTUAL SERVICES	277,359	43,119	39,600	FRIENDSHIP PARK FOUNTAIN MAINTENANCE FRIENDSHIP PARK MISC REPAIRS (E.G. STONEWORK, RAILING, CONCRETE, LIGHTS)	35,831 0 15,000
TOTAL JUSTIFICATION:							50,831
1430	5301	AUTO PETROL PRODUCTS	6,970	4,010	5,180	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL	0 7,500
TOTAL JUSTIFICATION:							7,500
1430	5302	BOOKS & SUBSCRIPTIONS	0	0	20	MANUALS AND/OR PUBLICATIONS	200
TOTAL JUSTIFICATION:							200
1430	5303	CHEMICALS	0	1,798	0	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	6,986	7,525	11,478	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 11,000
TOTAL JUSTIFICATION:							11,000
1430	5311	BLDG/GROUNDS MAINTENANCE	84,678	83,785	39,624	LANDSCAPE MATLS (FLOWERS, MULCH, DIRT, SOD, PLANTS) STREETLIGHT SILK FLOWERS AND BASKETS	50,000 15,000
TOTAL JUSTIFICATION:							65,000
1430	5313	IS MISC EQPT & SUPPLIES	0	2,031	104	(1) REPLACEMENT COMPUTER THAT DOES NOT MEET VILLAGE STANDARDS, IS OUT OF WARRANTY, OR OVER 6 YEARS OLD	0 1,750
TOTAL JUSTIFICATION:							1,750
1430	5315	SMALL TOOLS & EQUIPMENT	9,125	6,827	8,619	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT INCLUDING POWER EDGER, CHAIN SAWS, SNOW BLOWER	0 5,000
TOTAL JUSTIFICATION:							5,000
1430	5317	MISC OPERATING SUPPLIES	479	665	414	MISC SUPPLIES (E.G. MARKING PAINT, FLAGS)	800
TOTAL JUSTIFICATION:							800
1430	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2018 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
1430	5319	PROTECTIVE CLOTHING/SUPL	1,996	1,712	1,775	SAFETY GEAR & SUPPLIES (AMT ALLOCATED AMONG 2 DIV.)	2,500
TOTAL JUSTIFICATION:							2,500
1430	5322	WATER CHARGE	13,518	15,980	15,358	WATER FOR FRIENDSHIP PARK FOUNTAIN	15,000
TOTAL JUSTIFICATION:							15,000
1430	5411	SPECIAL EQUIPMENT	4,518	8,325	4,068	SPECIAL EQUIPMENT	0
TOTAL JUSTIFICATION:							0
1430	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1430	5707	TRANSFER TO CERF	28,181	45,458	47,865	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 50,365
TOTAL JUSTIFICATION:							50,365
			1,275,725	1,022,285	1,006,874		1,081,872

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$1,127,700
Foreign Fire Insurance Fund	69,300
Emergency Telephone System (E911) Fund	1,203,914
Grant Fund.....	270,467
Fox Point Grant Fund.....	366,000
TOTAL.....	\$3,037,381



FY 2018 BUDGET WORKSHEET

MFT

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
11	5104	SALARIES	0	0	0		
TOTAL JUSTIFICATION:							
11	5108	EMPLOYER CONTRIBUTIONS	0	0	0		
TOTAL JUSTIFICATION:							
11	5206	CONSULTING SERVICES	2,800	2,900	2,700	BRIDGE INSPECTION	5,000
TOTAL JUSTIFICATION:							5,000
11	5209	ENERGY	45,768	47,218	44,309	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	20,000	20,000	33,523		
TOTAL JUSTIFICATION:							
11	5251	STREET LIGHT MAINTENANCE	41,178	37,332	43,490	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		
TOTAL JUSTIFICATION:							
11	5303	CHEMICALS	123,859	55,644	48,586	ROAD SALT LIQUID CALCIUM CHLORIDE SALT BRINE	0 8,000 8,000
TOTAL JUSTIFICATION:							16,000
11	5314	MINOR STREET REPAIRS	0	0	0		
TOTAL JUSTIFICATION:							
11	5320	STREET SIGNS	19,100	11,978	10,045	SIGN MATERIALS FOR REPLACEMENT/REPAIR	5,000
TOTAL JUSTIFICATION:							5,000
11	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
11	5508	PAVEMENT IMPROVEMENTS	895,813	754,961	718,397	STREET IMPROVEMENT PROGRAM	1,000,000
TOTAL JUSTIFICATION:							1,000,000
11	5531	GENERAL MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
			1,148,518	930,031	901,051		1,127,700

**FY 2018 BUDGET WORKSHEET
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
12	5105	LOCAL TRAINING & MEETINGS	0	0	50		
TOTAL JUSTIFICATION:							
12	5207	IS SERV & MAINT AGREEMENT	0	4,128	3,546		
TOTAL JUSTIFICATION:							
12	5213	GEN LIABILITY INSURANCE	519	775	775	TREASURER BOND FEE CNA SURETY	800
TOTAL JUSTIFICATION:							800
12	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
12	5219	BANK CHARGES	0	0	0		
TOTAL JUSTIFICATION:							
12	5220	MAINT OFF/SPEC EQUIPMENT	0	0	7,755		
TOTAL JUSTIFICATION:							
12	5222	MEMBERSHIP DUES	3,615	240	280		
TOTAL JUSTIFICATION:							
12	5302	BOOKS & SUBSCRIPTIONS	3,855	569	577	COMCAST	3,500
TOTAL JUSTIFICATION:							3,500
12	5305	FIREFIGHTING SUPPLIES	40,500	18,568	39,959	FIREFIGHTING SUPPLIES	20,000
TOTAL JUSTIFICATION:							20,000
12	5315	SMALL TOOLS & EQUIPMENT	2,500	22,144	847	FOREIGN FIRE INSURANCE FUND RELATED PURCHASES	45,000
TOTAL JUSTIFICATION:							45,000
12	5317	MISC OPERATING SUPPLIES	3,735	2,054	14,450		
TOTAL JUSTIFICATION:							
12	5319	PROTECTIVE CLOTHING/SUPL	0	0	11,280		
TOTAL JUSTIFICATION:							
			54,724	48,478	79,520		69,300

**FY 2018 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
15	5101	LONGEVITY	0	0	0	LONGEVITY (40% MOVED FROM 2110)	1,800
TOTAL JUSTIFICATION:							1,800
15	5104	SALARIES	0	0	247,277	SALARIES (40% MOVED FROM 2110)	615,090
TOTAL JUSTIFICATION:							615,090
15	5105	LOCAL TRAINING & MEETINGS	5,082	1,122	4,589	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS (MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5106	UNIFORM ALLOWANCE	0	0	0	UNIFORMS (40% MOVED FROM 2110)	3,040
TOTAL JUSTIFICATION:							3,040
15	5108	EMPLOYER CONTRIBUTIONS	0	0	57,860	EMPLOYEE CONTRIBUTIONS (40% MOVED FROM 2110)	118,995
TOTAL JUSTIFICATION:							118,995
15	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE ANNL BUY BACK (40% MOVED FROM 2110)	1,103
TOTAL JUSTIFICATION:							1,103
15	5205	MULTIPLE DAY TRAINING	2,696	6,532	4,906	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5207	IS SERV & MAINT AGREEMENT	162,960	78,286	91,489	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5212	EMPLOYEE HEALTH INSURANCE	0	0	32,369	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES (40% MOVED FROM 2110)	87,221
TOTAL JUSTIFICATION:							87,221
15	5220	MAINT OFF/SPEC EQUIPMENT	12,384	20,131	17,578	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5221	MAINT RADIO EQUIPMENT	32,627	37,467	34,116	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5222	MEMBERSHIP DUES	229	742	194	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5231	REG & SPCL AGENCY ASSESS	320,266	322,024	319,949	FIRE DISPATCH RED CENTER	376,665
TOTAL JUSTIFICATION:							376,665
15	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
15	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
15	5302	BOOKS & SUBSCRIPTIONS	793	864	(30)	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5313	IS MISC EQPT & SUPPLIES	20,165	18,835	417	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5315	SMALL TOOLS & EQUIPMENT	15,913	195	8,216	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5317	MISC OPERATING SUPPLIES	80	1,441	880	MISCELLANEOUS OPERATING SUPPLIES (MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0

**FY 2018 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							0
15	5318	OFFICE SUPPLIES	105	824	248	MISCELLANEOUS SUPPLIES (MOVED TO 2110)	0 0
TOTAL JUSTIFICATION:							0
15	5323	AWARDS/DECORATIONS	346	0	538	EMPLOYEE RECOGNITION- 911 COMMUNICATORS MONTH (MOVED TO 2110)	0 0
TOTAL JUSTIFICATION:							0
15	5327	IS MISC SOFTWARE	1,907	868	4,005	COMPUTER NETWORK SOFTWARE FOR 911 COMPUTERS (MOVED TO 2110)	0 0
TOTAL JUSTIFICATION:							0
15	5412	IS CAPITAL EQPT/SUPPLIES	0	0	161,965	IS CAPITAL EQUIPMENT/SUPPLIES	0
TOTAL JUSTIFICATION:							0
15	5707	TRANSFER TO CERF	82,874	54,339	103,087	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) (MOVED TO 2110)	0 0
TOTAL JUSTIFICATION:							0
			658,427	543,669	1,089,653		1,203,914

**FY 2018 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

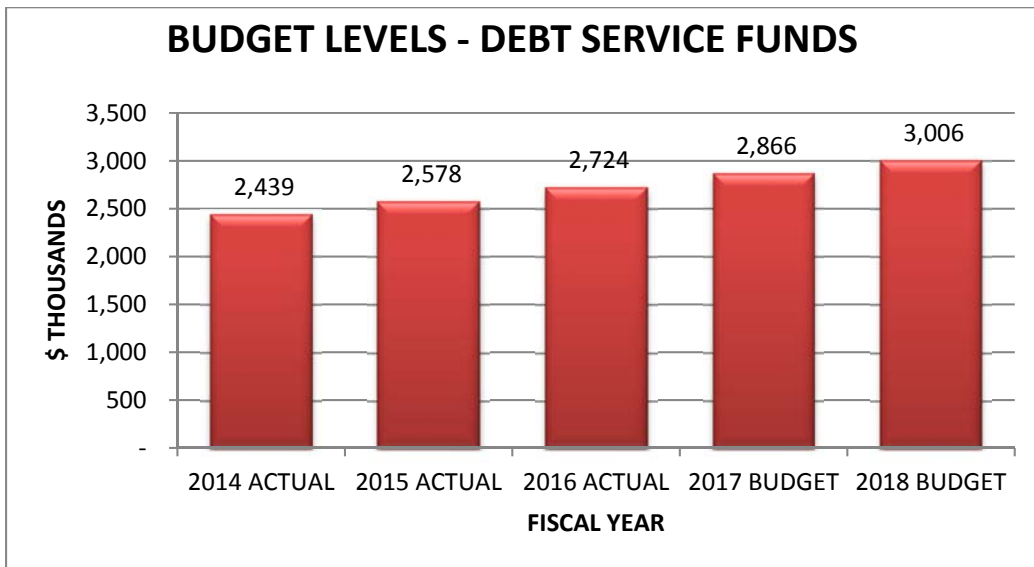
DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
5500	5102	OVERTIME	69,534	51,725	51,458	STEP GRANT	72,008
TOTAL JUSTIFICATION:							72,008
5500	5104	SALARIES	88,586	105,100	111,855	SALARIES FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR	0 112,772
TOTAL JUSTIFICATION:							112,772
5500	5108	EMPLOYER CONTRIBUTIONS	16,820	20,090	21,055	FICA/IMRF/MEDICARE COSTS FOR VICTIMS SERVICES COORD AND CONGREGATE MEALS SITE SUPERVISOR	22,787 0
TOTAL JUSTIFICATION:							22,787
5500	5205	MULTIPLE DAY TRAINING	0	0	0		
TOTAL JUSTIFICATION:							
5500	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
5500	5212	EMPLOYEE HEALTH INSURANCE	20,424	20,093	20,550	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	21,112
TOTAL JUSTIFICATION:							21,112
5500	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5227	POSTAGE	0	543	0		
TOTAL JUSTIFICATION:							
5500	5228	PRINTING & BINDING	0	94	0		
TOTAL JUSTIFICATION:							
5500	5299	MISC CONTRACTUAL SERVICES	35,900	33,228	41,785	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	40,205
TOTAL JUSTIFICATION:							40,205
5500	5311	BLDG/GROUNDS MAINTENANCE	0	1,000	0		
TOTAL JUSTIFICATION:							
5500	5313	IS MISC EQPT & SUPPLIES	699	0	0		
TOTAL JUSTIFICATION:							
5500	5315	SMALL TOOLS & EQUIPMENT	0	0	3,697		
TOTAL JUSTIFICATION:							
5500	5317	MISC OPERATING SUPPLIES	491	1,179	0	AGEOPTIONS GRANT EXPENDITURES	1,583
TOTAL JUSTIFICATION:							1,583
5500	5318	OFFICE SUPPLIES	0	658	0		
TOTAL JUSTIFICATION:							
5500	5325	INVESTIGATIVE FUNDS	0	0	0	TOBACCO GRANT (DISCONTINUED)	0
TOTAL JUSTIFICATION:							0
5500	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			232,453	233,711	250,399		270,467

