



2023 ANNUAL BUDGET



Fire Station 42



★ Designed by TownMapsUSA.com

Created by www.TownMapsUsa.com
Note: No changes to this document were made.

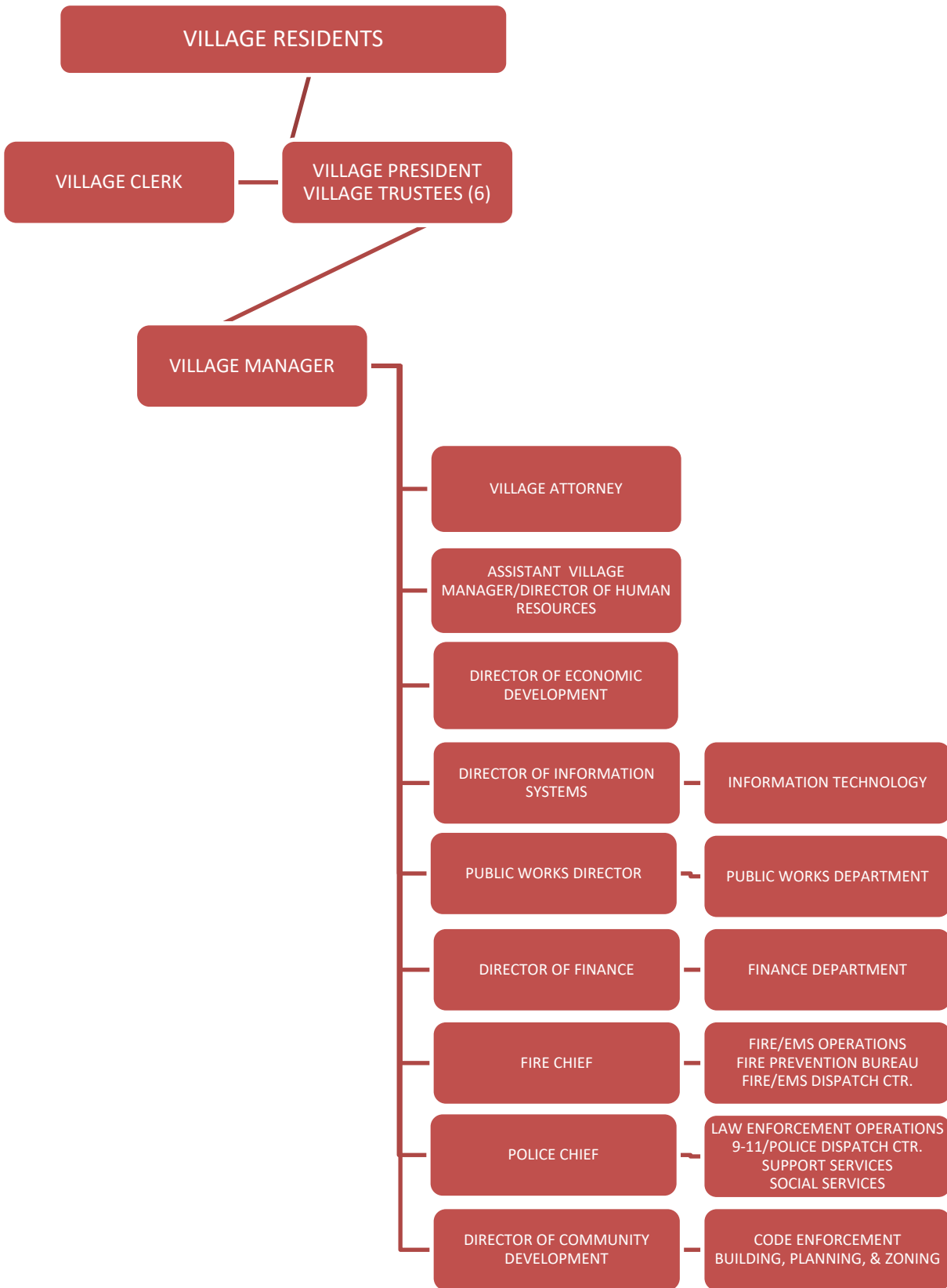
ANNUAL OPERATING BUDGET
VILLAGE OF WHEELING, ILLINOIS
JANUARY 1, 2023 - DECEMBER 31, 2023

Patrick Horcher
Village President

Mary Krueger
Ray Lang
Mary Papantos
Jim Ruffatto
Joe Vito
Dave Vogel
Village Trustees

Kathryn M. Brady
Village Clerk

Jon Sfondilis - *Village Manager*
Michael Crotty - *Assistant Village Manager/Director of Human Resources*
James Dunne - *Police Chief*
Michael Kaplan - *Director of Finance*
Daniel Kaup - *Director of Public Works*
Ross Klicker - *Director of Community Development*
Ross Klicker – *Acting Director of Economic Development*
Michael McGreal - *Fire Chief*
Luca Ursan - *Director of Information Technology*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Wheeling
Illinois**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Wheeling for its annual budget for the fiscal year beginning January 1, 2022. 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.

TABLE OF CONTENTS

*****CLICK LINK TO PAGE*****

Overview Section

	PAGE
Letter of Transmittal.....	1
Budget Summary	28
Strategic Plan.....	29
Top Ten Most Common Budget Questions at a Glance	40
Community Profile.....	43
Miscellaneous Statistics.....	47
Fiscal Policies	52
Fixed Asset Policy	82
Financial Policies Compliance Chart	86
Fund Structure	87
Budget Information	90
Budget Calendar	95
Budget Process Highlights	96
Operating Funds Detail.....	97
Supporting Funds Detail	100
Budgetary Fund Structure	101
Statement of Revenues, Expenditures, and Changes in Fund Balance	103
Revenue Summary – Total by Fund	104
Expenditure Summary – Total by Fund.....	105
Long Term Financial Plan Summary – General Fund.....	106
Long Term Financial Plan Summary – Water/Sewer Fund.....	107
Revenues by Source – All Funds	108
Four Year Revenue Detail	109
Major Revenues by Fund - Discussion	116
Expenditures by Category – All Funds	131
Expenditures by Department and Fund.....	132
Four Year Expenditure Detail.....	133
Explanation of Expenditure Section.....	137

Expenditure Section

GENERAL FUND

ADMINISTRATIVE SERVICES DEPARTMENT	138
Organization Chart.....	139
Accomplishments and Goals of the Department.....	140
Key Performance Measures/Service Indicators	146
Authorized Personnel Detail.....	147

TABLE OF CONTENTS (cont'd.)
PAGE

CLICK LINK TO PAGE

Administration & Board of Trustees (1600) - Budget Worksheet 148

Information Systems Division (1750) - Budget Worksheet..... 157

Human Resources Division (1800) - Budget Worksheet 161

Legal Division (1900) - Budget Worksheet 165

Special Events (1140) - Budget Worksheet 166

Solid Waste System Division (1160) - Budget Worksheet 168

FINANCE DEPARTMENT 169

 Organization Chart..... 170

 Accomplishments and Goals of the Department..... 171

 Key Performance Measures/Service Indicators 172

 Authorized Personnel Detail 172

Finance Department (1700) - Budget Worksheet 173

COMMUNITY DEVELOPMENT DEPARTMENT 178

 Organization Chart..... 179

 Accomplishments and Goals of the Department..... 180

 Key Performance Measures/Service Indicators 182

 Authorized Personnel Detail 182

Community Development (1300) - Budget Worksheet 183

POLICE DEPARTMENT 191

 Organization Chart..... 192

 Accomplishments and Goals of the Department..... 193

 Key Performance Measures/Service Indicators 195

 Authorized Personnel Detail 196

Police Department (2100) - Budget Worksheet..... 197

Police Department Dispatchers (2110) - Budget Worksheet..... 209

Social Services (1315) - Budget Worksheet..... 214

FIRE DEPARTMENT..... 219

 Organization Chart..... 220

 Accomplishments and Goals of the Department..... 221

 Key Performance Measures/Service Indicators 223

 Authorized Personnel Detail 224

Fire Department (2200) - Budget Worksheet 225

TABLE OF CONTENTS (cont'd.)
PAGE

CLICK LINK TO PAGE

PUBLIC WORKS DEPARTMENT 236

 Organization Chart..... 237

 Accomplishments and Goals of the Department..... 238

 Key Performance Measures/Service Indicators 241

 Authorized Personnel Detail 242

Public Works Administration (1500) Budget Worksheet..... 243

Facilities (1220) - Budget Worksheet 248

Commuter Parking (1170) - Budget Worksheet..... 254

Fleet Services (1240) - Budget Worksheet 256

Engineering/CIP (1400) - Budget Worksheet 262

Street Division (1420) - Budget Worksheet..... 267

Forestry Division (1430) - Budget Worksheet 273

SPECIAL REVENUE FUNDS 278

Motor Fuel Tax Fund (11) - Budget Worksheet..... 279

Foreign Fire Insurance Fund (12) - Budget Worksheet 281

Emergency Telephone System (15) - Budget Worksheet..... 283

Grant Funded Projects (5500) - Budget Worksheet..... 287

DEBT SERVICE FUNDS..... 289

 Principal and Interest Payments by Bond Series and Fiscal Year 290

 Description 291

2007 General Obligation Bond Fund (21) - Budget Worksheet 295

2008 General Obligation Bond Fund (22) - Budget Worksheet 296

2009 General Obligation Bond Fund (23) - Budget Worksheet 297

2021 Refunding Bond Fund (24) - Budget Worksheet 298

CAPITAL PROJECTS FUNDS 299

TIF Implementation Fund – South Milwaukee Area:

Economic Development (3200) - Budget Worksheet..... 300

Capital Improvements (3210) - Budget Worksheet 303

TIF Implementation Fund – Town Center TIF II

Economic Development (3500) - Budget Worksheet..... 304

Capital Improvements (3510) - Budget Worksheet 308

Capital Outlay (3520) - Budget Worksheet 309

Debt Service (3530) - Budget Worksheet 310

TABLE OF CONTENTS (cont'd.)
PAGE

CLICK LINK TO PAGE

TIF Implementation Fund – Southeast TIF II
 Economic Development (3600) - Budget Worksheet..... 311
 Capital Improvements (3610) - Budget Worksheet 314
 Capital Outlay (3620) – Budget Worksheet..... 315

TIF Implementation Fund – North Milwaukee/Lake Cook Redevelopment Area
 Economic Development (3900) - Budget Worksheet..... 316
 Capital Improvements (3910) - Budget Worksheet 320
 Debt Service (3930) - Budget Worksheet 321

Capital Projects Fund
 Highways & Streets (3400) - Budget Worksheet..... 322
 Capital Outlay (3410) - Budget Worksheet 323
 Capital Improvements (3420) - Budget Worksheet 326
 Debt Service (3430) - Budget Worksheet 329

Capital Equipment Replacement Fund (33) - Budget Worksheet..... 330

Stormwater Fund
 Capital Improvements (4510) - Budget Worksheet 332
 Capital Outlay (4520) - Budget Worksheet 333

ENTERPRISE FUND..... 334
 Water Operating Program (4100) - Budget Worksheet 335
 Sewer Operating Program (4200) - Budget Worksheet 345
 Water System Capital Outlay (4310) - Budget Worksheet 353
 Sewer System Capital Outlay (4320) - Budget Worksheet 355
 Water System Capital Improvements (4330) - Budget Worksheet 356
 Sewer System Capital Improvements (4340) - Budget Worksheet 358
 Water System Debt Service (4350) - Budget Worksheet 359

INTERNAL SERVICE FUND..... 360
 Liability Insurance Fund (51) - Budget Worksheet..... 361

FIDUCIARY FUNDS..... 362
 Police Pension Fund (61)
 Description 363
 Budget Worksheet..... 365

Firefighters' Pension Fund (62)
 Description 368
 Budget Worksheet..... 370

TABLE OF CONTENTS (cont'd.)
PAGE

CLICK LINK TO PAGE

CAPITAL IMPROVEMENT PROGRAM

Description 372
Total Capital Expenditures- FY 2014-2023 373
Capital Projects by Funding Source..... 374
Impact of Capital Projects on Operating Budget 377

SUPPLEMENTAL INFORMATION

Principal Property Taxpayers 379
Full Time Personnel Breakdown 380
Public Notice..... 383
Legislation..... 384
Glossary of Terms 386
Acronyms..... 396



TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 19, 2022

RE: Letter of Transmittal – Fiscal Year 2023 Budget

Staff is pleased to present the Fiscal Year 2023 budget for the Village of Wheeling. The budget incorporates the total program of Village expenditures and supporting revenues for the coming year and maintains operating reserves at more than their minimum recommended levels. The Village has prepared the operating and capital budgets contained herein in accordance with Illinois Statutes, Village Code, and generally-accepted accounting principles.

Strategic Plan

The Fiscal Year 2023 budget is based on the Village Board’s direction as outlined 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. To meet that commitment, the Village’s elected officials and staff engaged in a lengthy strategic planning process in early 2015 that resulted in short- and long-term objectives for

providing services to the community and managing growth. The Village updated the plan in 2021 by reviewing, refining, and reassessing the original priorities and introducing new strategies to build upon the successes of the original plan. After updating the plan, the Village instituted the practice of including in agenda items the strategic initiative being addressed by every resolution and ordinance sent to the Board for approval.

A summary of Wheeling's revised 2021-2025 Strategic Plan, including the objectives that are the source of many of the goals referenced in each department's budget, can be found in the FY 2022 budget located on the Village's website.

Budget Process

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

Staff prepares the annual budget under the direction of the Village Manager. Each department director formulates that segment of the budget related to their department, presents it to the Village Manager and Finance Director, and then makes revisions as directed. After staff finalizes revenue and expenditure estimates, the Village Manager sends the proposed budget to the Village President and Board of Trustees for review and comment. If necessary, staff makes further revisions, and finally, the Village offers the recommended budget for public comment and subsequent adoption by the Village President and Board of Trustees.

The Village's budget was prepared using a "target-based" process. There are three main reasons for using this approach:

1. To identify and eliminate unnecessary or duplicative costs in the budget.
2. To provide elected officials with a variety of program and service options.
3. To annually reevaluate the benefits of funding particular service requests.

The target-based budget has two primary components: 1) a "Target Level" budget that finances a basic level of municipal services, and 2) an unspecified number of incremental expenditure requests called "Current Service Levels" or "Expanded Service Levels." Each service level is a separate and autonomous set of expenditures required to provide a specific service or to fund a particular program, project, or piece of equipment, and each represents either a change in how existing services are delivered (i.e., "Current Service Level") or an additional or new level of service (i.e., "Expanded Service Level") that a department can provide.

Staff prepared the proposed budget according to the following steps:

- 1) A Target Level expenditure base was established for each department 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., Current and Expanded Level requests, commonly referred to as “pink sheets”). If the Village Manager approved Current or Expanded Service Levels or programs, the Finance Department added them to the proposed budget; those not approved were not included in the proposed budget. For the reader’s information, Current and Expanded Level requests— whether approved by the Village Manager or not—can be found at the end of the proposed budget document.
- 3) Department heads ranked Current and Expanded Level requests in priority order.
- 4) Staff estimated revenues for the General and Water & Sewer Funds and finalized the budget by funding the service level requests that, in the Village Manager’s opinion, were of the highest priority within our revenue constraints.
- 5) Staff prepared additional budgets 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, a joint venture of the two communities. The Airport derives revenue required to support its services 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 Airport staff prepares the annual fiscal year budget for Chicago Executive Airport and then forwards it 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 2022 Estimated Results

The FY 2022 budget approved by the Board in December of 2021 reflected a surplus of \$1,486,292 that was due to better-than-expected sales and income tax receipts and a mostly status-quo expenditure budget. Notably, the Fiscal Year 2022 budget was the sixth time in seven years that the Village approved a balanced or surplus budget, a display of long-term financial stability accomplished primarily by managing expenditures.

The Village has balanced the budget in recent years by not adding new positions, reducing other expenditures, and increasing revenue only to the extent necessary to continue to provide core services to residents and businesses. At the same time, the Village Board implemented new sources of revenue, including incremental increases to the property tax levy, to avoid deficit budgeting and the accompanying drawdown on reserves. As a result, the Village is in a strong financial position today, which S&P Ratings recognized when the agency affirmed the Village's AA bond rating on November 12, 2021.

While the FY 2022 budget reflected a surplus of \$1,486,292, as of today's date, staff estimates that the Village will end the year with a much larger surplus of \$4,297,912. The larger-than-expected surplus is almost entirely due to strong sales tax, income tax, ambulance fee, and Personal Property Replacement Tax (PPRT) revenue.

When staff prepared the budget in the fall of 2021, the world was recovering from the COVID-19 pandemic, but rising inflation posed a new threat to the economy that was reflected in staff's revenue projections for 2022. Nearly 12 months later, the Village's revenue sources are faring much better than either the Illinois Municipal League or staff expected, with, in some instances, year-over-year increases that have not been seen in the last 20 years. As a result, the Village will end FY 2022 with a substantial surplus, a positive development for both the organization and the community.

Assuming staff's projections are correct, the General Fund will end the year with a fund balance (before optional transfers to the pension funds or Capital Projects Fund) of approximately \$20.8 million, representing 43 percent of annual operating expenditures, well above the 25 percent minimum required by policy. The projected surplus is due to staff's expectation that revenues will exceed the budget by \$3,832,758 (8.61%) and that expenditures will be \$1,021,138 (2.37%) over budget.

Revenue-Related Variances:

The revenue-related variances (i.e., budget versus estimated actual) in the FY 2022 budget are primarily due to the following:

Sales Tax – Staff expects sales tax receipts to exceed the budget by \$1,660,920 (16.9%) due to high demand for goods and services, and the impact of the Level the Playing Field for Illinois Retail Act. The Act went into effect in January of 2021, when the State of Illinois began collecting and remitting the Village's 10 percent Cook County and 8 percent Lake County sales tax rate from many online retailers. Consequently, the Village now collects sales tax in many instances when Wheeling's residents and businesses make online purchases and have them delivered to a Wheeling address.

Notably, staff analyzed the sales tax revenue the Village received from internet transactions in calendar year 2021 and found that the Village collected approximately \$850,000 from more than 2,000 internet-based companies. Those companies include familiar names like Amazon, eBay, Etsy, Chewy.com, Groupon, DoorDash, Grubhub, and Uber Eats, and hundreds of unfamiliar online companies. Interestingly, Amazon is now one of the highest sales tax remitters in Wheeling, second only to the Wal-Mart store on Lake Cook Road. The Level the Playing Field Act is one reason the Village will end Fiscal Year 2022 with a General Fund surplus.

Income Tax – Staff expects income tax revenue will be \$1,349,809 (26.9%) over budget. In its September 2022 edition of the Illinois Municipal Review magazine, the IML notes that the Illinois Commission on Government Forecasting and Accountability attributes this performance to the onetime influx of stimulus dollars to the nation's economy, strong corporate profits, and low unemployment.

While sales and income tax are the two sources of revenue most responsible for the projected surplus, ambulance fee and Personal Property Replacement Tax (PPRT) revenue have also performed much better-than-anticipated for the following reasons:

Ambulance Fee Revenue – This important source of revenue is up significantly due to the Village's participation in the Ground Emergency Medical Transportation (GEMT) program. As the Board will recall, in September of 2020, the Village signed an Intergovernmental Agreement (IGA) to participate in the Ground Emergency Medical Transportation (GEMT) program. GEMT is a federally funded Medicaid program that allows municipalities to seek reimbursement for ambulance services above what the state reimburses for Medicaid claims. Staff

was initially told that the program—which does not affect the rates the Village charges or what individuals pay for ambulance service—would generate an additional \$300,000 in revenue annually. Actual receipts, however, have been much higher than that, and staff now anticipates that the Village will net \$550,000 in program revenue this year (i.e., after sharing 50 percent of the GEMT revenue with the Illinois Department of Healthcare and Family Services as required by the IGA).

Ordinary (i.e., non-GEMT program) ambulance fee receipts are up, too; as a result, staff estimates that the Village will net \$2,044,000 in total ambulance fee revenue this year, an increase of \$775,000 (61.07%) compared to the FY 2022 budget.

PPRT - Personal Property Replacement Taxes (PPRT) are revenues collected by the state and paid to local governments; they replace funds lost by local governments after personal property taxes were eliminated in the 1970 Constitution. The source of the revenue is certain surcharges and taxes on the income of corporations, partnerships, S corporations, and public utilities.

For reasons that are unclear to the Illinois Department of Revenue (IDOR) and the IML, PPRT revenue is expected to end the year up \$360,120 (127.4%) compared to the budget. The two organizations initially thought the increase was due to legislation impacting the timing of when corporations make their PPRT payments, but that has not proven to be the case. Nevertheless, the increase in PPRT is a contributing factor to the projected General Fund surplus.

Other Revenue – Staff expects that the other sources of General Fund revenue will lag the budget by \$563,091 (-2.02%) in aggregate for less important reasons than those described above.

Expenditure-Related Variances:

General Fund expenditures typically end the year under budget, but staff anticipates that operating expenditures will exceed the budget this year by \$1,021,138 (-2.37%) due to overtime costs in the Fire Department. Overtime costs are expected to be up in the Fire Department because the Village is still in the process of onboarding six new firefighters approved in the FY 2022 budget. Until those positions are filled, minimum staffing requirements and workers compensation injuries continue to necessitate more overtime hours than anticipated. That said, overtime costs should drop once the Village

fills the new positions and the department is fully staffed. Apart from overtime, most of the Village's other expenditures are tracking close to the original budget, with some positive and negative variances from one category to the next.

While higher interest rates, high inflation, and the prospects of a recession are concerns for FY 2023 and beyond, the Village's major sources of revenue (excluding property tax receipts) have grown substantially in the last year, a welcome development after years of stagnation. The following table illustrates how significant that growth has been by comparing 2018 actual to 2022 estimated receipts.

Source	FY 2018 Actual	FY 2022 Estimated	\$ Difference	Total % Increase	Compounded Annual %
Sales Tax	\$ 9,313,325	\$ 11,457,000	\$ 2,143,675	23.02%	5.32%
Income Tax	\$ 3,605,401	\$ 6,375,000	\$ 2,769,599	76.82%	15.31%
Telecom Tax	\$ 1,044,603	\$ 652,000	\$ (392,603)	-37.58%	-11.12%
Water/Sewer Reimb	\$ 1,270,700	\$ 1,354,350	\$ 83,650	6.58%	1.61%
Hotel/Motel Tax	\$ 1,058,544	\$ 874,000	\$ (184,544)	-17.43%	-4.68%
Food & Beverage Tax	\$ 927,464	\$ 927,000	\$ (464)	-0.05%	-0.01%
Solid Waste/SWANCC Fees	\$ 848,461	\$ 863,000	\$ 14,539	1.71%	0.43%
Local Use Tax	\$ 1,105,928	\$ 1,518,516	\$ 412,588	37.31%	8.25%
Cable TV Franchise Fees	\$ 519,273	\$ 446,850	\$ (72,423)	-13.95%	-3.69%
Ambulance Fees	\$ 841,474	\$ 2,044,000	\$ 1,202,526	142.91%	24.84%
TIF Surplus	\$ 373,367	\$ 510,779	\$ 137,412	36.80%	8.15%
Court Fines/Citations	\$ 493,898	\$ 392,000	\$ (101,898)	-20.63%	-5.61%
PPRT	\$ 174,035	\$ 642,811	\$ 468,776	269.36%	38.63%
Towing Charges	\$ 202,013	\$ 177,000	\$ (25,013)	-12.38%	-3.25%
Liquor Licenses	\$ 202,655	\$ 200,000	\$ (2,655)	-1.31%	-0.33%
Interest Revenue	\$ 149,844	\$ (211,048)	\$ (360,892)	-240.85%	
Video Gaming Tax & Licenses	\$ 294,809	\$ 550,000	\$ 255,191	86.56%	16.87%
Major Sources Total:	\$22,425,794	\$28,773,258	\$ 6,347,464	28.30%	6.43%

The Village's major sources of revenue—excluding property tax revenue—have grown 6.43% annually in the last five years, which is almost entirely attributable to the gains in FY 2022 alone.

The Village's strong financial position allows it to continue fully funding its capital improvement and capital equipment replacement programs without needing to issue debt. Wheeling's pay-as-you-go approach to funding these programs has helped ensure that funds are available for important infrastructure and equipment needs.

FY 2023 Budget – All Funds Overview

The Fiscal Year 2023 budget for all funds totals \$106,966,195, excluding interfund transfers (see Attachment 1). Of this amount, \$34,751,782 is budgeted for personnel services (including salaries and pension benefits). An additional \$22,451,449 is budgeted for contractual services, including employee health insurance, liability and workers' compensation insurance, and consulting services. Commodities total \$3,426,439, 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 (including Tax Increment Financing Notes) are budgeted at \$8,900,301. Of that amount, only \$2,370,439 is funded by the property tax levy; the Village pays the remaining debt service expenses with revenue from the General Fund, Water & Sewer Fund, Capital Projects Fund, and Tax Increment Financing (TIF) Funds. Finally, the budget includes \$22,578,524 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 19.23% of the total budget, a significant investment in the Village's infrastructure and capital equipment.

Finally, it is important to note that while staff carefully reviewed the Target Level budget for opportunities to reduce expenditures, the budget maintains core services at current levels and is essentially a status-quo spending plan reflecting no significant service-level changes.

FY 2023 Budget – General Fund Highlights

Staff is pleased to report that despite ongoing concerns about inflation and a possible recession, the FY 2023 budget reflects a significant General Fund surplus. The projected surplus of \$1,389,514 is due to Village and IML staff expectations of strong sales and income tax receipts, and a mostly status-quo expenditure budget that is up only \$1,708,202 (3.84%) compared to the FY 2022 budget excluding additional pension fund contributions, revenue-sharing payments to the Ground Emergency Medical Transportation (GEMT) program, and a transfer to the Capital Projects Fund to pay for infrastructure improvements.

The following is a high-level look at the revenue and expenditure-related reasons staff anticipates a General Fund surplus next year:

Sales Tax – Many economists expect a recession next year that would negatively impact sales tax revenue, but several new Wheeling businesses will likely lead to an increase in receipts. Cinergy Theater, District Brew Yards, West Town Bakery, Yu’s Mandarin, Midland Paper, and other new businesses will create new revenue for the Village, and consequently, staff expects sales tax revenue to increase by \$706,270 (6.16%) to \$12,163,270 compared to Fiscal Year 2022 estimated receipts. Still, economic uncertainty is high so actual results may vary significantly from projections. Consequently, staff will monitor sales tax receipts closely throughout the year and provide monthly updates to the Board.

Income Tax – Staff expects income tax receipts will decrease by \$465,313 (-7.30%) in FY 2023 compared to this year’s estimated receipts of \$6,375,000. The budget is based on the Illinois Municipal League’s (IML’s) expectation that municipalities will receive \$151.00 per capita in calendar year 2023 compared to \$158.00 per capita this year. The IML analysts anticipate less revenue next year due to the likelihood of a recession, fundamental weakness in the stock market, and declining corporate profits.

Tax Increment Financing (TIF) District Surplus – The budget includes surplus tax increment financing revenue from three of the Village’s four TIF Districts. The Lake Cook/ Milwaukee, South Milwaukee, and Southeast TIF Districts generate substantial property tax increment that is not obligated to any current or future economic development projects. As such, staff recommends that the Board continue declaring surpluses and distributing the surplus funds to the overlapping taxing districts, including the Village. Next year’s budgeted surpluses, if approved, will produce \$632,280 in revenue for the General Fund and \$245,886 for the Police and Fire Pension Funds.

Property Tax – The budget reflects no increase in the Village’s property tax levy, the General Fund’s second-largest source of revenue. As noted earlier, significant gains in sales and income tax revenue and ambulance fees make a property tax increase unnecessary next year, a welcome development for the Village’s taxpayers.

The following expenditure-related highlights are noteworthy as well:

Salaries and Benefits - Staff expects salary and benefit costs, excluding an increase in the employer contribution to the Police and Fire Pension Funds, to increase by \$842,775 or 2.92%, next year. The 2.92% increase reflects a cost-of-living increase for most employees, step increases for those early in their careers, and a 5.00% increase in health insurance premiums.

Pension Fund Contributions – A Village-hired actuary completes a valuation of the Police and Fire Pension Funds each year to determine the employer contribution, and the

Illinois Municipal Retirement Fund (IMRF) does the same for non-sworn employees. Staff is pleased to report that due to strong stock market returns in 2021, the required FY 2023 General Fund contribution to the three pension funds has gone down by \$472,049 (-6.71%) compared to the FY 2022 contribution.

Reducing the contribution to the pension funds would increase the size of next year’s surplus; however, staff recommended, and the budget reflects an increase in the contribution to the Police and Fire Pension Funds by 15 percent. Note that the budget does not include an increase in the employer contribution to the Illinois Municipal Retirement Fund because that fund is overfunded.

Staff recommended increasing the employer contribution to the Police and Fire Pension Funds because strong sales and income tax receipts and the resulting General Fund surplus provide a rare opportunity to reduce the Funds’ unfunded liabilities. In addition, increasing the contribution next year, rather than reducing it, will reduce the Village’s contribution to the funds in Fiscal Year 2024, when the employer contribution is expected to increase substantially resulting from this year’s stock markets losses.

As the table below indicates, the Board approved increase in the contributions to the Police and Fire Pension Funds, Social Security and the IMRF results in a combined increase of \$718,456, or 10.21%.

Employer Contributions (from General Fund Only):

<i>Fund</i>	FY 2022	FY 2023	Change	Percent
<i>Police Pension Fund</i>	\$2,749,347	\$3,161,749	+\$412,402	+15.00%
<i>Fire Pension Fund</i>	\$2,811,089	\$3,232,752	+\$421,663	+15.00%
<i>Illinois Municipal Retirement Fund</i>	\$908,385	\$774,576	-\$133,809	- 14.73%
<i>FICA</i>	\$566,029	\$584,230	+\$18,200	+ 3.22%
Total \$ and %:	\$7,034,850	\$7,753,307	+\$718,456	+ 10.21%

Liability Insurance Costs – Liability insurance costs (e.g., property and casualty, workers compensation claims, etc.) are expected to increase \$344,000 (18%) next year due to factors beyond the Village’s control. The cost of insurance has increased substantially in the last two years for nearly all communities due to climate-related events such as wildfires, hurricanes, tornadoes, and flooding. Although the Village has not had weather-related claims, insurers have passed these costs on to all their customers to recover losses. The good news is that that the Village’s self-insured claim expenses have been manageable for several years and the Liability Insurance Fund has strong reserves as a result.

Capital Projects Fund Transfer – For many years, the Village has aggressively invested in maintaining and improving its roads, bridges, watermains, sewers, and other infrastructure-related assets on a pay-as-you-go basis. In keeping with that tradition, the Fiscal Year 2023 budget includes a \$2.5 million transfer to the Capital Projects Fund to pay for critical projects.

In aggregate, these mostly positive changes to General Fund revenues and expenditures are the reasons staff expects a surplus next year. At the same time, the budget funds both the Capital Improvement Program (CIP) and the Capital Equipment Replacement Fund (CERF) without having to borrow to pay for critical infrastructure and equipment needs. If the Village is able to adhere to its longstanding pay-as-you-go policy, Wheeling will have no tax-levy-related debt after 2030, and no debt of any kind after 2032 (i.e., when the Village makes the final payment on its water meter bonds using Water & Sewer Fund revenue).

The following is a detailed discussion of the assumptions staff has made in the budget and the issues affecting the General Fund for FY 2023:

FY 2023 Budget – General Fund Revenue

The FY 2023 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$49,861,715, representing an increase of \$1,512,731 (3.13%) compared to FY 2022 estimated receipts. Estimating revenue for FY 2023 is challenging given that economists expect a recession, so actual receipts might vary significantly from projections. With that in mind, the following paragraphs explain staff’s reasoning behind each major revenue source assumption:

State & Home Rule Sales Tax – Sales tax, the largest source of General Fund revenue representing 24.28% of all receipts, reflects Wheeling’s one-percentage-point (1.00%) share of the state sales tax rate, and its one-percentage-point (1.00%) home-rule sales tax rate. The Village allocates all sales tax revenue—which the State of Illinois collects and remits monthly—to the General Fund to support the Village’s operating expenditures.