**FY 2018 BUDGET WORKSHEET
FOX POINT GRANT FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
5600	5206	CONSULTING SERVICES	0	0	322,217		
TOTAL JUSTIFICATION:							
5600	5209	ENERGY	0	0	2,082		
TOTAL JUSTIFICATION:							
5600	5213	GEN LIABILITY INSURANCE	0	0	12,752		
TOTAL JUSTIFICATION:							
5600	5218	LEGAL SERVICES	0	0	17,773	FOX POINT LEGAL FEES	75,000
TOTAL JUSTIFICATION:							75,000
5600	5223	ENGINEERING & DESIGN SERV	0	0	0	SITE RESTORATION	75,000
TOTAL JUSTIFICATION:							75,000
5600	5232	RENTAL AGREEMENTS	0	0	857,246		
TOTAL JUSTIFICATION:							
5600	5238	TELE-COMMUNICATION SERV	0	0	1,077		
TOTAL JUSTIFICATION:							
5600	5299	MISC CONTRACTUAL SERVICES	0	0	66,064	PAD RENTAL (30 UNITS X 24 MONTHS X \$300)	216,000
TOTAL JUSTIFICATION:							216,000
5600	5317	MISC OPERATING SUPPLIES	0	0	240		
TOTAL JUSTIFICATION:							
5600	5322	WATER CHARGE	0	0	5,886		
TOTAL JUSTIFICATION:							
5600	5420	LAND ACQUISITION	0	0	717,932		
TOTAL JUSTIFICATION:							
			0	0	2,003,268		366,000

DEBT SERVICE FUNDS

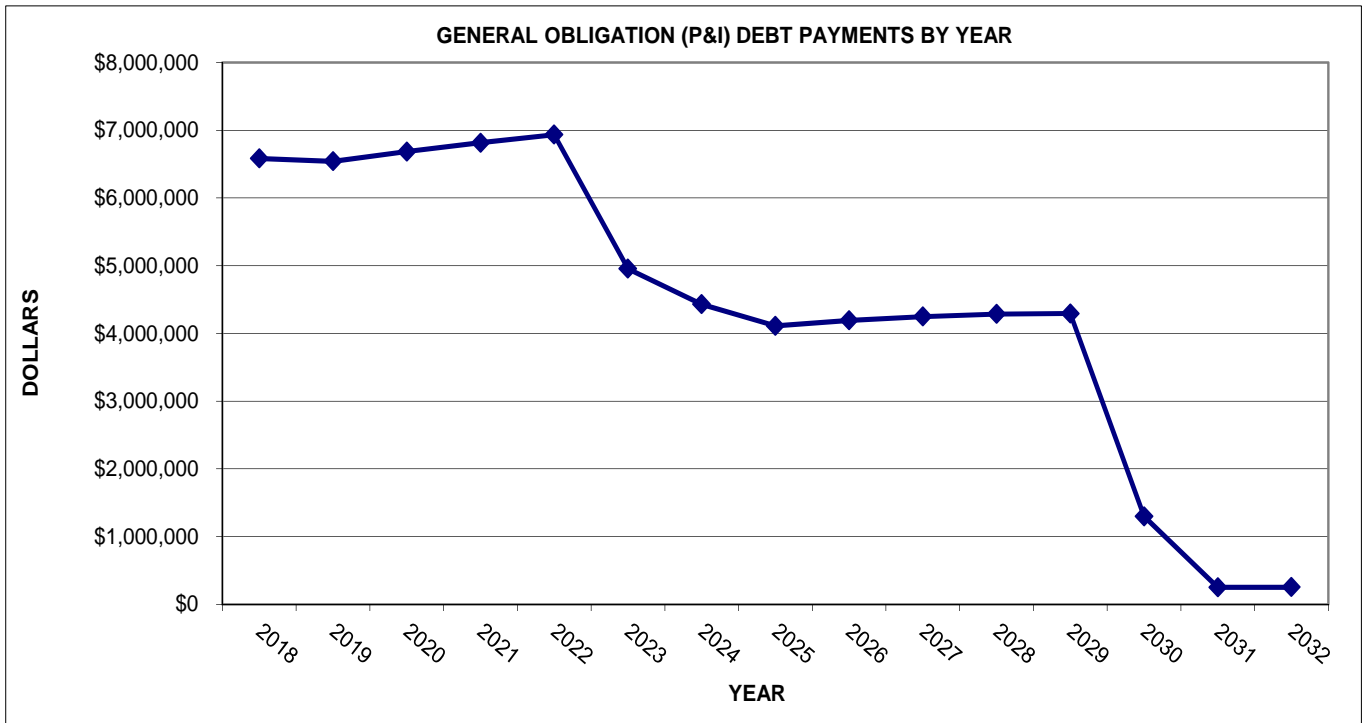
2007 General Obligation Bond Fund (21)	\$392,400
2008 General Obligation Bond Fund (22)	2,221,789
2009 General Obligation Bond Fund (23)	392,000
TOTAL.....	\$3,006,189



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
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	\$14,485,068	\$16,928,773	\$13,374,140	\$4,649,000	\$2,918,450	\$3,667,394	\$9,851,000	\$65,873,825



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 percentages less than 15% are judged to be “strong” (less than 8% is considered “very strong”). At the beginning of FY 2018, Wheeling’s percentage will be 13.37%. However, if we exclude TIF-district and Water Sewer Fund related debt (which have dedicated sources of revenue for debt service purposes), the Village’s percentage drops to 6.29%, well 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 2018, the Village’s net debt will represent only 1.86% 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:	13.37%	Less than 15% (strong)
Net Debt as a % of Market Value:	1.86%	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 2018 are budgeted at \$6,582,388, only \$1,956,324 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 12.67% 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 2018 BUDGET WORKSHEET
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
21	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
21	5609	FISCAL AGENT FEES	0	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
			392,000	392,000	392,000		392,400

**FY 2018 BUDGET WORKSHEET
2008 GEN OBLIG BOND FUND**

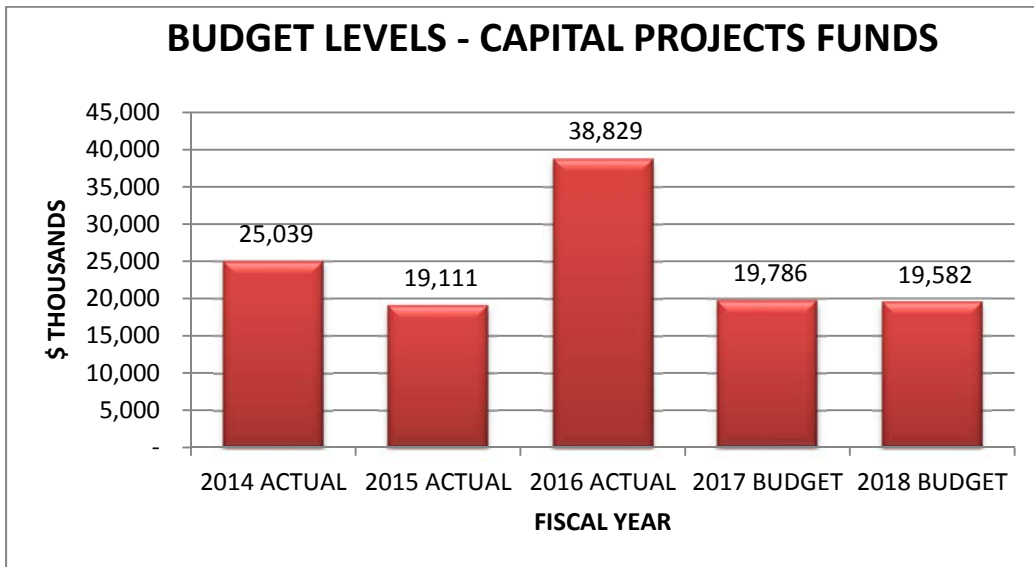
DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
22	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
22	5609	FISCAL AGENT FEES	0	0	0		
TOTAL JUSTIFICATION:							
22	5623	BOND PRINCIPAL	1,015,000	1,205,000	1,400,000	2008 GO BONDS - PRINCIPAL PAYMENT (GF PORTION) 2008 GO BONDS - PRINCIPAL PAYMENT (WS PORTION)	1,080,000 520,000
TOTAL JUSTIFICATION:							1,600,000
22	5624	BOND INTEREST EXPENSE	778,534	734,585	682,408	2008 GO BONDS - INTEREST EXPENSE (GF PORTION) 2008 GO BONDS - INTEREST EXPENSE (WS PORTION)	419,707 202,082
TOTAL JUSTIFICATION:							621,789
22	5625	INTEREST RATE SWAP PAYMNT	0	0	0		
TOTAL JUSTIFICATION:							
			1,793,534	1,939,585	2,082,408		2,221,789

**FY 2018 BUDGET WORKSHEET
2009 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
23	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
23	5609	FISCAL AGENT FEES	0	0	0		
TOTAL JUSTIFICATION:							
23	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
23	5624	BOND INTEREST EXPENSE	392,028	392,121	391,939	2009 GO BONDS - INTEREST EXPENSE	392,000
TOTAL JUSTIFICATION:							392,000
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
TOTAL JUSTIFICATION:							
			392,028	392,121	391,939		392,000

CAPITAL PROJECTS FUNDS

TIF Implementation Fund - Crossroads Redevelopment Project.....	2,322,548
TIF Implementation Fund - South Milwaukee Area.....	2,126,134
TIF Implementation Fund - Town Center II.....	1,675,768
TIF Implementation Fund – Southeast II	1,405,768
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area	5,021,340
Capital Projects Fund:	
Infrastructure Improvements (3410).....	1,832,038
Non-Infrastructure Improvements (3420).....	2,313,650
Capital Equipment Replacement Fund (CERF).....	1,243,000
Stormwater Fund:	
Stormwater System Improvements (4510).....	1,642,000
Stormwater System R&R Projects (4520).....	0
TOTAL.....	\$19,582,246



**FY 2018 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
3100	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
3100	5104	SALARIES	16,792	17,225	15,940	SALARY FOR REDEVELOPMENT COORDINATOR	18,397
TOTAL JUSTIFICATION:							18,397
3100	5105	LOCAL TRAINING & MEETINGS	228	0	0		
TOTAL JUSTIFICATION:							
3100	5108	EMPLOYER CONTRIBUTIONS	3,252	3,350	3,137	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,549 0
TOTAL JUSTIFICATION:							3,549
3100	5201	ADVERTISING & PUBLISHING	0	0	0	VLG OWNED RE LISTING MARKETING: BROKER SAVANT	720
TOTAL JUSTIFICATION:							720
3100	5205	MULTIPLE DAY TRAINING	957	1,012	1,087	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	1,021	2,980	0		
TOTAL JUSTIFICATION:							
3100	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
3100	5212	EMPLOYEE HEALTH INSURANCE	2,162	2,250	2,120	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 2,420
TOTAL JUSTIFICATION:							2,420
3100	5218	LEGAL SERVICES	5,341	5,415	3,415	LEGAL SERVICES RELATED TO THE CROSSROADS TIF	10,000
TOTAL JUSTIFICATION:							10,000
3100	5222	MEMBERSHIP DUES	85	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	2,053,824	1,975,890	2,020,558	SURPLUS DISTRIBUTION TO THE TAXING DISTRICTS PER THE BOARD APPROVED INTERGOVERNMENTAL AGREEMENT.	2,015,558 0
TOTAL JUSTIFICATION:							2,015,558
3100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5333	BUSINESS RECRUITMENT	7,587	10,173	11,758	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	0	0	0		

**FY 2018 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							
3100	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3100	5506	STREETSCAPE IMPROVEMENTS	33,136	1,025	0	FACADE PROGRAM NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	50,000 210,000
TOTAL JUSTIFICATION: 260,000							
3100	5712	LOSS/LAND HELD FOR RESALE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5750	TIF INCENTIVE PAYMENTS	533,087	2,498,610	200,000		
TOTAL JUSTIFICATION:							
3100	5831	TRANS TO TOWN CENTER TIF	4,200,000	0	0		
TOTAL JUSTIFICATION:							
3100	5832	TRANSFER TO S.MIL TIF	0	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:							
			6,857,470	4,518,014	2,258,100		2,322,548

**FY 2018 BUDGET WORKSHEET
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
3200	5104	SALARIES	16,792	17,225	15,940	SALARY FOR REDEVELOPMENT COORDINATOR	18,396
TOTAL JUSTIFICATION:							18,396
3200	5105	LOCAL TRAINING & MEETINGS	228	0	0		
TOTAL JUSTIFICATION:							
3200	5108	EMPLOYER CONTRIBUTIONS	3,251	3,350	3,137	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,549
TOTAL JUSTIFICATION:							3,549
3200	5205	MULTIPLE DAY TRAINING	957	1,017	1,087	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	46,643	23,451	0		
TOTAL JUSTIFICATION:							
3200	5212	EMPLOYEE HEALTH INSURANCE	2,162	2,250	2,120	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,420 0
TOTAL JUSTIFICATION:							2,420
3200	5218	LEGAL SERVICES	3,839	3,608	285	MISC LEGAL SERVICES	5,000
TOTAL JUSTIFICATION:							5,000
3200	5222	MEMBERSHIP DUES	85	85	85		
TOTAL JUSTIFICATION:							
3200	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3200	5299	MISC CONTRACTUAL SERVICES	643,000	657,442	710,365	SURPLUS DISTRIBUTION (45%) ADDITIONAL SURPLUS DISTRIBUTION	710,365 1,350,000
TOTAL JUSTIFICATION:							2,060,365
3200	5333	BUSINESS RECRUITMENT	7,587	10,173	11,758	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	972,490	269,613	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	25,000
TOTAL JUSTIFICATION:							25,000
3200	5838	TRANSFER TO CROSSROAD TIF	0	500,000	0		
TOTAL JUSTIFICATION:							
			1,697,034	1,488,214	744,778		2,126,134

**FY 2018 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
3500	5104	SALARIES	16,792	17,225	15,940	SALARY FOR REDEVELOPMENT COORDINATOR	18,396
TOTAL JUSTIFICATION:							18,396
3500	5105	LOCAL TRAINING & MEETINGS	153	0	0		
TOTAL JUSTIFICATION:							
3500	5108	EMPLOYER CONTRIBUTIONS	3,252	3,350	3,137	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,549
TOTAL JUSTIFICATION:							3,549
3500	5201	ADVERTISING & PUBLISHING	0	0	0		
TOTAL JUSTIFICATION:							
3500	5205	MULTIPLE DAY TRAINING	970	1,023	1,087	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (20%) ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	60 1,248
TOTAL JUSTIFICATION:							1,308
3500	5206	CONSULTING SERVICES	116,529	163,657	105,840	BASIN AT ST JOSEPH THE WORKER CHURCH WOLF ROAD RECONSTRUCTION	50,000 1,875
TOTAL JUSTIFICATION:							51,875
3500	5212	EMPLOYEE HEALTH INSURANCE	2,162	2,250	2,120	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,420 0
TOTAL JUSTIFICATION:							2,420
3500	5218	LEGAL SERVICES	36,103	31,478	43,322	LEGAL SERVICES	25,000
TOTAL JUSTIFICATION:							25,000
3500	5222	MEMBERSHIP DUES	85	85	85		
TOTAL JUSTIFICATION:							
3500	5223	ENGINEERING & DESIGN SERV	792	0	0		
TOTAL JUSTIFICATION:							
3500	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3500	5230	RECORDING FEES	0	130	0		
TOTAL JUSTIFICATION:							
3500	5299	MISC CONTRACTUAL SERVICES	500	857,966	1,312,696		
TOTAL JUSTIFICATION:							
3500	5333	BUSINESS RECRUITMENT	7,587	10,173	11,758	BISNOW COMMERCIAL REAL ESTATE E-NEWS: 10 ADS, 2 EDITS BROKER SAVANT CRAIN'S CHICAGO BUSINESS E-NEWS: 6 MOS. ADS FRANCE PUBLICATIONS: NATL & REGL REAL ESTATE MGZN ADS	875 170 3,000 6,050
TOTAL JUSTIFICATION:							10,095
3500	5420	LAND ACQUISITION	0	12,498	0		
TOTAL JUSTIFICATION:							
3500	5502	SANITARY SEWER IMPROVEMNT	0	0	0	LINING AND REPAIR OF DUNDEE ROAD STORM SEWER	400,000
TOTAL JUSTIFICATION:							400,000
3500	5504	STORM SEWER IMPROVEMENTS	0	241,000	1,122,244	BERM/BASIN AT ST. JOSEPH CHURCH	0
TOTAL JUSTIFICATION:							0
3500	5506	STREETSCAPE IMPROVEMENTS	184,192	57,777	31,941	FACADE PROGRAM	50,000

**FY 2018 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							50,000
3500	5507	SIDEWALK IMPROVEMENTS	0	0	86,263		
TOTAL JUSTIFICATION:							
3500	5508	PAVEMENT IMPROVEMENTS	0	524,227	0	WOLF ROAD MANCHESTER TO MILWAUKEE	13,125
TOTAL JUSTIFICATION:							13,125
3500	5512	BRIDGE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3500	5701	CONTINGENCIES	0	0	0		
TOTAL JUSTIFICATION:							
3500	5750	TIF INCENTIVE PAYMENTS	0	6,500,000	355,358	PAYMENT ON NORTHGATE CROSSINGS TIF NOTES	1,100,000
TOTAL JUSTIFICATION:							1,100,000
3500	5838	TRANSFER TO CROSSROAD TIF	0	500,000	0		
TOTAL JUSTIFICATION:							
			369,116	8,922,840	3,091,792		1,675,768

**FY 2018 BUDGET WORKSHEET
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
3600	5104	SALARIES	16,792	17,225	15,940	SALARY FOR REDEVELOPMENT COORDINATOR	18,396
TOTAL JUSTIFICATION:							18,396
3600	5105	LOCAL TRAINING & MEETINGS	153	0	0		
TOTAL JUSTIFICATION:							
3600	5108	EMPLOYER CONTRIBUTIONS	3,252	3,350	3,137	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,549
TOTAL JUSTIFICATION:							3,549
3600	5205	MULTIPLE DAY TRAINING	850	1,018	1,087	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	8,133	0	600	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	30,000
TOTAL JUSTIFICATION:							30,000
3600	5212	EMPLOYEE HEALTH INSURANCE	2,162	2,250	2,120	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,420 0
TOTAL JUSTIFICATION:							2,420
3600	5218	LEGAL SERVICES	68	32	1,485	LEGAL SERVICES	25,000
TOTAL JUSTIFICATION:							25,000
3600	5222	MEMBERSHIP DUES	85	85	85		
TOTAL JUSTIFICATION:							
3600	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3600	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3600	5333	BUSINESS RECRUITMENT	7,587	10,173	11,758	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	180,000
TOTAL JUSTIFICATION:							180,000
3600	5503	WATER IMPROVEMENTS	0	0	0	WATERMAIN LOOP FROM RIVER MILL TO SUMAC WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	0 320,000
TOTAL JUSTIFICATION:							320,000
3600	5506	STREETScape IMPROVEMENTS	0	0	0	FACADE PROGRAM IMPROVEMENTS ON INDUSTRIAL LANE NEW PUBLIC SIDEWALK	50,000 600,000 165,000
TOTAL JUSTIFICATION:							815,000
3600	5750	TIF INCENTIVE PAYMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3600	5801	TRANSFER TO GENERAL FUND	0	0	0		
TOTAL JUSTIFICATION:							
			39,079	34,133	36,213		1,405,768

**FY 2018 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
3900	5104	SALARIES	16,792	17,225	15,940	SALARY FOR REDEVELOPMENT COORDINATOR	18,396
TOTAL JUSTIFICATION:							18,396
3900	5105	LOCAL TRAINING & MEETINGS	378	0	0		
TOTAL JUSTIFICATION:							
3900	5108	EMPLOYER CONTRIBUTIONS	3,252	3,350	3,137	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,549 0
TOTAL JUSTIFICATION:							3,549
3900	5205	MULTIPLE DAY TRAINING	981	1,140	1,087	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	23,645	44,532	43,997	WOLF ROAD RECONSTRUCTION MANCHESTER TO MILWAUKEE	6,000
TOTAL JUSTIFICATION:							6,000
3900	5212	EMPLOYEE HEALTH INSURANCE	2,162	2,250	2,120	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,420 0
TOTAL JUSTIFICATION:							2,420
3900	5218	LEGAL SERVICES	23,461	3,107	2,120	LEGAL EXPENSES	25,000
TOTAL JUSTIFICATION:							25,000
3900	5222	MEMBERSHIP DUES	85	510	510		
TOTAL JUSTIFICATION:							
3900	5223	ENGINEERING & DESIGN SERV	12,450	0	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	17,996	30,985	34,357	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE SURPLUS DISTRIBUTION	30,000 20,000 350,000
TOTAL JUSTIFICATION:							400,000
3900	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
3900	5333	BUSINESS RECRUITMENT	7,117	10,173	11,758	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	7,294	SANITARY SEWER EXTENSION TO N WOLF ROAD	330,000
TOTAL JUSTIFICATION:							330,000
3900	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3900	5506	STREETSCAPE IMPROVEMENTS	304,159	1,712	97,528	FACADE PROGRAM	50,000

**FY 2018 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
3900	5506	STREETSCAPE IMPROVEMENTS...	304,159 ...	1,712 ...	97,528 ...	DIVERSIONARY CHANNEL BRIDGE AND ROADWAY	1,400,000
TOTAL JUSTIFICATION:							1,450,000
3900	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3900	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECONSTRUCTION MANCHESTER TO MILWAUKEE	42,000
TOTAL JUSTIFICATION:							42,000
3900	5609	FISCAL AGENT FEES	5,441	2,850	1,107	FEE FOR 2011 GO REFUNDING BONDS FEE FOR 2012A GO REFUNDING BONDS	400 400
TOTAL JUSTIFICATION:							800
3900	5623	BOND PRINCIPAL	1,434,143	2,925,423	2,077,620	2016 GO REFUNDING BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	1,540,000 283,738 335,000
TOTAL JUSTIFICATION:							2,158,738
3900	5624	BOND INTEREST EXPENSE	1,127,170	1,197,055	659,065	2016 GO REFUNDING BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	426,500 64,534 82,000
TOTAL JUSTIFICATION:							573,034
3900	5629	BOND ISSUANCE COSTS	0	131,800	0		
TOTAL JUSTIFICATION:							
3900	5631	PAYMENT - BOND ESCROW	0	14,614,583	0		
TOTAL JUSTIFICATION:							
3900	5750	TIF INCENTIVE PAYMENTS	512,803	0	0		
TOTAL JUSTIFICATION:							
3900	5838	TRANSFER TO CROSSROAD TIF	0	1,000,000	0		
TOTAL JUSTIFICATION:							
			3,492,035	19,986,696	2,957,639		5,021,340