Sales tax receipts are highly susceptible to changes in the economy and can fluctuate significantly from year to year. Since economists anticipate a recession next year, staff has taken a conservative approach to estimating sales tax growth from existing businesses. That said, staff’s projection of \$12,106,140 in revenue includes a \$229,140

(2.00%) increase to the revenue generated by existing businesses, and a \$420,000 (3.67%) increase from new businesses opening in Wheeling this year and next.

The Village will also continue to receive additional sales tax revenue resulting from the Level the Playing Field for Illinois Retail Act, which went into effect on January 1, 2021. For those unfamiliar with it, the Act requires most online retailers—those that meet sales thresholds of 200 annual transactions or \$100,000 in annual gross receipts—to collect sales tax revenue based on the rate imposed by the community to which the product ships. Before 2021, those retailers collected the state’s 6.25% use tax rate on online transactions, and the state distributed a small fraction of that revenue to all municipalities on a per-capita basis. The new law means that online retailers now collect the Village’s ten percent sales tax rate on any product shipped from out-of-state to addresses in the Cook County portion of Wheeling (and eight percent in the Lake County portion). Consequently, the Village is now collecting its full two-percent share of sales tax revenue on many of these transactions. Staff estimates that in FY 2021, this change in law produced \$850,000 in new revenue for the Village.

Property Tax – The property tax levy is the second-largest source of revenue to the Village’s General Fund, comprising 16.90% of all receipts. The Village Board approves a tax levy each December, and the following year the offices of the Cook and Lake County Treasurers collect the funds and remit them to the Village. It is 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 2023 budget reflects no increase in the tax levy (including the individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund) because stronger than expected sales and income tax receipts have offset the need to generate new property tax revenue. This new revenue has allowed the Village to provide meaningful property tax relief to its residents and businesses. In fact, the Village’s levy has increased by a total of only 2 percent over the last three tax years.

State Income Tax – State Income Tax is the third-largest source (11.85%) of General Fund revenue. The State of Illinois collects income tax revenue and distributes it to municipalities on a per-capita basis, meaning that the Village’s share of this source of revenue has no relationship to what Wheeling’s residents and businesses are actually paying. The 2023 budget for income tax is \$5,909,687, which is \$465,313 (-7.3%) less than staff expects the Village will receive this year.

Staff budgeted \$5,909,687 in income tax revenue next year based on the Illinois Municipal League’s (IML’s) expectation that municipalities will receive \$151.00 per

capita in calendar year 2023. The IML expects less revenue next year due to the probability of a recession, fundamental weakness in the stock market, and declining corporate profits.

More than most sources of revenue, changes in the economy affect state income tax revenue positively or negatively. As such, staff will continue to monitor receipts closely to avoid problems resulting from a drop in revenue.

Ambulance Fees – Ambulance fee revenue is now the Village’s fourth-largest source (5.32%) of General Fund revenue. The Village receives ambulance revenue from the fees it charges for basic and advanced life support-related trips to nearby hospitals and from its participation in the Ground Emergency Medical Transportation (GEMT) program. Staff budgeted \$2,653,760 in revenue next year after reviewing historic and year-to-date data on the number and type of calls for service.

The GEMT program is a federally-funded Medicaid program that allows municipalities to seek reimbursement for ambulance services above what the state reimburses for Medicaid claims. Staff initially expected that the program—which does not affect the rates the Village charges or what individuals pay for ambulance service—would generate an additional \$600,000 in revenue annually. Actual receipts, however, have been much higher, and staff now anticipates that the Village will receive \$1,100,000 in program revenue next year. It’s important to note that the Village must share 50 percent of the GEMT revenue with the Illinois Department of Healthcare and Family Services as required by an Intergovernmental Agreement (IGA) signed in September 2020. Consequently, the Village will net \$550,000 in GEMT revenue if it receives \$1,100,000 next year as projected.

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 its residents and businesses. The Village will receive \$2,481,681 next year from the City and will allocate \$1,145,681 to the General Fund and \$1,336,000 to the Emergency 911 Fund, which will partially offset the cost of providing Emergency 911 services to both communities. The dispatching agreement is an important example of how the Village demonstrates the value of intergovernmental cooperation and efficiency by reducing the cost of dispatching services for both communities.

Hotel/Motel Tax – The Village Board approved a five percent hotel/motel tax on April 22, 2002, and increased the tax to six percent on February 1, 2010. At its high point in FY 2019, the Village collected \$1,110,229 in tax revenue, but collections dropped to \$445,235 (i.e., the historical low point) in FY 2020 during the pandemic. The pandemic

has now largely ended, and hotel/motel tax collections have rebounded. In fact, staff expects the Village to collect \$874,000 in tax revenue this year.

The threat of a recession is a concern for hotel/motel tax revenue, but the last few months of collections have been strong. For that reason, staff projects collections of \$1,000,000 next year, an increase of \$126,000 or 14.4% compared to FY 2022 estimated receipts.

Food & Beverage Tax – The Village’s one percent tax on food and beverages applies to nearly all restaurants that provide food and drinks for immediate consumption. The budget for FY 2023 includes revenue of \$1,071,270, which is \$144,270 (15.56%) more than FY 2022 estimated receipts. This assumption is based on the expectation that revenue from existing restaurants will grow by only \$9,270 (1.00%) if the economy is in recession, but that new restaurants will generate \$135,000 (14.56%) in new revenue for the Village.

Telecommunications Tax – In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied such a tax. Since then, it has been remitted to the Village monthly. The Village’s six percent tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$593,320 next year, reflecting a decrease of \$58,680 (-9.00%) compared to estimated 2022 receipts.

The projected decrease reflects the reality that this source of revenue has consistently declined over the years as people eliminate landlines. In fact, staff’s projection for FY 2023 is \$1,487,717, or 71 percent less than what the Village received from this revenue source in FY 2007. Staff will continue to monitor telecommunications tax revenue closely but expects this trend to continue.

Interest Income – Staff projects that the General Fund will earn \$521,239 in interest income next year based on the amount of money in reserves and current interest rates. Investment income has increased this year due to rising interest rates as evidenced by the 4.30% return the Village is earning on funds held by Fifth Third Bank. At the same time, five-year negotiable certificates of deposit now yield approximately 4.00%, much higher than a year ago when they paid between .75% and 1.00%.

The Village invests its idle funds in United States Treasury bills and notes, negotiable certificates of deposit and government agency debt. Wheeling also receives interest income from its bank, which pays the Village a rate equal to the Illinois Funds’ (i.e., the

state's investment pool) rate plus 15 basis points. The Village's contract with Fifth Third Bank expires on December 31, 2023 but includes an option to renew for an additional five-year period.

FY 2023 Budget - General Fund Expenditures

Fiscal Year 2023 expenditures in the General Fund reflect general operations of the Village and total \$48,472,201, including interfund transfers. The increase of \$5,442,267 (12.65%) compared to the FY 2022 approved budget is primarily due to the following:

- A \$2.5 million transfer to the Capital Projects Fund to pay for capital improvement projects
- An \$834,065 increase in pension fund contributions to reduce the Village's long-term unfunded liability
- A \$400,000 increase in the 50/50 revenue sharing agreement with the Ground Emergency Medical Transportation (GEMT) program. The Village must share 50 percent of the GEMT revenue it receives with the Illinois Department of Healthcare and Family Services as required by an intergovernmental agreement. Paradoxically, the \$400,000 increase is a positive development because it means the Village is receiving more ambulance revenue than originally anticipated.
- A \$98,375 increase to pay for Expanded Level items the Village Manager recommended, and the Board approved.

Excluding these mostly one-time items that are not related to operating costs, the FY 2023 General Fund budget reflects expenditures that are \$1,708,202 or 3.84% higher than the FY 2022 budget. The increase in operating expenditures is related to the impact inflation is having on the cost of personnel, commodities, contractual services, and equipment.

It is important to note that personnel costs represent 75 percent of the FY 2023 General Fund budget (excluding the \$2.5 million transfer to the Capital Projects Fund), including the costs related to dispatching that staff has budgeted in the Emergency 911 Fund. State law required the Village to combine its Emergency 911 Fund with that of the City of Des Plaines, for whom the Village provides police dispatching services. To facilitate that change, staff moved personnel costs related to dispatching from the General Fund to the Emergency 911 Fund.

Including the dispatcher salaries and benefits (i.e., an apples-to-apples approach), personnel costs are expected to increase by \$842,775 next year, which is 2.92% higher than the current fiscal year. The increase is due to cost of living adjustments and increases in health insurance and pension-related costs.

As mentioned earlier, staff estimates FY 2023 General Fund revenue at \$49,861,715, resulting in a surplus of \$1,389,514. It is worth noting that the Village is able to budget a surplus by implementing the following budgetary practices, which have reduced the gap between revenues and expenditures:

- Reduce the budget for salaries and benefits by one percent (\$261,377) across the board. History has shown that departments seldom spend the full amount of salary and benefits that are budgeted due to vacancies.
- Budget the cost of engineers engaged in capital improvement planning (\$380,795) in the Capital Projects and Water & Sewer Funds rather than the General Fund.

The total savings to the General Fund attributable to these practices is \$642,172.

FY 2023 Budget – Water & Sewer Fund

Revenue Assumptions

Staff based projected FY 2023 Water & Sewer Fund revenue on the expectation that the Village will sell 1.060 billion gallons of water, and on a 3.50% rate increase (i.e., 3.49% unrounded) effective for water sold beginning January 1, 2023. The rate increase is necessary to continue to pay for the Village's water and sewer main replacement program and other capital projects that help provide reliable water and sewer service.

After trending downward for several years due to energy saving appliances and conservation efforts, water sales appear to have finally stabilized. Costs continue to increase each year, however, and water sales are the only source of revenue to the Fund, so there is little the Village can do other than raise rates to offset rising costs. Consequently, the Board approved a rate increase to ensure enough revenue is available to maintain and repair the water and sewer system.

That said, staff recently surveyed nearby communities to learn what they charge for water and sewer use and found that Wheeling's rates were the second-lowest of 11 communities. With that in mind, the approved increase for FY 2023 will allow Wheeling to maintain fund balance reserves through FY 2027 that are consistent with Village policy while providing funding for the Village's CIP projects.

Anticipated revenues next year are \$12,238,513, which is \$2,053,000 less than budgeted expenditures. Expenditures in this Fund tend to fluctuate significantly from one year to the next due to fluctuations in the capital improvement project schedule. Therefore, large surpluses or deficits from year to year are expected and not cause for concern.

It’s worth noting that the revenue totals include a \$1,753,000 transfer to the Water and Sewer Fund from the Capital Projects Fund. The transfer represents Capital Projects funds that the Board decided to allocate to a water and sewer project after the Village received more than \$5.2 million in American Rescue Plan Act (ARPA) money. The Village plans to use the ARPA money to pay for a new fire station.

The table below shows a history of water and sewer rate increases for the last five years including the approved increase. All numbers are per 1,000 gallons of water sold. The 2023 increase reflects a Northwest Water Commission increase in its water rates of 3 percent effective May 1, 2022.

Fiscal Year	Water Rate	Sewer Rate	Total Rate	% Increase
2023	\$7.13	\$1.77	\$8.90	3.49%
2022	\$6.89	\$1.71	\$8.60	3.49%
2021	\$6.66	\$1.65	\$8.31	3.62%
2020	\$6.43	\$1.59	\$8.02	3.08%
2019	\$6.24	\$1.54	\$7.78	2.50%
Average:				3.24%

The average increase since FY 2019 has been 3.24%. Staff recommends that the Village Board raise rates incrementally each year to avoid the need for substantial increases in future years or the need to issue debt to pay for repair and replacement projects.

Expenditure Assumptions

Fiscal Year 2023 operating expenditures (excluding funds budgeted for capital projects and debt service) in the Water & Sewer Fund are \$6,940,694, a decrease of \$139,250 (-1.97%) compared to FY 2022 budgeted expenditures of \$7,079,944. Costs are anticipated to be lower next year due to retirements and a reduction in the Village’s contribution to the Illinois Municipal Retirement Fund. Total budgeted expenditures (including capital projects and debt service) are \$14,712,648.

As noted earlier, estimated revenue for FY 2023 assumes a 3.50% rate increase and that the Village will sell 1.060 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 percent level stipulated by the Village's fund reserve policy, and to avoid the need to sell bonds—except for the water meter replacement project—to pay for capital projects.

The water and sewer rate increase of 30 cents per 1,000 gallons would cost the average residential customer using 5,000 gallons per month an additional \$1.50 monthly, or \$18.00 annually.

Other Major Fund Expenditures

The Fiscal Year 2023 budget also includes budgeted expenditures for other funds of the Village, including those classified as Special Revenue (i.e., Motor Fuel Tax, Foreign Fire Insurance, Emergency Telephone System, and Grant Funds), Capital Projects (i.e., Capital Projects, Capital Equipment Replacement, Stormwater, and TIF Funds), Debt Service (i.e., Bond Funds), Internal Service (i.e., Liability Insurance Fund), and Fiduciary Funds (i.e., Police and Fire Pension Funds). In each of these instances, staff has provided line-item detail and narrative information along with expenditure figures. A discussion of the more significant funds not discussed previously follows:

Capital Equipment Replacement Fund (CERF) – The Village Board created the Capital Equipment Replacement Fund (CERF) 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 the Village will replace vehicles and equipment when necessary for both operating and safety-related reasons, notwithstanding the competing interests of other programs.

The FY 2023 contribution to the CERF from the General and Water & Sewer Funds is \$2,458,825, the full cost of funding the program. By making the full contribution again this year, the Village will reduce its contributions in the future, which should not change significantly in the next few years.

Stormwater Fund – In late January of 2015, an engineering firm presented the Village Board with a Stormwater Management Plan that reflected input from Village 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 needs to fund to maintain the stormwater system.

In 2016, the Village implemented a stormwater utility fee that generates 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). Single-family homes pay for one ERU per month, and commercial, industrial, and multi-family developments pay a multiple of one ERU based on the amount of impervious area on their properties. In each of the last six years, the Board increased the fee by 25 cents, such that the fee is now \$3.50 per ERU.

Staff recommended and the Board approved increasing the stormwater fee next year from \$3.50 to \$3.75 per ERU to provide additional revenue to fund projects. When the Village implemented the fee, it started low to reduce the impact to those users with substantial amounts of impervious area on their property and has increased the rate incrementally over time so the Village may eventually address all the needs identified in the Stormwater Management Plan.

Even at \$3.75 per ERU, Wheeling's rate is still low. In fact, a recent survey of communities with stormwater fees showed that most charge single-family residents rates that varied from \$1.50 per month on the low end to \$21.83 per month on the high end. Wheeling's rate was the fourth lowest of 12 communities surveyed and well below the average (not including Wheeling) of \$7.20 per month.

At \$3.75 per ERU, the Village can expect to raise \$1,241,098 in revenue next year, which will offset budgeted expenditures of \$1,241,000. The additional 25 cents would generate another \$80,000 for the Stormwater Fund on an annualized basis.

The FY 2023 budget includes expenditures for a storm water televising, mapping, and condition assessment project, and a transfer to the Water and Sewer Fund to pay for stormwater-related operating costs. The transfer is consistent with the Village's financial policy which allows the use of up to 25 percent of stormwater revenue for that purpose.

TIF Funds – The FY 2023 budget includes \$17,519,057 in expenditures in the South Milwaukee, North Milwaukee/Lake Cook, Town Center-II, and Southeast-II TIF districts. Most of these funds are budgeted for Milwaukee Avenue corridor improvements, restaurant and retail build-out incentives, and debt service payments on bonds sold for the Prairie Park condominium project.

The budget also includes more than \$6.4 million in surplus funds (in the North Milwaukee/Lake Cook, South Milwaukee, and Southeast Milwaukee TIF Districts) that the Village will distribute to the overlapping taxing districts. The Village's share of the TIF surplus fund distribution—\$878,000 next year—has become an important source of General Fund revenue and a way to contribute more to the Police and Fire Pension Funds than is actuarially required.

Finally, funds are budgeted in the Town Center-II TIF District for principal and interest payments on TIF notes the Village issued to the Northgate Crossing, Wheeling Town Center, and Uptown 500 developers. In addition, staff has budgeted funds in the Southeast Milwaukee TIF District to pay a TIF incentive - TIF notes were not issued in this case - to the Shell gas station project developer. 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 (G.O.) principal and interest debt payments for FY 2023 are budgeted at \$4,872,800. Of that amount, only \$2,370,439 comes from the property tax levy; the Village will use existing funds in the TIF, Water & Sewer, and Capital Projects Funds to pay the remaining debt service costs.

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 and is improving every year as the Village moves closer to being debt-free. One of these companies, Standard and Poor's, uses many criteria to rate municipal debt, some of which is instructive in determining whether the Village has "too much debt."

To produce a bond rating for the Village, the rating agencies look at the Village's overall structure and the environment in which it operates, including its financial condition, the economy, how the organization is managed, and existing debt. While they rely on several measures to derive their rating, two standards are helpful 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 percent are deemed "strong" with less than eight percent considered "very strong". At the beginning of FY 2023, Wheeling's percentage will be 6.60%, and if one excludes TIF-district and Water-&-Sewer-Fund-related debt (which have dedicated sources of revenue for debt service purposes), the Village's percentage drops to 6.00%, 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 three percent of market value receive high marks. At the beginning of FY 2023, the Village's net debt will represent only 0.86% of market value, a strong position as viewed by the rating agencies.

The Village has a AA-bond rating with Standard & Poor's, the third highest rating available to municipalities. The rating reflects the agency's confidence in the Village's ability to manage its debt and make its scheduled debt service payments. At this point, 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.

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 large claims. This year the Village is responsible for paying \$50,000 to \$100,000 (depending on the type) for each property and casualty claim; in addition, the Village has workers' compensation coverage with a maximum exposure per claim of \$750,000 for police and fire claims and \$550,000 for all others. Finally, the Village contracts with a third-party administrator to manage its liability claims.

The FY 2023 budget includes a \$1,646,710 contribution from the General and Water & Sewer Funds to the Liability Insurance Fund, which staff expects will offset the cost of insurance premiums, claims administration costs, and estimated claim expenses. The \$1.646 million contribution reflects no increase compared to FY 2022 because the Village has had favorable claim experience in recent years and fund balance exceeds the minimum amount required by policy. In fact, the Village's property and liability claim losses (after insurance policy recoveries) for the last ten years of the self-insurance program have averaged only \$186,000 per year, while workers' compensation losses have averaged \$307,000. Nevertheless, insurance premiums and broker fees will increase \$44,000 next year (5.08%) due to a difficult insurance market.

Lower-than-expected claims means the Village can contribute less to the Fund to maintain adequate reserves. When actual losses are less than expected, the "surplus" helps reduce future contributions to the Fund while ensuring that reserves are consistent with Village policy requiring a balance equal to at least two years of average claim losses. Staff will provide more information to the Board in December about the cost of next year's program after our risk management consultant obtains quotes from the Village's broker.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool of 154 entities that units of local government established to administer their medical and life insurance programs. The IPBC currently provides health insurance benefits to 19,800 employees and retirees, and can negotiate better rates with network providers, pharmacy benefit managers, and stop-loss insurers as a result. Under the medical insurance plan, the Village offers a preferred provider organization (PPO) plan and is responsible for the first \$50,000 of each employee’s claims. IPBC members share claims between \$50,000 and \$1,000,000 based on their number of employees and retirees, and the pool maintains stop-loss insurance to cover claims over \$1,000,000. The pool also offers a health maintenance organization (HMO) plan for member employees, which pools the claims of all members without requiring each member to pay for its employees’ claims.

The Village’s health insurance costs have increased by 2.62% per year on average for the last five years, well below medical trend rates. Nevertheless, staff took a conservative approach to budgeting for FY 2023 rates by including an increase of five percent.

The following table illustrates how the Village shares health insurance costs with active employees and retirees and compares budgeted contributions for FY 2023 to FY 2022:

Health Insurance Costs	2023 Costs	Percent	2022 Costs	Percent
<i>Village Share</i>	\$4,230,084	79.06%	\$4,137,114	78.30%
<i>Active Employee Share</i>	\$ 587,188	10.97%	\$ 574,514	10.87%
<i>Retiree Share</i>	\$ 533,326	9.97%	\$ 571,860	10.83%
<i>Totals:</i>	\$5,350,598	100.00%	\$5,283,488	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 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 positions, and the Village Board approves a property tax levy that provides for the employer’s contribution. The Illinois Municipal Retirement Fund (IMRF) hires its own actuary who determines the Village’s annual contribution to that pension fund.

It is worth noting that on December 18, 2019, Governor Pritzker signed Public Act 101-0610, which consolidated approximately 650 Police and Fire Pension Funds throughout the state for investment purposes. The Act required the transfer of all assets and investment authority to the two consolidated funds—one for police and one for fire—no later than June 30, 2022. As a result, the Wheeling Police and Fire Pension Funds are no longer responsible for investing pension fund assets.

The State of Illinois approved the legislation consolidating the funds to improve investment returns and reduce or eliminate many of the duplicative costs the funds currently incur when they hire their own investment managers. If the consolidated pension funds earn investment returns like the historical returns earned by IMRF, it will reduce the Village’s cost of providing pension benefits in the future.

On a market-value basis, the Police Pension Fund was 79.81% funded (up from 72.79% the preceding year); the Fire Pension Fund was 74.35% funded (up from 69.71%), and the Illinois Municipal Retirement Fund was 109.29% funded (up from 100.88%) as of December 31, 2021. That results in a combined unfunded liability for the three funds of \$43.9 million, down from \$56.6 million the prior year. The funded status, on an actuarial basis, of each of the three pension funds (see table below) is up considerably from prior years due to strong investment returns between 2019 and 2021.

<i>Fund</i>	Funded %*	Unfunded Liability**
<i>Police Pension Fund</i>	79.81%	\$24,349,318
<i>Fire Pension Fund</i>	74.35%	\$25,763,445
<i>IMRF</i>	109.29%	\$(6,216,258)
<i>FICA</i>	N/A	N/A
<i>Average % and Total \$:</i>	87.82%	\$43,896,505
<i>*Market value basis</i>		
<i>** Actuarial basis</i>		

Strong investment returns in 2021 have led to a reduction in the actuarially required employer contribution to the Police and Fire Pension Funds, however, staff is concerned that since stock and bond returns are down substantially this year, the required contribution to the pension funds will increase significantly in FY 2024. For that reason, staff recommended that the Board take advantage of the projected surplus budget to increase, rather than decrease, the employer contribution to the Police and Fire Pension Funds by 15 percent (compared to the FY 2022 required contribution) next year. Increasing the contributions to the Funds will help the Village avoid the inevitable shock of a large increase in FY 2024 and help reduce the Village’s unfunded liability. Note that there is no need to increase the contribution to the IMRF because it is overfunded.

The table below compares the FY 2022 employer contribution to each pension fund (including Social Security) to staff's recommended FY 2023 contribution. The cost of the Board approved 15 percent increase to the pension funds is \$695,531.

Employer Contributions (from All Village Funds):

<i>Fund</i>	FY 2022 Contribution	FY 2023 Recommended	Difference
<i>Police Pension Fund</i>	\$2,749,347	\$3,161,749	\$412,402
<i>Fire Pension Fund</i>	\$2,811,089	\$3,232,752	\$421,663
<i>IMRF</i>	\$1,236,041	\$1,064,668	\$-171,373
<i>FICA</i>	\$770,196	\$803,035	\$32,839
<i>Total \$ or Average %:</i>	\$7,566,673	\$8,262,204	\$695,531

In 2010, the Illinois General Assembly enacted pension reform measures that created a "Tier 2" level of benefits. Tier 2 benefits are less costly than Tier 1 benefits, in part because sworn police and fire pension employees cannot collect pension benefits until they are 55 years of age (compared to age 50 for Tier 1 employees), do not receive compounded cost-of-living adjustments, and are subject to a salary cap which is used to determine their pension benefits.

Similarly, non-sworn Tier 2 employees who participate in IMRF can collect reduced pension benefits at 62 years of age (compared to age 55 for Tier 1 employees), receive reduced cost-of-living adjustments, and are subject to a salary cap that is used to determine their pension benefits. 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 on or after January 1, 2011, is less than the cost for employees hired prior to that date. As of December 31, 2021, 32 of the Village's 58 pension-eligible police officers (55 percent); 14 of the Village's 50 pension-eligible firefighters (28 percent); and 33 of the Village's 112 IMRF-eligible employees (29 percent) qualified for Tier 2 pension benefits.

Capital Improvements

The Village Board's commitment to maintaining and improving Wheeling's infrastructure is evident in the amount of funds designated for capital improvements. The FY 2023 Capital Improvement Program (CIP) represents a one-year expenditure of \$21,771,250.

What follows is a summary of the capital expenditures by fund (excluding salaries, benefits, debt service costs, interfund transfers, and other non-project related items) as shown in the Village’s CIP document:

Fund	2023 Approved
<i>Capital Projects</i>	\$7,187,000
<i>Water & Sewer</i>	\$6,652,000
<i>Motor Fuel</i>	\$4,116,250
<i>Tax Increment Financing</i>	\$2,575,000
<i>Stormwater</i>	\$1,241,000
Total:	\$21,771,250

Of note, the FY 2023 CIP includes \$5.875 million for a new fire station that will reduce response times to the northwest portion of Wheeling, and \$4.388 million for a watermain replacement project at Lakeside Villas. The CIP document, which is available on the Village’s website at <https://www.wheelingil.gov/Documentcenter/view/4138>, provides detailed project information for FY 2023.

2022 Property Tax Levy Overview

The budget does not include a property tax increase because strong sales and income tax receipts have produced a surplus budget without one. That said, economists are predicting a recession next year that could negatively impact the Village’s major sources of revenue and necessitate an incremental property tax increase in FY 2024.

Budget Transparency

Finally, in the interest of transparency, the budget includes the following significant policy-related items:

1. The Village’s financial policies, which stipulate that the Village use no more than 25 percent of Capital Projects Fund revenue to pay for debt service expenses. The Board approved this policy in 2013 to reverse the Village’s reliance on using Capital Projects Fund revenue to pay for debt service expenses. Those steps were necessary to avoid large deficits and large property tax increases during the economic downturn that began in 2008 but left the Village in a position of underfunding critical infrastructure needs. By earmarking only \$731,250 of Capital Projects Fund revenue for debt service purposes, the Village will be able to allocate \$7.2 million next year for the fire

station and other critical projects. More importantly, the Village will 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. Full funding of the Village's Liability Insurance Fund. The budget reflects the cost of fully funding this program, which is necessary to ensure that the Village has funds on hand to pay for its general liability and workers' compensation losses. The last few years, the Village has experienced better-than-average claim losses, and that has significantly reduced the transfers to the Liability Insurance Fund in recent years. However, for the reasons already discussed, premium costs are going up substantially next year.
3. Full funding of the Village's actuarially required contributions to the pension funds. The Village has a long history of contributing more to the funds than actuarially required by declaring surpluses in TIF funds, and by transferring General Fund surpluses to the pension funds. Once again, this year's budget includes full funding of those programs.
4. A \$2,458,825 transfer to the Capital Equipment Replacement Fund (CERF) reflecting the full cost of funding that program. For the eighth consecutive year, the Village can 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 operating and safety concerns.
5. A \$2,500,000 transfer from the General Fund to the Capital Projects Fund. A transfer to the Capital Projects Fund is necessary to pay for the Village's five-year Capital Improvement Plan that calls for \$55.4 million in infrastructure spending.
6. A \$1,753,000 transfer from the Capital Projects Fund to the Water and Sewer Fund. This transfer of Capital Projects Fund revenue represents funds the Board decided to allocate to a water and sewer project after the Village received more than \$5.2 million in American Rescue Plan Act (ARPA) money. The Village plans to use the ARPA money to pay for a new fire station.

2023 Prognosis

Staff expects that fund balance in the General Fund will exceed 25 percent of annual operating expenditures at the end of 2023 as required by Village policy and recommended

by the Government Finance Officers' Association (GFOA). The FY 2023 budget is essentially a status quo spending plan with only \$103,775 in Expanded Level items approved by the Village Manager.

It's important to note that a recession next year would negatively impact the Village's major revenue sources, but based on what we know now, the General Fund budget reflects a surplus, and the total budget funds the Village's Capital Improvement Plan, Capital Equipment Replacement Fund, and Liability Insurance Fund on a pay-as-you-go basis. In addition, the budget fully funds the Village's three pension plans, which are better funded on a percentage basis than at any time in the last 20 years. Finally, the budget reflects no increase in the property tax levy, providing tax relief to residents and businesses who are struggling with the effects of high inflation. In summary, the Village is in an excellent financial position, one made possible by the Board's longstanding commitment to fully funding core services.

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 prepare budget proposals based upon those needs. Special thanks go to the members of the Finance Department, who put the attached document together in a timely and highly professional manner.

Respectfully submitted,



Jon Sfondilis
Village Manager



Michael Kaplan
Director of Finance

VILLAGE OF WHEELING, ILLINOIS
 Budget Summary - Total by Category and Fund
 2023 Budget

	GENERAL FUND*	MFT FUND	E911 FUND	GRANT FUND	BOND & INTEREST FUNDS	TIF FUNDS	CERF FUND*	CAPITAL PROJECTS FUND*	STORMWATER FUND	WATER AND SEWER FUND*	FOREIGN FIRE INSURANCE FUND	LIABILITY INSUR. FUND	POLICE & FIRE PENSION FUNDS	2023 TOTAL BUDGET	2022 ORIGINAL BUDGET	2021 ACTUAL	% CHANGE (23 vs 22)
Revenues and																	
Other Financing Sources																	
Property Tax	8,426,000				2,370,439								6,394,501	17,190,940	17,190,940	17,074,087	0.0
Sales Tax	12,106,140													12,106,140	9,796,080	9,595,142	23.6
State Income Tax	5,909,687													5,909,687	5,025,191	4,984,335	17.6
Local Use Tax	1,526,343													1,526,343	1,518,516	1,465,201	0.5
Food & Beverage Tax	1,071,270													1,071,270	825,000	855,791	29.9
Use Tax (Gas/Electricity)								2,925,000						2,925,000	2,838,000	2,833,609	3.1
Telecommunications Tax	593,320													593,320	605,150	680,531	-2.0
Solid Waste/SWANCC Fees	863,000													863,000	863,000	863,255	0.0
Hotel/Motel Tax	1,000,000													1,000,000	750,000	445,235	33.3
Fines	925,940													925,940	1,234,203	774,918	-25.0
Cable TV Franchise Fees	437,913													437,913	427,000	462,684	2.6
Ambulance Fees	2,653,760													2,653,760	1,569,000	1,627,316	69.1
Licenses, Permits, Insp.	1,038,229													1,038,229	993,097	874,616	4.5
IGA Revenue	1,145,681													1,145,681	1,178,097	959,426	-2.8
Water Sales										7,557,800				7,557,800	7,234,500	7,302,437	4.5
Water & Sewer Conn. Fees										80,000				80,000	80,000	108,177	0.0
W/S Fund Reimb	1,407,960													1,407,960	1,354,350	1,352,911	4.0
Sewer Use Fees										1,876,200				1,876,200	1,795,500	1,723,382	4.5
Stormwater Fee									1,213,200					1,213,200	1,106,000	1,042,822	9.7
Investment Income	521,239	54,510	1,206			139,663	130,000	86,910	27,898	143,724		94,269	1,000,000	2,199,419	1,573,611	6,371,018	39.8
Intergovernmental Revenue	1,556,320	1,721,606		372,145										3,650,071	4,539,333	3,181,636	-19.6
TIF Surplus Revenue	632,280													632,280	734,643	601,718	-13.9
TIF Property Tax Increment						15,566,094								15,566,094	14,144,718	13,888,874	10.0
Employee Contributions													1,208,349	1,208,349	1,093,785	1,106,941	10.5
Other	8,046,633		1,951,000	14,000						527,789	90,000			10,629,422	10,493,646	45,830,199	1.3
Revenue Sub-Total	49,861,715	1,776,116	1,952,206	386,145	2,370,439	15,705,757	130,000	3,011,910	1,241,098	10,185,513	90,000	94,269	8,602,850	95,408,018	88,963,360	126,006,261	7.2
Adjust (To)/From Fund Bal.	1,389,514	(2,340,134)	0	0	0	(1,418,000)	(1,420,175)	(4,389,630)	98	(2,474,135)	14,000	(527,456)	(392,259)	11,558,177	7,067,187	(15,608,438)	63.5
Interfund Transfer In				123,100	1,285,761	395,300	2,458,825	2,500,000		2,053,000		1,646,710		10,462,696	5,912,428	4,680,398	77.0
BUDGETED REVENUES	49,861,715	1,776,116	1,952,206	509,245	3,656,200	16,101,057	2,588,825	5,511,910	1,241,098	12,238,513	90,000	1,740,979	8,602,850	105,870,714	94,875,788	130,686,659	11.6
														(10,462,696)	(5,912,428)	(4,680,398)	77.0
																	NET NEW REVENUE
																	95,408,018
																	88,963,360
																	126,006,261
																	7.2
Expenditures and																	
Other Financing Uses																	
Personnel Services	30,499,184		1,636,518	410,245		118,545		193,710		1,893,580				34,751,782	33,168,686	34,052,831	4.8
Contractual Services	9,409,064	1,320,000	300,688	99,000		6,386,428		531,580	91,000	1,914,264		2,268,435	130,990	22,451,449	22,187,615	19,825,157	1.2
Commodities	1,839,714	141,250	15,000			120,075		861,000		373,400	76,000			3,426,439	3,228,704	2,422,558	25.6
Capital Outlay	11,524							3,148,000						3,159,524	1,972,900	1,078,851	60.1
Capital Improvements		2,655,000				3,288,000		6,692,000	850,000	5,934,000				19,419,000	11,768,500	8,471,149	65.0
Debt Service					3,656,200	4,825,388		379,313		39,400				8,900,301	11,682,299	25,014,940	-23.8
Other	75,000					2,780,621				3,137,960			8,864,119	14,857,700	12,521,843	21,154,507	18.7
Interfund Transfer Out	6,637,715							2,104,937	300,000	1,420,044				10,462,696	5,912,428	3,058,228	77.0
BUDGETED EXPENDITURES	48,472,201	4,116,250	1,952,206	509,245	3,656,200	17,519,057	4,009,000	9,901,540	1,241,000	14,712,648	76,000	2,268,435	8,995,109	117,428,891	101,942,975	115,078,221	15.2
														(10,462,696)	(5,912,428)	(3,058,228)	77.0
																	NET EXPENDITURES
																	106,966,195
																	96,030,547
																	112,019,993
																	14.4

* INDICATES MAJOR GOVERNMENTAL FUND.

Strategic Plan

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

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

High-Stakes Strategies:

Restaurant Row

Wheeling has had the reputation of a world-class Restaurant Row along Milwaukee Avenue, anchored by destination restaurants, which has been a main source of pride. The evolution of Restaurant Row to what it is today provides an opportunity to focus on the corridor (Hintz to Lake Cook) in order to support existing and attract new restaurants that will continue to contribute to Wheeling's positive reputation. It is a priority for Wheeling to ensure that Restaurant Row remains a source of pride.

Village Board Policy:

- Create and implement financial assistance specifically targeting the recruitment of restaurants to the Corridor
- Pass ordinances and adopt initiatives aimed at recruiting restaurants (e.g., a redefined Facade grant, expansion of the Cook County Class 7 program)
- Make decisions that reinforce compliance within the current zoning and master planning profiles identifying this area as a restaurant focus, and that support the success of a vibrant Restaurant Row

Initiatives:

- Develop and implement measures to create and support a sense of place associated with Restaurant Row
- Evaluate and determine whether the concept of a Riverwalk is advisable and feasible, and if so, capitalize on existing opportunities
- Review and adopt Code language that supports the success of Restaurant Row as measured by the efficiency and ease of process for development

- Create, implement, and support financial incentive opportunities designed to target restaurant business and activity

Dundee Road Corridor

Wheeling's main east/west corridor is Dundee Road. Significant earlier development has, over time, become obsolete, and the aesthetic appearance of the area has suffered. Consequently, changes were and are needed to meet evolving transportation, aesthetic, and economic development standards for the properties on and adjacent to Dundee Road. The Village has a history of taking an active role in roadway and land use improvements in order to create a better experience and provide economic opportunity for its residents along the Corridor.

Wheeling's efforts have been successful at the four corners of the Milwaukee Avenue intersection, at the municipal complex, and in the Wheeling Town Center. Consistent with the Village's Master Land Use Plan, there remain opportunities to further revitalize and modernize targeted areas along the Dundee Road corridor, primarily, though not exclusively, west of the railroad tracks.

Village Board Policy:

- Make decisions consistent with the conclusions contained within the Master Land Use Plan
- Require that all affected properties address improvements along Dundee Road, including traffic flow, hardscape, softscape, etc.
- Cooperate and coordinate with the State in order to realize roadway/right-of-way improvements
- Continue to judiciously use incentives (e.g., TIF) to promote desired land use mixes

Initiatives:

- Identify and pursue specific end users that meet the needs of, and are consistent with, the adopted Downtown Station Area Plan
- Consider new financial incentives within the TIF districts to attract appropriate development and support improvements to existing businesses
- Actively seek businesses that represent the cultural diversity of the community

Financial Strength

Wheeling is primarily a residential and industrial community. Given this fact, and the Village Board's established level of core services, Wheeling has limited options for raising revenue needed to fund general operations. Unfunded mandates and growing pension obligations mean that there are fewer new dollars available to fund said core service operations. When weighed against an increased need for services, the dependency on property taxes becomes exacerbated.

Therefore, the Village Board will prioritize projects and policies that provide revenue in addition to property taxes.

Village Board Policy:

- Respond to market opportunities (e.g., recreational cannabis) through appropriate Code updates
- Support and incentivize the recruitment of industrial uses with a sales tax component
- Capitalize on opportunities that are created or presented concerning the method of delivery of core services
- In lieu of other options, maintain a willingness to increase the tax levy incrementally on an annual basis

Initiatives:

- Review Code and identify opportunities that would allow for enterprise expansion within existing uses
- Review Code and implement appropriate changes in order to capitalize on sales tax opportunities within the industrial sector
- Target recruitment towards retail industrial uses

Key-Themes:

Residential Life

Vision

Standing in the future, the Village of Wheeling is known for neighborhoods containing diverse populations of young families, young professionals, and retirees. People want to live in Wheeling because of the presence of quality schools, solid property values, 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.

GOVERNANCE GOALS FOR 2021–2025:

1. Further connect people and places with additional and improved sidewalks and paths to increase neighborhood access
 - Initiate and complete phase one engineering for projects consistent with the Active Transportation Plan so the Village is in the best position to pursue grant opportunities as they become available
 - Install new sidewalks pursuant to the approved bike and pedestrian path plan
 - Determine cost parameters, and develop and recommend a plan to the Village Board for additional pedestrian and bikeway signage
2. Seek to increase citizen engagement, awareness, and pride, in order to involve residents in ways that give them a stake in the quality of community life
 - Identify existing community leaders or social groups and seek input on ways to increase citizen engagement in the community
 - Consider establishing new or attending existing meetings with neighborhood and other community groups where elected officials and staff present information about the community

Multi-Year Plan:

- Build sense of community and neighborhood pride; provide a reason to reinvest
- Increase investment in public amenities, destination points for pedestrians, and access to Forest Preserve
- Utilize the transportation plan to connect neighborhoods with sidewalks and bike paths
- Address growing needs of aging population by partnering with Park District for services and amenities
- Pursue consistent code enforcement
- Promote neighborhood aesthetics through street improvements and code compliance
- Encourage efforts by the schools to improve their reputation in order to be more attractive to new residents
- Encourage homeowners to make property investments

Financial Strength

Vision

Standing in the future, the Village of Wheeling has the financial strength to provide needed and appropriate local government services to its entire constituency. 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 independent bond ratings, reserves, limited general obligation debt, well-funded pensions, and ability to pay for the appropriate level of services on a pay-as-you-go basis.

GOVERNANCE GOALS FOR 2021–2025:

1. Review and re-establish appropriate strategies and policies to balance realistic expectations concerning revenue streams with appropriate revenue growth assumptions.
 - Review and update financial forecasting as appropriate
 - Identify opportunities for new sources of revenue (e.g., expansion of food & beverage tax, streaming service tax, etc.)
 - Strive for an incremental approach to raising the property tax to avoid large increases
2. Make strides in efforts to influence State of Illinois lawmakers with respect to the costs of pensions, unfunded mandates, etc.
 - Maintain an active role and actively participate in efforts of the Northwest Municipal Conference and the Illinois
 - Municipal League
 - Consider resolutions of support for efforts that can be used to make clear Wheeling's interests
 - Partner with other communities and organizations as opportunities arise
3. Reaffirm commitment to pay-as-you-go financing of infrastructure and equipment needs
 - Avoid issuing property-tax-levy-supported debt and work toward having no property-tax-levy debt by 2030
 - Strive for full funding of the Capital Equipment Replacement Fund (CERF)
 - Strive for incremental increases to water, sewer, and stormwater rates to avoid the need for large increases

4. Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies
 - Work with the Northwest Municipal Conference, the Illinois Municipal League, local taxing bodies, and other municipalities to identify possibilities for alternate revenue sources and cost-sharing opportunities
 - Prepare recommendations of feasible options to be considered by the Village Board as part of the annual budget process

Multi-Year Plan:

- Realize annual growth in all major sources of revenue
- Ensure strong financial policies, practices, and public transparency
- Maintain a sustainable multi-year financial and capital plan
- Fund long-term pension obligations at required and acceptable levels
- Fund infrastructure improvements through existing sources
- Reduce unfunded pension and insurance liabilities
- Balance General Fund without reliance on other funds
- Balance reliance on property tax against increases in other revenues
- Fully fund Capital Improvement and Capital Equipment Replacement programs
- 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 and 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.

GOVERNANCE GOALS FOR 2021–2025:

1. Build upon the success of the Wheeling Town Center through implementation of the adopted Downtown Station Area Plan
 - Encourage redevelopment consistent with the vision identified in the Plan
 - Identify and target specific end users for the Station Area
2. Take an active role in creating roadway and land use improvements and provide economic opportunity along the Dundee Road Corridor
 - Identify and pursue specific end users that meet the needs of, and are consistent with, the adopted Downtown Station Area Plan
 - Create financial incentives within TIF districts to attract appropriate development and to support improvements to existing businesses
 - Actively seek businesses that represent the cultural diversity of the community
3. Enhance Restaurant Row and bolster the Milwaukee Avenue corridor accordingly
 - Evaluate and determine whether a Riverwalk is advisable and feasible, and if so, capitalize on existing opportunities
 - Create and support a sense of place through appropriate marketing and branding
 - Consider complementary uses to Restaurant Row (e.g., entertainment uses, high daytime generators, etc.)
 - Create and implement financial incentive opportunities designed to target restaurant business and activity
4. Fill vacant retail space, develop available sites, and redevelop properties where appropriate
 - Target retailers, restaurants, brokers, and developers to secure tenants for vacant retail spaces, vacant sites, and redevelopment opportunities
 - Prepare site-specific marketing materials for vacant sites and properties appropriate for redevelopment
 - Continue to find ways to market the community in an innovative yet effective manner

Multi-Year Plan

- Redevelop Village-owned commercial properties
- Promote industrial and commercial development

- Support and initiate actions to create attractive, refurbished, repurposed, and code-compliant retail centers/buildings
- Encourage additional move-up housing opportunities
- Promote Wheeling locally and regionally to targeted businesses/future residents
- Recreate and renew Restaurant Row as an acclaimed dining destination
- Promote retail development throughout the community

Transportation & 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 comprehensive options for commuting, shopping, traveling, and recreation. Wheeling's multi-faceted transportation network, including Chicago Executive Airport, serves a public that is highly mobile and international.

GOVERNANCE GOALS FOR 2021–2025:

1. Expand beautification initiatives
 - Continue to implement the Village-wide streetscape plan
 - Implement newly revamped Restaurant & Retail Build-Out Grant program
1. Strive to minimize the impact of new development on the existing transportation network in Wheeling
 - Monitor the impact of new development on traffic
 - Enhance alternative transportation opportunities that serve to mitigate traffic issues
2. Address regional mass transit
 - Capitalize on membership in the Northwest Municipal Conference, specifically through the Transportation Committee, to lobby for regional transportation initiatives
 - Support measures to expand Metra and Pace service

Multi-Year Plan

- Evaluate infrastructure projects to attract new development

- Identify areas for streetscape projects, including potential median improvements and landscaping
- Work cooperatively with Commonwealth Edison to address system reliability
- Review appropriate designation of truck routes throughout the community
- Identify areas for interconnection of neighborhoods to other neighborhoods as well as to major streets
- Foster regional mass transit planning, Metra/Pace expansion, vehicle traffic impact, and signal synchronization
- Perform an asset condition assessment of all capital infrastructure

Community Image

Vision

Standing in the future, people and businesses are proud to call Wheeling home. 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.

GOVERNANCE GOALS FOR 2021–2025:

1. Enhance the Village's cyber identity
 - Stay on trend with social media platforms
 - Periodically redesign the Village website in order to serve the changing needs of the community as appropriate
2. Employ a comprehensive municipal marketing strategy
 - Continue to positively promote Wheeling through effective marketing
3. Promote positive aesthetics and community pride by enforcing property maintenance and appearance standards that have a desired effect on property values
 - Review property code provisions and enforcement practices, and continue to implement best practices that maximize the aesthetics of the community
 - Identify and promote existing programs aimed at community collection and clean-up events

Multi-Year Plan

- Revitalize Wheeling’s community image Foster effective & cooperative relationships with community stakeholders
- Maintain a social media presence for the Village of Wheeling
- Consider a marketing campaign that focuses on Wheeling’s identity as Restaurant Row
- Seek and encourage greater citizen involvement
- Foster effective & cooperative relationships with community stakeholders
- Publicly showcase community achievements (e.g., residents, businesses, and students)
- Manage the Village’s cyber identity with regard to changing technology and community needs

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 FOR 2021–2025:

1. Use the budget process to reflect the vision of this Strategic Plan
 - Present recommendations to the Village Board in order to create short and long-term financial plans and policies
 - Foster a culture of innovation at the department level where new ideas are actively encouraged
 - Encourage and provide funding to ensure that employees receive appropriate training and professional development
2. Implement the strategic plan
 - Provide annual written status reports to the Village Board and engage open discussion between the Village Board and staff regarding the status of the Strategic Plan every 24 months

- Utilize social media to inform the public of ongoing efforts to achieve the goals of the Strategic Plan
3. Promote and encourage diversity in hiring
 - Continue and expand recruitment efforts to reach a diverse candidate pool
 - Consider Village-wide training for all employees on such topics as anti-discrimination and implicit bias
 4. Engage at the elected-official level with other government and private agencies to promote common goals and build alliances
 - Remain engaged with the Northwest Municipal Conference and the Illinois Municipal League
 - Coordinate annual planning and discussion sessions with the Park District
 - Initiate discussions between the Village and various school district officials to foster working partnerships
 5. Provide for succession planning so that others are ready, willing, and able to serve
 - Consider strategies to increase interest in volunteer service with the Village
 - Identify the base of professional knowledge necessary or desired for key staff positions and target professional development opportunities to those standards

Multi-Year Plan

- Foster trust and positive relationships between the Village Board and staff through team-building exercises
- Promote and encourage diversity within the organization
- Create opportunities for greater intergovernmental idea-generation and cooperation
- Adhere to the tenets and specific goals of the approved Strategic Plan
- Create SMART* priorities

TOP TEN MOST COMMON BUDGET QUESTIONS AT A GLANCE

1. What is the Village's property tax rate?

The Village of Wheeling's tax rate for Tax Year 2021 was 1.666. That means that the owner of a home with a market value of \$300,000 would pay \$1,334 annually in property taxes to the Village of Wheeling.

2. What is the total budget for the Village?

The Village's total budget for FY 2023 is \$106,966,195 excluding interfund transfers.

3. What is the General Fund's fund balance for Fiscal Year 2023?

The Village's estimated ending Fiscal Year 2023 General Fund fund balance is \$22,114,473, which represents nearly 45% of annual operating expenditures.

4. How much of the Village's revenue comes from property taxes?

The Village expects to receive \$17,190,940 in property tax revenue and will allocate it to the General Fund, Pension Funds and Debt Service Funds. Property tax revenue represents 18.01% of total Village revenue excluding interfund transfers.

5. What are the other major sources of revenues for Fiscal Year 2023?

The chart below describes the Village’s major sources of revenue in more detail:

	Revenue Source	All Funds	% Of All Funds	General Fund	% Of General Fund	Impact of Changes in Economy
1	Property Tax Levy	\$17,190,940	18.02%	\$8,426,000	16.90%	Minimal
2	TIF Increment	\$15,566,094	16.32%	N/A		Minimal
3	Sales Tax	\$12,106,140	12.69%	\$12,106,140	24.28%	Substantial
4	Water/Sewer Fees	\$9,434,000	9.89%	N/A		Minimal
5	State Income Tax	\$5,909,687	6.19%	\$5,909,687	11.85%	Substantial
6	Gas/Electricity Use Tax	\$2,925,000	3.07%	N/A		Minimal
7	Ambulance Fees	\$2,653,760	2.78%	\$2,653,760	5.32%	Minimal
8	Des Plaines IGA	\$2,481,861	2.60%	\$1,145,681	2.30%	None
9	Motor Fuel Tax	\$1,721,606	1.80%	N/A		Moderate
10	Local Use Tax	\$1,526,343	1.60%	\$1,526,343	3.06%	Substantial

6. How many employees work for the Village?

The Village has 227 full-time employees. Click to see Budgeted Full Time Personnel for a breakdown by department.

7. What is Wheeling’s population?

Wheeling’s population as of the 2020 census was 39,137.

8. What capital projects does the Village have planned for the next five years?

The Five-Year Capital Improvement Plan (CIP) includes over \$55 million in capital projects. The following is a link to the document:

<https://www.wheelingil.gov/Documentcenter/view/4138>

9. How much debt does the Village have?

The Village’s outstanding General Obligation debt totaled \$27.4 million as of December 31, 2022. Nearly all the Village’s debt will be retired by December 1, 2030.

10. What is the Village’s bond rating?

The Village’s bond rating is AA with S&P Global Ratings, which is one of the highest ratings awarded to municipalities (see the table below for Standard and Poor’s bond ratings).

	Description	Standard & Poor’s Ratings
1	Best Quality	AAA
2	High Quality	AA+
3	High Quality	AA
4	High Quality	AA-
5	Upper Medium Grade	A+
6	Upper Medium Grade	A
7	Upper Medium Grade	A-
8	Medium Grade	BBB+
9	Medium Grade	BBB
10	Medium Grade	BBB-

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 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 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.



Wheeling is just eight miles north of O'Hare International Airport, and 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 offer 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 several 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,

rollerblading, 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 pavilion 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
2020 Census	39,137
Age by Group:	
Under 5 years	5.8%
Under 18 years	19.9%
65 and over	16.4%
Median Household Income (in 2021 dollars), 2017-2021	\$74,331
Per capital income in past 12 months (in 2021 dollars), 2017-2021	\$37,719
Housing Tenure:	
Owner-occupied housing units	62.5%

Median value of owner-occupied housing units, 2017-2021 \$213,500
 Median gross rent, 2017-2021 \$1,349

Educational Attainment:
 High School Graduate or Higher, percent of persons age 25+ 88.7%
 Bachelor’s Degree or higher, percent of persons 25+ 42.0%

Village Bond Rating:
 Standard & Poor’s AA

Municipal Services and Facilities:
 Miles of Street 75
 Miles of Storm Sewers 92
 Miles of Sanitary Sewers 92

Municipal Water Utility:
 Average Daily Usage 4.56 mgd
 Miles of Water Main 170
 Number of Metered Accounts 8,000

Source for Census Data: Census.gov QuickFacts for Wheeling, IL (as of 1/13/2023)

Building Activity

<i>New Buildings</i>	2016	2017	2018	2019	2020	2021	2022
<i>Single Family</i>	0	0	0	0	0	3	1
<i>Townhomes</i>	2 Bldgs	0	8 Bldgs	0	0	0	4 Bldgs
<i>Condos</i>	0	0	0	0	0	0	0
<i>Apartment</i>	0	0	0	1 Bldg	0	0	1 Bldg
<i>Institutional</i>	0	0	0	0	1	0	0
<i>Industrial</i>	0	5	0	1	0	0	0
<i>Commercial</i>	0	1	8	1	1	1	2
<i>Airport Hangars/Office</i>	0	0	1	0	0	1	0
<i>Assembly</i>	1	0	0	0	0	0	0

Note: The Village of Wheeling is nearly built out; therefore, there are few permits issued for new construction.

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 2021 Comprehensive Annual Financial Report, page 112)

Elections:

Number of Registered Voters (As of April 6, 2021) 21,514
<http://www.cookcountyclerk.com/elections/resultsandelectiondata/electionresults>

Number of Ballots Cast in Last Municipal Election (April 6, 2021) 2,475
 (Source: cookcountyclerk.com)

Tax Levy History

Tax Year	EAV	Rate	Tax Levy
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
2017	956,907,944	1.666	15,435,000
2018	941,692,866	1.752	15,975,225
2019	1,115,105,481	1.561	16,853,862
2020	1,143,409,822	1.523	16,853,862
2021	1,066,001,496	1.666	17,190,940

Ten Largest Taxpayers as a % of Total Tax Year 2020 Village EAV: 11.34%
 Source: Office of the County Clerk (2020 Comprehensive Annual Financial Report)

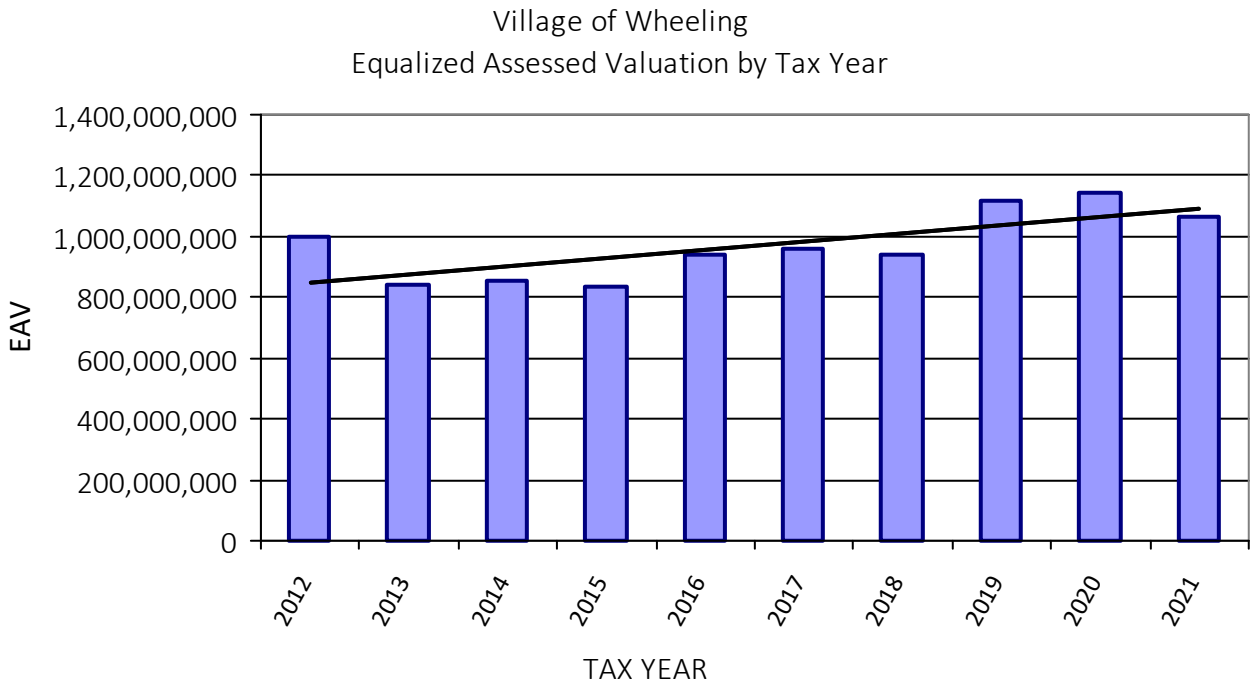


Chart explanation: The value of Village property declined following the Great Recession but has increased in recent years due to new retail and residential development and increases in property values.

Village of Wheeling Unemployment Rates (annual averages):

2011	8.8%
2012	8.1%
2013	8.0%
2014	6.1%
2015	4.9%
2016	4.8%
2017	3.8%
2018	3.3%
2019	3.1%
2020	8.2%
2022 (as of November)	3.3%

Source: Illinois Dept. of Employment Security – Website Address:

<http://www.ides.illinois.gov>

Labor Market Information/Local Area Unemployment Statistics/Historical Data/Annual Average Data/Cities (as of 1/13/2023)

Note that the state adjusts previous year information from time-to-time.

Village of Wheeling
Percent Unemployed by Year

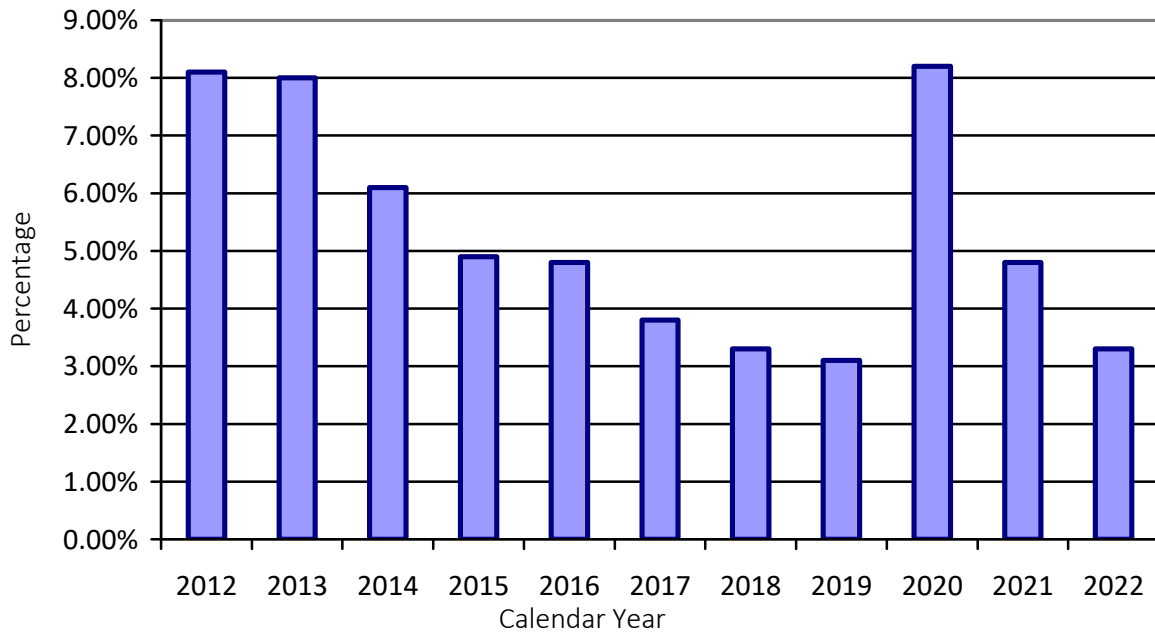


Chart explanation: The number of unemployed workers in Wheeling declined significantly following the Great Recession but increased in 2020 due to the Covid-19 pandemic. These numbers improved significantly in 2021 after vaccinations became widely available.

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 Annual Comprehensive 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.

Debt Management Policy 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 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 Annual Comprehensive 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 is 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.

5. Environmental, Social and Governance (ESG) Factors

Consistent with achieving the investment objectives set forth herein, the Village shall prudently exercise ethical and social stewardship in its investment decision-making to promote a more just, accountable, and sustainable society.

Investment decisions shall be made taking into consideration the following environmental, social and governance ("ESG") factors as required by state law:

1. Corporate governance and leadership such as the independence of boards and auditors, the expertise and competence of corporate boards and executives, systemic risk management practices, executive compensation structures, transparency and reporting, leadership and diversity, regulatory and legal compliance, shareholder rights, and ethical conduct.
2. Environmental factors that may have an adverse or positive financial impact on investment performance, such as greenhouse gas emissions, air quality, energy management, water and wastewater management, waste and hazardous materials management and ecological impacts.

3. Social capital factors that impact relationships with key outside parties, such as customers, local communities, the public, and the government, which may impact investment performance. Social capital factors include human rights, customer welfare, customer privacy, data security, access, and affordability, selling practices and product labeling, community reinvestment, and community relations.
4. Human capital factors that recognize that the workforce is an important asset to delivering long-term value, including factors such as labor practices, responsible contractor and responsible bidder policies, employee health and safety, employee engagement, diversity and inclusion and incentives and compensation.
5. Business model and innovation factors that reflect an ability to plan and forecast opportunities and risks, and whether a company can create long-term shareholder value, including factors such as supply chain management, materials sourcing and efficiency, business model resilience, product design and life cycle management, and physical impacts of climate change.

When making investment decisions, staff will analyze the factors outlined above in a variety of ways, including, but not limited to: (1) direct financial impacts and risks; (2) legal, regulatory, and policy impacts and risks; (3) against industry norms, best practices, and competitive drivers; and (4) stakeholder engagement. Staff will work with the Village's investment managers and brokers to develop criteria for socially responsible investing that may pertain to particular products, funds, companies, or government bodies, and that criteria shall factor into the investment manager's or broker's investment product recommendations.

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.

In lieu of accepting pledged securities as collateral, the Village may accept a Federal Home Loan Bank (FHLB) Letter of Credit issued on behalf of a financial institution. The FHLB Letter of Credit shall be amended from time to time to ensure it is sufficient to exceed the Village's fluctuating account balances.

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, Amended November 5, 2018, Amended April 20, 2020 (to add ESG factor language).

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 POLICY

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 ensure 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. The budget shall be considered balanced when projected revenues and fund balance are equal to or exceed projected expenditures within a given fund.
- 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 following guidelines.

Type of Asset:	Useful Life:
Buildings	30-50 Years
Building Improvements	5-50 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	10-55 Years
Street Improvements (Residential)	15-50 Years
Street Improvements (Industrial)	15-50 Years
Water & Sewer Infrastructure	20-65 Years
Other Infrastructure	20-50 Years

Adopted June 6, 2002. Revised June 5, 2017, and March 6, 2023

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.

**Village of Wheeling
Financial Policies Compliance Chart**

Policy	In Compliance?	Explanation for Non- Compliance
Debt Management	Yes	
Accounting Policies	Yes	
Capital Equipment Replacement Fund	Yes	
Capital Projects Fund	Yes	
Investment	Yes	
Fund Reserves	No	See below for further explanation
General Fund Surplus	Yes	
Revenue	Yes	
Operating	Yes	
Capital Budget	Yes	
Fixed Asset	Yes	

Note: The Village is not in compliance with paragraph 2 of its Fund Reserves policy, which relates to the 911 Fund and requires the maintenance of fund balance equal to at least 15 percent of annual operating expenditures. This policy was appropriate before the Village consolidated its dispatching operation with the City of Des Plaines. Now that the two communities have a joint emergency telephone system fund to account for 911-related revenues and expenditures, there is no need to maintain a minimum fund balance. Consequently, the Village plans to amend this policy to remove the 15 percent reserve requirement in the future.

FUND STRUCTURE

The financial activities of a governmental unit are carried out using 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 most 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 three outstanding general obligation bonds: Series 2007, 2020, and 2021. Only the Series 2007 and Series 2021 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 Series 2020 bonds, the debt service payments are made from the Lake Cook/Milwaukee TIF Fund, Capital Projects Fund, and Water/Sewer Fund.

Proprietary Funds

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

Enterprise Funds account for activities financed and operated like a private business. 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.

Major Funds

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.

For budgeting purposes, a major fund is one in which fund revenues or expenditures represent 10 percent or more of the Village's total revenue or expenditure appropriation for the year. For FY 2021, the funds that meet those criteria include the General Fund; Water and Sewer Fund; Capital Equipment Replacement Fund (CERF) and the Capital Projects Fund.

BUDGET INFORMATION

Statutory Authority

The Wheeling Municipal Code (Chapter 2.21.060) requires that the Village Manager direct the preparation of the annual budget. 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.