**FY 2018 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
3410	5101	LONGEVITY	468	815	815	LONGEVITY	815
TOTAL JUSTIFICATION:							815
3410	5102	OVERTIME	6,178	101	1,383		
TOTAL JUSTIFICATION:							
3410	5103	SEASONAL HELP	12,946	0	0		
TOTAL JUSTIFICATION:							
3410	5104	SALARIES	95,973	150,635	155,643	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS	157,797
TOTAL JUSTIFICATION:							157,797
3410	5108	EMPLOYER CONTRIBUTIONS	18,819	30,129	32,783	IMRF, FICA & MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL	0 30,595
TOTAL JUSTIFICATION:							30,595
3410	5206	CONSULTING SERVICES	71,521	16,723	27,060	SIDEWALK & CONCRETE PROGRAM NEW SIDEWALK CONSTRUCTION WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS STREETLIGHT REPLACEMENT PROGRAM STREET IMPROVEMENT PROGRAM	500 16,500 29,625 0 15,000 30,000
TOTAL JUSTIFICATION:							91,625
3410	5212	EMPLOYEE HEALTH INSURANCE	19,426	28,465	30,367	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 31,331
TOTAL JUSTIFICATION:							31,331
3410	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3410	5223	ENGINEERING & DESIGN SERV	276,368	138,562	213,659	STREET IMPROVEMENT PROGRAM	200,000
TOTAL JUSTIFICATION:							200,000
3410	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3410	5232	RENTAL AGREEMENTS	0	0	52,431		
TOTAL JUSTIFICATION:							
3410	5299	MISC CONTRACTUAL SERVICES	31,920	1,697	0	STORMWATER MASTER PLAN	0
TOTAL JUSTIFICATION:							0
3410	5504	STORM SEWER IMPROVEMENTS	284,650	200,043	0		
TOTAL JUSTIFICATION:							
3410	5506	STREETScape IMPROVEMENTS	135,144	11,788	452,916	WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS STREETLIGHT IMPROVEMENTS PEDESTRIAN PATH METRA PARKING LOT IMPROVEMENTS	207,375 0 133,000 200,000 200,000
TOTAL JUSTIFICATION:							740,375
3410	5507	SIDEWALK IMPROVEMENTS	102,924	36,000	296,221	SIDEWALK & CONCRETE PROGRAM NEW PUBLIC SIDEWALK PROGRAM SIDEWALK GRINDING PROGRAM	39,500 0 20,000
TOTAL JUSTIFICATION:							59,500
3410	5508	PAVEMENT IMPROVEMENTS	1,086,473	554,031	1,337,008	STREET IMPROVEMENT PROGRAM WATERMAIN REPLACEMENT PROGRAM	520,000 0

**FY 2018 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
						TOTAL JUSTIFICATION:	520,000
3410	5512	BRIDGE IMPROVEMENTS	218,664	9,076	0		
						TOTAL JUSTIFICATION:	
3410	5513	WATERWAY IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
			2,361,473	1,178,063	2,600,285		1,832,038

**FY 2018 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
3420	5206	CONSULTING SERVICES	5,880	20,900	(6,980)		
TOTAL JUSTIFICATION:							
3420	5209	ENERGY	10,675	1,585	0		
TOTAL JUSTIFICATION:							
3420	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3420	5223	ENGINEERING & DESIGN SERV	173	5,299	0	NEIGHBORHOOD IDENTIFICATION SIGNS WEEPING WILLOW BASIN MICRO PARK VALLEY STREAM SEATING AREA AND PATH FIBER OPTIC CABLE INSTALLATION	3,500 3,000 6,000 20,000
TOTAL JUSTIFICATION:							32,500
3420	5299	MISC CONTRACTUAL SERVICES	31,392	19,851	19,997	PAVEMENT ASSESSMENT CONSTRUCTION MANAGEMENT	30,000 87,000
TOTAL JUSTIFICATION:							117,000
3420	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
3420	5408	BUILDING EQUIPMENT	0	0	0	HVAC UNIT REPLACEMENT PROGRAM	80,000
TOTAL JUSTIFICATION:							80,000
3420	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
3420	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3420	5504	STORM SEWER IMPROVEMENTS	0	0	0	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	0
TOTAL JUSTIFICATION:							0
3420	5506	STREETSCAPE IMPROVEMENTS	28,538	125,000	33,934	PARKWAY TREE PLANTING PROGRAM PAVER BRICK MAINTENANCE ENTRANCE SIGNS NEIGHBORHOOD IDENTIFICATION SIGNS WEEPING WILLOW BASIN MICRO PARK VALLEY STREAM SEATING AREA AND PATH	20,000 0 150,000 50,000 12,000 32,000
TOTAL JUSTIFICATION:							264,000
3420	5508	PAVEMENT IMPROVEMENTS	74,998	52,261	481,150	CRACK SEALING PROGRAM ASPHALT SURFACE TREATMENT PROGRAM PAVEMENT MARKINGS	30,000 150,000 40,000
TOTAL JUSTIFICATION:							220,000
3420	5509	BUILDING IMPROVEMENTS	0	0	181,572	FIBER OPTIC INSTALLATION FIRE STATION 23 REMODELING/RENOVATION	0 875,000
TOTAL JUSTIFICATION:							875,000
3420	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3420	5609	FISCAL AGENT FEES	158	158	157	2011 GO BONDS FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
3420	5623	BOND PRINCIPAL	305,793	322,389	328,107	2011 GO REFUNDING BONDS - PRINCIPAL PAYMENT	340,000
TOTAL JUSTIFICATION:							340,000

**FY 2018 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
3420	5624	BOND INTEREST EXPENSE	82,590	72,793	64,792	2011 GO REFUNDING BOND INTEREST PAYMENT	57,367
TOTAL JUSTIFICATION:							57,367
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	294,367	345,318	320,101	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES	327,383
TOTAL JUSTIFICATION:							327,383
			834,564	965,555	1,422,829		2,313,650

**FY 2018 BUDGET WORKSHEET
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
33	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5313	IS MISC EQPT & SUPPLIES	86,739	147,838	465,214	BACKHAUL SYSTEMS BETWEEN MUNICIPAL FACILITIES (IT) DELL SERVERS - DISASTER AND RECOVERY SYSTEM (IT) CISCO 3560E-48PD STACKABLE SWITCH (IT) CISCO 3560G-24PS STACKABLE SWITCH (IT) CISCO 3560G-48PS STACKABLE SWITCH (IT)	50,000 45,000 20,000 42,000 49,000
TOTAL JUSTIFICATION:							206,000
33	5315	SMALL TOOLS & EQUIPMENT	0	10,915	110,103	TENANT FLOOR SCRUBBER (BUILDING SERVICES) HIGH PRESSURE BREATHING AIR COMPRESSOR (FIRE) HURST EXTRICATION TOOL SET (FIRE) STRIKER POWER LIFT STRETCHER (FIRE) BOBCAT SKID STEER LOADER (WATER)	65,000 45,000 50,000 24,000 50,000
TOTAL JUSTIFICATION:							234,000
33	5401	MOBILE EQUIPMENT	1,172,354	1,424,007	1,123,353	CHEVROLET VAN (FIRE) INTERNATIONAL AMBULANCE (FIRE) POLICE INTERCEPTOR SUV X3 (POLICE) CHEVY IMPALA (POLICE) DODGE CHARGER (POLICE) INTERNATIONAL 7400 (STREETS) 3/4 TON PICKUP TRUCK (STREETS) CRIMSON FIRE ENGINE OVERHAUL(FIRE) FORD ESCAPE (POLICE)	42,000 295,000 88,000 26,000 26,000 165,000 30,000 50,000 26,000
TOTAL JUSTIFICATION:							748,000
33	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5407	OFFICE EQUIPMENT	22,657	0	0		
TOTAL JUSTIFICATION:							
33	5411	SPECIAL EQUIPMENT	11,088	0	0		
TOTAL JUSTIFICATION:							
33	5412	IS CAPITAL EQPT/SUPPLIES	113,347	0	649,490		
TOTAL JUSTIFICATION:							
33	5413	IS CAPITAL SOFTWARE	0	0	13,450	MODIS (FLEET) PENTAMATION UPGRADE	15,000 40,000
TOTAL JUSTIFICATION:							55,000
33	5840	TRF TO WATER & SEWER FUND	10,643	13,015	0		
TOTAL JUSTIFICATION:							
33	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
			1,416,828	1,595,774	2,361,610		1,243,000

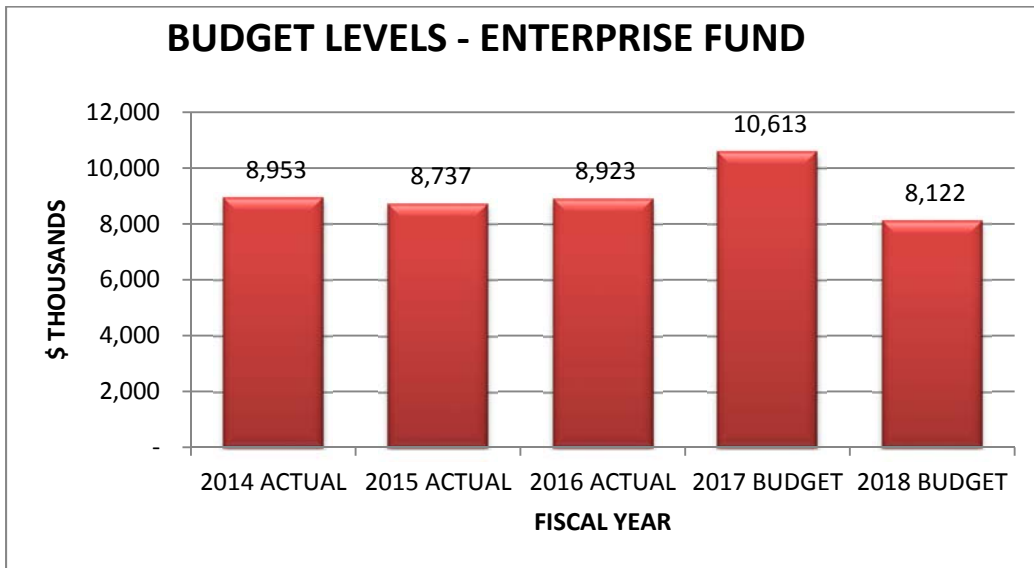
**FY 2018 BUDGET WORKSHEET
STORMWATER IMPROVEMENTS**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4510	5206	CONSULTING SERVICES	0	67,079	78,013		
TOTAL JUSTIFICATION:							
4510	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4510	5223	ENGINEERING & DESIGN SERV	0	72,433	47,156	DUNHURST DRAINAGE IMPROVEMENTS SOUTH WHEELING ROAD DRAINAGE IMPROVEMENTS	150,000 50,000
TOTAL JUSTIFICATION:							200,000
4510	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4510	5420	LAND ACQUISITION	0	0	0	DRAINAGE IMPROVEMENTS - DUNHURST	480,000
TOTAL JUSTIFICATION:							480,000
4510	5504	STORM SEWER IMPROVEMENTS	0	0	0	SOUTH WHEELING ROAD DRAINAGE IMPROVEMENTS	774,500
TOTAL JUSTIFICATION:							774,500
4510	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
4510	5840	TRF TO WATER & SEWER FUND	0	0	171,500	TRANSFER TO W/S FUND TO COVER STORMWATER OPERATING COSTS (25% OF REVENUE) PER FINANCIAL POLICY	194,886 0
TOTAL JUSTIFICATION:							194,886
			0	139,512	296,669		1,649,386

ENTERPRISE FUND

Water Sewer Fund:

Water Operating Program (4100)	\$5,092,975
Sewer Operating Program (4200).....	2,263,836
Water System Improvements (4310)	264,250
Sewer System Improvements (4320)	83,250
Water System R&R Projects (4330).....	148,174
Sewer System R&R Projects (4340).....	270,000
TOTAL.....	\$8,122,485