Strategic Plan

The Village Board began a strategic planning process in late 2014 and approved the plan in early 2015. The strategic planning process began when the Village hired an outside consultant to facilitate it. The consultant met with key stakeholders by way of individual interviews with each elected official and department heads and leaders from each of the various Village departments. From those interviews, themes were developed, and those themes were discussed during a public meeting where any public input was encouraged. Following that meeting, more specific goals and action items were identified to support the themes, and the Village Board ultimately approved a final plan. To the extent that those action items had budgetary impact, the Village Budget was prepared to include expenditures that supported the Strategic Plan.

In 2020, the Village began the process of updating its strategic plan using the same consultant that facilitated the process in 2014. The 2020 process began with individual interviews of elected officials and department heads, done virtually due to COVID restrictions. The data from those interviews was condensed to identify three to five overarching priorities on which the Village would focus over the short and long term. The end-product, published in 2021, consisted of a Village Board-approved statement of these strategic priorities, as well as a more specific updated action plan done at the departmental level. The priorities were the subject of a public meeting where public input was welcomed and encouraged.

The objectives identified in the final 2021-2025 plan 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 regularly.

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.

Budget Process

The budget is a comprehensive document containing detailed revenues and expenditures for all funds operated by the Village. 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 and presents it to the Village Manager at internal meetings held in early September.

The departments prepared their budget requests using a "target-based" approach. There are three main reasons for using this process are to identify and eliminate unnecessary or duplicative costs in the budget; to provide elected officials with a variety of program and service options; and 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 "Current Service Levels" or "Expanded Service Levels." Each service level request describes the expenditures that are necessary to provide a particular service or to fund a particular program, project, or piece of equipment, and represents either a change in how existing services are delivered (i.e. "Current Service Level") or an additional or new level of service (i.e. "Expanded Service Level") that a department can provide.

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

- 1) The Village Manager established a Target Level expenditure base for all departments within the General Fund and the Water & Sewer Fund, which is 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., Current and Expanded Level requests, commonly referred to as “pink sheets”). If current or expanded service levels or programs are approved by the Village Manager, those services and programs are added to the Target Level budget. Current or Expanded Level requests not approved by the Village Manager are identified for the Village Board’s review but are not added to the Target Level budget.
- 3) Department heads rank Current and Expanded Level requests in priority order.
- 4) Revenues for the General Fund and Water and Sewer Fund are estimated, and the budget is finalized by funding the service level requests that, in the Village Manager’s opinion, are of the highest priority within our revenue constraints.
- 5) Additional budgets are prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

After staff finalizes the revenue and expenditure estimates for each Fund, the Finance Department, in early October, posts the proposed budget to the Village’s website for public review and distributes it to the Village President and Board of Trustees. The Village President and Trustees then review the budget requests and meet individually with the department for which they serve as a liaison so they can ask questions about that department’s budget and give feedback to the Department Head who prepared it. If necessary, and based on that feedback, staff makes further revisions to the proposed budget.

In late October or early November, the Village holds a budget workshop and invites the public to participate and offer comments. The Finance Director presents an overview of the proposed budget and the Village’s financial position and following that discussion, the Village President and Trustees provide their thoughts on the department’s budget for which they are a liaison. The Board then gives direction to staff on changes they want reflected in the budget and decides whether to approve Current Level and Expanded Level requests for changes to existing programs or new programs and services.

Finally, in early December of each year, the Village Board holds a public hearing on the budget to give the public another opportunity to comment on it before the Board adopts it two weeks later; each member of the public is given five minutes to make suggestions and

recommend changes. Finally, in late December, the Village Board votes to approve or reject the budget at a regularly scheduled meeting where the public can comment on the budget once again. Once approved, the final budget is prepared and posted to the Village’s website.

Changes From FY 2023 Proposed to Final Budget

Village staff made the following changes to the FY 2023 General Fund proposed budget before the final budget was approved by the Village Board:

General Fund Budget:

Description	Amount	Explanation
2023 Proposed Budget Surplus:	\$1,676,793	
Reduce Home Rule Sales Tax Revenue	-\$24,970	Adjustment based on up-to-date receipts
Reduce State Sales Tax Revenue	-\$32,160	Adjustment based on up-to-date receipts
Reduce Food & Beverage Tax Revenue	-\$47,470	Adjustment based on up-to-date receipts
Increase Telecomm Tax Revenue	+\$66,430	Adjustment based on up-to-date receipts
Reduce Video Gaming Tax Revenue	-\$36,400	Adjustment based on up-to-date receipts
Increase PPRT Tax Revenue	+60,327	Adjustment based on up-to-date receipts
Reduce Ambulance Fee Revenue	-\$171,040	Adjustment based on up-to-date receipts
Increase CPR Fee Revenue	+\$182	Adjustment based on up-to-date receipts
Reduce Interest Revenue	-\$10,033	Adjustment based on up-to-date receipts
Adjust Cable TV Franchise Fee Revenue	-\$7,840	Adjustment based on up-to-date receipts
Increase Salary and Benefit Expenditures	-\$51,807	Changes to salaries and benefits
Increase Special Events Expenditures	-\$2,500	Gifts for Volunteers
Adjust Facilities Expenditures	-\$30,000	Add Expanded Level Item Approved by Board
Rounding	+2	
2023 Final Surplus:	\$1,389,514	

In addition to the changes to the General Fund budget, staff made the following expenditure-related changes to other Funds for the reasons noted:

Other Fund Budgets:

Fund	Amount	Explanation
Town Center-II TIF District	+10,000	Add funds for event sponsorship program
Lake Cook/Milwaukee TIF District	+10,000	Add funds for event sponsorship program
Lake Cook/Milwaukee TIF District	-\$1,000,000	Remove funds for land purchase
Water/Sewer	-\$115,575	Changes to salaries and benefits
Capital Projects	-\$20,495	Changes to salaries and benefits
Capital Equipment Replacement	+\$859,000	Add funds for 2023 crash truck purchase

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.

Definition of Balanced Budget

Current expenditures will not exceed current revenues. The budget shall be considered balanced when projected revenues and fund balance are equal to or exceed projected expenditures within a given fund.

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. Members of the public who are interested in reviewing the CIP document may do so by clicking this link:

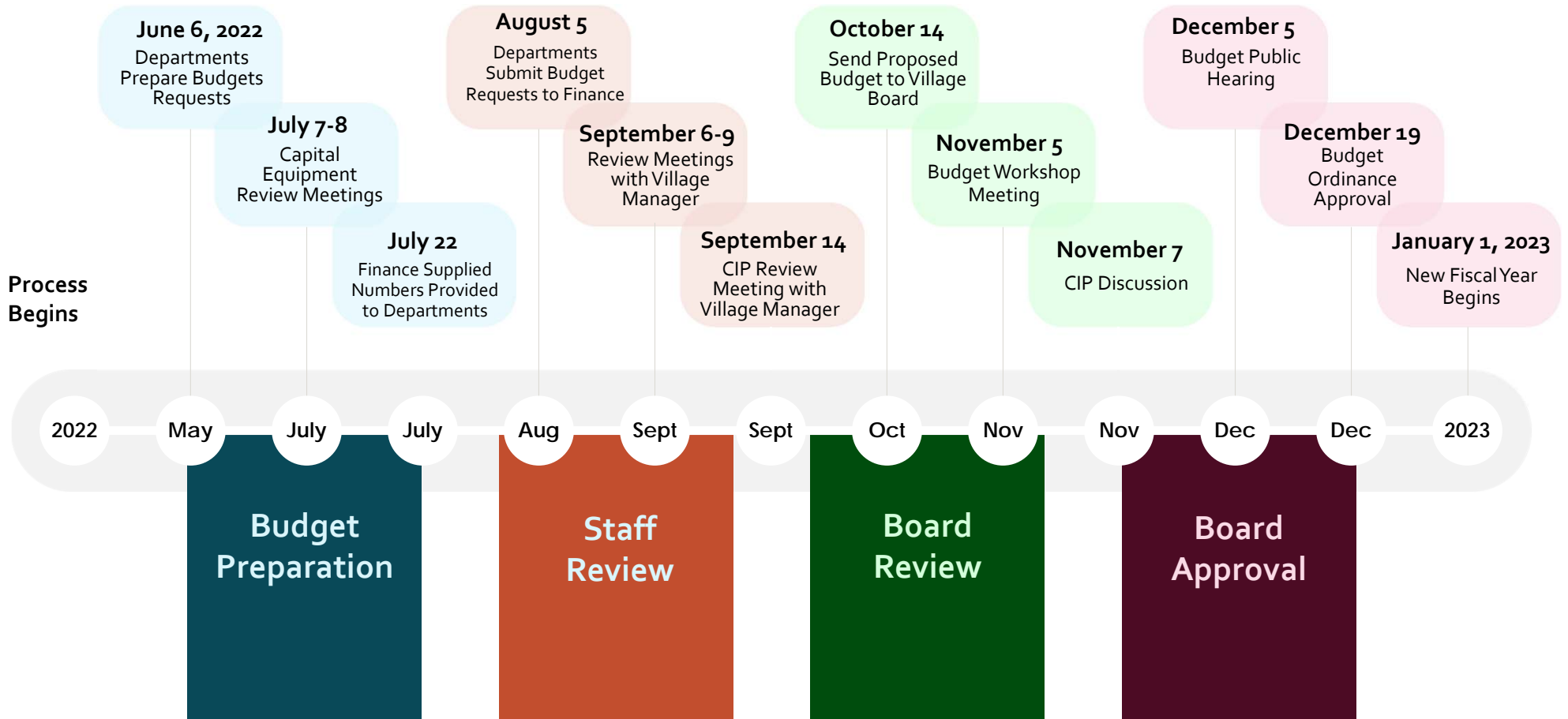
<https://www.wheelingil.gov/Documentcenter/view/4138>

**BUDGET CALENDAR - FISCAL YEAR 2023
As of 8/04/2022**

<u>DATE</u>	<u>ACTIVITY</u>
Monday, June 6, 2022	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
July 7-8, 2022	Capital Equipment Replacement Fund review meetings.
Friday, July 22, 2022	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 5, 2022	Target and Expanded level requests due to Finance Department.
September 6 - 9, 2022	Budget review meetings with departments & Village Manager.
Wednesday, September 14, 2022	CIP review meeting with Village Manager.
Friday, September 16, 2022	Village Manager finalizes budget recommendations for Board.
Friday, October 14, 2022	Send proposed budget to Board and post on Village website.
Saturday, November 5, 2022	Budget Workshop Meeting
Monday, November 7, 2022	CIP discussion with Village Board
Friday, November 18, 2022	Public notice published (at least seven days before public hearing as required by law) in the newspaper concerning date of budget public hearing & availability of draft budget (at least 10 days before public hearing and approval) for public review
Monday, December 5, 2022	Public Hearing
Monday, December 19, 2022	Board approval of FY 2022 Annual Budget & CIP.
Tuesday, December 20, 2022	Post new IMRF compensation spreadsheet on Village website within 6 days of budget approval.

Village of Wheeling Fiscal Year 2023 Budget Process

Calendar Year 2022 Highlights



VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2023

Account	Description	FY 2022			Total Operating Funds	FY 2022 Operating Funds	YR/YR Change
		General	Water & Sewer	E911			
Expenditures and Other Financing Sources							
PERSONNEL SERVICES							
5101	Longevity	77,128	10,190	2,283	89,601	94,400	-5.1%
5102	Overtime	1,390,385	54,000	-	1,444,385	1,146,295	26.0%
5103	Seasonal Help	49,000	8,250	-	57,250	48,000	19.3%
5104	Salaries	20,644,090	1,547,405	1,424,550	23,616,045	23,059,560	2.4%
5105	Local Training & Meetings	193,055	7,500	-	200,555	212,975	-5.8%
5106	Uniform/Tool Allowance	132,600	8,400	-	141,000	145,300	-3.0%
5108	Employer Contrib.-IMRF/FICA/Medicare	1,495,440	256,285	208,140	1,959,865	2,105,012	-6.9%
5109	Employer Contrib.-Police/Fire Pension	6,394,501	-	-	6,394,501	5,560,436	15.0%
5110	College Incentive	-	-	-	-	-	N/A
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	4,000	-	-	-	-	N/A
5115	Post Employment Health Plan	63,000	-	-	63,000	-	N/A
5116	Sick Leave Buy Back	55,985	1,550	1,545	59,080	60,735	-2.7%
TOTAL PERSONNEL SERVICES		30,499,184	1,893,580	1,636,518	34,029,282	32,436,713	4.9%
CONTRACTUAL SERVICES							
5201	Publishing	16,950	-	-	16,950	14,650	15.7%
5202	Animal Impound	1,500	-	-	1,500	1,500	0.0%
5203	Audit	49,000	-	-	49,000	48,120	1.8%
5204	Codification	7,500	-	-	7,500	8,000	-6.3%
5205	Multiple Day Training	98,735	6,075	-	104,810	96,955	8.1%
5206	Consulting Services	75,515	576,000	-	651,515	262,315	148.4%
5207	IS Service & Maintenance Agreement	706,629	178,039	143,038	1,027,706	887,142	15.8%
5208	Debris Dump Charges	3,300	2,000	-	5,300	6,650	-20.3%
5209	Gas & Electric	125,800	123,165	-	248,965	209,000	19.1%
5210	Extermination Services	7,000	-	-	7,000	7,000	0.0%
5211	Extinguisher Service	1,680	-	-	1,680	3,000	-44.0%
5212	Employee Group Insurance	3,135,960	255,930	140,650	3,532,540	3,590,451	-1.6%
5213	General Liability Insurance	1,457,340	189,370	-	1,646,710	1,646,710	0.0%
5214	Testing / Hydrants	-	30,000	-	30,000	26,000	15.4%
5215	Janitorial Service	99,500	-	-	99,500	98,500	1.0%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	236,400	70,350	-	306,750	320,700	-4.3%
5218	Legal Services	441,400	-	-	441,400	386,400	14.2%
5219	Bank Charges	19,705	14,250	-	33,955	32,375	4.9%
5220	Maint. of Office/Spec. Equip.	190,065	7,800	-	197,865	202,056	-2.1%
5221	Maint. of Radio Equipment	108,661	-	-	108,661	97,714	11.2%
5222	Membership Dues	167,028	8,335	-	175,363	154,614	13.4%
5223	Engineering & Design Svc.	-	150,000	-	150,000	-	N/A
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	14,600	-	-	14,600	14,010	4.2%
5226	Personnel Testing	70,910	-	-	70,910	31,750	123.3%
5227	Postage	62,705	22,820	-	85,525	70,270	21.7%
5228	Printing and Binding	31,130	17,465	-	48,595	42,649	13.9%
5229	Prisoner Welfare	1,000	-	-	1,000	1,000	0.0%
5230	Recording Fees	1,000	-	-	1,000	1,000	0.0%
5231	Regional Special Agency	1,169,385	-	-	1,169,385	1,073,466	8.9%
5232	Rental Agreements	18,000	-	-	18,000	18,000	0.0%
5233	Rental Equipment	10,020	-	-	10,020	9,320	7.5%
5234	Service to Maintain Trees	105,000	30,000	-	135,000	138,000	-2.2%
5236	Credit Card Fees	24,950	40,000	-	64,950	63,840	1.7%
5237	Telemetric Equipment	-	23,200	-	23,200	23,000	0.9%
5238	Tele-Communication Serv.	200,000	-	17,000	217,000	216,800	0.1%
5239	Cellular Services	106,920	-	-	106,920	102,920	3.9%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	604,995	18,090	-	623,085	607,980	2.5%
5243	Pump House Maintenance	-	16,000	-	16,000	21,000	-23.8%
5244	Duplication Services	3,000	-	-	3,000	3,000	0.0%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2023

Account	Description	FY 2022			YR/YR Change		
		General	Water & Sewer	E911		Total Operating Funds	Operating Funds
Expenditures and Other Financing Sources							
5246	Medical Exams	53,770	2,570	-	56,340	49,688	13.4%
5247	Pavement Marking	-	-	-	-	-	N/A
5248	Finger Printing Fees	1,150	-	-	1,150	1,150	0.0%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	33,000	-	-	33,000	32,500	1.5%
5297	Programs/Activities Expenditures	103,550	-	-	-	-	-
5299	Misc. Contractual Services	1,301,651	322,175	-	1,623,826	1,677,637	-3.2%
TOTAL CONTRACTUAL SERVICES		10,866,404	2,103,634	300,688	13,270,726	12,397,732	7.0%
COMMODITIES							
5301	Auto Petrol. Products	284,000	52,000	-	336,000	235,300	42.8%
5302	Books and Subscriptions	27,795	-	-	27,795	26,859	3.5%
5303	Chemicals	9,650	13,000	-	22,650	19,450	16.5%
5305	Firefighting Supplies	132,182	-	-	132,182	172,532	-23.4%
5306	Health Test Supplies	250	-	-	250	250	0.0%
5308	Water Samples	-	18,500	-	18,500	8,000	131.3%
5309	Janitorial Supplies	35,000	-	-	35,000	35,000	0.0%
5310	Vehicle Maintenance	198,550	50,000	-	248,550	227,550	9.2%
5311	Building/Ground Maint.	128,950	12,000	-	140,950	163,860	-14.0%
5312	Medical Supplies	43,000	-	-	43,000	48,000	-10.4%
5313	IS Misc Equipment & Supplies	218,625	12,500	15,000	246,125	197,525	24.6%
5314	Minor Street Repairs	95,000	-	-	95,000	80,000	18.8%
5315	Small Tools and Equip.	108,875	14,000	-	122,875	58,320	110.7%
5316	Range Supplies	44,250	-	-	44,250	36,000	22.9%
5317	Misc. Operating Supplies	96,965	900	-	97,865	93,965	4.2%
5318	Office Supplies	32,500	500	-	33,000	30,600	7.8%
5319	Protective Clothing	65,431	6,000	-	71,431	91,128	-21.6%
5320	Street Signs	8,000	-	-	8,000	7,500	6.7%
5322	Water Charge	69,950	-	-	69,950	49,800	40.5%
5323	Awards/Decorations	12,125	-	-	12,125	12,575	-3.6%
5325	Investigative Funds	5,000	-	-	5,000	3,000	66.7%
5327	IS Misc. Software	153,616	-	-	153,616	149,290	2.9%
5333	Business Recruitment	70,000	-	-	70,000	70,000	0.0%
5340	Lift Stations	-	20,000	-	20,000	25,000	-20.0%
5341	Meters	-	45,000	-	45,000	35,000	28.6%
5342	Sewer Lines	-	62,000	-	62,000	72,000	-13.9%
5344	Water Mains	-	45,000	-	45,000	40,000	12.5%
5345	Water Storage	-	22,000	-	22,000	22,000	0.0%
TOTAL COMMODITIES		1,839,714	373,400	15,000	2,228,114	2,010,504	10.8%
CAPITAL OUTLAY							
5401	Mobile Equipment	11,524	-	-	11,524	-	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	-	-	-	-	-	N/A
5408	Building Equipment	-	-	-	-	-	N/A
5411	Special Equipment	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		11,524	-	-	11,524	-	N/A
CAPITAL IMPROVEMENTS							
5502	Sanitary Sewer Improvements	-	350,000	-	350,000	300,000	16.7%
5503	Water Imprvmnts.	-	5,580,000	-	5,580,000	410,000	1261.0%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A
5506	Streetscape Improvements	-	-	-	-	-	N/A
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	4,000	-	4,000	5,000	-20.0%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2023

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2022 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		-	5,934,000	-	5,934,000	715,000	729.9%
DEBT SERVICE							
5609	Fiscal Agent Fees	-	-	-	-	-	N/A
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	39,400	-	39,400	42,700	-7.7%
TOTAL DEBT SERVICE		-	39,400	-	39,400	42,700	-7.7%
OTHER							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,407,960	-	1,407,960	1,354,350	4.0%
5705	NWWC Water Charge	-	1,730,000	-	1,730,000	1,780,000	-2.8%
5706	Debt Service Payment	-	933,824	-	933,824	893,459	4.5%
5707	Transfer to CERF	2,161,975	296,850	-	2,458,825	2,282,665	7.7%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	-	-	-	-	-	N/A
5751	Sales Tax Sharing	75,000	-	-	75,000	35,000	114.3%
5820	Transfer to 911 Fund	-	-	-	-	-	N/A
5834	Transfer to Capital PR FD	2,500,000	-	-	2,500,000	-	N/A
5839	Transfer to North TIF	395,300	-	-	395,300	397,800	-0.6%
5855	Transfer to Grant Fund	123,100	-	-	123,100	119,049	3.4%
TOTAL OTHER		5,255,375	4,368,634	-	9,624,009	6,862,323	40.2%
GRAND TOTAL		48,472,201	14,712,648	1,952,206	65,137,055	54,464,972	19.6%
LESS INTERFUND TRANSFERS		(6,637,715)	(1,420,044)	-	(8,057,759)	(5,339,683)	50.9%
TOTAL OPERATING BUDGET					57,079,296	49,125,289	16.2%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2023

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 2022 Total	YR/YR Chge
Expenditures and Other Financing Sources														
PERSONNEL SERVICES														
5101	Longevity	-	-	390	-	-	-	-	-	-	210	600	600	0.0%
5102	Overtime	-	-	-	-	-	-	-	-	-	115,000	115,000	129,856	-11.4%
5103	Seasonal Help	-	-	-	-	18,000	-	-	-	-	-	18,000	16,500	9.1%
5104	Salaries	-	-	166,790	-	83,865	-	-	-	-	253,615	504,270	488,125	3.3%
5105	Local Training & Meetings	-	-	-	-	2,000	-	-	-	-	-	2,000	-	N/A
5108	Employer Contribution	-	-	26,530	-	14,680	-	-	-	-	41,245	82,455	88,400	-6.7%
5116	Sick Leave Annual Buy Back	-	-	-	-	-	-	-	-	-	175	175	540	-
TOTAL PERSONNEL SERVICES		-	-	193,710	-	118,545	-	-	-	-	410,245	722,500	724,021	-0.2%
CONTRACTUAL SERVICES														
5201	Advertising & Publishing	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5203	Audit/Annual Report	-	-	-	-	-	-	-	-	-	-	-	16,000	-100.0%
5205	Multiple Day Training	-	3,000	-	-	11,000	-	-	-	-	-	14,000	14,000	0.0%
5206	Consulting Services	1,015,000	-	140,000	-	175,000	-	-	91,000	62,000	-	1,483,000	787,596	88.3%
5209	Energy	60,000	-	-	-	-	-	-	-	-	-	60,000	60,000	0.0%
5212	Employee Health Insurance	-	-	36,580	-	20,720	-	-	-	-	26,170	83,470	98,135	-14.9%
5213	General Liability Insurance	-	15,000	-	-	-	-	-	-	-	-	1,321,500	1,017,500	29.9%
5218	Legal/Medical Services	-	44,900	-	-	180,000	-	-	-	-	-	224,900	124,500	80.6%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5222	Membership Dues	-	1,590	-	-	2,000	-	-	-	-	-	3,590	2,350	52.8%
5223	Engineering & Design Services	200,000	-	255,000	-	25,000	-	-	-	-	-	480,000	520,000	-7.7%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5241	Accounting/Bookkeeping	-	65,500	-	-	-	-	-	-	-	-	65,500	65,500	0.0%
5246	Medical Exams	-	1,000	-	-	-	-	-	-	-	-	1,000	1,000	0.0%
5247	Pavement Markings	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	-	-	45,000	45,000	0.0%
5271	Insurance Claims Admin.	-	-	-	-	-	-	-	-	-	-	73,060	71,500	2.2%
5272	Insurance Claims	-	-	-	-	-	-	-	-	-	-	826,875	787,500	5.0%
5299	Misc. Contractual Services	-	-	100,000	-	5,972,708	-	-	-	-	72,830	6,145,538	7,947,314	-22.7%
TOTAL CONTRACTUAL SERVICES		1,320,000	130,990	531,580	-	6,386,428	-	-	91,000	2,268,435	99,000	10,827,433	11,557,895	-6.3%
COMMODITIES														
5302	Books & Subscriptions	-	-	-	-	-	-	1,000	-	-	-	1,000	250	300.0%
5303	Chemicals	136,250	-	-	-	-	-	-	-	-	-	136,250	136,250	0.0%
5305	Firefighting Supplies	-	-	-	-	-	-	25,000	-	-	-	25,000	25,000	0.0%
5313	IS Misc. Equip & Supplies	-	-	-	-	-	741,000	-	-	-	-	741,000	305,000	143.0%
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5315	Small Tools & Equipment	-	-	-	-	-	120,000	45,000	-	-	-	165,000	90,000	83.3%
5317	Misc. Operating Supplies	-	-	-	-	-	-	5,000	-	-	-	5,000	5,000	0.0%
5318	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	250	-100.0%
5320	Street Signs	5,000	-	-	-	-	-	-	-	-	-	5,000	5,000	0.0%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5333	Business Recruitment	-	-	-	-	120,075	-	-	-	-	-	120,075	138,100	-13.1%
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL COMMODITIES		141,250	-	-	-	120,075	861,000	76,000	-	-	-	1,198,325	704,850	70.0%
CAPITAL OUTLAY														
5401	Automotive Equipment	-	-	-	-	-	3,148,000	-	-	-	-	3,148,000	717,900	338.5%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	85,000	-100.0%
5408	Building Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5411	Special Equipment	-	-	-	-	-	-	-	-	-	-	-	350,000	-100.0%
5412	IS Capital Equipment/Supplies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	-	-	-	-	-	-	720,000	-100.0%
5420	Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		-	-	-	-	-	3,148,000	-	-	-	-	3,148,000	1,872,900	68.1%
CAPITAL IMPROVEMENTS														
5502	Sanitary Sewer Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5503	Water Improvements	-	-	-	-	-	-	-	-	-	-	-	1,650,000	-100.0%
5504	Storm System Improvements	-	-	-	-	600,000	-	-	850,000	-	-	1,450,000	-	N/A
5506	Streetscape Improvements	-	-	30,000	-	1,621,000	-	-	-	-	-	1,651,000	1,469,875	12.3%
5507	Sidewalk Improvements	-	-	100,000	-	-	-	-	-	-	-	100,000	80,000	25.0%
5508	Pavement Improvements	2,655,000	-	430,000	-	1,067,000	-	-	-	-	-	4,152,000	1,683,625	146.6%
5509	Building Improvements	-	-	6,132,000	-	-	-	-	-	-	-	6,132,000	6,120,000	0.2%
5512	Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	50,000	-100.0%
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		2,655,000	-	6,692,000	-	3,288,000	-	-	850,000	-	-	13,485,000	11,053,500	22.0%
DEBT SERVICE														
5609	Agent Fees	-	-	-	-	-	-	-	-	-	-	-	800	-100.0%
5623	Principal Payments	-	-	371,875	2,700,000	4,805,625	-	-	-	-	-	7,877,500	10,455,000	-24.7%
5624	Interest Payments	-	-	7,438	956,200	19,763	-	-	-	-	-	983,401	1,183,799	-16.9%
TOTAL DEBT SERVICE		-	-	379,313	3,656,200	4,825,388	-	-	-	-	-	8,860,901	11,639,599	-23.9%
OTHER														
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	7,610,798	-	-	-	-	-	-	-	-	7,610,798	7,021,444	8.4%
5714	Non-Duty Disability Pension	-	90,630	-	-	-	-	-	-	-	-	90,630	286,082	-68.3%
5716	Duty Disability Pension	-	548,839	-	-	-	-	-	-	-	-	548,839	561,073	-2.2%
5718	Surviving Spouse Pension	-	613,852	-	-	-	-	-	-	-	-	613,852	635,030	-3.3%
5719	Children's Pension	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5750	TIF Incentive Payments	-	-	-	-	2,780,621	-	-	-	-	-	2,780,621	848,864	227.6%
5822	Transfer to 2008 Bond	-	-	351,937	-	-	-	-	-	-	-	351,937	296,245	18.8%
5831	Transfer to Town Center TIF	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5838	Transfer to Crossroads TIF	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5840	Transfer to W/S Fund	-	-	-	-	-	-	-	300,000	-	-	300,000	276,500	8.5%
5843	Transfer to W&S Capital Projects	-	-	1,753,000	-	-	-	-	-	-	-	1,753,000	-	-
TOTAL OTHER		-	8,864,119	2,104,937	-	2,780,621	-	-	300,000	-	-	14,049,677	9,925,238	41.6%
GRAND TOTAL		4,116,250	8,995,109	9,901,540	3,656,200	17,519,057	4,009,000	76,000	1,241,000	2,268,435	509,245	52,291,836	47,478,003	10.1%
LESS INTERFUND TRANSFERS		-	-	(2,104,937)	-	-	-	-	(300,000)	-	-	(2,404,937)	(572,745)	319.9%
TOTAL OPERATING BUDGET		4,116,250	8,995,109	7,796,603	3,656,200	17,519,057	4,009,000	76,000	941,000	2,268,435	509,245	49,886,899	46,905,258	6.4%

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 – South Milwaukee					X			
TIF Implementation – Southeast II					X			
TIF Implementation – North Milwaukee/Lake Cook					X			
Capital Projects	X				X			
Capital Equipment Replacement	X				X			
Stormwater					X			
Waterworks and Sewerage	X					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.

*Based on Fiscal Year 2021 Annual Comprehensive Financial Report

VILLAGE OF WHEELING
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)
Fiscal Year Ending December 31, 2023

Fund	FY 2023				FY 2023 Projected	Fund		Fund Balance Reserve Policy
	Est. Beginning Fund Balance	FY 2023 Budgeted Revenues	FY 2023 Budgeted Expenditures	FY 2023 Surplus (Deficit)	Ending Fund Balance	Balance as a % of Expend.	Incr/Decr in Fund Balance	
General	\$ 20,849,567	\$ 49,861,715	\$ 48,472,201	\$ 1,389,514	\$ 22,239,081	45.88%	6.66%	25%
Special Revenue Funds								
Motor Fuel Tax	2,725,495	1,776,116	4,116,250	(2,340,134)	\$ 385,361	9.36%	-85.86% (1)	N/A
Emergency 911 System	-	1,952,206	1,952,206	-	\$ -	0.00%		15.00%
Grant	-	509,245	509,245	-	\$ -	0.00%		N/A
Foreign Fire Insurance	232,400	90,000	76,000	14,000	\$ 246,400	324.21%	6.02%	N/A
Debt Service Funds								
General Obligation & Revenue Bond	63,529	3,656,200	3,656,200	-	\$ 63,529	1.74%	0.00%	N/A
Capital Projects Funds								
Crossroads TIF	445,000	-	-	-	\$ 445,000		0.00%	N/A
Town Center TIF District (2)	2,903,083	6,354,801	7,188,090	(833,289)	\$ 2,069,794	28.79%	-28.70% (2)	N/A
South Milwaukee TIF District	154,373	1,905,905	1,925,678	(19,773)	\$ 134,600	6.99%	-12.81% (2)	N/A
Capital Equipment Replacement	9,035,536	2,588,825	4,009,000	(1,420,175)	\$ 7,615,361	189.96%	-15.72% (1)	N/A
Capital Projects	8,691,037	5,511,910	9,901,540	(4,389,630)	\$ 4,301,407	43.44%	-50.51% (1)	N/A
Stormwater	2,789,771	1,241,098	1,241,000	98	\$ 2,789,869	224.81%	0.00%	N/A
Southeast TIF (2)	2,217,564	2,463,945	2,519,211	(55,266)	\$ 2,162,298	85.83%	-2.49%	N/A
Lake Cook/Milwaukee TIF District	1,218,380	5,376,406	5,886,078	(509,672)	\$ 708,708	12.04%	-41.83% (2)	N/A
Enterprise Funds								
Water and Sewer **	7,186,183	12,238,513	14,712,648	(2,474,135)	\$ 4,712,048	32.03%	-34.43% (1)	25%
Internal Service Funds								
Liability Insurance	4,713,464	1,740,979	2,268,435	(527,456)	\$ 4,186,008	184.53%	-11.19% (3)	*
Fiduciary Funds								
Police Pension	71,753,767	4,293,005	4,826,226	(533,221)	\$ 71,220,546	N/A	-0.74%	N/A
Firefighters' Pension	59,658,932	4,309,845	4,168,883	140,962	\$ 59,799,894	N/A	0.24%	N/A
Totals	\$ 191,170,910	\$ 105,870,714	\$ 117,428,891		\$ 179,845,035			

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

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

Explanation for Significant Changes (i.e., more than 10 percent) in Fund Balances:

- (1) The fund balances in these capital projects-related funds fluctuate from year-to-year depending on project activity and are not a reason for concern.
- (2) The fund balances in the Lake Cook, Town Center, and South Milwaukee TIF Funds are expected to decrease significantly due to the distribution of surplus property tax increment.
- (3) The fund balance in the Liability Insurance Fund is expected to decrease due to a planned drawdown on reserves which exceed the minimum required by policy.

VILLAGE OF WHEELING
 Revenue Summary - Total by Fund
 Fiscal Year Ending December 31, 2023

Fund	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023
Revenues and Other Financing Sources					
General	\$ 40,382,389	\$ 38,157,666	\$ 41,835,249	\$ 44,516,226	\$ 49,861,715
Special Revenue Funds					
Motor Fuel Tax	1,288,183	2,263,647	2,357,327	2,473,807	1,776,116
Emergency 911 System	2,016,795	1,982,753	2,036,238	1,907,000	1,952,206
Grant	699,256	389,710	462,741	527,417	509,245
Foreign Fire Insurance	72,329	77,784	87,350	88,000	90,000
Debt Service Funds					
General Obligation & Revenue Bond	3,131,759	3,204,139	21,888,552	3,474,548	3,656,200
Capital Projects Funds					
Crossroads TIF District	5,126,898	4,062	740	-	-
Town Center TIF District (2)	3,907,067	13,096,954	5,618,333	5,589,848	6,354,801
South Milwaukee TIF District	1,607,215	1,655,730	1,724,443	1,815,108	1,905,905
Capital Equipment Replacement	2,412,883	2,210,490	1,759,872	2,415,312	2,588,825
Capital Projects	4,918,817	4,807,403	2,808,622	4,641,446	5,511,910
Stormwater	947,646	2,131,088	1,058,529	1,136,936	1,241,098
Southeast TIF (2)	969,741	2,062,972	2,199,532	2,316,306	2,463,945
Lake Cook/Milwaukee TIF District	6,027,340	9,520,000	4,764,468	4,913,145	5,376,406
Enterprise Funds					
Water and Sewer	9,773,645	10,064,439	9,720,131	9,728,301	12,238,513
Internal Service Funds					
Liability Insurance	1,098,371	1,218,323	2,722,586	1,678,167	1,740,979
Fiduciary Funds					
Police Pension	12,199,077	11,514,798	11,500,758	3,819,246	4,293,005
Firefighters' Pension	11,129,742	10,621,191	10,592,737	3,834,975	4,309,845
Total Revenues	\$ 107,709,153	\$ 114,983,149	\$ 123,138,208	\$ 94,875,788	\$ 105,870,714

Note: Prior year actuals tie to Annual Comprehensive Financial Report (but not necessarily the budget due to accounting and budgeting related differences).
 Water/Sewer Fund revenues do not include capital or developer contributions.
 The Crossroads TIF District terminated on 12/31/2019 so there is no budget for this fund.

VILLAGE OF WHEELING
Expenditures Summary - Total by Fund
Fiscal Year Ending December 31, 2023

Fund	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Budget 2023
Expenditures and Other Financing Uses					
General	\$ 39,811,857	\$ 37,865,449	\$ 38,945,931	\$ 43,029,934	\$ 48,472,201
Special Revenue Funds					
Motor Fuel Tax	1,198,990	1,503,197	1,705,936	1,991,250	4,116,250
Emergency 911 System	2,016,795	1,982,753	2,036,238	1,907,000	1,952,206
Grant	699,256	389,710	462,751	527,417	509,245
Foreign Fire Insurance	63,925	46,711	44,959	76,050	76,000
Debt Service Funds					
General Obligation & Revenue Bond	3,151,508	3,287,833	21,856,131	3,531,449	3,656,200
Capital Projects Funds					
Crossroads TIF District	4,401,575	-	-	-	-
Town Center TIF District (2)	3,428,122	11,319,441	6,566,941	5,695,386	7,188,090
South Milwaukee TIF District	1,711,187	1,611,122	1,765,428	1,817,013	1,925,678
Capital Equipment Replacement	1,409,040	871,268	1,353,359	2,222,900	4,009,000
Capital Projects	3,195,723	4,781,747	6,197,597	9,697,129	9,901,540
Stormwater	500,946	2,874,261	346,807	526,500	1,241,000
Southeast TIF (2)	3,055,067	81,061	2,024,988	3,401,341	2,519,211
Lake Cook/Milwaukee TIF District	7,855,510	8,254,568	6,412,262	7,277,043	5,886,078
Enterprise Funds					
Water and Sewer	10,418,431	10,291,078	9,808,382	9,528,038	14,712,648
Internal Service Funds					
Liability Insurance	934,122	1,537,602	1,479,796	1,924,596	2,268,435
Fiduciary Funds					
Police Pension	3,782,579	4,159,486	4,535,869	4,831,009	4,826,226
Firefighters' Pension	3,396,443	3,609,935	3,873,593	3,958,920	4,168,883
Total Expenditures	\$ 91,031,076	\$ 94,467,222	\$ 109,416,968	\$ 101,942,975	\$ 117,428,891

Note: Prior year actuals tie to the Annual Comprehensive Financial Report but not necessarily the budget due to accounting and budgeting-related differences.

Water/Sewer Fund expenditures do not include depreciation.

The Crossroads TIF District was terminated as of 12/31/2019 so there is no budget for FY 2020 and beyond.

VILLAGE OF WHEELING
Long-Term Financial Plan Summary - General Fund
Fiscal Years 2022 - 2027

	ESTIMATED 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	ASSUMPTIONS
General Fund							
Beginning Fund Balance	\$ 16,551,654	\$20,849,566	\$22,239,080	\$24,832,307	\$26,397,853	\$27,349,788	
Property Taxes	\$9,347,160	\$8,426,000	\$8,012,215	\$7,992,350	\$8,221,932	\$8,515,392	0% for 2023, 3.5% Thereafter
Sales Tax	\$11,457,000	\$12,106,140	\$12,348,263	\$12,595,228	\$12,847,133	\$13,104,075	2.00%
Other Taxes	\$8,821,379	\$9,933,035	\$10,877,269	\$11,341,713	\$11,563,149	\$12,034,746	1.00% to 2.00%
Licenses & Permits	\$1,147,054	\$1,038,229	\$1,064,338	\$1,091,492	\$1,119,492	\$1,149,101	4.00%
Income Tax	\$6,375,000	\$5,909,687	\$6,027,881	\$6,148,438	\$6,271,407	\$6,396,835	2.00%
Other Intergovernmental Revenues	\$3,181,383	\$3,082,663	\$2,986,459	\$3,017,590	\$3,049,746	\$3,082,966	2.00%
Charges for Services	\$6,641,786	\$6,836,113	\$7,067,312	\$7,307,758	\$7,557,823	\$7,817,890	4.00%
Fines & Forfeitures	\$707,000	\$925,940	\$1,042,178	\$1,084,065	\$1,101,627	\$1,119,892	4.00%
Misc Revenue	\$671,222	\$1,603,908	\$1,530,835	\$1,368,229	\$1,622,917	\$1,644,459	2.00%
Total Revenues:	\$48,348,984	\$49,861,715	\$50,956,750	\$51,946,863	\$53,355,226	\$54,865,356	
Salaries & Longevity	\$20,121,036	\$20,721,218	\$21,714,067	\$22,601,869	\$23,443,925	\$24,311,243	2.75% to 4.00%
Health Insurance	\$3,633,242	\$3,740,955	\$3,871,888	\$4,007,405	\$4,147,664	\$4,292,832	3.50%
Illinois Municipal Retirement Fund	\$893,916	\$774,576	\$867,525	\$919,577	\$974,751	\$1,033,236	6.00% to 12.00%
FICA/Medicare	\$687,282	\$720,864	\$749,699	\$779,687	\$803,077	\$827,169	6.00% to 12.00%
Police Pension	\$2,900,000	\$3,161,749	\$3,541,159	\$3,753,628	\$3,978,846	\$4,217,577	6.00% to 12.00%
Fire Pension	\$2,950,000	\$3,232,752	\$3,620,683	\$3,837,924	\$4,068,199	\$4,312,291	6.00% to 12.00%
Liability Insurance	\$1,457,340	\$1,457,340	\$1,544,780	\$1,637,467	\$1,735,715	\$1,839,858	6.00%
Overtime	\$1,776,586	\$1,390,385	\$1,446,000	\$1,503,840	\$1,548,956	\$1,595,424	2.75% to 4.00%
All Other Expenditures	\$7,122,451	\$8,016,987	\$8,337,666	\$8,671,173	\$9,018,020	\$9,378,741	4.00%
Transfer to CERF	\$1,957,370	\$2,161,975	\$2,077,755	\$2,067,617	\$2,081,447	\$2,086,488	Actual Costs
Transfer to Lake Cook TIF	\$397,800	\$395,300	\$392,700	\$400,000	\$400,000	\$400,000	Actual Costs
Other Transfers	\$119,049	\$2,623,100	\$123,100	\$123,100	\$123,100	\$123,100	Actual Costs
Sales Tax Payment to Prospect Heights	\$35,000	\$75,000	\$76,500	\$78,030	\$79,591	\$81,182	2.00%
Total Expenditures:	\$44,051,072	\$48,472,201	\$48,363,523	\$50,381,316	\$52,403,291	\$54,499,142	
Surplus (Deficit)	\$4,297,912	\$1,389,514	\$2,593,227	\$1,565,547	\$951,935	\$366,214	
Ending Fund Balance	\$20,849,566	\$22,239,080	\$24,832,307	\$26,397,853	\$27,349,788	\$27,716,003	
Percentage of Expenditures	43.01%	45.98%	49.29%	50.37%	50.18%		

The spreadsheet above, a summary of the Village's multi-year financial plan, indicates that staff expects the General Fund to run surpluses through 2027. Unforeseen economic events or programmatic needs could prove these projections to be inaccurate; in that case, the Village can avoid deficits by implementing new sources of revenue or reducing expenditures to meet the goals of the Strategic Plan.

Note that assumptions generally apply to the accounts in each category. Still, individual differences in each revenue and expenditure account mean that the numbers for each line item will not tie precisely to the noted percentages.

VILLAGE OF WHEELING
 Long-Term Financial Plan Summary - Water/Sewer Fund
 Fiscal Years 2022 - 2027

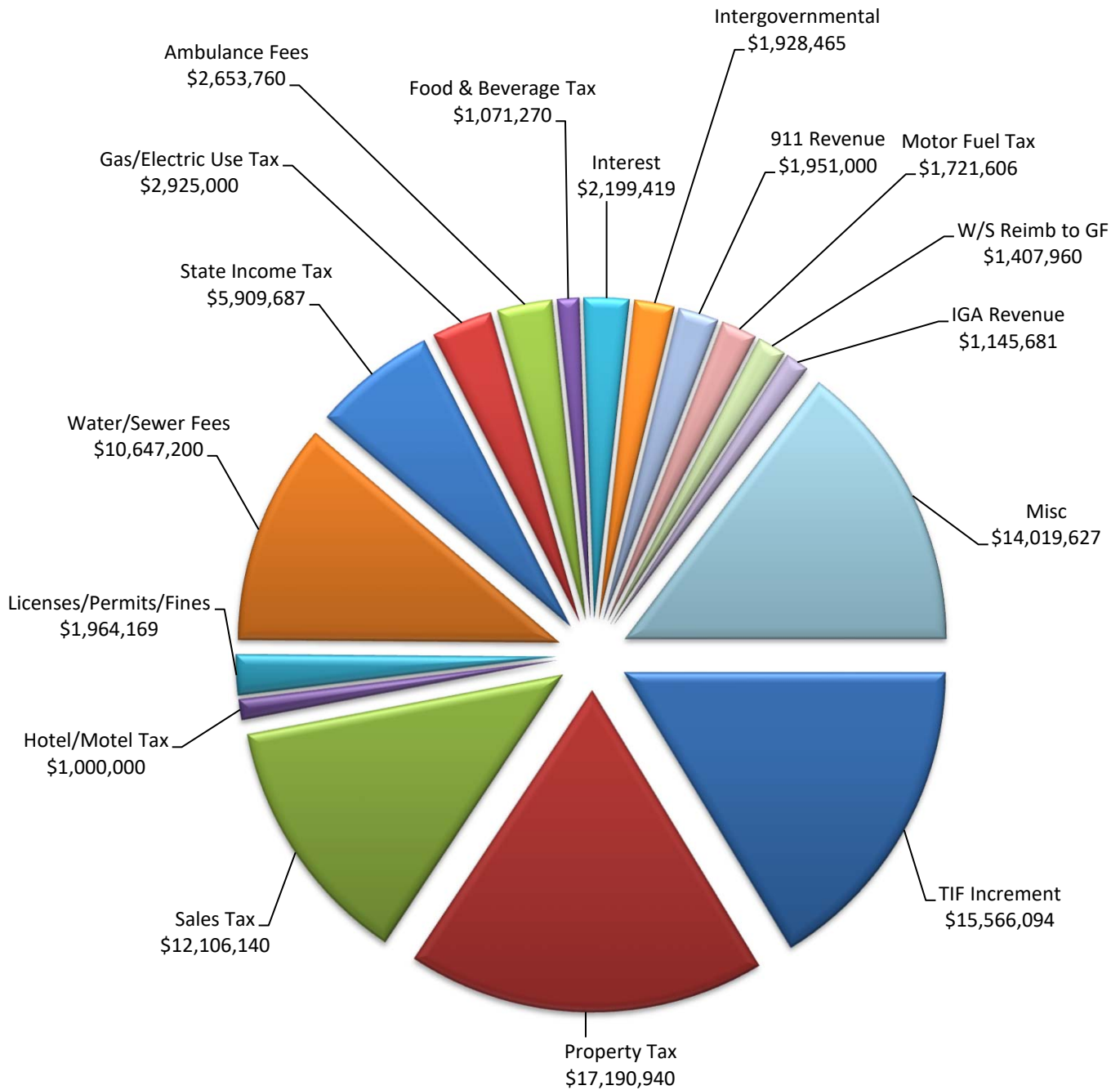
	ESTIMATED 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	ASSUMPTIONS
Water/Sewer Fund							
Beginning Fund Balance	\$ 6,001,213	\$7,186,183	\$4,712,048	\$4,311,276	\$4,531,108	\$6,660,549	
Revenues	\$10,348,686	\$12,238,513	\$10,520,864	\$10,876,180	\$11,252,761	\$11,690,792	3.50%
Expenditures	\$9,163,716	\$14,712,648	\$10,921,636	\$10,656,348	\$9,123,320	\$8,511,858	2.75% to 4.00%
Surplus (Deficit)	\$1,184,970	(\$2,474,135)	(\$400,772)	\$219,832	\$2,129,441	\$3,178,934	
Ending Fund Balance	\$7,186,183	\$4,712,048	\$4,311,276	\$4,531,108	\$6,660,549	\$9,839,483	
Percentage of Expenditures	48.84%	43.14%	40.46%	49.67%	78.25%		

The Water and Sewer Fund supports the operation and maintenance of the Village's water and sewer system. The financial projections 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 having a fund balance of at least 25% of annual operating expenditures. The financial policy requires a 25% minimum balance to ensure sufficient funds are available for unexpected projects. Increases of 3.50% to water and sewer rates are factored into the projections shown above and should be adequate to maintain a fund balance at the levels required by policy. The Village expects that future funding levels will allow it to achieve the goals described in its Strategic Plan.

Note: Staff has adjusted the fund balance numbers to remove the effects of fixed assets, depreciation, and other non-cash related transactions; therefore, they will not tie to the Village's Annual Comprehensive Financial Report (ACFR).

FY 2023 Revenue by Source All Funds



Explanation: The Village's three largest sources of revenue are property tax (including TIF increment), Sales Tax and Income Tax. Combined, they make up nearly 53 percent of total Village revenue.

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 APPROVED	FY 2023 APPROVED MINUS FY 2022 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	9,615,855	8,953,786	9,347,160	8,426,000	-921,160
		4113	PROPERTY TAXES-POLICE PEN	2,295,083	2,650,346	2,749,347	3,161,749	412,402
		4114	PROPERTY TAXES - FIRE PEN	2,945,061	3,206,438	2,811,089	3,232,752	421,663
		4131	HOME RULE SALES TAX	3,079,375	4,126,369	4,183,020	5,286,540	1,103,520
		4132	STATE SALES TAX	4,555,594	5,468,773	5,613,060	6,819,600	1,206,540
		4133	AUTO RENTAL TAX	762	1,985	1,600	1,664	64
		4136	HOTEL/MOTEL TAX	306,760	445,235	750,000	1,000,000	250,000
		4138	FOOD AND BEVERAGES TAX	604,128	855,791	825,000	1,071,270	246,270
		4139	AMUSEMENT TAX	192	7,347	30,000	240,000	210,000
		4141	TELECOMMUNICATIONS TAX	797,280	680,531	605,150	593,320	-11,830
		4143	PUSH TAX	0	0	200,000	0	-200,000
		4210	BUSINESS LICENSES	34,419	32,615	78,333	87,250	8,917
		4211	LIQUOR LICENSES	80,388	94,096	159,229	245,000	85,771
		4212	COIN-OPERATED LICENSES	3,501	2,954	9,763	9,500	-263
		4213	DELIVERY LICENSES	333	371	1,200	1,500	300
		4214	ANIMAL LICENSES	653	895	849	883	34
		4215	RESIDENTIAL RENTAL LIC	66,550	70,600	75,876	67,600	-8,276
		4216	VIDEO GAMING LICENSES	90,658	99,081	105,000	135,000	30,000
		4217	DETECTION/ALARM PERMITS	6,498	5,044	7,296	6,240	-1,056
		4218	SUPPRESSION/SPRINKLERS	18,902	21,714	20,000	20,800	800
		4219	PATIO/SIDEWALK PERMITS	5,789	6,930	6,000	5,980	-20
		4220	BUILDING PERMITS	213,468	363,731	535,000	265,000	-270,000
		4221	SIGN PERMITS	20,844	26,114	20,000	22,880	2,880
		4222	HEALTH INSPECTIONS	16,417	87,739	80,000	92,500	12,500
		4223	ELECT INSPECTION	56,508	30,277	75,000	70,200	-4,800
		4224	PLUMBING INSPECTIONS	18,949	19,846	50,000	26,000	-24,000
		4227	DRIVEWAY PERMITS	7,552	9,240	7,750	8,580	830
		4228	ALARM SYSTEM PERMITS	21,363	20,685	26,000	22,000	-4,000
		4229	RIGHT OF WAY PERMIT FEE	5,298	2,913	5,400	5,500	100
		4230	CONTRACTOR REG FEE	18,025	18,925	20,400	21,216	816
		4231	OVERSIZE/WEIGHT PERMIT	11,655	10,970	20,000	20,800	800
		4310	FEDERAL GRANTS	773,546	161,543	0	0	0
		4352	INCOME TAXES	4,091,168	4,984,335	5,025,191	5,909,687	884,496
		4353	LOCAL USE TAX	1,681,105	1,465,201	1,518,516	1,526,343	7,827
		4355	POLICE TRAINING REIMBURSE	0	13,075	0	0	0
		4356	FIRE TRAINING REIMBURSE	18,327	37,829	15,000	20,000	5,000
		4357	CANNABIS USE TAX	21,850	266,786	370,447	517,843	147,396
		4358	VIDEO GAMING TAX	180,188	364,870	366,180	468,000	101,820
		4359	PULL TABS & JAR GAMES TAX	2,049	3,304	1,900	2,500	600
		4360	PERS PROP REPLACEMENT TAX	193,378	339,479	282,691	417,827	135,136
		4364	CROSSING GUARD REIMBURSE	19,631	42,414	39,986	46,000	6,014
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	75,491	66,192	75,000	76,500	1,500
		4382	TWNSHP PERS PROP REPLACE	7,046	12,082	7,500	7,650	150
4387	TIF SURPLUS DISTRIBUTION	437,490	601,718	734,643	632,280	-102,363		
4408	I.G.A. REVENUE	844,600	959,427	1,083,231	1,145,681	62,450		
4409	AMBULANCE FEES	974,497	1,627,316	1,569,000	2,653,760	1,084,760		
4410	FLOOD PLAIN DETERM FEES	70	245	0	75	75		
4412	PLANNING HEARING FEES	10,117	15,715	10,404	15,184	4,780		
4413	SUBDIVISION PRE-FILE FEES	692	700	1,061	700	-361		
4414	PLAN REVIEW FEES	147,462	186,483	75,000	201,760	126,760		
4415	DUPLICATING SERVICES	459	851	750	850	100		

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 APPROVED	FY 2023 APPROVED MINUS FY 2022 BUDGET
01...	GENERAL FUND...	4416	MAPS AND CODEBOOKS	0	0	0	0	0
		4417	WATER & SEWER REIMBURSE	1,321,732	1,352,911	1,354,350	1,407,960	53,610
		4418	MFT REIMBURSEMENT	0	0	0	0	0
		4419	IND REV BOND & 6-B FEES	950	6,650	7,600	8,000	400
		4421	POLICE LIASON REIMBURSE	100,919	102,849	105,753	108,396	2,643
		4422	FINGER PRINTING FEE	0	0	0	0	0
		4423	IMPOUNDING FEES	580	560	800	800	0
		4426	FALSE ALARM FEES	14,401	13,303	13,005	13,525	520
		4427	CPR FEES	0	165	520	723	203
		4428	EROSION CONTROL FEES	0	0	0	0	0
		4429	ENGINEERING INSPECTION	142,760	403,951	183,302	200,000	16,698
		4431	SOLID WASTE SERVICE CHRGE	599,419	598,859	599,000	599,000	0
		4432	SWANCC FEES	263,479	264,396	264,000	264,000	0
		4433	HOST COMMUNITY FEE	100,000	100,000	100,000	100,000	0
		4460	SENIOR MEMBERSHIP FEES	0	0	0	0	0
		4470	PAVILION PROGRAM FEES	5,860	0	0	0	0
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	7,157	2,272	3,000	0	-3,000
		4492	PARKING DEBIT CARD	0	0	0	5,000	5,000
		4493	DAILY PARKING FEES	10,956	6,193	20,000	14,500	-5,500
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	231,130	150,934	150,000	104,000	-46,000
		4512	LOCAL ORDINANCE FINES	141,140	136,415	270,000	210,000	-60,000
		4513	SEIZURES	8,912	2,388	7,803	2,500	-5,303
		4514	DUI FINES	6,480	3,157	11,900	2,500	-9,400
		4515	ADMINISTRATIVE CITATION	3,260	6,745	5,500	5,500	0
		4516	ADMINISTRATIVE TOW FEE	171,000	162,500	185,000	182,000	-3,000
		4517	HOUSING FINES	4,184	4,330	3,000	4,000	1,000
		4518	RED LIGHT VIOLATORS	274,248	216,710	500,000	325,000	-175,000
		4519	COURT SUPERVISION FEES	3,070	1,541	14,000	1,000	-13,000
		4520	ADMIN HEARING FEE	86,293	90,197	87,000	89,440	2,440
		4610	INTEREST REVENUE	191,728	125,287	165,870	521,239	355,369
		4620	GAIN(LOSS) SALE INVESTMTS	-2,108	2,781	0	0	0
		4630	UNREALIZED GAIN (LOSS)	166,922	-149,663	0	0	0
		4653	DONATIONS	2,000	7,651	100	100	0
		4655	FOURTH OF JULY DONATIONS	0	0	30,000	17,500	-12,500
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	74,867	77,112	75,863	78,137	2,274
		4662	RENTAL INCOME T-MOBILE	33,283	34,282	35,245	36,302	1,057
		4701	CABLE TV FRANCHISE FEES	354,285	364,939	335,000	349,860	14,860
		4703	ALARM SVC FRANCHISE FEES	88,961	91,534	89,000	95,420	6,420
		4704	WASTE MGMT FRANCHISE FEE	94,377	96,029	98,593	102,536	3,943
		4705	AT&T FRANCHISE FEE	113,162	97,745	92,000	88,053	-3,947
		4710	FOREIGN FIRE INSURE TAX	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	23,353	87,865	15,000	15,000	0
		4722	BIKE PATH REVENUES	0	0	0	0	0
		4723	ADVERTISING SHELTER REV	7,269	2,964	5,000	5,200	200
		4730	RECYCLING PROGRAM REVENUE	13,959	13,963	14,000	14,560	560
		4732	DANCING TO THE FUTURE	0	0	0	0	0
		4752	BEACON LIGHT BULB	0	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	339,640	175,127	0	200,000	200,000
		4780	LEGAL SETTLEMENT	18	26	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 APPROVED	FY 2023 APPROVED MINUS FY 2022 BUDGET
01...	GENERAL FUND...	4790	OTHER MISC. REVENUE	102,726	150,455	80,000	80,000	0
		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
				39,479,398	43,276,026	44,516,226	49,861,715	5,345,489
11	MFT	4317	REBUILD ILLINOIS REVENUE	827,050	827,050	0	0	0
		4354	MOTOR FUEL TAX	1,370,060	1,475,124	1,588,962	1,690,718	101,756
		4362	MFT-HIGH GROWTH CITIES	52,973	51,891	30,888	30,888	0
		4610	INTEREST REVENUE	13,564	3,121	26,907	54,510	27,603
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	140	827,050	0	-827,050
				2,263,647	2,357,326	2,473,807	1,776,116	-697,691
12	FOREIGN FIRE INS TAX FU	4610	INTEREST REVENUE	0	0	0	0	0
		4710	FOREIGN FIRE INSURE TAX	77,784	87,350	88,000	90,000	2,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
				77,784	87,350	88,000	90,000	2,000
15	EMERGENCY TELEPHONE	4310	FEDERAL GRANTS	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	85,481	0	0	0
		4408	I.G.A. REVENUE	0	0	0	0	0
		4420	911 SURCHARGES-WHEELING	618,735	614,695	602,000	615,000	13,000
		4424	911 EMERGENCY SURCHARGES	0	0	0	0	0
		4425	911 SURCHARGES-DESPLAINES	1,361,605	1,335,026	1,303,000	1,336,000	33,000
		4610	INTEREST REVENUE	2,414	1,035	2,000	1,206	-794
		4620	GAIN(LOSS) SALE INVESTMNTS	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	0	0	0	0	0		
				1,982,754	2,036,238	1,907,000	1,952,206	45,206
21	2007 GEN OBLIG BOND FL	4111	PROPERTY TAX-CURRENT YEAR	333,372	66,541	95,754	40,063	-55,691
		4610	INTEREST REVENUE	441	120	500	0	-500
		4834	TRANSFER FROM CAP PROJ FD	202,042	326,236	296,245	351,937	55,692
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				535,855	392,897	392,499	392,000	-499
22	2008 GEN OBLIG BOND FL	4111	PROPERTY TAX-CURRENT YEAR	1,519,826	1,790,688	0	0	0
		4610	INTEREST REVENUE	6,482	1,936	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	813,774	856,706	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 APPROVED	FY 2023 APPROVED MINUS FY 2022 BUDGET
				2,340,082	2,649,329	0	0	0
23	2009 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	327,315	394,505	0	0	0
		4610	INTEREST REVENUE	887	102	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
				328,202	394,608	0	0	0
24	2021 REFUNDING BOND	4111	PROPERTY TAX-CURRENT YEAR	0	11,783	2,187,590	2,330,376	142,786
		4610	INTEREST REVENUE	0	5	1,000	0	-1,000
		4840	TRANS FROM WATER/SEWER	0	0	893,459	933,824	40,365
		4902	PROCEEDS OF REFUND BONDS	0	16,595,000	0	0	0
		4903	PREMIUM ON BONDS ISSUED	0	1,844,930	0	0	0
				0	18,451,718	3,082,049	3,264,200	182,151
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	4,062	740	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4791	GAIN ON SALE OF ASSETS	0	0	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4832	TRANS FROM SOUTH TIF	0	0	0	0	0
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				4,062	740	0	0	0
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,649,462	1,723,026	1,813,985	1,904,684	90,699
		4610	INTEREST REVENUE	6,267	1,416	1,123	1,221	98
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
				1,655,729	1,724,442	1,815,108	1,905,905	90,797
33	CAPITAL EQPT REPL FUND	4408	I.G.A. REVENUE	0	0	0	0	0
		4610	INTEREST REVENUE	135,203	95,030	132,647	130,000	-2,647
		4620	GAIN(LOSS) SALE INVESTMTS	-207	-7,303	0	0	0
		4630	UNREALIZED GAIN (LOSS)	135,493	-103,307	0	0	0
		4790	OTHER MISC. REVENUE	3,591	0	0	0	0
		4801	TRANSFER FROM GEN FUND	1,896,530	1,724,555	1,957,370	2,161,975	204,605
		4815	TRANSFER FROM 911 EMERG	0	0	0	0	0
		4840	TRANS FROM WATER/SEWER	0	4,930	325,295	296,850	-28,445
		4851	TRANSFER FROM LIAB INS FD	39,880	45,968	0	0	0
				2,210,490	1,759,872	2,415,312	2,588,825	173,513
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	2,767,691	2,833,609	2,838,000	2,925,000	87,000
		4310	FEDERAL GRANTS	3,859	0	1,750,000	0	-1,750,000

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 APPROVED	FY 2023 APPROVED MINUS FY 2022 BUDGET
34...	CAPITAL PROJECTS FUND..	4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	84,140	37,123	53,446	86,910	33,464
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	-510	-8,907	0	0	0
		4630	UNREALIZED GAIN (LOSS)	36,065	-26,510	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	0	0	0	0
		4790	OTHER MISC. REVENUE	702,196	-26,692	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	2,500,000	2,500,000
		4900	BOND PROCEEDS	0	0	0	0	0
		4902	PROCEEDS OF REFUND BONDS	1,172,341	0	0	0	0
4903	PREMIUM ON BONDS ISSUED	41,621	0	0	0	0		
				4,807,403	2,808,624	4,641,446	5,511,910	870,464
35	TOWNCENTER TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	4,883,485	5,613,431	5,543,889	6,310,927	767,038
		4310	FEDERAL GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	15,819	4,902	45,959	43,874	-2,085
		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
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
		4900	BOND PROCEEDS	8,197,650	0	0	0	0
				13,096,954	5,618,333	5,589,848	6,354,801	764,953
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	2,058,866	2,195,275	2,300,914	2,415,960	115,046
		4610	INTEREST REVENUE	4,104	4,257	15,392	47,985	32,593
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				2,062,970	2,199,532	2,316,306	2,463,945	147,639
39	LAKE COOK/MILW TIF FUN	4111	PROPERTY TAX-CURRENT YEAR	6,581,138	4,357,142	4,485,930	4,934,523	448,593
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	68,132	30,970	29,415	46,583	17,168
		4620	GAIN(LOSS) SALE INVESTMTS	0	-13,122	0	0	0
		4630	UNREALIZED GAIN (LOSS)	20,731	-11,894	0	0	0
		4777	REMEDIATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	416,750	401,371	397,800	395,300	-2,500
		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	2,337,659	0	0	0	0
4903	PREMIUM ON BONDS ISSUED	95,590	0	0	0	0		
				9,520,000	4,764,467	4,913,145	5,376,406	463,261
40	WATER AND SEWER FUNL	4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4441	WATER	6,949,523	7,302,437	7,234,500	7,557,800	323,300
		4442	WATER-CONSTRUCTION	129	1,269	5,062	5,264	202
		4443	WATER-CONNECTIONS	7,195	23,507	30,000	30,000	0
		4444	TURN-ON FEES	4,294	4,550	4,775	4,871	96

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 APPROVED	FY 2023 APPROVED MINUS FY 2022 BUDGET
40...	WATER AND SEWER FUNL	4445	WATER METER SALES	6,760	9,699	12,500	12,500	0
		4446	WATER-PENALTIES	93,675	89,042	88,697	91,801	3,104
		4451	SEWER	1,639,252	1,723,382	1,795,500	1,876,200	80,700
		4452	SEWER-CONNECTIONS	21,357	84,670	50,000	50,000	0
		4453	SEWER-PENALTIES	23,575	22,702	19,665	20,353	688
		4610	INTEREST REVENUE	96,600	80,029	49,125	143,724	94,599
		4620	GAIN(LOSS) SALE INVESTMTS	-377	-13,662	0	0	0
		4630	UNREALIZED GAIN (LOSS)	100,549	-74,347	0	0	0
		4648	CAPITAL CONTRIBUTIONS	0	1,271,580	0	0	0
		4720	SALE OF FIXED ASSETS - GG	46,020	84,864	0	0	0
		4765	IPBC TERM RESERVE REVENUE	31,168	4,123	0	0	0
		4775	DEVELOPER DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	435,310	212,291	161,977	393,000	231,023
		4799	INVEST IN JOINT VENTURE	387,485	121,200	0	0	0
		4802	TRANSFER TO GOV WIDE	0	-175,016	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	1,753,000	1,753,000
		4845	TRANSFER FROM STORMWATER	223,809	242,459	276,500	300,000	23,500
		4855	TRANS FROM GRANT FUND	0	0	0	0	0
4900	BOND PROCEEDS	0	0	0	0	0		
4902	PROCEEDS OF REFUND BONDS	0	0	0	0	0		
4903	PREMIUM ON BONDS ISSUED	0	0	0	0	0		
				10,066,323	11,014,780	9,728,301	12,238,513	2,510,212
4100	WATER DIVISION-OPERATI	4833	TRANS FROM CAP EQUIP REPL	34,077	0	0	0	0
				34,077	0	0	0	0
4200	SEWER DIVISION-OPERATI	4833	TRANS FROM CAP EQUIP REPL	21,441	0	0	0	0
				21,441	0	0	0	0
45	STORMWATER FUND	4456	STORMWATER	948,654	1,042,822	1,106,000	1,200,000	94,000
		4457	STORMWATER - PENALTIES	14,918	14,613	12,166	13,200	1,034
		4610	INTEREST REVENUE	31,259	17,595	18,770	27,898	9,128
		4620	GAIN(LOSS) SALE INVESTMTS	-138	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	16,395	-16,501	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4791	GAIN ON SALE OF ASSETS	1,120,000	0	0	0	0
				2,131,088	1,058,529	1,136,936	1,241,098	104,162
51	LIABILITY INSURANCE FUN	4610	INTEREST REVENUE	77,837	60,904	31,457	94,269	62,812
		4620	GAIN(LOSS) SALE INVESTMTS	-1,638	-1,652	0	0	0
		4630	UNREALIZED GAIN (LOSS)	77,245	-68,239	0	0	0
		4790	OTHER MISC. REVENUE	82,879	1,574,016	0	0	0
		4801	TRANSFER FROM GEN FUND	869,070	1,016,480	1,457,340	1,457,340	0
		4840	TRANS FROM WATER/SEWER	112,930	132,090	189,370	189,370	0
				1,218,322	2,713,599	1,678,167	1,740,979	62,812
55	GRANT FUND	4310	FEDERAL GRANTS	279,729	347,047	394,368	372,145	-22,223
		4370	STATE OF ILLINOIS GRANTS	25,299	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 APPROVED	FY 2023 APPROVED MINUS FY 2022 BUDGET
55...	GRANT FUND...	4790	OTHER MISC. REVENUE	10,356	11,075	14,000	14,000	0
		4801	TRANSFER FROM GEN FUND	74,326	104,619	119,049	123,100	4,051
				389,709	462,742	527,417	509,245	-18,172
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	2,295,083	3,125,560	2,749,347	3,161,749	412,402
		4610	INTEREST REVENUE	1,592,973	3,291,115	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	7,107,300	4,566,792	0	0	0
		4651	POLICE PENS EMP CONTRIBS	584,124	593,879	569,899	631,256	61,357
		4790	OTHER MISC. REVENUE	485	732	0	0	0
				11,579,964	11,578,078	3,819,246	4,293,005	473,759
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	2,945,061	3,656,224	2,811,089	3,232,752	421,663
		4610	INTEREST REVENUE	1,235,303	2,615,331	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	5,987,030	3,872,414	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	504,710	513,062	523,886	577,093	53,207
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	1,274	0	0	0	0
				10,673,378	10,657,031	3,834,975	4,309,845	474,870
				116,479,634	126,006,261	94,875,788	105,870,714	

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for Fiscal Year 2023 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.