**FY 2018 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4100	5101	LONGEVITY	6,400	6,601	6,669	LONGEVITY	5,850
TOTAL JUSTIFICATION:							5,850
4100	5102	OVERTIME	36,417	36,506	55,825	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. WATERMAIN BREAKS)	0 47,500
TOTAL JUSTIFICATION:							47,500
4100	5103	SEASONAL HELP	16,295	9,341	6,561	SEASONAL EMPLOYEES	5,000
TOTAL JUSTIFICATION:							5,000
4100	5104	SALARIES	683,633	684,060	680,424	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 744,561
TOTAL JUSTIFICATION:							744,561
4100	5105	LOCAL TRAINING & MEETINGS	1,411	1,407	1,131	MISC TRAINING (SAFETY, SUPERVISORY, CONF/EXPO) CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	1,200 15
TOTAL JUSTIFICATION:							1,215
4100	5106	UNIFORM ALLOWANCE	4,563	4,058	3,704	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL EMPLOYEE UNIFORMS	3,600 710 150
TOTAL JUSTIFICATION:							4,460
4100	5108	EMPLOYER CONTRIBUTIONS	143,606	143,640	148,328	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 154,193
TOTAL JUSTIFICATION:							154,193
4100	5111	UNEMPLOYMENT COMPENSATION	0	0	3,137	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
4100	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5115	SLDPA RETIREE CONTRIBUTN	0	0	12,418	SLDPA RETIREE CONTRIBUTIONS	0
TOTAL JUSTIFICATION:							0
4100	5116	SICK LEAVE ANNL BUY BACK	642	658	673	SICK LEAVE BUY BACK	677
TOTAL JUSTIFICATION:							677
4100	5205	MULTIPLE DAY TRAINING	1,933	2,036	1,892	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	65,176	51,345	65,233	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION SENSUS LOGIC SOFTWARE WATER CONSERVATION/METER WEB PORTAL (AQUAHAWK)	46,250 10,300 10,920
TOTAL JUSTIFICATION:							67,470
4100	5208	DEBRIS DUMP CHARGES	14,763	6,760	26,448	DISPOSAL FOR CONCRETE, ASPHALT, EXCAVATION MATLS INCLUDING IEPA TESTING	0 17,500
TOTAL JUSTIFICATION:							17,500
4100	5209	ENERGY	93,383	84,300	86,419	ENERGY CHARGES IN WATER FACILITIES	118,500
TOTAL JUSTIFICATION:							118,500
4100	5212	EMPLOYEE HEALTH INSURANCE	132,213	120,076	130,245	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 144,657

**FY 2018 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							144,657
4100	5213	GEN LIABILITY INSURANCE	113,132	126,450	119,671	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 85,125
TOTAL JUSTIFICATION:							85,125
4100	5214	HYDRANT MAINTENANCE	25,729	22,952	33,758	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	8,488	8,122	7,825	CONTRACTUAL MOWING FOR WATER FACILITIES CONTRACTUAL CHEMICAL SPRAYING TREND ADJUSTMENT	9,500 2,500 -2,000
TOTAL JUSTIFICATION:							10,000
4100	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5219	BANK CHARGES	23,727	29,392	38,024	LOCKBOX PROCESSING FEES (80% OF TOTAL) \$950 X 12 X 80%; EPAY PROCESSING FEE \$2,000/MONTH	0 9,120 24,000
TOTAL JUSTIFICATION:							33,120
4100	5220	MAINT OFF/SPEC EQUIPMENT	2,389	2,951	1,194	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL CONFINED SPACE EQUIP & TANK GAUGES DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 1,350 700
TOTAL JUSTIFICATION:							2,050
4100	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5222	MEMBERSHIP DUES	3,101	3,069	3,131	AMERICAN WATER WORKS ASSOCIATION AMERICAN PUBLIC WORKS ASSOCIATION ANNUAL JULIE NOTIFICATION ASSESSMENT FEE	165 160 3,168
TOTAL JUSTIFICATION:							3,493
4100	5227	POSTAGE	15,748	14,708	14,595	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	9,100	10,040	10,928	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	0	0	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (BARRICADES, ADVANCED WARNING SIGNS)	0 400
TOTAL JUSTIFICATION:							400
4100	5237	TELEMETRY EQUIP MAINT	7,874	11,472	8,694	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	10,323	13,502	14,039	HEALTH INSURANCE COSTS FOR WATER DIVISION RETIREES	14,834
TOTAL JUSTIFICATION:							14,834

**FY 2018 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4100	5243	PUMPHOUSE MAINTENANCE	23,544	18,680	19,058	MISC REPAIRS FOR PUMP HOUSE EQUIP MAINTENANCE OF EMERGENCY GENERATORS MAINT OF TRANSFER SWITCHES & FIRE SUPPRESSION INSPECT TANK, LINE SENSOR TESTING AT NORTH, SOUTH & WELL #7	13,000 3,000 750 750
TOTAL JUSTIFICATION:							17,500
4100	5248	FINGER PRINTING FEES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5299	MISC CONTRACTUAL SERVICES	61,689	64,494	48,100	CONTRACTUAL LOCATING SERVICES (USIC) CONTRACTUAL RESTORATION FOR UTILITY EXCAVATIONS WATER AUDIT WISCONSIN RR CROSSING LEASE & WATER PIPELINE RENTAL FEE	54,000 5,000 1,300 100
TOTAL JUSTIFICATION:							60,400
4100	5301	AUTO PETROL PRODUCTS	23,038	11,440	16,016	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 20,000
TOTAL JUSTIFICATION:							20,000
4100	5302	BOOKS & SUBSCRIPTIONS	1,100	0	246	BOOKS & SUBSCRIPTIONS	0
TOTAL JUSTIFICATION:							0
4100	5303	CHEMICALS	5,024	2,412	2,867	CHEMICALS FOR POTABLE WATER TREATMENT	3,000
TOTAL JUSTIFICATION:							3,000
4100	5308	WATER SAMPLES	12,145	9,835	7,872	REQUIRED IEPA SAMPLING & ANALYSIS OF POTABLE WATER MISC TESTING TO RESOLVE CONSUMER CONCERNS CREEK SAMPLING	8,000 1,000 1,000
TOTAL JUSTIFICATION:							10,000
4100	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5310	VEHICLE MAINTENANCE	22,076	15,380	19,607	REPAIRS/MAINTENANCE TO VEHICLES AND EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 22,000
TOTAL JUSTIFICATION:							22,000
4100	5311	BLDG/GROUNDS MAINTENANCE	9,716	8,984	5,721	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BLDG/GROUNDS (E.G. ROOF REPAIRS, LIGHTS, PAINT, SEALERS) SURFACE SEALING OF ASPHALT DRIVEWAYS AT PUMP HOUSE FACILITIES & PRESSURE MONITORING STATIONS	0 8,000 0 4,000
TOTAL JUSTIFICATION:							12,000
4100	5313	IS MISC EQPT & SUPPLIES	4,021	3,686	286	(1) REPLACEMENT COMPUTER THAT DOES NOT MEET VILLAGE STANDARDS, IS OUT OF WARRANTY, OR OVER 6 YEARS OLD	0 1,750
TOTAL JUSTIFICATION:							1,750
4100	5315	SMALL TOOLS & EQUIPMENT	7,335	7,737	5,754	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT	6,000
TOTAL JUSTIFICATION:							6,000
4100	5317	MISC OPERATING SUPPLIES	324	283	319	MISC SUPPLIES (E.G. BATTERIES)	200
TOTAL JUSTIFICATION:							200
4100	5318	OFFICE SUPPLIES	168	0	0	OFFICE SUPPLIES	0
TOTAL JUSTIFICATION:							0
4100	5319	PROTECTIVE CLOTHING/SUPL	2,656	3,486	3,782	SAFETY GEAR & SUPPLIES	3,000

**FY 2018 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							3,000
4100	5341	METERS	44,266	50,070	40,893	NEW CONSTRUCTION/REPLACEMENT OF WATER METERS ANNUAL REPLACEMENT OF TURBINE CHAMBERS & RECALIBRATION OF METERS AT RECEIVING STATIONS MISC MATERIALS, SUPPLIES & PARTS FOR METER REPAIR	15,000 0 14,000 1,500
TOTAL JUSTIFICATION:							30,500
4100	5344	WATER MAIN MAINTENANCE	27,210	31,948	36,268	REPAIR PARTS (E.G. PIPE, VALVES, VAULTS, REPAIR CLAMPS, BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES)	0 50,000
TOTAL JUSTIFICATION:							50,000
4100	5345	WATER STORAGE MAINT	21,472	26,363	5,677	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	11,000	0	0	MISCELLANEOUS EQUIPMENT	0
TOTAL JUSTIFICATION:							0
4100	5411	SPECIAL EQUIPMENT	0	11,499	4,068	SPECIAL EQUIPMENT	0
TOTAL JUSTIFICATION:							0
4100	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
4100	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4100	5624	BOND INTEREST EXPENSE	(506)	(530)	(587)	BOND INTEREST EXPENSE	0
TOTAL JUSTIFICATION:							0
4100	5703	GENERAL FUND REIMBRMNT	989,990	1,000,698	1,032,245	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 0 1,016,560
TOTAL JUSTIFICATION:							1,016,560
4100	5705	NWWC WATER CHARGE	1,697,197	1,697,820	1,741,397	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS	0 1,795,000
TOTAL JUSTIFICATION:							1,795,000
4100	5706	TRANSFER TO DEBT SERVICE	291,450	315,182	338,392	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 361,041
TOTAL JUSTIFICATION:							361,041
4100	5707	TRANSFER TO CERF	0	0	132,653	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 142,913
TOTAL JUSTIFICATION:							142,913
4100	5710	DEPRECIATION EXPENSE	902,224	898,144	0	DEPRECIATION EXPENSE	0
TOTAL JUSTIFICATION:							0
4100	5713	OPEB EXPENSE	(110,372)	4,092	0	OPEB EXPENSE	0
TOTAL JUSTIFICATION:							0
			5,466,810	5,575,148	4,941,599		5,092,975

**FY 2018 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4200	5101	LONGEVITY	6,400	6,601	6,669	LONGEVITY	5,850
TOTAL JUSTIFICATION:							5,850
4200	5102	OVERTIME	9,495	8,735	8,611	COMPENSATION FOR CALL- BACKS OR CALL-INS (E.G. FLOOD RESPONSE, SEWER PLUGS)	0 15,000
TOTAL JUSTIFICATION:							15,000
4200	5103	SEASONAL HELP	16,445	4,788	6,561	SEASONAL EMPLOYEES	5,000
TOTAL JUSTIFICATION:							5,000
4200	5104	SALARIES	682,562	684,057	680,422	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 744,561
TOTAL JUSTIFICATION:							744,561
4200	5105	LOCAL TRAINING & MEETINGS	1,610	3,370	3,161	MISC TRAINING (SAFETY, SUPERVISORY, CONF/EXPO) NPDES MS4 TRAINING CDL REIMBURSEMENT PER CDL (AMT ALLOCATED AMONG 2 DIV.)	1,000 2,900 15
TOTAL JUSTIFICATION:							3,915
4200	5106	UNIFORM ALLOWANCE	3,719	3,865	3,704	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL EMPLOYEE UNIFORMS	3,600 710 150
TOTAL JUSTIFICATION:							4,460
4200	5108	EMPLOYER CONTRIBUTIONS	143,838	145,552	148,310	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 147,986
TOTAL JUSTIFICATION:							147,986
4200	5111	UNEMPLOYMENT COMPENSATION	3,822	5,550	3,137	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
4200	5115	SLDPA RETIREE CONTRIBUTN	0	0	12,418	SLDPA RETIREE CONTRIBUTIONS	0
TOTAL JUSTIFICATION:							0
4200	5116	SICK LEAVE ANNL BUY BACK	642	658	673	SICK LEAVE BUY BACK	677
TOTAL JUSTIFICATION:							677
4200	5205	MULTIPLE DAY TRAINING	741	653	955	WATER & WASTEWATER EQUIP & TREATMENT & TRANSPORT SHOW (IN) INCL. REGISTRATION, LODGING, PER DIEM & TOLLS	0 1,100
TOTAL JUSTIFICATION:							1,100
4200	5206	CONSULTING SERVICES	0	0	6,479	STORM SEWER NPDES PHASE II COMPLIANCE ANNUAL REPORT INCLUDING IEPA NPDES FEE	0 3,000
TOTAL JUSTIFICATION:							3,000
4200	5207	IS SERV & MAINT AGREEMENT	44,037	37,048	43,577	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION SEWER TELEVISIONING SOFTWARE UPGRADE (PAC CODE)	46,250 11,000
TOTAL JUSTIFICATION:							57,250
4200	5208	DEBRIS DUMP CHARGES	1,811	5,848	14,411	DISPOSAL FROM CLEANING/REPAIRING SANITARY & STORM SEWER SYSTEMS, WATERWAY OR FLOOD DEBRIS INCLUDING IEPA TESTING	0 0 10,000
TOTAL JUSTIFICATION:							10,000
4200	5209	ENERGY	19,024	18,941	21,569	ENERGY CHARGES FOR SANITARY LIFT AND STORM WATER PUMPING STATIONS	0 24,900
TOTAL JUSTIFICATION:							24,900
4200	5212	EMPLOYEE HEALTH INSURANCE	132,210	120,075	130,244	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 144,657