Estimating revenues is an important part of the budget process because accurate revenue forecasts are essential to determining what resources are available to funds Village services. The Village conservatively estimates revenue to avoid budget deficits and strives to be within 2 percent of actual receipts each year. The Village's top ten operating revenues (excluding interfund transfers and the Water and Sewer Fund's reimbursement to the General Fund for overhead costs) are shown below followed by a description of each major revenue source by fund.

Top Ten Operating Revenues – 2023 Budget

	Revenue Source	All Funds	% Of All Funds	General Fund	% Of General Fund	Impact of Changes in Economy
1	Property Tax Levy	\$17,190,940	18.02%	\$8,426,000	16.90%	Minimal
2	TIF Increment	\$15,566,094	16.32%	N/A		Minimal
3	Sales Tax	\$12,106,140	12.69%	\$12,106,140	24.28%	Substantial
4	Water/Sewer Fees	\$9,434,000	9.89%	N/A		Minimal
5	State Income Tax	\$5,909,687	6.19%	\$5,909,687	11.85%	Substantial
6	Gas/Electricity Use Tax	\$2,925,000	3.07%	N/A		Minimal
7	Ambulance Fees	\$2,653,760	2.78%	\$2,653,760	5.32%	Minimal
8	Des Plaines IGA	\$2,481,861	2.60%	\$1,145,681	2.30%	None
9	Motor Fuel Tax	\$1,721,606	1.80%	N/A		Moderate
10	Local Use Tax	\$1,526,343	1.60%	\$1,526,343	3.06%	Substantial

GENERAL FUND

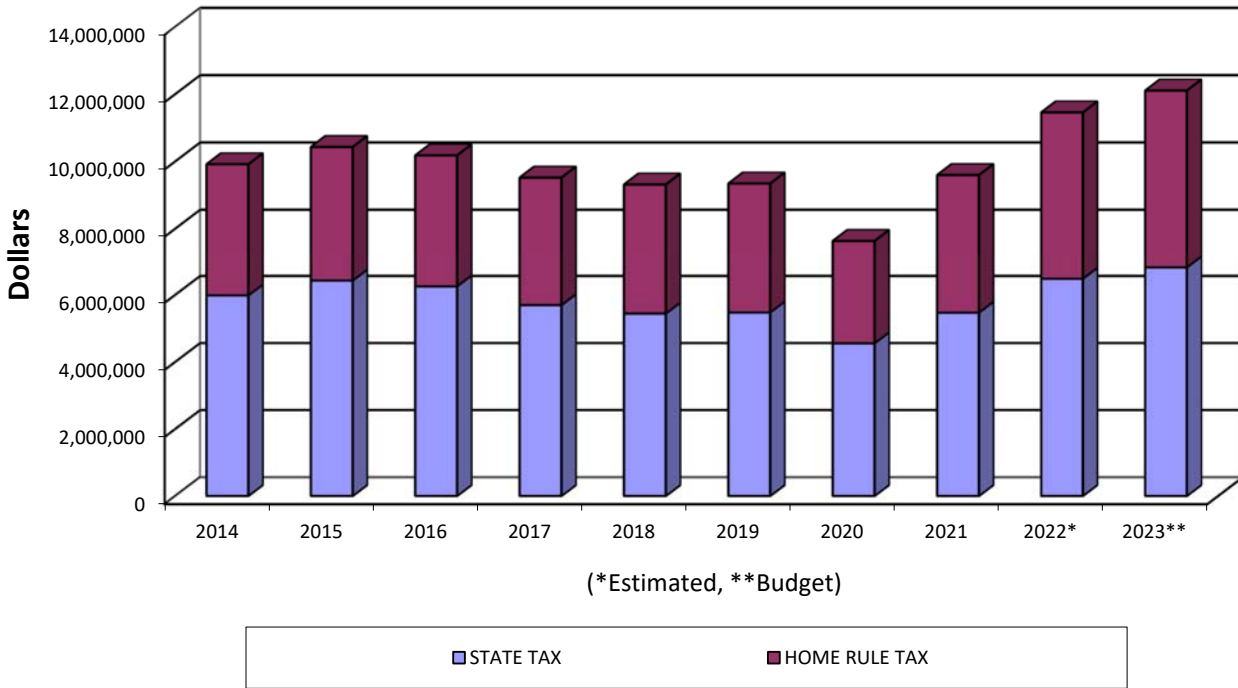
The General Fund accounts for most of the operating functions of the Village and has the most diverse sources of revenue. The primary sources of revenue are property tax, sales tax, income tax, and ambulance fees.

SALES TAX - \$12,106,140 (24.28%). Sales tax reflects Wheeling's one percentage point (1.00%) share of the State sales tax rate and our one percentage point (1.00%) 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 tax receipts are highly susceptible to changes in the economy and can fluctuate significantly from year to year. Since economists anticipate a recession next year, staff has taken a conservative approach to estimating sales tax growth from existing businesses. That said, staff's projection of \$12,106,140 in revenue includes a \$229,140 (2.00%) increase to the revenue generated by existing businesses, and a \$420,000 (3.67%) increase from new businesses opening in Wheeling this year and next.

The Village will also continue to receive additional sales tax revenue resulting from the Level the Playing Field for Illinois Retail Act, which went into effect on January 1, 2021. For those unfamiliar with it, the Act requires most online retailers—those that meet sales thresholds of 200 annual transactions or \$100,000 in annual gross receipts—to collect sales tax revenue based on the rate imposed by the community to which the product ships. Before 2021, those retailers collected the state's 6.25% use tax rate on online transactions, and the state distributed a small fraction of that revenue to all municipalities on a per-capita basis. The new law means that online retailers now collect the Village's ten percent sales tax rate on any product shipped from out-of-state to addresses in the Cook County portion of Wheeling (and eight percent in the Lake County portion). Consequently, the Village is now collecting its full two-percent share of sales tax revenue on many of these transactions. Staff estimates that in FY 2021, this change in law produced \$850,000 in new revenue for the Village.

SALES TAX



The chart above indicates that after stagnating for several years and then declining substantially in 2020, sales tax revenue has increased significantly in the last three years making it easier for the Village to offset the rising costs of providing core services.

PROPERTY TAXES - \$8,426,000 (16.90%). 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 most of its property tax revenue in February, March, July and August of each year. It is 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).

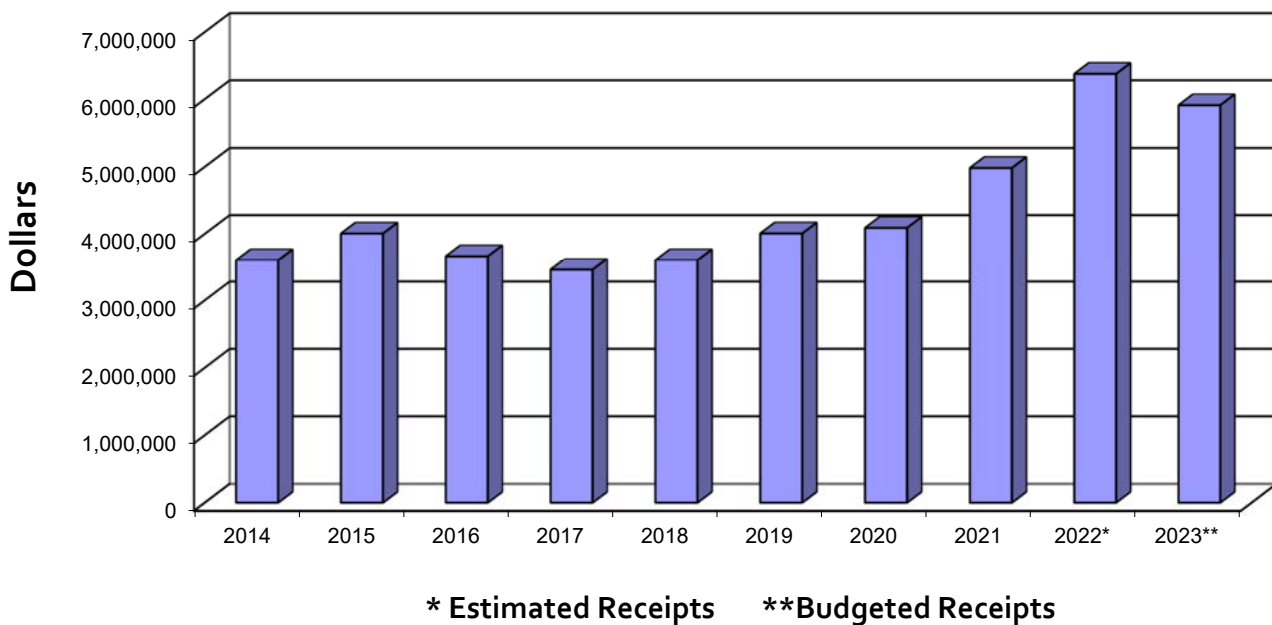
In December 2022, the Village Board approved the 2022 Tax Year Levy, which reflected the Board’s decision to not increase the levy as compared to the prior year. The total levy includes individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund.

STATE INCOME TAX - \$5,909,687 (11.85%). 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 monthly.

Staff has budgeted \$5,909,687 in income tax revenue next year based on the Illinois Municipal League’s (IML’s) expectation that municipalities will receive \$151.00 per capita in calendar year 2023. The IML expects less revenue next year due to the probability of a recession, fundamental weakness in the stock market, and declining corporate profits.

More than most sources of revenue, changes in the economy affect state income tax revenue positively or negatively. As such, staff will continue to monitor receipts closely to avoid problems resulting from a drop in revenue.

STATE INCOME TAX



The chart above shows that in the last three years, income tax revenue has increased significantly after not growing the previous eight years; this is one of the primary reasons the Village expects a surplus budget for FY 2023.

INTERGOVERNMENTAL REVENUE – \$3,082,663 (6.18%). 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.). Retailers located outside Illinois with \$100,000 in annual sales or with 200 transactions must collect the Village's sales tax rate; residents who purchase goods from retailers outside Illinois who do not meet either threshold must pay the state Use Tax on their purchase when filing their state income tax. The Local Use Tax is collected by the State of Illinois and with a few exceptions, remitted to each municipality based on population.

Fiscal Year 2023 revenue estimates are based on information 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.

AMBULANCE FEES – \$2,653,760 (5.32%). Ambulance fee revenue is now the Village's fourth-largest source (5.32%) of General Fund revenue. The Village receives ambulance revenue from the fees it charges for basic and advanced life support-related trips to nearby hospitals and from its participation in the Ground Emergency Medical Transportation (GEMT) program. Staff budgeted \$2,653,760 in revenue next year after reviewing historic and year-to-date data on the number and type of calls for service.

The GEMT program is a federally funded Medicaid program that allows municipalities to seek reimbursement for ambulance services above what the state reimburses for Medicaid claims. Staff initially expected that the program—which does not affect the rates the Village charges or what individuals pay for ambulance service—would generate an additional \$600,000 in revenue annually. Actual receipts, however, have been much higher, and staff now anticipates that the Village will receive \$1,100,000 in program revenue next year. It's important to note that the Village must share 50 percent of its GEMT revenue with the Illinois Department of Healthcare and Family Services as required by an Intergovernmental Agreement (IGA) signed in September 2020. Consequently, the Village will net \$550,000 in GEMT revenue if it receives \$1,100,000 next year as projected.

WATER & SEWER FUND REIMBURSEMENT - \$1,407,960 (2.82%). 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 considers several services benefiting the W&S Fund including salaries of administrative personnel, building maintenance costs, etc.

DES PLAINES DISPATCHING AGREEMENT – \$1,145,681 (2.30%). 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 2023 is \$1,145,681 (with an additional \$1,336,000 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 efficiently 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 - \$1,071,270 (2.15%) - On August 15, 2005, the Village established a 1.00% 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.

The budget includes revenue of \$1,071,270, which is \$144,270 (15.56%) more than FY 2022 estimated receipts. This assumption is based on the expectation that revenue from existing restaurants will grow by only \$9,270 (1.00%) if the economy is in recession, but that new restaurants will generate \$135,000 (14.56%) in new revenue for the Village.

LICENSES, PERMITS, INSPECTION FEES AND FINES - \$1,038,229 (2.08%). 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 consistent from year-to-year; however, building permit revenue can fluctuate based on economic development related activity.

In 2005, the Village Board approved an ordinance that automatically increases most fees by the change in the Consumer Price Index (not to exceed 3 percent) each year. The ordinance helps ensure that Village fees keep pace with inflation and cover the costs of providing these services.

HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$1,000,000 (2.01%). 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 substantially over the years.

At its high point in FY 2019, the Village collected \$1,110,229 in tax revenue, but collections dropped to \$445,235 (i.e., the historical low point) in FY 2020 during the pandemic. The threat of a recession is a concern for hotel/motel tax revenue, but the last few months of collections have been strong. For that reason, staff projects collections of \$1,000,000 next year, an increase of \$126,000 or 14.4% compared to FY 2022 estimated receipts.

SOLID WASTE SYSTEM REVENUE- \$863,000 (1.73%). The Village contracts with a private waste hauler 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 and collects its hauling fee and the Village's tipping fee. The contractor then remits the tipping fee to the Village, which uses that revenue to pay SWANCC.

The Village receives \$4.48 per single-family and multi-family housing unit (e.g., typically townhomes) with curbside pickup per month and a per ton fee (approximately \$53.00) for up to 200 tons of multi-family unit (e.g., apartments and condos) garbage the hauler must deliver to SWANCC each month. The fees are collected by the hauler and remitted to the Village monthly.

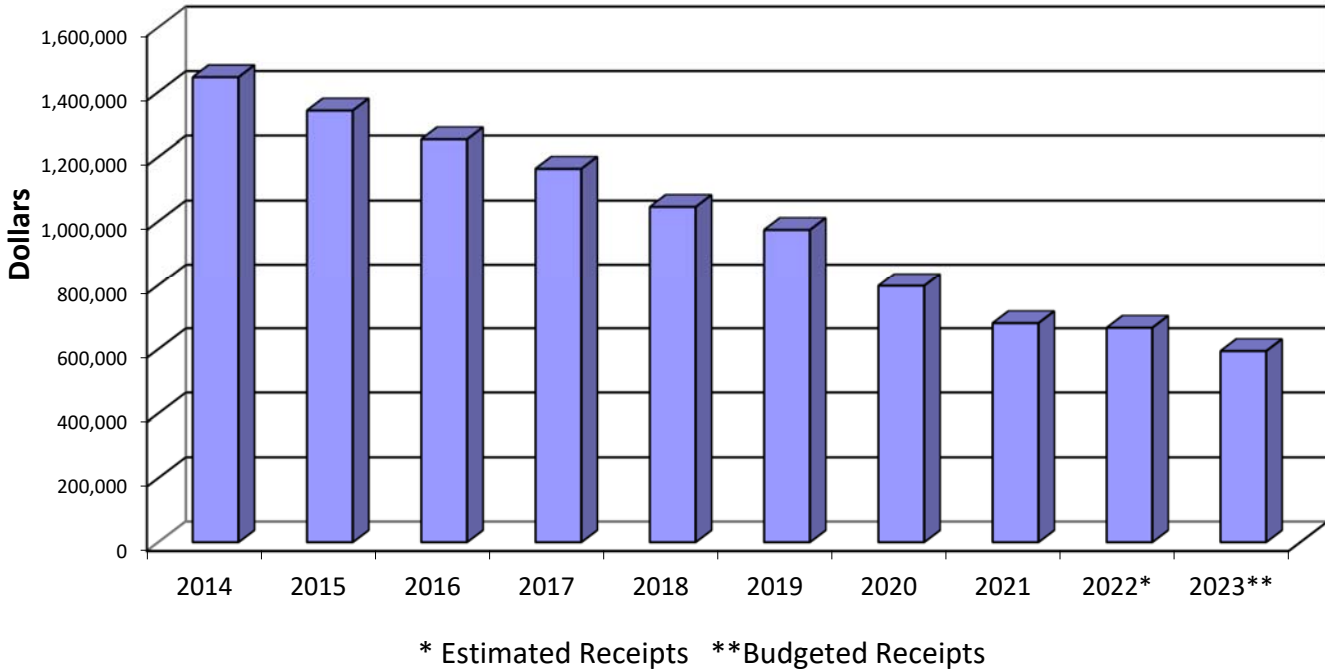
In addition, the Village collects a Solid Waste Program Fee of \$1.35 per month on approximately 15,000 residential units (including single-family homes, multi-family apartments, and condominium units). The Village adds this fee to its water bills; the purpose of the fee is to offset the cost of administering the solid waste and recycling programs.

The \$4.48 SWANCC fee and the \$1.35 Solid Waste Program Fee are sufficient to offset the payments to SWANCC and the Village's administrative costs; therefore, no increase in either fee is foreseen at this time.

SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$593,320 (1.19%). 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 not subject to the tax. As the chart shows, telecom revenue has declined significantly for several years and the Village expects this trend to continue in the future.

TELECOMMUNICATIONS TAX



The chart above shows that telecommunications tax revenue has declined for the last ten years. Most of this revenue came from landline use in the past, but many people have eliminated their landlines, and the Village collects much less revenue from cell phone users because many cell services (e.g., texting, streaming, internet access, etc.) are not subject to the tax.

INVESTMENT INCOME - \$521,239 (1.05%). The Village Treasurer is directed by State statute to invest idle funds to offset revenue requirements. The treasurer typically invests in short-term (i.e., maturities up to 5 years) United States Treasury bills and notes, federally insured certificates of deposit and the Illinois Funds local government investment pool. The Village also receives a complete rate (i.e., equal to the Illinois Funds rate plus 15 basis points) on funds held by Fifth Third Bank. The Village’s contract with Fifth Third Bank expires on December 31, 2023 but includes an option to renew for an additional 5-year period.

Staff projects that the General Fund will earn \$521,239 in interest income next year based on the amount of money in reserves and current interest rates. Investment income has increased this year due to rising interest rates as evidenced by the 4.30% return the Village is earning on funds held by Fifth Third Bank. At the same time, five-year negotiable certificates of deposit now yield approximately 4.00%, much higher than a year ago when they paid between .75% and 1.00%.

OTHER - \$10,042,766 (16.52%). Most of the revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy (\$6,394,501). "Other" also includes cable television and other utility franchise fees, tax increment financing surplus revenue, commuter station revenue, senior citizens center revenue, and miscellaneous charges.

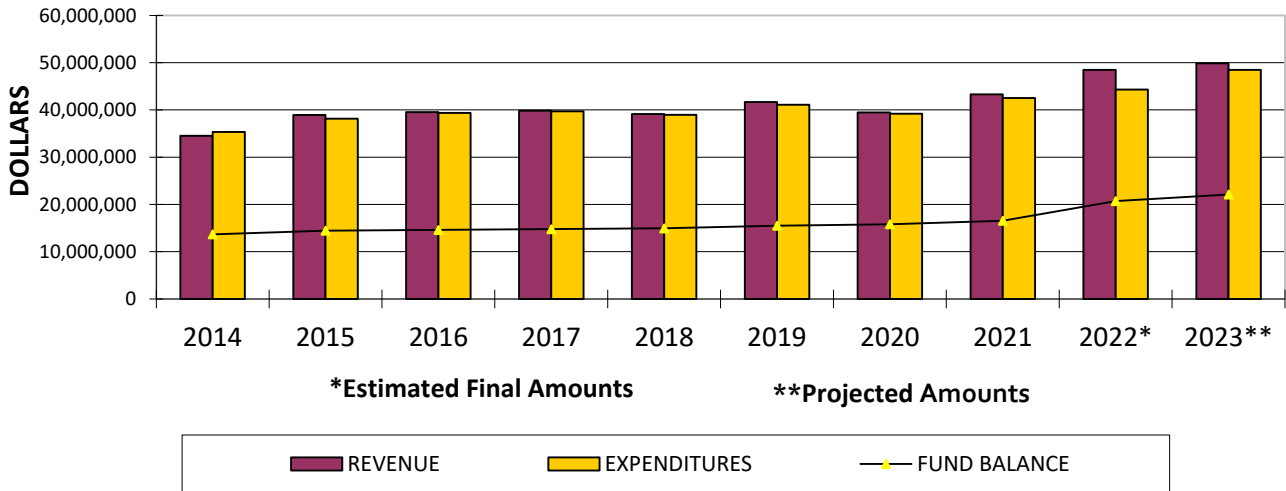
The Village's contribution to the Police Pension Fund is increasing 15 percent from \$2,749,347 to \$3,161,749, and the Fire Pension Fund's contribution will increase from \$2,811,089 to \$3,232,752. The 15 percent increase stems from a decision made by the Board to use some of the anticipated General Fund surplus to address the Village's unfunded liability to the pension funds. That said, the total amount allocated to the two pension funds has increased substantially in recent years due to changes in actuarial assumptions, mortality tables and experience and because state law requires that the Village be 90 percent funded by 2040.

It is worth noting that on December 18, 2019, Governor Pritzker signed Public Act 101-0610, which consolidated approximately 650 Police and Fire Pension Funds throughout the state for investment purposes. The Act required the transfer of all assets and investment authority to the two consolidated funds—one for police and one for fire—no later than June 30, 2022. As a result, the Wheeling Police and Fire Pension Funds are no longer responsible for investing pension fund assets.

GENERAL FUND RESERVES

The chart below shows end of year results for the General Fund with the effect 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 next year's budgeted 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. Due to stronger than expected sales and income tax revenue, the Village expects a surplus budget next year; as a result, we anticipate that fund balance will increase from 43% to 45% of annual operating expenditures by the end of FY 2023.

**GENERAL FUND
REVENUES VS EXPENDITURES**



The chart above shows that for the last ten years, fund balance in the General Fund has remained constant at approximately 40% of annual operating expenditures. Staff expects fund balance to increase to 45% by the end of FY 2023 due to strong sales and income tax receipts.

WATER AND SEWER FUND

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

WATER AND SEWER USE FEES - \$9,434,000. This revenue consists of fees derived from the retail sale of water and sewer use fees, which are based on amount of water billed. The budget reflects an increase of 3.50% from \$8.60 to \$8.90 per 1,000 gallons of water. This increase is necessary to provide sufficient funding for the on-going operation and maintenance of the water and sewer system.

INVESTMENT INCOME - \$143,724. This revenue represents investment income from available funds. Investment income has been limited for many years due to low interest rates but has grown recently due to an increase in short-term interest rates.

INTERFUND TRANSFER - \$2,053,000. This revenue consists of two unrelated transfers: 1) a contribution from the Stormwater Fund to the Water and Sewer Fund and 2) a transfer from the Capital Project’s Fund to the Water and Sewer Fund.

The Stormwater Fund transfer is related to a financial policy that allows the Village to use 25 percent of stormwater fee revenue to pay for costs related to system maintenance. Additionally, the Village has budgeted a transfer from the Capital Projects Fund to the Water and Sewer Fund to use ARPA funds for a water and sewer infrastructure project.

OTHER - \$607,789. 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 \$43.20 per capita for FY 2023. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$1,721,606 and interest earnings of \$54,510. 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 outstanding bond issues. The Village’s outstanding GO debt consists of the following bonds and the principal that is outstanding as of December 31, 2022:

Series 2007	\$10,000,000
Series 2020	\$3,330,000
Series 2021	\$14,105,000
Total Principal Outstanding:	\$27,435,000

The Village issued the Series 2007 General Obligation bonds (and Series 2021 Refunding bonds) 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 2020, the Village sold \$5,800,000 in general obligation refunding bonds, to take advantage of lower interest rates by refunding the Series 2011, 2012A and 2012B bonds. The Series 2011 and 2012A bonds were also refunding bonds that refunded the Series 2003A, 2003B, 2004A and 2005 bonds. The Series 2012B bonds were Water and Sewer system bonds that were sold to pay for the cost of a water meter replacement program.

In 2021, the Village sold \$16,595,000 in General Obligation Refunding bonds to refund the Series 2008 and Series 2009 bonds, realize \$103,000 in present value savings, and terminate the interest rate swaps agreements that were tied to the original bonds. The following provides background information on the original bonds and swaps for historical purposes:

- The Village sold the Series 2008 and Series 2009 bonds to fund the second and third phases of the building project plan that began with the sale of the Series 2007 bonds. 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 selling the Series 2007 bonds (see above description), 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 (i.e., Series 2008) and for the sale of \$10,000,000 in bank qualified bonds (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.

Anticipated revenue from property taxes is \$2,370,439. Other sources of revenue to the fund include a \$351,937 transfer from the Capital Projects Fund, a \$933,824 transfer from the Water and Sewer Fund (i.e., for its share of the debt related to the new Public Works Building), and \$1,500 in investment earnings.

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. An actuary determines the Village's contribution to the fund each year. The proposed level of funding for FY 2023 from property taxes is \$3,161,749 (up from \$2,749,347 in FY 2022). Other sources of revenue to the Fund include employee contributions of \$631,256 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 like the Police Fund and subject to the same variables as described before. The Village

Board approved an employer contribution of \$3,232,752 (up from \$2,811,089 in FY 2022) in 2023. 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 \$577,093 and investment income of \$500,000.

The state legislature determines what pension benefits police officers and firefighters receive and changes to benefits are subject to the political process at that level.

TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds account for revenue from the Village's four (4) 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 \$15,566,094, investment income of \$139,663 and a \$395,300 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel alternate revenue general obligation bonds.

The Village is often asked to evaluate development proposals for sites within the districts; property tax increment should continue to increase as sites are developed and increase in value.

MISCELLANEOUS FUNDS

The Village maintains the following miscellaneous funds for legal or internal accounting purposes. These include the following:

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$2,588,825. 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 (\$2,458,825) from the various operating departments and is based on the expected life and replacement costs of the equipment. Projections for 2023 include \$130,000 in interest earnings.

CAPITAL PROJECTS FUND - \$5,511,910. 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 (\$2,925,000), interest income (\$86,910), and a transfer from the General Fund (\$2,500,000). The transfer represents funds the Village Board intends to use to pay for capital projects.

EMERGENCY TELEPHONE SYSTEM (E-911) - \$1,952,206. 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 (JETSB). The JETSB determines the expenditure budget for the E911 Fund.

LIABILITY INSURANCE FUND - \$1,740,979. 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 losses. Revenue to the fund consists primarily of transfers from other operating funds. The transfers represent each fund's share of liability coverage.

GRANT FUND - \$509,245. The Village receives grants periodically from State and Federal agencies that are intended to fund law enforcement programs, flood control projects etc. The FY 2023 budget includes grant funds that will help pay for Police Department related programs, the cost of a full-time social worker, and a congregate dining program at the Village's senior center. Grant revenue is one-time only revenue that fluctuates significantly from year-to-year depending on availability.