**FY 2018 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
TOTAL JUSTIFICATION:							144,657
4200	5213	GEN LIABILITY INSURANCE	60,337	67,440	63,825	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 45,400
TOTAL JUSTIFICATION:							45,400
4200	5217	LANDSCAPE MAINTENANCE	45,119	52,329	39,721	BUFFALO CREEK STREAMBANK MAINTENANCE DIVERSION CHANNEL MAINTENANCE (E.G. PRESCRIBED BURN) CONTRACTUAL MOWING OF CHANNEL AREAS CONTRACTUAL MOWING OF AVALON SIENNA	7,345 22,655 10,000 10,000
TOTAL JUSTIFICATION:							50,000
4200	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4200	5219	BANK CHARGES	1,942	2,064	2,102	LOCKBOX PROCESSING FEES (20% OF TOTAL) \$950 X 12 X 20%	0 2,280
TOTAL JUSTIFICATION:							2,280
4200	5220	MAINT OFF/SPEC EQUIPMENT	4,165	4,638	4,753	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL LOCATOR EQUIP, GAS DETECTOR & SEWER CAMERA DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 2,000 700
TOTAL JUSTIFICATION:							2,700
4200	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5222	MEMBERSHIP DUES	2,789	3,284	3,311	ANNUAL JULIE NOTIFICATION ASSESSMENT FEE	3,168
TOTAL JUSTIFICATION:							3,168
4200	5227	POSTAGE	3,346	3,125	3,101	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	1,725	1,884	2,266	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	12,850	RENTAL EQUIPMENT	0
TOTAL JUSTIFICATION:							0
4200	5234	TREE MAINT SERVICE	30,000	30,000	31,400	CONTRACTUAL TREE TRIMMING/BRUSH REMOVAL ALONG BUFFALO CREEK/WHEELING DRAINAGE DITCH, CAMP McDONALD, & WHEELING DIVERSION CHANNEL	0 0 25,000
TOTAL JUSTIFICATION:							25,000
4200	5237	TELEMETRY EQUIP MAINT	6,868	6,604	4,183	TECHNICAL/ELECTRICAL ASSISTANCE FOR MAINT OF PUMPING CONTROLS & RELATED EQUIPMENT ANNUAL OMNI SERVICE FEE	0 2,500 3,588
TOTAL JUSTIFICATION:							6,088
4200	5242	RETIREE HEALTH INSURANCE	10,674	13,475	13,901	HEALTH INSURANCE COSTS FOR SEWER DIVISION RETIREES.	14,710
TOTAL JUSTIFICATION:							14,710
4200	5299	MISC CONTRACTUAL SERVICES	67,203	63,862	51,923	CONTRACTUAL LOCATING SERVICES (USIC) CONTRACTUAL RESTORATION FOR UTILITY EXCAVATIONS	54,000 5,000

**FY 2018 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4200	5299	MISC CONTRACTUAL SERVICES...	67,203 ...	63,862 ...	51,923 ...	BIOHAZARD WASTE COLLECTION (2XYR)	325
TOTAL JUSTIFICATION:							59,325
4200	5301	AUTO PETROL PRODUCTS	13,297	8,758	10,370	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL INCL STANDBY GENERATORS	0 15,000
TOTAL JUSTIFICATION:							15,000
4200	5302	BOOKS & SUBSCRIPTIONS	0	950	0	WEATHER SERVICES (MURRAY & TRETTEL)	1,200
TOTAL JUSTIFICATION:							1,200
4200	5303	CHEMICALS	4,426	8,220	6,731	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	23,363	26,110	14,911	REPAIRS/MAINTENANCE TO VEHICLES & EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE	0 24,000
TOTAL JUSTIFICATION:							24,000
4200	5311	BLDG/GROUNDS MAINTENANCE	558	179	57	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES	750
TOTAL JUSTIFICATION:							750
4200	5315	SMALL TOOLS & EQUIPMENT	6,365	3,487	3,320	REPLACEMENT/REPAIRS OF WORN TOOLS & EQUIPMENT	6,000
TOTAL JUSTIFICATION:							6,000
4200	5317	MISC OPERATING SUPPLIES	1,323	555	1,638	MISC SUPPLIES (GATORADE, BATTERIES)	700
TOTAL JUSTIFICATION:							700
4200	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
4200	5319	PROTECTIVE CLOTHING/SUPL	2,743	3,574	3,055	SAFETY GEAR & SUPPLIES	3,000
TOTAL JUSTIFICATION:							3,000
4200	5340	LIFT STATIONS	11,853	29,107	13,093	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	0 27,000
TOTAL JUSTIFICATION:							27,000
4200	5342	SEWER LINE MAINTENANCE	56,332	100,148	85,479	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 20,000
TOTAL JUSTIFICATION:							70,000
4200	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5411	SPECIAL EQUIPMENT	9,753	11,899	4,068	SPECIAL EQUIPMENT	0
TOTAL JUSTIFICATION:							0
4200	5703	GENERAL FUND REIMBRMNT	247,498	250,174	258,061	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM	0 254,140
TOTAL JUSTIFICATION:							254,140
4200	5706	TRANSFER TO DEBT SERVICE	291,450	315,182	338,392	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 361,041
TOTAL JUSTIFICATION:							361,041

**FY 2018 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4200	5707	TRANSFER TO CERF	0	0	90,050	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 111,526
TOTAL JUSTIFICATION:							111,526
4200	5710	DEPRECIATION EXPENSE	374,514	367,551	0	DEPRECIATION EXPENSE	0
TOTAL JUSTIFICATION:							0
			2,343,998	2,420,341	2,153,464		2,263,836

**FY 2018 BUDGET WORKSHEET
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4310	5206	CONSULTING SERVICES	0	0	33,513	EMERGENCY INTERCONNECT	0
TOTAL JUSTIFICATION:							0
4310	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4310	5299	MISC CONTRACTUAL SERVICES	1,500	500	500		
TOTAL JUSTIFICATION:							
4310	5503	WATER IMPROVEMENTS	0	2,980	72,976	GENERATORS AT WELL HOUSES LAKE COOK WATERMAIN EMERGENCY INTERCONNECT SOUTH WHEELING ROAD DRAINAGE IMPROVEMENTS	0 0 150,000 17,250
TOTAL JUSTIFICATION:							167,250
4310	5609	FISCAL AGENT FEES	633	633	637	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	121,465	113,153	105,068	2011 GO REFUNDING BONDS - INTEREST EXPENSE 2012B GO BONDS (WATER METERS) - INTEREST EXPENSE	4,700 91,500
TOTAL JUSTIFICATION:							96,200
4310	5629	BOND ISSUANCE COSTS	0	0	0		
TOTAL JUSTIFICATION:							
			123,599	117,267	212,693		264,250

**FY 2018 BUDGET WORKSHEET
SEWER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4320	5206	CONSULTING SERVICES	8,902	50,800	0	FORCE MAIN REPAIR SANITARY SEWER RELOCATION	0 0
TOTAL JUSTIFICATION:							0
4320	5401	MOBILE EQUIPMENT	0	0	238,987		
TOTAL JUSTIFICATION:							
4320	5502	SANITARY SEWER IMPROVEMNT	91,218	294,992	45,756	SSES INVESTIGATION SOUTH WHEELING ROAD DRAINAGE IMPROVEMENTS	75,000 8,250
TOTAL JUSTIFICATION:							83,250
4320	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			100,121	345,792	284,743		83,250

**FY 2018 BUDGET WORKSHEET
WATER SYSTEM R&R PROJECT**

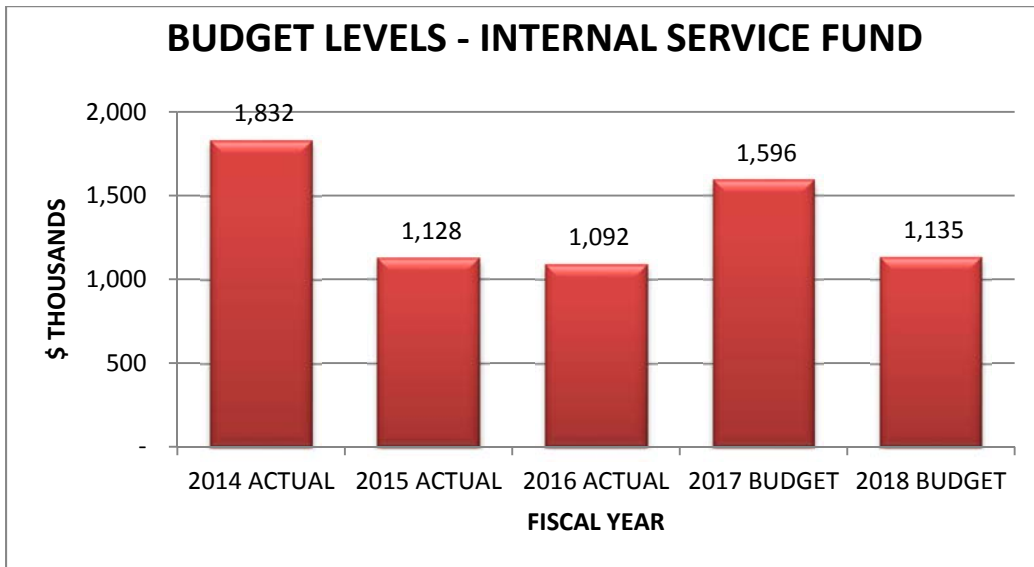
DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4330	5101	LONGEVITY	182	370	370	LONGEVITY	370
TOTAL JUSTIFICATION:							370
4330	5102	OVERTIME	2,403	29	395		
TOTAL JUSTIFICATION:							
4330	5104	SALARIES	29,965	47,821	43,968	W/S FUND SHARE OF ENGINEERING SALARIES	44,503
TOTAL JUSTIFICATION:							44,503
4330	5108	EMPLOYER CONTRIBUTIONS	7,318	8,545	9,151	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410)	0 8,656
TOTAL JUSTIFICATION:							8,656
4330	5206	CONSULTING SERVICES	57,606	53,210	30,701	WATER MAIN REPLACEMENT PROGRAM ELEVATED TANK RE-COATING AND REPAIR PROGRAM WELL 7 IMPROVEMENTS	70,000 0 15,000
TOTAL JUSTIFICATION:							85,000
4330	5212	EMPLOYEE HEALTH INSURANCE	7,554	8,887	9,343	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 9,645
TOTAL JUSTIFICATION:							9,645
4330	5503	WATER IMPROVEMENTS	317,235	0	1,287,948	ELEVATED TANK RECOATING AND REPAIR WATER MAIN REPLACEMENT PROGRAM	0 0
TOTAL JUSTIFICATION:							0
			422,263	118,862	1,381,878		148,174

**FY 2018 BUDGET WORKSHEET
SEWER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
4340	5502	SANITARY SEWER IMPROVEMNT	275,188	236,737	338,595	SANITARY SEWER RELINING PROGRAM	180,000
						PUMP REPLACEMENT PROGRAM	15,000
						MANHOLE LINING & REHABILITATION	0
						WATERMAIN REPLACEMENT PROGRAM	0
						SEWER ROOT CONTROL PROGRAM	75,000
TOTAL JUSTIFICATION:							270,000
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			275,188	236,737	338,595		270,000

INTERNAL SERVICE FUND

Liability Insurance Fund.....\$1,135,162

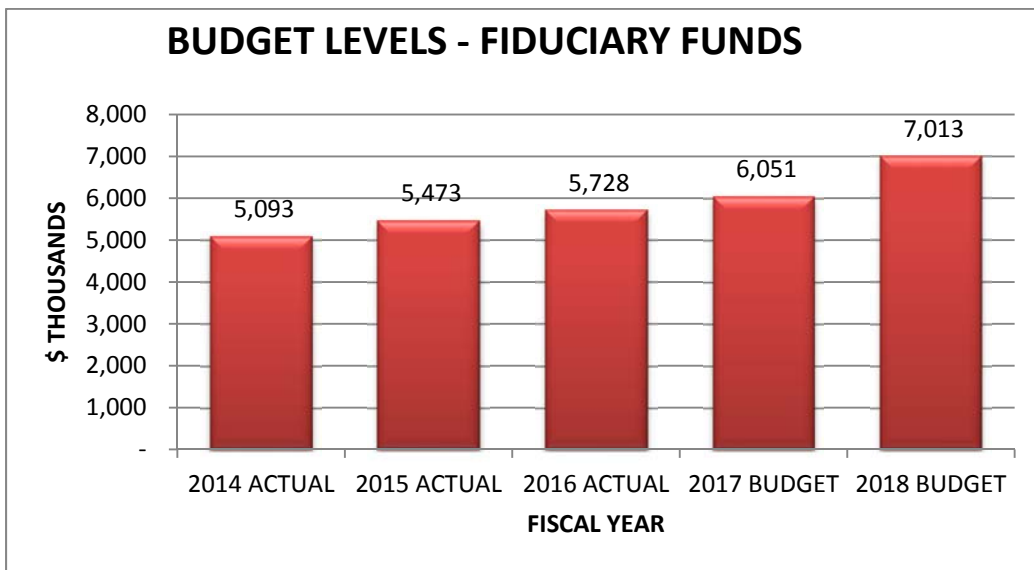


**FY 2018 BUDGET WORKSHEET
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
51	5125	SAFETY PROGRAM	0	0	0		
TOTAL JUSTIFICATION:							
51	5206	CONSULTING SERVICES	54,370	35,500	35,500	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	20,400 36,210
TOTAL JUSTIFICATION:							56,610
51	5213	GEN LIABILITY INSURANCE	372,521	441,684	442,383	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS' COMPENSATION COVERAGE.	426,773 0
TOTAL JUSTIFICATION:							426,773
51	5271	INSURANCE CLAIMS ADMIN	87,316	95,630	90,324	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES.	101,803
TOTAL JUSTIFICATION:							101,803
51	5272	INSURANCE CLAIMS	613,628	519,223	62,895	ANTICIPATED LOSSES FOR FY 2018	549,976
TOTAL JUSTIFICATION:							549,976
			1,127,835	1,092,036	631,103		1,135,162

FIDUCIARY FUNDS

Police Pension Fund.....	\$3,725,173
Fire Pension Fund	3,287,638
TOTAL.....	\$7,012,811



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 2017 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 1/1/2016	As of 1/1/2017
Accrued Liability	\$67,857,263	\$70,077,482
Less Current Assets	\$47,345,669	\$50,073,932
	=====	=====
Unfunded Accrued Liability (Surplus)	\$20,511,594	\$20,003,550
Percent Funded	69.8%	71.5%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,838,450 for the 2017 tax year which was \$70,134 (3.97%) more than the 2016 levy.

**FY 2018 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
61	5203	AUDIT	8,000	8,000	8,000	DEPT OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
TOTAL JUSTIFICATION:							8,000
61	5205	MULTIPLE DAY TRAINING	2,505	1,340	4,493		
TOTAL JUSTIFICATION:							
61	5206	CONSULTING SERVICES	94,000	94,581	102,664	CONSULTING SERVICES INVESTMENT MANAGEMENT FEES LAUTERBACH & AMEN ACCOUNTING	8,000 100,000 14,000
TOTAL JUSTIFICATION:							122,000
61	5213	GEN LIABILITY INSURANCE	4,944	4,944	4,944	GALLAGHER FIDUCIARY LIABILITY INSURANCE	5,200
TOTAL JUSTIFICATION:							5,200
61	5218	LEGAL SERVICES	4,649	3,939	6,227	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	775	795	0	PPFA ANNUAL MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
61	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
61	5241	ACCOUNTING / BOOKKEEPING	23,205	15,040	17,000		
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	0	0	0	OFFICE SUPPLIES	250
TOTAL JUSTIFICATION:							250
61	5702	REFUND PENSION CONTRIBUTI	36,372	0	23,335		
TOTAL JUSTIFICATION:							
61	5704	RETIREMENT PENSION	2,107,290	2,348,818	2,658,657	PENSION BENEFIT FOR RETIRED POLICE OFFICERS PENSION FOR UNANTICIPATED RETIREES	3,170,743 60,000
TOTAL JUSTIFICATION:							3,230,743
61	5714	NON-DUTY DISABILITY PENSN	62,363	63,602	64,841	NON-DUTY RELATED RETIREMENT BENEFIT	66,786
TOTAL JUSTIFICATION:							66,786
61	5716	DUTY DISABILITY PENSION	78,048	78,806	79,564	PENSION BENEFIT FOR POLICE OFFICERS	81,950
TOTAL JUSTIFICATION:							81,950
61	5718	SURVIVING SPOUSE PENSION	225,198	173,751	204,695	SURVIVING SPOUSE BENEFIT FOR SPOUSES	204,694
TOTAL JUSTIFICATION:							204,694
			2,647,349	2,793,616	3,174,420		3,725,173

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 2017 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 1/1/2016	As of 1/1/2017
Accrued Liability	\$60,475,872	\$63,168,204
Less Current Assets	\$34,793,291	\$36,903,796
	=====	=====
Unfunded Accrued Liability (Surplus)	\$25,682,581	\$26,264,408
Percent Funded	57.5%	58.4%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$2,417,828 for the 2017 tax year, which was \$124,247 (5.42%) higher than the 2016 levy.

**FY 2018 BUDGET WORKSHEET
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2015 ACTUAL	2016 ACTUAL	2017 YTD ACTUAL	BUDGET JUSTIFICATION	2018 APPROVED
62	5203	AUDIT	6,264	6,658	6,763	DEPT. OF INSURANCE - ANNUAL COMPLIANCE FEE	7,000
TOTAL JUSTIFICATION:							7,000
62	5205	MULTIPLE DAY TRAINING	1,890	2,099	664	EDUCATIONAL SEMINARS AND TRAVEL	3,000
TOTAL JUSTIFICATION:							3,000
62	5206	CONSULTING SERVICES	50,377	52,516	56,338	INVESTMENT MANAGEMENT FEES LAUTERBACH & AMEN ACCOUNTING	60,000 14,000
TOTAL JUSTIFICATION:							74,000
62	5213	GEN LIABILITY INSURANCE	5,712	5,712	0	FIDUCIARY LIABILITY POLICY ARTHUR GALLAGHER	6,000
TOTAL JUSTIFICATION:							6,000
62	5218	LEGAL SERVICES	517	1,257	784	LEGAL SERVICES	2,500
TOTAL JUSTIFICATION:							2,500
62	5219	BANK CHARGES	0	10	0	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
TOTAL JUSTIFICATION:							0
62	5222	MEMBERSHIP DUES	450	795	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	13,850	14,300	13,235	ACCOUNTING SERVICES	16,000
TOTAL JUSTIFICATION:							16,000
62	5246	MEDICAL EXAMS	0	545	110	MEDICAL EXAMINATIONS	1,000
TOTAL JUSTIFICATION:							1,000
62	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
62	5702	REFUND PENSION CONTRIBUTI	0	0	14,729		
TOTAL JUSTIFICATION:							
62	5704	RETIREMENT PENSION	2,177,290	2,228,755	2,371,704	SERVICE PENSION BENEFIT FOR RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS	2,426,912 60,000
TOTAL JUSTIFICATION:							2,486,912
62	5714	NON-DUTY DISABILITY PENSN	0	0	0		
TOTAL JUSTIFICATION:							
62	5716	DUTY DISABILITY PENSION	418,955	439,609	443,742	DUTY-DISABILITY PENSION FOR FIREFIGHTERS	457,053
TOTAL JUSTIFICATION:							457,053
62	5718	SURVIVING SPOUSE PENSION	150,154	181,832	232,623	SURVIVING SPOUSE BENEFIT FOR PARTICIPANTS	232,623
TOTAL JUSTIFICATION:							232,623
			2,825,458	2,934,088	3,141,487		3,287,638

CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2018 through 2022.

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
 2018 thru 2022

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2018	2019	2020	2021	2022	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	16,500	156,500	156,500	156,500	156,500	642,500
Wolf Road Reconstruction-Manchester to Milwaukee*	CP-29	1	237,000	553,000				790,000
Streetlight Replacement Program	CP-41	1	148,000	156,500	139,500	139,500	139,500	723,000
Pedestrian Path	CP-59	1	200,000					200,000
Metra Parking Lot Improvements	CP-68	1	200,000					200,000
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	750,000	1,200,000	1,200,000	1,200,000	1,100,000	5,450,000
Engineering Salaries and Benefits*	Salaries	1	220,538	227,154	233,969	240,988	248,218	1,170,867
Watermain Replacement Program*	WRR-01	1		155,000		315,000		470,000
Capital Infrastructure (3410) Total			1,832,038	2,843,154	2,039,969	2,111,988	1,704,218	10,531,367
Capital Non-Infrastructure (3420)								
Bonds*	Bonds	1	725,150	726,650	726,650	726,650	726,650	3,631,750
Pavement Markings	CP(N)-06	1	40,000	40,000	40,000	40,000	40,000	200,000
HVAC Unit Replacement Program	CP(N)-07	1	80,000		80,000		80,000	240,000
Construction Management Software	CP(N)-08	1	87,000	30,000	30,000	30,000	30,000	207,000
Parkway Tree Planting Program	CP(N)-11	1	20,000	20,000	50,000	50,000	50,000	190,000
Entrance Signs	CP(N)-28	1	150,000					150,000
Hot-Mix Asphalt Pavement Sealing - Municipal Lots	CP(N)-55	1				135,000		135,000
Crack Sealing Program	CP(N)-57	1	30,000	30,000	30,000	30,000	30,000	150,000
Paver Brick Maintenance	CP(N)-58	1					100,000	100,000
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	20,000	150,000	150,000			320,000
Fire Station 23 Remodeling/Renovation	CP(N)-69	1	875,000					875,000
Asphalt Surface Treatment Program	CP(N)-72	1	150,000	150,000	150,000	150,000	150,000	750,000
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
Capital Non-Infrastructure (3420) Total			2,313,650	1,230,150	1,286,650	1,191,650	1,236,650	7,258,750
Motor Fuel Tax (MFT) (11)								
Street Improvement Program*	MFT-01	1	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
MFT General Maintenance	MFT-02	1	127,700	253,750	253,750	253,750	253,750	1,142,700
Motor Fuel Tax (MFT) (11) Total			1,127,700	1,253,750	1,253,750	1,253,750	1,253,750	6,142,700
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

* Multiple Funding Sources

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
SSES Investigation	SWR-16	1	75,000	75,000	40,000	40,000	40,000	270,000
Sewer Capital Fund (4320) Total			83,250	75,000	40,000	40,000	67,500	305,750
Sewer Systems R & R Fund (4340)								
Sanitary Sewer Lining Program	SRR-01	1	180,000		180,000		180,000	540,000
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		440,000
Sewer Root Control Program	SRR-17	1	75,000	75,000				150,000
Watermain Replacement Program*	WRR-01	1		100,000		100,000		200,000
Sewer Systems R & R Fund (4340) Total			270,000	410,000	195,000	335,000	195,000	1,405,000
Storm Sewer Fund (4510)								
Stormwater Operating Cost Fund Transfer	FundTransfer	1	187,500	206,250	226,875	249,563	274,519	1,144,707
Drainage Improvements - East Dunhurst	STS-01	1	630,000	935,000				1,565,000
Drainage Improvements - North Wheeling Road*	STS-03	1				104,250	867,154	971,404
Drainage Improvements - South Wheeling Road*	STS-04	1	824,500					824,500
Storm Sewer Fund (4510) Total			1,642,000	1,141,250	226,875	353,813	1,141,673	4,505,611
TIF, Crossroads (3100)								
New Public Sidewalk Construction Program*	CP-15	1	210,000					210,000
Façade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000	50,000				100,000
TIF, Crossroads (3100) Total			260,000	50,000				310,000
TIF, North (3900)								
Wolf Road Reconstruction-Manchester to Milwaukee*	CP-29	1	48,000	112,000				160,000
Façade & 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	1,400,000					1,400,000
Sanitary Sewer Extension to N Wolf Road	TIF(39)-19	1	330,000					330,000
TIF, North (3900) Total			1,828,000	162,000	50,000	50,000	50,000	2,140,000
TIF, South (3200)								
New Public Sidewalk Construction Program*	CP-15	1	25,000					25,000
TIF, South (3200) Total			25,000					25,000
TIF, Southeast II (3600)								
New Public Sidewalk Construction Program*	CP-15	1	165,000					165,000
Façade & 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	1,130,000					1,130,000
Watermain Loop from River Mill to Sumac	TIF(36)-06	1		200,000	1,800,000			2,000,000
TIF, Southeast II (3600) Total			1,345,000	250,000	1,850,000	50,000	50,000	3,545,000
TIF, Town Center II (3500)								
Wolf Road Reconstruction-Manchester to Milwaukee*	CP-29	1	15,000	35,000				50,000
Basin at St. Joseph the Worker Church	TIF(35)-10	1	50,000	800,000				850,000
Façade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000