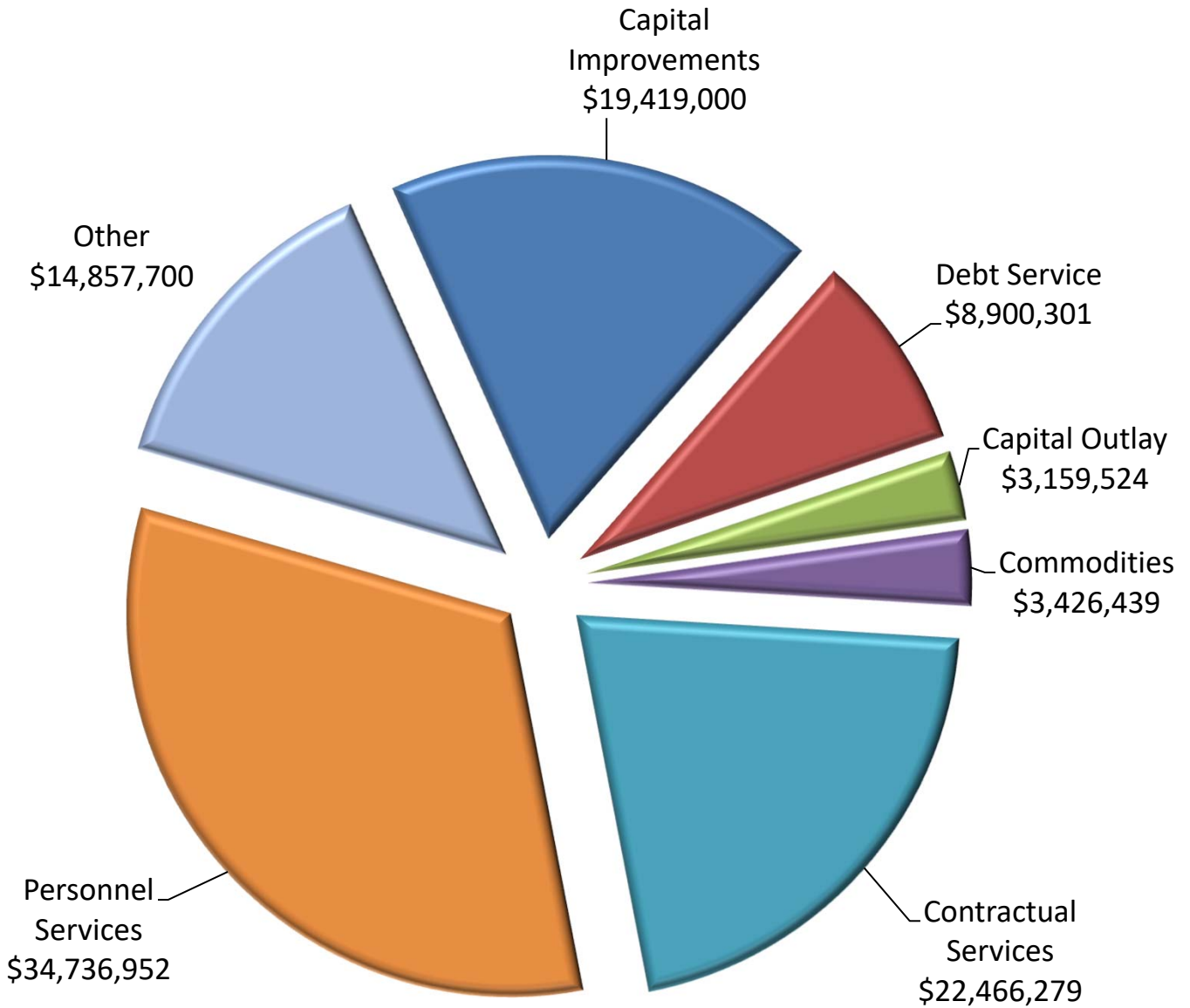
FOREIGN FIRE INSURANCE FUND - \$90,000. The Village receives tax revenue from companies located outside Illinois that sell fire insurance policies in the Village. By State Statute, the Foreign Fire Insurance Board administers the funds, which must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and six firefighters elected at large by the sworn members of the department.

STORMWATER FUND - \$1,241,098. In January of 2015, an engineering firm presented the Village Board with a Stormwater Management Plan that included 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, in early 2016, the Village implemented a stormwater utility fee to generate the funds needed to pay for stormwater related operating and capital improvement costs. Staff recommended (and

the Board approved) a fee of \$3.75 per Equivalent Runoff Unit (ERU) for FY 2023 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 \$3.75 per ERU, the Village expects to raise \$1,213,200 next year from the fee and penalties for late payments and \$27,898 in interest income.

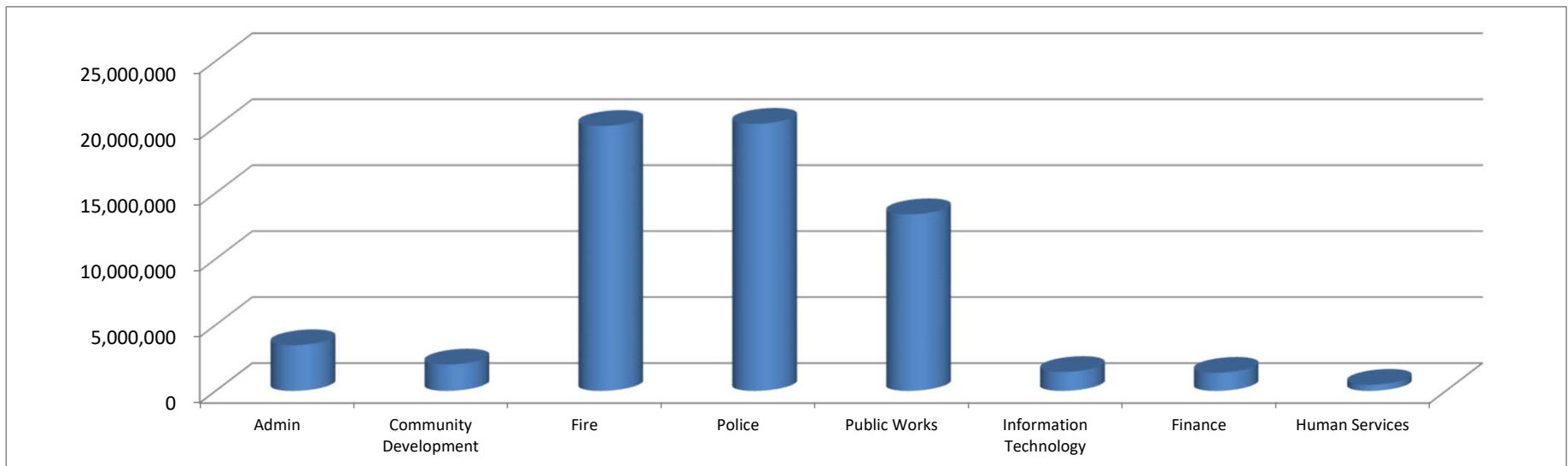
FY 2023
Budgeted Expenditures by Category
All Funds - Excluding Interfund Transfers



Personnel Services, which includes expenditures for police officers, firefighters, public works, and other employees make up more than 32% of the Village's total budget. In addition, the Village makes a substantial investment each year in Capital Improvements (i.e. infrastructure) and Capital Outlay (i.e. equipment), which together represent over 21% of all expenditures.

VILLAGE OF WHEELING, ILLINOIS
 Expenditures by Department and Fund
 Fiscal Year 2023

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2023 Total Budget
General Fund	3,463,370	1,997,975	15,837,136	15,419,929	5,512,831	1,433,555	1,374,190	462,915	2,970,300	48,472,201
Water/Sewer Fund					7,874,518				6,838,130	14,712,648
Foreign Fire Insurance Fund			76,000						0	76,000
Emergency Telephone (911)									1,952,206	1,952,206
Grant Fund									509,245	509,245
Police/Fire Pension Funds			4,168,883	4,826,226						8,995,109
Debt Service Funds									3,656,200	3,656,200
Tax Increment Financing Funds									17,519,057	17,519,057
Capital Projects Fund									9,901,540	9,901,540
Stormwater									1,241,000	1,241,000
Capital Equipment Replacement Fund									4,009,000	4,009,000
Liability Insurance Fund									2,268,435	2,268,435
Motor Fuel Tax Fund									4,116,250	4,116,250
BUDGETED EXPENDITURES	3,463,370	1,997,975	20,082,019	20,246,155	13,387,349	1,433,555	1,374,190	462,915	54,981,363	117,428,891



Explanation: The Village's three largest departments are Fire, Police and Public Works. Combined, they account for 46 percent of total annual Village expenditures.

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

ACCT #	ACCOUNT TITLE	FY2020 ACTUAL	FY2021 ACTUAL	2022 BUDGET	FY2023 BUDGET	FY2023 APPROVED MINUS FY 2022 BUDGET
5101	LONGEVITY	111,741	106,111	95,000	90,201	-4,799
5102	OVERTIME	1,308,203	1,891,880	1,276,151	1,559,385	283,234
5103	SEASONAL HELP	26,437	62,810	64,500	75,250	10,750
5104	SALARIES	21,888,557	22,374,857	23,547,685	24,120,315	572,630
5105	LOCAL TRAINING & MEETINGS	100,939	143,449	212,975	202,555	-10,420
5106	UNIFORM ALLOWANCE	115,198	136,963	145,300	141,000	-4,300
5107	EXTRA DUTY PAY	0	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	2,226,693	2,336,531	2,193,412	2,042,320	-151,092
5109	POL/FIR PENS EMPLR CNTRB	5,240,143	6,781,785	5,560,436	6,394,501	834,065
5110	COLLEGE INCENTIVE	500	0	0	0	0
5111	UNEMPLOYMENT COMPENSATION	18,192	-1,907	0	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0	0
5113	TUITION REIMBURSEMENT	1,185	3,590	4,000	4,000	0
5115	SLDPA RETIREE CONTRIBUTN	220,057	161,600	0	63,000	63,000
5116	SICK LEAVE ANNL BUY BACK	57,168	55,163	61,275	59,255	-2,020
5201	ADVERTISING & PUBLISHING	6,453	14,415	14,650	16,950	2,300
5202	ANIMAL IMPOUND	961	2,775	1,500	1,500	0
5203	AUDIT	59,976	57,177	64,120	49,000	-15,120
5204	CODIFICATION	6,408	7,701	8,000	7,500	-500
5205	MULTIPLE DAY TRAINING	7,362	35,648	110,955	118,810	7,855
5206	CONSULTING SERVICES	672,764	468,304	1,049,911	2,134,515	1,084,604
5207	IS SERV & MAINT AGREEMENT	637,583	773,833	887,142	1,027,706	140,564
5208	DEBRIS DUMP CHARGES	32,201	4,664	6,650	5,300	-1,350
5209	GAS & ELECTRIC	204,299	226,284	269,000	308,965	39,965
5210	EXTERMINATION SERVICE	6,680	6,015	7,000	7,000	0
5211	EXTINGUISHER SERVICE	2,101	1,819	3,000	1,680	-1,320
5212	EMPLOYEE HEALTH INSURANCE	3,418,426	3,448,290	3,688,586	3,616,010	-72,576
5213	GEN LIABILITY INSURANCE	1,413,434	1,789,535	2,664,210	2,968,210	304,000
5214	HYDRANT MAINTENANCE	25,604	25,421	26,000	30,000	4,000
5215	JANITORIAL SERVICES	81,628	90,679	98,500	99,500	1,000
5217	LANDSCAPE MAINTENANCE	290,526	288,925	320,700	306,750	-13,950
5218	LEGAL SERVICES	390,073	411,171	510,900	666,300	155,400
5219	BANK CHARGES	58,204	28,426	32,375	33,955	1,580
5220	MAINT OFF/SPEC EQUIPMENT	147,638	189,258	202,056	197,865	-4,191
5221	MAINT RADIO EQUIPMENT	77,358	82,667	97,714	108,661	10,947
5222	MEMBERSHIP DUES	125,204	132,814	156,964	178,953	21,989
5223	ENGINEERING & DESIGN SERV	431,293	447,940	520,000	630,000	110,000
5225	ACTUARIAL SERVICES	9,350	13,730	14,010	14,600	590
5226	PERSONNEL SERVICES	45,387	11,913	31,750	70,910	39,160
5227	POSTAGE	57,838	62,719	70,270	85,525	15,255
5228	PRINTING & BINDING	33,927	40,992	42,649	48,595	5,946
5229	PRISONER WELFARE	1,981	1,005	1,000	1,000	0
5230	RECORDING FEES	543	713	1,000	1,000	0
5231	REG & SPCL AGENCY ASSESS	969,562	1,017,716	1,073,466	1,169,385	95,919
5232	RENTAL AGREEMENTS	27,967	19,554	18,000	18,000	0
5233	RENTAL EQUIPMENT	4,904	5,514	9,320	10,020	700
5234	TREE MAINT SERVICE	148,064	138,388	138,000	135,000	-3,000
5236	CREDIT CARD FEES	17,439	57,632	63,840	64,950	1,110
5237	TELEMETRY EQUIP MAINT	32,023	18,373	23,000	23,200	200

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

ACCT #	ACCOUNT TITLE	FY2020 ACTUAL	FY2021 ACTUAL	2022 BUDGET	FY2023 BUDGET	FY2023 APPROVED MINUS FY 2022 BUDGET
5238	TELE-COMMUNICATION SERV	204,510	168,344	216,800	217,000	200
5239	CELLULAR SERVICES	92,127	91,804	102,920	106,920	4,000
5241	ACCOUNTING / BOOKKEEPING	61,920	67,633	65,500	65,500	0
5242	RETIREE HEALTH INSURANCE	607,451	716,654	607,980	623,085	15,105
5243	PUMPHOUSE MAINTENANCE	33,820	41,238	21,000	16,000	-5,000
5244	DUPLICATION SERVICES	4,324	4,514	3,000	3,000	0
5246	MEDICAL EXAMS	39,981	39,626	50,688	57,340	6,652
5247	PAVEMENT MARKINGS	0	0	0	0	0
5248	FINGER PRINTING FEES	1,102	1,328	1,150	1,150	0
5251	STREET LIGHT MAINTENANCE	69,381	47,597	77,500	78,000	500
5271	INSURANCE CLAIMS ADMIN	52,379	59,828	71,500	73,060	1,560
5272	INSURANCE CLAIMS	983,025	538,635	787,500	826,875	39,375
5297	PROGRAMS/ACTIVITIES EXP	12,832	61,123	98,900	103,550	4,650
5299	MISC CONTRACTUAL SERVICES	5,842,956	8,064,823	9,624,951	7,769,364	-1,855,587
5301	AUTO PETROL PRODUCTS	164,842	212,684	235,300	336,000	100,700
5302	BOOKS & SUBSCRIPTIONS	26,853	19,450	27,109	28,795	1,686
5303	CHEMICALS	81,349	133,082	155,700	158,900	3,200
5305	FIREFIGHTING SUPPLIES	130,245	101,543	197,532	157,182	-40,350
5306	HEALTH TEST SUPPLIES	161	45	250	250	0
5308	WATER SAMPLES	21,114	7,692	8,000	18,500	10,500
5309	JANITORIAL SUPPLIES	33,696	26,210	35,000	35,000	0
5310	VEHICLE MAINTENANCE	164,671	202,417	227,550	248,550	21,000
5311	BLDG/GROUNDS MAINTENANCE	108,127	145,502	163,860	140,950	-22,910
5312	MEDICAL SUPPLIES	98,442	44,238	48,000	43,000	-5,000
5313	IS MISC EQPT & SUPPLIES	259,046	541,073	502,525	987,125	484,600
5314	MINOR STREET REPAIRS	67,740	77,941	80,000	95,000	15,000
5315	SMALL TOOLS & EQUIPMENT	186,837	325,018	148,320	287,875	139,555
5316	RANGE SUPPLIES	26,825	19,231	36,000	44,250	8,250
5317	MISC OPERATING SUPPLIES	95,976	100,951	98,965	102,865	3,900
5318	OFFICE SUPPLIES	31,745	29,177	30,850	33,000	2,150
5319	PROTECTIVE CLOTHING/SUPL	56,243	52,253	91,128	71,431	-19,697
5320	STREET SIGNS	12,447	10,081	12,500	13,000	500
5322	WATER CHARGE	46,120	78,668	49,800	69,950	20,150
5323	AWARDS/DECORATIONS	6,743	8,154	12,575	12,125	-450
5324	POLICE DUI FUND EXPENSES	4,762	3,408	0	0	0
5325	INVESTIGATIVE FUNDS	9,612	5,245	3,000	5,000	2,000
5327	IS MISC SOFTWARE	142,945	110,937	149,290	153,616	4,326
5333	BUSINESS RECRUITMENT	116,033	96,693	208,100	190,075	-18,025
5340	LIFT STATIONS	31,239	36,725	25,000	20,000	-5,000
5341	METERS	13,262	25,668	35,000	45,000	10,000
5342	SEWER LINE MAINTENANCE	60,583	38,775	72,000	62,000	-10,000
5344	WATER MAIN MAINTENANCE	40,726	-63,931	40,000	45,000	5,000
5345	WATER STORAGE MAINT	33,842	33,628	22,000	22,000	0
5401	MOBILE EQUIPMENT	719,526	897,031	717,900	3,159,524	2,441,624
5406	MISCELLANEOUS EQUIPMENT	0	0	0	0	0
5407	OFFICE EQUIPMENT	0	0	85,000	0	-85,000
5408	BUILDING EQUIPMENT	112,239	19,929	0	0	0
5411	SPECIAL EQUIPMENT	47,733	161,891	350,000	0	-350,000
5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	0	0

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

ACCT #	ACCOUNT TITLE	FY2020 ACTUAL	FY2021 ACTUAL	2022 BUDGET	FY2023 BUDGET	FY2023 APPROVED MINUS FY 2022 BUDGET
5413	IS CAPITAL SOFTWARE	0	0	720,000	0	-720,000
5420	LAND ACQUISITION	6,300	0	0	0	0
5502	SANITARY SEWER IMPROVEMNT	374,281	557,513	300,000	350,000	50,000
5503	WATER IMPROVEMENTS	2,042,714	1,561,332	2,060,000	5,580,000	3,520,000
5504	STORM SEWER IMPROVEMENTS	3,612,090	84,588	0	1,450,000	1,450,000
5506	STREETSCAPE IMPROVEMENTS	93,069	451,432	1,469,875	1,651,000	181,125
5507	SIDEWALK IMPROVEMENTS	56,198	61,521	80,000	100,000	20,000
5508	PAVEMENT IMPROVEMENTS	2,095,012	1,921,153	1,688,625	4,156,000	2,467,375
5509	BUILDING IMPROVEMENTS	1,203,375	3,833,611	6,120,000	6,132,000	12,000
5512	BRIDGE IMPROVEMENTS	0	0	50,000	0	-50,000
5513	WATERWAY IMPROVEMENTS	0	0	0	0	0
5607	REVENUE BOND PRINCIPAL	0	0	0	0	0
5608	REVENUE BOND INTEREST	0	0	0	0	0
5609	FISCAL AGENT FEES	1,901	3,350	800	0	-800
5620	AMORTIZATION EXPENSE ARO	3,538	3,538	0	0	0
5621	LOSS ON REFUNDING	-6,465	-634	0	0	0
5622	AMORTIZATION - PREMIUM	-14,089	-14,089	0	0	0
5623	BOND PRINCIPAL	4,775,000	5,095,000	10,455,000	7,877,500	-2,577,500
5624	BOND INTEREST EXPENSE	1,655,590	1,491,678	1,226,499	1,022,801	-203,698
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0	0
5628	AMORTIZATION - BOND INTER	0	0	0	0	0
5629	BOND ISSUANCE COSTS	116,221	1,755,972	0	0	0
5631	PAYMENT - BOND ESCROW	3,631,075	16,680,124	0	0	0
5702	REFUND PENSION CONTRIBUTI	82,264	0	0	0	0
5703	GENERAL FUND REIMBRSMNT	1,321,732	1,352,911	1,354,350	1,407,960	53,610
5704	RETIREMENT PENSION	6,262,198	6,820,033	7,021,444	7,610,798	589,354
5705	NWWC WATER CHARGE	1,789,462	1,725,905	1,780,000	1,730,000	-50,000
5706	TRANSFER TO DEBT SERVICE	813,774	856,706	893,459	933,824	40,365
5707	TRANSFER TO CERF	1,936,410	1,775,452	2,282,665	2,458,825	176,160
5708	ADJUSTMENT TO GAAP BASIS	-1,603,811	-1,751,218	0	0	0
5710	DEPRECIATION EXPENSE	1,447,727	1,521,913	0	0	0
5713	OPEB EXPENSE	0	0	0	0	0
5714	NON-DUTY DISABILITY PENSN	68,558	108,870	286,082	90,630	-195,452
5716	DUTY DISABILITY PENSION	538,573	543,786	561,073	548,839	-12,234
5718	SURVIVING SPOUSE PENSION	635,033	635,033	635,030	613,852	-21,178
5719	CHILDREN'S PENSION	76,436	38,218	0	0	0
5724	OPEB EXPENSE - WS	-569	44,095	0	0	0
5725	PENSION EXP - IMRF WS	-347,203	-517,949	0	0	0
5750	TIF INCENTIVE PAYMENTS	10,112,548	6,879,114	848,864	2,780,621	1,931,757
5751	SALES TAX SHARING AGRMNT	30,640	46,952	35,000	75,000	40,000
5801	TRANSFER TO GENERAL FUND	0	0	0	0	0
5820	TRANSFER TO 911 FUND	0	0	0	0	0
5822	TRANSFER TO 2008 BOND	202,042	326,236	296,245	351,937	55,692
5831	TRANS TO TOWN CENTER TIF	0	0	0	0	0
5834	TRANSFER TO CAP PROJ FUND	0	0	0	2,500,000	2,500,000
5838	TRANSFER TO CROSSROAD TIF	0	0	0	0	0
5839	TRANSFER TO NORTH TIF	416,750	401,371	397,800	395,300	-2,500
5840	TRF TO WATER & SEWER FUND	279,327	242,459	276,500	300,000	23,500
5843	TRANSFER TO W&S CAP PRJ	0	0	0	1,753,000	1,753,000

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

ACCT #	ACCOUNT TITLE	FY2020 ACTUAL	FY2021 ACTUAL	2022 BUDGET	FY2023 BUDGET	FY2023 APPROVED MINUS FY 2022 BUDGET
5855	TRANSFER TO GRANT FUND	74,326	104,619	119,049	123,100	4,051
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0	0
		95,499,727	112,019,994	101,942,975	117,428,891	15,485,916

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.

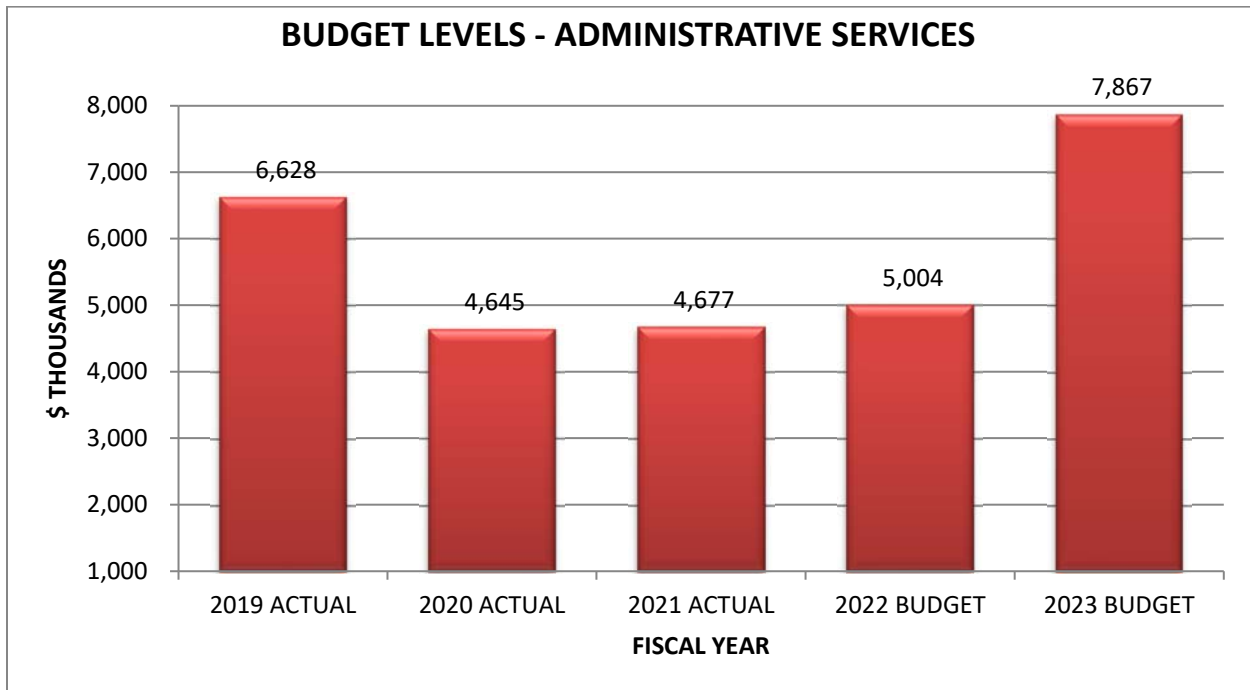
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison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

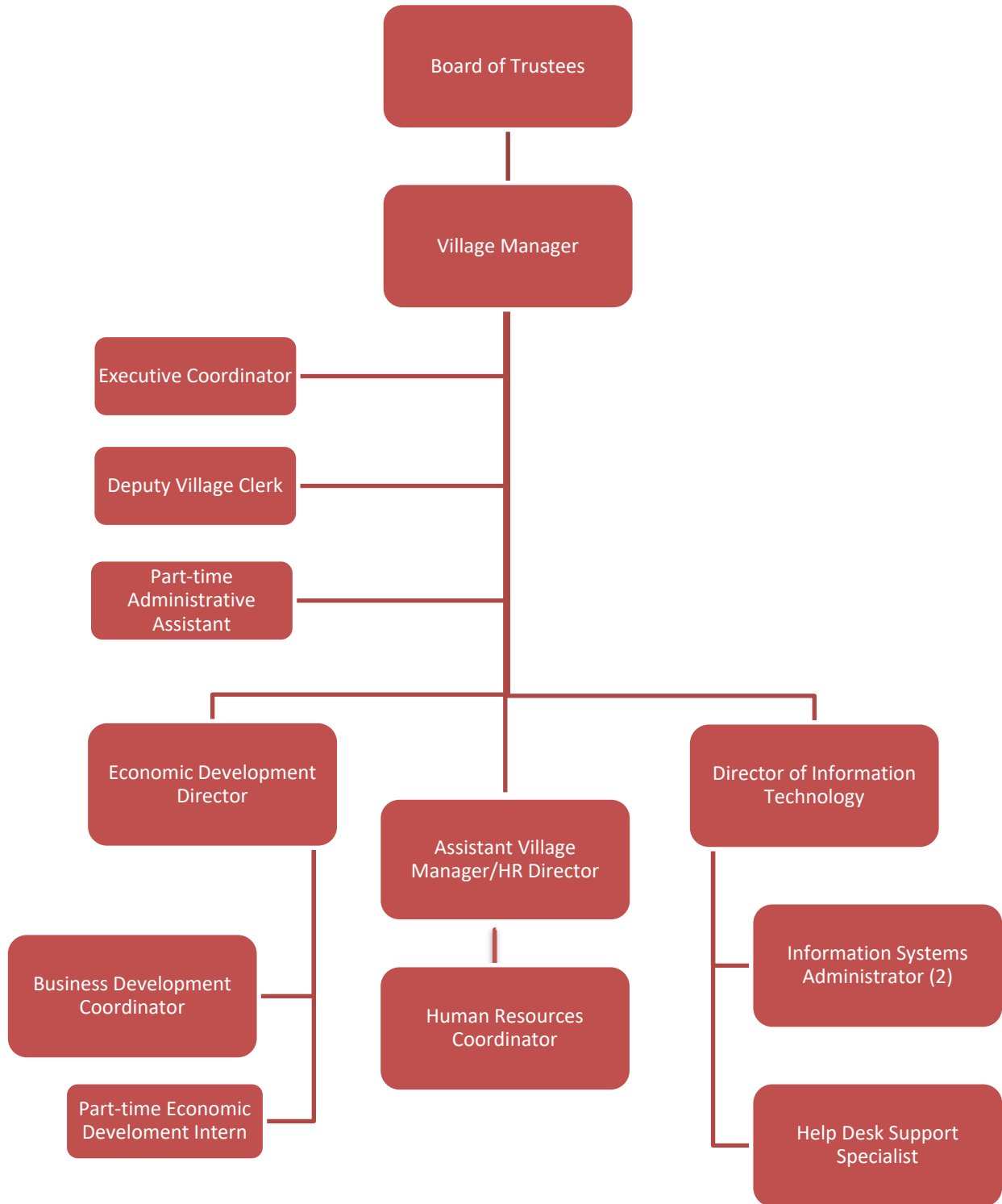
Administrative Services Department

Administration & Board of Trustees	\$4,809,070
IT Department	1,433,555
Human Resources.....	391,510
Legal Division	443,350
Special Events	195,050
Solid Waste System	594,690
TOTAL.....	\$7,867,225



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, 2023



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.

2022 ACCOMPLISHMENTS

STATED GOAL: Seek to increase citizen engagement, awareness, and pride, in order to involve residents in ways that give them a stake in the quality of community life

- ⊗ Fostered community engagement through Arbor Day, National Night Out, Rock 'n' Run the Runway, Lights Around Wheeling, and Santa on Your Street events, and through stakeholder surveys and workshops conducted in conjunction with the Restaurant Row Corridor Plan Study.

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

- ⊗ Received federal stimulus funds through the American Rescue Plan Act totaling approximately \$5.26 million and allocated those funds to projects including the construction of a free-standing Fire Station 42 on McHenry Road.
- ⊗ Performed preliminary engineering to establish eligibility for state and federal funding for upcoming projects including improvements to Northgate Parkway, Wheeling Road, and Chaddick Drive, as well as streambank stabilization along Buffalo Creek.

STATED GOAL: Build upon the success of the Wheeling Town Center through implementation of the adopted Downtown Station Area Plan

- ⊗ Assisted with the recruitment of businesses in key Station Area sites, including Cinergy at the Wheeling Town Center theater and Rosebud Steakhouse's pending occupancy of Uptown 500.

- ⊗ Provided assistance and oversight during the substantial completion of the 53-unit Union Apartments on the former Orange Crush property on Wheeling Road.
- ⊗ Demolished the Village-owned former Collins Fireplace building to promote redevelopment.

STATED GOAL: Take an active role in creating roadway and land use improvements and provide economic opportunity along the Dundee Road Corridor

- ⊗ Continued coordination with the developers of the 11-acre London Crossing mixed-use project, including the completion of the Community Consolidated School District 21 administration building.

STATED GOAL: Enhance Restaurant Row and bolster the Milwaukee Avenue corridor accordingly

- ⊗ Completed and adopted the Restaurant Row Corridor Plan as a guide for future development along Milwaukee Avenue that supports the existing community of restaurants.
- ⊗ Provided assistance and oversight of District Brew Yards' occupancy of the former Ram restaurant building and Starbucks' occupancy of a portion of the new retail building by the Westin hotel, as well as the substantial completion of Yu's Mandarin at the former Golden Chef site and Okay Dispensary and West Town Bakery at the former Twin Peaks site.

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

- ⊗ Awarded five (5) Restaurant & Retail Build-Out Grants to businesses in the Town Center-II and North Milwaukee Avenue TIF Districts and consented to seven (7) Cook County property tax incentives for sites throughout Wheeling to enable facility improvements and to promote economic growth.

STATED GOAL: Expand beautification initiatives

- ⊗ Installed two remaining free-standing Village of Wheeling entrance signs following the completion of the Lake Cook Road construction project.

STATED GOAL: Strive to minimize the impact of new development on the existing transportation network in Wheeling

- ⊗ Coordinated with the Uptown 500 developer and the Illinois Department of Transportation regarding substantial completion of improvements at the intersection of Dundee Road and Northgate Parkway.

STATED GOAL: Employ a comprehensive municipal marketing strategy

- ⊗ Promoted Wheeling using multiple media formats, including print and radio advertisements, promotional videos, and social media outreach.

STATED GOAL: Implement the Strategic Plan

- ⊗ Increased the speed and reliability of the Village's data network by replacing network switching infrastructure, adding redundant internet connections, and expanding the Village's fiber-optic backbone to include Fire Stations 23 and 24.
- ⊗ Recruited and filled position vacancies, including Civil Engineer, Accounts Payable / Accounts Receivable Clerk, seven (7) Police Officers, seven (7) Police Telecommunicators, five (5) Firefighter/Paramedics, two (2) Maintenance Operators, and eight (8) Part-Time Police Telecommunicators.
- ⊗ Continued a comprehensive review of the Village's municipal code to identify opportunities for improvements, corrections, and clarifications.

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

- ⊗ Coordinated improvements to Lake Cook Road and the reconstruction of Wolf Road with the relevant state and county authorities.
- ⊗ Maintain active involvement in the administration of common regional interests through the Village Manager's service on the board of the Northwest Water Commission, as a member of the North Shore Council of Mayors Technical Committee, and as the chair of the executive committee of the Solid Waste Agency of Northern Cook County.

STATED GOAL: Provide for succession planning so that others are ready, willing, and able to serve

- ⊗ Certified a new Board of Fire and Police Commissioners eligibility list for Police Officer.