* Multiple Funding Sources

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
Lining and Repair of Dundee Road Sanitary Sewer	TIF(35)-20	1	400,000					400,000
TIF, Town Center II (3500) Total			515,000	885,000	50,000	50,000	50,000	1,550,000
Water Capital Fund (4310)								
Bonds*	Bonds	1	97,000	87,700	83,200	78,550	73,750	420,200
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	150,000	45,000	250,000			445,000
Generators at Well Houses	WTR-15	1		115,000			400,000	515,000
Water Capital Fund (4310) Total			264,250	387,700	473,200	78,550	517,250	1,720,950
Water Systems R & R Fund (4330)								
Engineering Salaries and Benefits*	Salaries	1	63,174	64,207	65,582	66,999	68,458	328,420
Watermain Replacement Program*	WRR-01	1	70,000	1,057,000	80,000	2,450,000	70,000	3,727,000
Elevated Tank Re-coating & Repair Program	WRR-02	1			623,000	523,000		1,146,000
Well 7 Improvement	WRR-05	1	15,000	160,000				175,000
Water Systems R & R Fund (4330) Total			148,174	1,281,207	768,582	3,039,999	138,458	5,376,420
GRAND TOTAL			11,654,062	9,969,211	8,234,026	8,554,750	6,404,499	44,816,548

* Multiple Funding Sources

IMPACT OF MAJOR (>\$250,000) CAPITAL PROJECTS (BY FUND) ON OPERATING BUDGET

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2018 COST	DESCRIPTION	OPERATING BUDGET IMPACT
NEW SIDEWALK CONSTRUCTION PROGRAM	\$1,042,500	CAPITAL PROJECTS FUND / TIF FUNDS	\$416,500	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).
WOLF ROAD RECONSTRUCTION	\$1,000,000	CAPITAL PROJECTS FUND / TIF FUNDS	\$300,000	The project includes reconstruction of Wolf Road including curb and gutter, enclosed drainage system, sidewalk.	Jurisdictional transfer of the reconstructed roadway will impact the operating budget. (Est. annual operating & maintenance expense of \$20,000).
DRAINAGE IMPROVEMENTS - EAST DUNHURST	\$1,565,000	STORM SEWER CAPITAL FUND	\$630,000	Improvements necessary to resolve the flooding in East Dunhurst area during large storms.	We estimate approximately \$4,000 per year in savings because of the reduction in flooding.
WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	\$1,130,000	SOUTHEAST TIF FUND	\$1,130,000	Installation of water and sanitary pipe along Industrial Lane.	New infrastructure (Est. annual maintenance expense of \$2,000).
STREET IMPROVEMENT PROGRAM	\$10,450,000	CAPITAL PROJECTS FUND / MOTOR FUEL TAX FUND	\$1,750,000	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).
FIRE STATION 23 REMODELING / RENOVATION	\$875,000	CAPITAL PROJECTS FUND	\$875,000	Renovation and modernization of the station's interior including electrical, plumbing, HVAC, etc.	We estimate approximately \$2,000 per year in savings.
DIVERSIONARY CHANNEL BRIDGE AND ROADWAY	\$1,400,000	NORTH TIF	\$1,400,000	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	\$850,000	SEWER CAPITAL FUND / STORM SEWER CAPITAL FUND / WATER CAPITAL FUND	\$850,000	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.
LINING AND REPAIR OF DUNDEE ROAD SANITARY SEWER	\$400,000	TOWN CENTER TIF FUND	\$400,000	Lining and repair of Dundee Road sanitary to reduce inflow and infiltration.	We estimate approximately \$1,000 per year in savings.

VILLAGE OF WHEELING, ILLINOIS
PRINCIPAL PROPERTY TAXPAYERS
December 31, 2017

Taxpayer	Type of Business	2016 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Wheeling Hotel Owner	Hotel, Retail Stores	\$ 18,134,717	1.93%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	17,004,335	1.81%
Linda A Nagle Atty	Woodland Creek Apartments	14,276,339	1.52%
Allstate Insurance Co.	Real Estate Holdings	8,941,465	0.95%
Capstone Realty	Arlington Club/Village Green Apartments	8,854,849	0.94%
Mallard Lake Apartments	Mallard Lake Apartments	8,058,491	0.86%
Durable Inc.	Industrial	7,312,848	0.78%
Pactiv Corp.	Aluminum Foil Products	6,730,293	0.72%
Wheeling SC LLC	Retail Landlord	6,153,977	0.65%
Liberty Property Trust	Real Estate Holdings	5,651,952	0.60%
TOTAL		\$ 101,119,265	10.75%

Data Source

Office of the Cook County Clerk

**BUDGETED FULL TIME PERSONNEL
BY FISCAL YEAR**

DEPARTMENT or DIVISION	2012	2013	2014	2015	2016	2017	2018
Administration & BOT	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Finance	8	8	8	8	8	8	8
Information Systems	4	4	4	4	4	4	4
Human Resources	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Comm. Devel.	15	15	15.5 ⁽⁵⁾	15.5	12 ⁽⁸⁾	12	11 ⁽¹¹⁾
Senior Services	3.5	2.5 ⁽²⁾	2.5	2.5	2.5	2.5	2.5
Social Services	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Police	84	84 ⁽³⁾	85 ⁽⁶⁾	96 ⁽⁷⁾	96	95 ⁽⁹⁾	92 ⁽¹²⁾
Fire	53	53	53	53	53	53 ⁽¹⁰⁾	52 ⁽¹³⁾
Capital Projects & Design	4	3 ⁽⁴⁾	2.5 ⁽⁵⁾	2.5	0 ⁽¹⁷⁾	0	0
PW Administration	4	4	4	4	4	4	3 ⁽¹⁴⁾
Engineering/CIP	0	0	0	0	4 ⁽⁸⁾	4	4
Bldg. Services	6	6	6	6	6	6	5 ⁽¹⁵⁾
Fleet Services	5	5	5	5	5	5	5
Street	4.5 ⁽¹⁾	4.5	4.5	4.5	4.5	4.5	4.5
Forestry	4.5 ⁽¹⁾	4.5	4.5	4.5	4.5	4.5	4.5
Total Budgeted Personnel - General Fund	206	204	205	216	214	213	206
Water	9	9	9	9	9	9	9
Sewer	9	9	9	9	9	9	9
Total Budgeted Personnel - Enterprise Fund	18	18	18	18	18	18	18
TOTAL	224	222	223	234	232	231	224

Footnotes:

1. Elimination of one (1) maintenance operator in the Streets/Forestry Division.
2. 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.
3. Addition of one (1) police sergeant; elimination of one (1) police officer.
4. Elimination of the civil engineer II position in the Capital Projects & Design Division.
5. Position of engineering tech/inspector is budgeted equally between Community Development and the Capital Projects & Design Division.
6. Upgrade of part-time community service officer position to full-time.
7. 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.

8. 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.
9. 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.
10. Replacing the staff secretary position with the newly created position of management analyst.
11. Elimination of the staff secretary, permit coordinator and health inspector positions; addition of planning & project manager and permit specialist positions.
12. Elimination of (1) police officer, (1) radio operator and (1) staff secretary position.
13. Elimination of the administrative secretary position in the Fire Department.
14. Elimination of the administrative secretary position in the Public Works Department.
15. Eliminated the superintendent of building services position and replaced (1) maintenance operator position with a facilities foreman position.

VILLAGE OF WHEELING
PROPOSED FY 2018
BUDGET

PUBLIC HEARING
The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 4, 2017, 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, 2018 and ending December 31, 2018.

A copy of the proposed FY 2018 budget has been available since November 2, 2017 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, 355 Schoenbeck Road, Wheeling, 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 Mondschain, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090.

Elaine E. Simpson
Village Clerk
Village of Wheeling

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Northwest Suburbs **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 Northwest Suburbs DAILY HERALD. That said Northwest Suburbs DAILY HERALD is a secular newspaper, published in Arlington Heights and has been circulated daily in the Village(s) of:

Arlington Heights, Barrington, Barrington Hills, Bartlett, Buffalo Grove, Deer Park, Des Plaines, Elk Grove, Hanover Park, Hoffman Estates, Inverness, Mt Prospect, Palatine, Prospect Heights, Rolling Meadows, Schaumburg, South Barrington, Streamwood, Wheeling

County(ies) of Cook

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 Northwest Suburbs 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 24, 2017 in said Northwest Suburbs 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 *Daule Baltz*
Designee of the Publisher and Officer of the Daily Herald

Control # 4487792

ORDINANCE 5740

ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2018 AND ENDING DECEMBER 31, 2018

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 that 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 have 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 4, 2017; 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 2018, a copy of which is on file with the Village Clerk, in the total amount of EIGHTY MILLION FIVE HUNDRED FORTY THREE THOUSAND FOUR HUNDRED TWENTY THREE DOLLARS (\$80,543,423) of which THIRTY EIGHT MILLION SIX HUNDRED FORTY SEVEN THOUSAND ONE HUNDRED FORTY NINE DOLLARS (\$38,647,149) is for the General Fund, THREE MILLION THIRTY SEVEN THOUSAND THREE HUNDRED EIGHTY ONE DOLLARS (\$3,037,381) is for the Special Revenue Funds, THREE MILLION SIX THOUSAND ONE HUNDRED EIGHTY NINE DOLLARS (\$3,006,189) is for the Debt Service Funds, NINETEEN MILLION FIVE HUNDRED EIGHTY TWO THOUSAND TWO HUNDRED FORTY SIX DOLLARS (\$19,582,246) is for the Capital Project Funds; EIGHT MILLION ONE HUNDRED TWENTY TWO THOUSAND FOUR HUNDRED EIGHTY FIVE DOLLARS (\$8,122,485), is for the Enterprise Funds, ONE MILLION ONE HUNDRED THIRTY FIVE THOUSAND ONE HUNDRED SIXTY TWO DOLLARS (\$1,135,162) is for the Internal Service Funds, and SEVEN MILLION TWELVE THOUSAND EIGHT HUNDRED ELEVEN DOLLARS (\$7,012,811) 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 LANG moved, seconded by Trustee PAPANTOS, that Ordinance No. 5140 be passed.

President Horcher Aye

Trustee Brady Aye

Trustee Krueger Aye

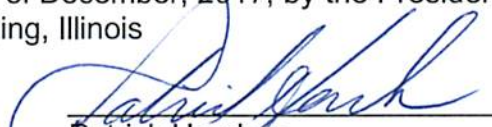
Trustee Lang Aye

Trustee Papantos Ay

Trustee Vito Aye

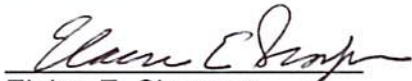
Trustee Vogel ABSENT

APPROVED this 18TH day of December, 2017, by the President and Board of Trustees of the Village of Wheeling, Illinois


Patrick Horcher
Village President



ATTEST:


Elaine E. Simpson
Village Clerk

APPROVED AS TO FORM:


James V. Ferolo
Village Attorney

PUBLISHED in pamphlet form this 19th day of December, 2017, 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.

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.

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.

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.

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.

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

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.

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.

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 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.

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.

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.

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.

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.

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.

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.

Contractual Services: Expenditures for services from outside vendors that are obtained by an express or implied contract.

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: A financial obligation that results from borrowing. Debts of government include bonds, notes, and land contracts.

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 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.

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.

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.

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

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.

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

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.

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.

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.

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.

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.

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

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.

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.

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.

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.

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.

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

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.

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

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.

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

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.

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.

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.

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 1.75% County levy. In addition, the Village levies an additional 1.00% home rule tax. The total tax on most items in Cook County is 10.00%; 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 percentage point 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 as of 1/5/2018

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.

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-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 (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-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 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.

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.

Trend Adjustment: An adjustment made to a department's budget request to more accurately reflect historical expenditures.

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.

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.

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.

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