2023 OBJECTIVES/GOALS

IDENTIFIED GOAL: Attract new residents and encourage pride of residency in Wheeling by providing diverse housing options that both match and accommodate changes to our existing demographic profile

- ⊗ Coordinate with the developers of London Crossing, Union Apartments, the Prairie Park townhomes, and other residential and mixed-use projects currently in process, and continue marketing sites to developers that advance the Village's adopted plans.

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

- ⊗ Pursue state and federal funding opportunities for infrastructure projects, including funds available through the Rebuild Illinois program and the federal Infrastructure Investments & Jobs Act and Clean Water Act.

IDENTIFIED GOAL: Build upon the success of the Wheeling Town Center through implementation of the adopted Downtown Station Area Plan

- ⊗ Continue to pursue opportunities for deindustrialization of privately-owned and Village-owned property near the Wheeling Metra station.
- ⊗ Recruit and retain restaurant and retail businesses in and near the Wheeling Town Center through incentives such as the Restaurant & Retail Build-Out Grant as appropriate.

IDENTIFIED GOAL: Take an active role in creating roadway and land use improvements and provide economic opportunity along the Dundee Road Corridor

- ⊗ Continue coordination regarding phased construction of the London Crossing mixed-use development and recruit additional economic development on the west side of Wheeling.

IDENTIFIED GOAL: Enhance Restaurant Row and bolster the Milwaukee Avenue corridor accordingly

- ⊗ Implement the Restaurant Row Corridor Plan to guide future development along Milwaukee Avenue that supports the existing community of restaurants.
- ⊗ Continue to coordinate with stakeholders and prospective businesses to fill vacant restaurant spaces along Milwaukee Avenue, including the unleased portion of the new 10,000-square-foot building recently constructed near the Westin hotel.

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

- ⊗ Promote Wheeling using multiple media platforms to recruit businesses, brokers, and developers, with emphasis on the availability of incentives for qualified projects, including Cook County tax abatements, the Restaurant & Retail Build-Out Grant, and tax increment financing.

IDENTIFIED GOAL: Strive to minimize the impact of new development on the existing transportation network in Wheeling

- ⊗ Pursue Surface Transportation Program funding through Rebuild Illinois for improvements to Wheeling Road and Northgate Parkway in light of their increasing importance as commuter thoroughfares.

IDENTIFIED GOAL: Enhance the Village's cyber identity

- ⊗ Upgrade the Village's municipal software by introducing more options for online payments and electronic submissions of building permit applications.

IDENTIFIED GOAL: Employ a comprehensive municipal marketing strategy

- ⊗ Retain a consultant to assist in branding and marketing initiatives to promote Wheeling to potential new residents and prospective employees of Wheeling-area businesses.
- ⊗ Continue utilizing existing and new platforms to promote Wheeling as a shopping and dining destination, and as a location for business and investment.

IDENTIFIED GOAL: Implement the Strategic Plan

- ⊗ Complete infrastructure projects according to the schedule established by the Village's Capital Improvement Plan, including the construction of a freestanding Fire Station 42 on McHenry Road.
- ⊗ Conduct negotiations with the Wheeling Firefighters Association for a successor collective bargaining agreement covering represented positions within the Fire Department, and with the Metropolitan Alliance of Police for three separate successor collective bargaining agreements covering represented positions within the Police Department.
- ⊗ Adopt ordinances to completely revise the Village's municipal code to implement the conclusions of the recent comprehensive review.
- ⊗ Upgrade the Village's enterprise resource planning software and finalize migration to the Microsoft Office 365 suite of cloud-based applications.

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

- ⊗ Coordinate road projects, including the jurisdictional transfer of Wolf Road, with the relevant state and county authorities.

IDENTIFIED GOAL: Provide for succession planning so that others are ready, willing, and able to serve

- ⊗ Certify a new Board of Fire and Police Commissioners eligibility list for Police Sergeant.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2022	Actual 2021	Actual 2020
Stated Goal: Implement the Strategic Plan Type of Measure: Effectiveness				
Computer network uptime	>95%	99.93% (6 hours of downtime)	99.95% (4 hours of downtime)	99.93% (6 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (4 incidents took under 1 day)	100% (4 incidents took under 1 day)	100% (5 incidents took under 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	98.52% (25 of 1691 incidents took over 5 days)	98.58% (27 of 1897 incidents took over 5 days)	98.92% (15 of 1390 incidents took over 5 days)
Time to resolve IT service request – LOW priority	>95% (10 Days)	84.62% (2 of 13 incidents took over 10 days)	92.31% (3 of 39 incidents took over 10 days)	92.50% (3 of 40 incidents took over 10 days)
Employee satisfaction with IT Department	>95%	94.92% (56 of 59 employees were very satisfied)	95.24% (60 of 63 employees were very satisfied)	93.75% (60 of 64 employees were very satisfied)
Stated Goal: Fill vacant retail space, develop available sites, and redevelop properties where appropriate Type of Measure: Output				
Number of contacts with potential businesses/developers This measurement includes emails, phone calls, and in-person meetings.	40/month	60/month	60/month*	80/month*
Number of retention contacts with existing businesses This measurement includes emails, phone calls, and in-person meetings.	10/month	15/month	80/month*	70/month*

* The number of contacts increased in 2020 and 2021 due to a temporary shift from in-person meetings to email in response to the COVID-19 pandemic.

AUTHORIZED PERSONNEL	FY 2023	FY 2022	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	-
Deputy Village Clerk	1	1	-
TOTAL FULL-TIME	5.5	5.5	-
Village President	1	1	-
Village Clerk	1	1	-
Village Trustee	6	6	-
Administrative Assistant	1	1	-
Economic Development Intern	1	1	-
TOTAL PART-TIME	10	10	-
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 2023 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1600	5101	LONGEVITY	2,200	2,500	2,500	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.5) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0.0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	1,500 0 1,300
TOTAL JUSTIFICATION:							2,800
1600	5102	OVERTIME	165	62	0	OVERTIME FOR DIVISION EMPLOYEES	500
TOTAL JUSTIFICATION:							500
1600	5103	SEASONAL HELP	0	0	0	SEASONAL HELP	0
TOTAL JUSTIFICATION:							0
1600	5104	SALARIES	695,294	766,604	762,475	SALARIES FOR PROGRAM EMPLOYEES	818,460
TOTAL JUSTIFICATION:							818,460
1600	5105	LOCAL TRAINING & MEETING	4,529	5,023	7,252	FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMIN) AND MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL WPH CHAMBER STATE OF VILLAGE ADDRESS (ADMIN) STATE OF THE COMMUNITY (ADMIN) - (NOT PLANNED) NWMC - LEGISLATIVE BRUNCH (ADMIN) NWMC - ANNUAL GALA (ADMIN) NWMC - ANNUAL MEETING (ADMIN) WPH CHAMBER TASTE OF THE TOWN (ADMIN) CITY MANAGER LECTURE SERIES COMMERCIAL REAL ESTATE EVENTS (ED) AMERICAN INST. OF PLANNER (MOVED TO 1600-5222) FOOD AND EXPENSES FOR ON-SITE MEETINGS (ED)	2,560 0 500 0 450 400 450 525 2,000 2,000 0 500
TOTAL JUSTIFICATION:							9,385

**FY 2023 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1600	5108	EMPLOYER CONTRIBUTIONS	118,323	130,245	114,823	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 115,530
TOTAL JUSTIFICATION:							115,530
1600	5112	HEALTH INSURANCE OPT OU	0	0	0		
TOTAL JUSTIFICATION:							
1600	5116	SICK LEAVE ANNL BUY BACK	3,065	3,590	3,721	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	4,175
TOTAL JUSTIFICATION:							4,175
1600	5201	ADVERTISING & PUBLISHING	2,180	7,414	8,202	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC. JOURNAL & TOPICS ANNUAL AD CAMPAIGN	0 5,000 6,500
TOTAL JUSTIFICATION:							11,500
1600	5204	CODIFICATION	6,408	7,701	7,852	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE, MAINTENANCE AND ADMIN SUPPORT FEE	0 6,500 1,000
TOTAL JUSTIFICATION:							7,500
1600	5205	MULTIPLE DAY TRAINING	0	2,982	13,853	INTERNATIONAL CITY MANAGEMENT ASSOC - VILLAGE MGR MUNICIPAL CLERK CONFERENCES - DEPUTY VILLAGE CLERK ICSC INTL RETAIL REAL EST CONVENTION (2-ADMIN) 20% SELECT USA INVESTMENT SUMMIT (1-ED) 20%	2,500 3,000 2,050 700
TOTAL JUSTIFICATION:							8,250
1600	5206	CONSULTING SERVICES	3,798	16,515	0	STRATEGIC PLAN UPDATE (AS NEEDED)	0

**FY 2023 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1600	5206	CONSULTING SERVICES...	3,798	16,515	0	RETAIL RECRUITMENT CONSULTANT SERVICES	20,000
TOTAL JUSTIFICATION:							20,000
1600	5207	IS SERV & MAINT AGREEMEN	79,444	91,138	53	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM (MOVED TO 1750)	0
TOTAL JUSTIFICATION:							0
1600	5209	GAS & ELECTRIC	12,819	30,745	47,839	GAS SERVICE (VILLAGE HALL)	45,750
TOTAL JUSTIFICATION:							45,750
1600	5212	EMPLOYEE HEALTH INSURAN	79,718	98,800	102,049	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES IPBC MONTHLY FEE	0 124,180 4,500
TOTAL JUSTIFICATION:							128,680
1600	5213	GEN LIABILITY INSURANCE	9,820	11,480	16,470	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 16,470
TOTAL JUSTIFICATION:							16,470
1600	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
TOTAL JUSTIFICATION:							0
1600	5220	MAINT OFF/SPEC EQUIPMEN	1,495	1,623	1,611	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT.	0 1,500 0
TOTAL JUSTIFICATION:							1,500
1600	5222	MEMBERSHIP DUES	94,085	96,493	110,084	NORTHWEST MUNICIPAL CONFERENCE (NWMC)-DUE IN MAY EACH	0

**FY 2023 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1600	5222	MEMBERSHIP DUES...	94,085 ...	96,493 ...	110,084 ...	YEAR METROPOLITAN MAYORS CAUCUS ILLINOIS CITY MANAGEMENT ASSOC (ILCMA) VM & AVM (2) 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 (2) APWA CHICAGO METROPOLITAN AGENCY FOR PLANNING (CMAP) COMMERCIAL REAL ESTATE PROF. NETWORKING CHICAGOLAND RESTAURANT BROKERS ASSOCIATION (ED) (2) INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ED) (2) WPH CHAMBER OF COMMERCE (ED) CHICAGO'S NORTH SHORE CONVENTION & VISITOR'S BUREAU (CVB) MEMBERSHIP DUES (ED) JOINT EMERGENCY MANAGEMENT SYSTEMS (JEMS) AMERICAN INST. OF PLANNING (AICP; MOVED FROM 1600-5105)	20,000 1,800 800 2,800 2,535 0 40 75 475 100 185 1,500 2,600 400 200 300 0 80,000 22,500 850
TOTAL JUSTIFICATION:							137,160
1600	5227	POSTAGE	38,411	42,589	59,356	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS 6 VILLAGE NEWSLETTERS (POSTAGE ONLY) OVERNIGHT DELIVERIES	0 42,600 17,400 2,000
TOTAL JUSTIFICATION:							62,000

**FY 2023 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1600	5228	PRINTING & BINDING	449	143	149	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS, LETTERHEAD, ENVELOPES, ETC.	0 500
TOTAL JUSTIFICATION:							500
1600	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1600	5238	TELE-COMMUNICATION SERV	193,710	151,544	139,840	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 0 200,000 0 0 0 0 0 0 0 0 0
TOTAL JUSTIFICATION:							200,000
1600	5239	CELLULAR SERVICES	92,127	91,804	100,176	CELL PHONE SERVICE FOR ALL VERIZON PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES CELL PHONE REIMBURSEMENT FEES FOR ACCESS TO CAD SYSTEM - VERIZON: FIRE DEPARTMENT - \$400/MO X 12 MONTHS POLICE DEPARTMENT - \$1,200/MO X 12 MONTHS	82,000 5,000 720 0 4,800 14,400

**FY 2023 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 106,920
1600	5242	RETIREE HEALTH INSURANC	11,864	17,234	11,732	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	12,015
							TOTAL JUSTIFICATION: 12,015
1600	5244	DUPLICATION SERVICES	0	0	0		
							TOTAL JUSTIFICATION:
1600	5299	MISC CONTRACTUAL SERVIC	3,778	1,736	984	AMERICAN SOCIETY OF COMPOSERS AUTHORS & PUBLISHERS (ASCAP) LICENSE DOCUMENT DESTRUCTION 2020 GO REFUNDING BONDS ARBITRAGE REPORT	0 400 2,000 600
							TOTAL JUSTIFICATION: 3,000
1600	5301	AUTO PETROL PRODUCTS	0	0	0	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUELS FOR DIVISION VEHICLES.	0 0
							TOTAL JUSTIFICATION: 0
1600	5302	BOOKS & SUBSCRIPTIONS	9,518	9,723	10,148	MISCELLANEOUS BOOKS/PERIODICALS COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE CRAIN CHICAGO BUSINESS NEWSPAPER SUBSCRIPTION (TRIBUNE, PADDOCK)	200 9,425 100 525
							TOTAL JUSTIFICATION: 10,250
1600	5310	VEHICLE MAINTENANCE	0	0	0		
							TOTAL JUSTIFICATION:

**FY 2023 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1600	5313	IS MISC EQPT & SUPPLIES	5,765	165	31,533	REPLACE IPADS FOR VILLAGE BOARD, PLAN COMMISSION AND MANAGEMENT STAFF REPLACEMENT COMPUTER TO MEET MIN VILLAGE SPECS MISCELLANEOUS	0 0 3,500 2,000
TOTAL JUSTIFICATION:							5,500
1600	5315	SMALL TOOLS & EQUIPMENT	7,660	399	0	MISCELLANEOUS	250
TOTAL JUSTIFICATION:							250
1600	5317	MISC OPERATING SUPPLIES	8,107	1,454	4,140	MISC SUPPLIES FOR VILLAGE FUNCTIONS AND OPERATIONS	3,500
TOTAL JUSTIFICATION:							3,500
1600	5318	OFFICE SUPPLIES	6,234	4,860	5,795	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER	0 1,500 7,000
TOTAL JUSTIFICATION:							8,500
1600	5323	AWARDS/DECORATIONS	1,559	1,626	2,363	WPH CHAMBER GOLF OUTING WHEELING PARK DISTRICT GOLF OUTING HELPING HANDS FEST WCPAAA DINNER WHEELING ROTARY LOLLIPOP LANE DOLLARS FOR SCHOLARS PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS	500 200 500 300 500 500 500 450
TOTAL JUSTIFICATION:							3,450
1600	5327	IS MISC SOFTWARE	24,532	24,872	25,139	BOARDDOCS ANNUAL SUBSCRIPTION	18,000

**FY 2023 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1600	5327	IS MISC SOFTWARE...	24,532 ...	24,872 ...	25,139 ...	GOVQAANNUAL SUBSCRIPTION	7,225
TOTAL JUSTIFICATION:							25,225
1600	5333	BUSINESS RECRUITMENT	66,488	46,055	63,755	ECON DEVELOPMENT ADVERTISING & PROMOTIONAL MATERIALS: (E.G., BSNOW ADS; COMML RE E-NEWS; PRINT & ON-LINE ADS IN THE LOCAL NEWSPAPERS TRADE PUBLICATIONS ADVERTISEMENTS RADIO ADVERTISEMENTS LOCAL, REGIONAL AND NATIONAL MGZ ADS PROMOTIONAL VIDEOS VOW MARKETING MATERIALS -UPDATES, PRINT COSTS; WELCOME BOOK, FOLDER, DEPT INSERTS, MAPS; SOCIAL MEDIA ADVERTISING; ROYAL PUBLISHING- WHS FALL WINTER SPORTS PROGRAMS; WPH CHAMBER GUIDE BY TOWN SQUARE PUBLICATIONS) GREATER WHEELING AREA CHAMBER - TASTE OF THE TOWN CHAMBER OF COMMERCE OFFICE RENT EXPENSE - CLASS A SPACE (CALCULATED AS \$25 PER S.F. X 612 S.F. X 12 MONTHS) DEDUCT IN-KIND CONTRIBUTION TO CHAMBER OF COMMERCE FOR USE OF CLASS A OFFICE SPACE	65,000 0 0 0 0 0 0 0 0 0 5,000 15,300 0 0 -15,300
TOTAL JUSTIFICATION:							70,000
1600	5420	LAND ACQUISITION	0	0	54,355		
TOTAL JUSTIFICATION:							
1600	5629	BOND ISSUANCE COSTS	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2023 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1600	5750	TIF INCENTIVE PAYMENTS	0	0	0		
							TOTAL JUSTIFICATION:
1600	5751	SALES TAX SHARING AGRMN	30,640	46,952	0	SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS HOME RULE FUEL TAX ONLY - MUNICIPALITIES KEEP HR TAX	75,000 0
							TOTAL JUSTIFICATION: 75,000
1600	5834	TRANSFER TO CAP PROJ FUI	0	0	0	TRANSFER TO CAPITAL PROJECTS FUND	2,500,000
							TOTAL JUSTIFICATION: 2,500,000
1600	5839	TRANSFER TO NORTH TIF	416,750	401,371	397,800	TRANSFER TO LAKE COOK/MILW FOR 2020 GO REFUNDING BONDS	395,300
							TOTAL JUSTIFICATION: 395,300
			2,030,936	2,115,440	2,106,050		4,809,070

**FY 2023 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1750	5101	LONGEVITY	2,300	2,300	2,300	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1) EMPLOYEES WITH 25 YEARS OR MORE OF SERVICE (1)	600 1,000 1,300
TOTAL JUSTIFICATION:							2,900
1750	5104	SALARIES	461,267	471,898	484,433	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	493,285
TOTAL JUSTIFICATION:							493,285
1750	5105	LOCAL TRAINING & MEETING	1,564	0	2,516	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	90,318	92,442	83,078	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 77,845
TOTAL JUSTIFICATION:							77,845
1750	5116	SICK LEAVE ANNL BUY BACK	2,766	2,840	2,918	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	2,955
TOTAL JUSTIFICATION:							2,955
1750	5205	MULTIPLE DAY TRAINING	0	0	0	BS&A USER CONFERENCE	2,000
TOTAL JUSTIFICATION:							2,000
1750	5207	IS SERV & MAINT AGREEMEN	247,355	283,086	401,725	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM (GIS) (MOVED FROM 1600) PAPERVISION SOFTWARE MAINTENANCE FEE WEBSITE HOSTING AND MAINTENANCE	0 105,000 1,000 7,000

**FY 2023 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1750	5207	IS SERV & MAINT AGREEMEN	247,355	283,086	401,725	CONTRACT DATA PROCESSING SERVICES AS REQUIRED INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS NETWORK SECURITY FIREWALLS & MONITORING SYSTEMS MAINT. SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM NETWORK SERVERS SYSTEMS & DATA ARCHIVE SYS 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 VMWARE VIRTUALIZATION ENVIRONMENT-SOFTWARE MAINTENANCE CITRIX REMOTE WORKFORCE SOFTWARE SUBSCRIPTION DUO NETWORK SECURITY MULTI-FACTOR AUTHENTICATION SYSTEM WEBEX VIRTUAL MEETINGS PLATFORM ZOOM WEBINARS VIRTUAL MEETINGS PLATFORM BS&A MUNICIPAL SOFTWARE REGULAR MAINTENANCE	5,000 30,000 8,500 4,000 45,000 60,000 40,000 24,000 6,000 14,000 7,200 18,000 1,500 750 110,000
TOTAL JUSTIFICATION:							486,950
1750	5212	EMPLOYEE HEALTH INSURAN	70,445	70,688	71,098	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 72,490
TOTAL JUSTIFICATION:							72,490
1750	5220	MAINT OFF/SPEC EQUIPMEN	1,301	997	313	IT DEPT SHARE OF COLOR COPIER MAINTENANCE LASER PRINTERS & MISC EQUIP MAINTENANCE	250 1,750
TOTAL JUSTIFICATION:							2,000
1750	5222	MEMBERSHIP DUES	300	300	300	NATIONAL GOVERNMENT MANAGEMENT INFORMATION SCIENCES (GMIS) MEMBERSHIP	0 300

**FY 2023 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							300
1750	5301	AUTO PETROL PRODUCTS	103	224	150	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0 400
TOTAL JUSTIFICATION:							400
1750	5310	VEHICLE MAINTENANCE	340	1	0	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICES.	350 0
TOTAL JUSTIFICATION:							350
1750	5313	IS MISC EQPT & SUPPLIES	60,436	36,056	52,205	REPLACE CABLE TV CHANNEL BULLETIN BOARD SYSTEM REPLACE ONE VMWARE SERVER IN VILLAGE HALL DATA CENTER (4) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS UPGRADE NETWORK STORAGE CAPACITY FOR DATA ARCHIVING SYS REPLACE SMARTPHONES FOR MANAGEMENT STAFF REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES	8,500 15,000 7,000 15,000 3,000 3,000 0
TOTAL JUSTIFICATION:							51,500
1750	5317	MISC OPERATING SUPPLIES	2,106	1,650	1,291	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	101	56	170	IT DEPT SHARE OF PLOTTER SUPPLIES	200
TOTAL JUSTIFICATION:							200
1750	5327	IS MISC SOFTWARE	87,057	62,796	101,670	MICROSOFT OFFICE 365 LICENSES	55,000

**FY 2023 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1750	5327	IS MISC SOFTWARE...	87,057	62,796	101,670	SOPHOS ANTI-VIRUS & ANTI-SPAM SOFTWARE LICENSES MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS: MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER ADOBE PHOTOSHOP, ACROBAT PROFESSIONAL VILLAGE-WIDE ALADTEC SCHEDULING & WORKFORCE MANAGEMENT SOFTWARE	15,000 7,500 0 0 0 17,975
TOTAL JUSTIFICATION:							95,475
1750	5707	TRANSFER TO CERF	193,975	202,040	237,170	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 138,405
TOTAL JUSTIFICATION:							138,405
			1,221,735	1,227,374	1,441,335		1,433,555

**FY 2023 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1800	5101	LONGEVITY	0	600	600	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.5)	300
TOTAL JUSTIFICATION:							300
1800	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
1800	5104	SALARIES	181,643	185,759	190,087	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR COORDINATOR	0 193,470
TOTAL JUSTIFICATION:							193,470
1800	5105	LOCAL TRAINING & MEETING	4,229	3,260	3,868	MISCELLANEOUS PERSONNEL SEMINARS (IPELRA EMPLOYMENT LAW SEMINAR - HR DIR AND COORDINATOR); MILEAGE TOLLS MEALS STATE REQUIRED ANNUAL ANTI-HARASSMENT TRAINING	600 150 5,000
TOTAL JUSTIFICATION:							5,750
1800	5108	EMPLOYER CONTRIBUTIONS	34,849	35,826	32,047	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 29,565
TOTAL JUSTIFICATION:							29,565
1800	5116	SICK LEAVE ANNL BUY BACK	659	1,015	1,043	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	1,055
TOTAL JUSTIFICATION:							1,055
1800	5201	ADVERTISING & PUBLISHING	2,185	4,343	2,554	PUBLICATION COSTS FOR JOB ADVERTISEMENTS - GENERAL	2,500
TOTAL JUSTIFICATION:							2,500
1800	5205	MULTIPLE DAY TRAINING	305	4,671	5,179	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION HR DIRECTOR & HR COORDINATOR	2,800 0

**FY 2023 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1800	5205	MULTIPLE DAY TRAINING...	305 ...	4,671 ...	5,179 ...	NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION	2,600
TOTAL JUSTIFICATION:							5,400
1800	5206	CONSULTING SERVICES	57,454	7,948	24,140	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES	5,800
						HR SIMPLIFIED COBRA NOTIFICATION FEES \$100/MO X 12	1,200
						HR SIMPLIFIED ANNUAL FEE	615
						PROFESSIONAL DEVELOPMENT-ASSESSMENT AND PROGRAM	0
						EXPANDED LEVEL REQUEST APPROVED BY VM	20,000
TOTAL JUSTIFICATION:							27,615
1800	5207	IS SERV & MAINT AGREEMEN	4,083	0	1,216	APPLICANT TRACKING SOFTWARE MAINTENANCE AGREEMENT	3,000
TOTAL JUSTIFICATION:							3,000
1800	5212	EMPLOYEE HEALTH INSURAN	21,743	23,434	24,448	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 24,750
TOTAL JUSTIFICATION:							24,750
1800	5213	GEN LIABILITY INSURANCE	3,435	4,020	5,760	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 5,760
TOTAL JUSTIFICATION:							5,760
1800	5222	MEMBERSHIP DUES	946	1,509	1,205	NPELRA/IPELRA ILL ASSOC OF FIRE & POLICE COMMISSIONERS PUBLICSALARY.COM SOCIETY FOR HUMAN RESOURCE MANAGEMENT	230 375 400 230
TOTAL JUSTIFICATION:							1,235

**FY 2023 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1800	5226	PERSONNEL SERVICES	45,387	11,913	49,341	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 8,360 12,000 0 36,800 0
TOTAL JUSTIFICATION:							70,910
1800	5246	MEDICAL EXAMS	5,910	10,513	13,594	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	14,000
TOTAL JUSTIFICATION:							14,000
1800	5299	MISC CONTRACTUAL SERVIC	0	0	0		
TOTAL JUSTIFICATION:							
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1800	5313	IS MISC EQPT & SUPPLIES	0	1,249	0		
TOTAL JUSTIFICATION:							
1800	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1800	5323	AWARDS/DECORATIONS	2,189	4,562	6,559	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS	1,000 0

**FY 2023 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1800..	5323..	AWARDS/DECORATIONS...	2,189 ...	4,562 ...	6,559 ...	WELLNESS PROGRAM AND INCENTIVES	5,200
TOTAL JUSTIFICATION:							6,200
1800	5327	IS MISC SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
			365,017	300,622	361,641		391,510

**FY 2023 BUDGET WORKSHEET
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1900	5105	LOCAL TRAINING & MEETING	0	0	0	LOCAL TRAINING AND MEETINGS	200
TOTAL JUSTIFICATION:							200
1900	5201	ADVERTISING & PUBLISHING	0	0	0	ADVERTISING & PUBLISHING	0
TOTAL JUSTIFICATION:							0
1900	5218	LEGAL SERVICES	354,411	357,675	360,382	PROSECUTOR SERVICES	18,000
						KLEIN THORPE & JENKINS LEGAL FEES	350,000
						MISC (LABOR NEGOTIATIONS)	65,000
						ADMINISTRATIVE HEARING OFFICER (\$700 X 12)	8,400
TOTAL JUSTIFICATION:							441,400
1900	5230	RECORDING FEES	543	713	-105	COUNTY RECORDING FEES	1,000
TOTAL JUSTIFICATION:							1,000
1900	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1900	5299	MISC CONTRACTUAL SERVIC	0	490	0	COUNTY COURT REPORTERS	750
TOTAL JUSTIFICATION:							750
			354,954	358,878	360,277		443,350

**FY 2023 BUDGET WORKSHEET
SPECIAL EVENTS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1140	5102	OVERTIME	0	14,808	16,037	OVERTIME - MISC SPECIAL EVENTS [EX. MEMORIAL DAY PARADE, RECYCLING EVENT] ALL DEPARTMENTS	0 2,700
						OVERTIME - ROCK THE RUNWAY EVENT - ALL DEPARTMENTS	13,500
						OVERTIME - LIGHTS AROUND WHEELING (PW)	3,800
TOTAL JUSTIFICATION:							20,000
1140	5103	SEASONAL HELP	0	0	0		
TOTAL JUSTIFICATION:							
1140	5108	EMPLOYER CONTRIBUTIONS	0	0	0	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR OT	3,140
TOTAL JUSTIFICATION:							3,140
1140	5201	ADVERTISING & PUBLISHING	0	0	0	ADVERTISING & PUBLISHING	0
TOTAL JUSTIFICATION:							0
1140	5228	PRINTING & BINDING	461	0	0	PRINTING & BINDING	0
TOTAL JUSTIFICATION:							0
1140	5233	RENTAL EQUIPMENT	4,136	4,985	7,330	ROCK THE RUNWAY - TOWER LIGHTS	2,500
						RENTAL LIFT AND BOOM TO INSTALL & REMOVE GROUND MOUNTED HOLIDAY LIGHTS	0 3,400
TOTAL JUSTIFICATION:							5,900
1140	5236	CREDIT CARD FEES	0	67	41	ROCK 'N' RUN THE RUNWAY CREDIT CARD FEES	100
TOTAL JUSTIFICATION:							100
1140	5297	PROGRAMS/ACTIVITIES EXP	10,304	55,089	82,455	ROCK THE RUNWAY EVENT - COST OFFSET BY DONATIONS	0

**FY 2023 BUDGET WORKSHEET
SPECIAL EVENTS**

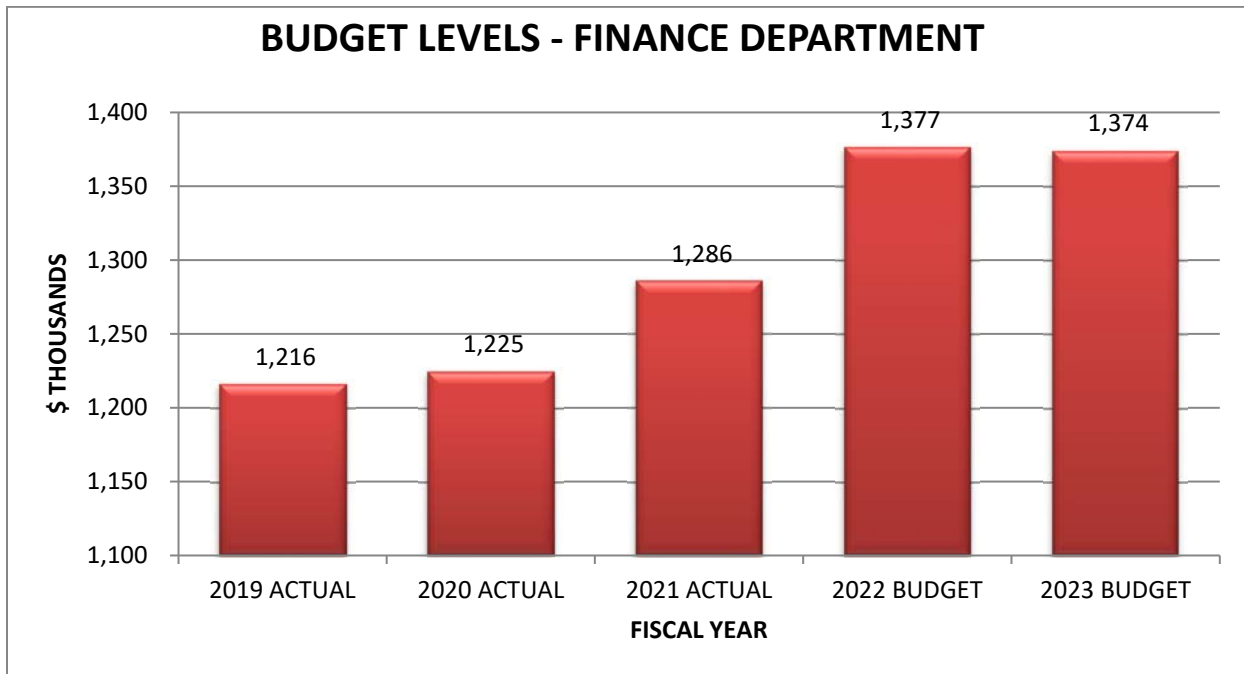
DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1140	5297	PROGRAMS/ACTIVITIES EXP.	10,304	55,089	82,455	INCLUDES PARKING & BUS SERVICES, MOSQUITO CONTROL, ENTERTAINMENT, & SALES TAX PAYMENT TO IDOR (ITEMS MOVED FROM 1140-5299) COMMUNITY PANCAKE BREAKFAST EMPLOYEE PICNIC & APPRECIATION PARTY GIFT CARDS FOR VOLUNTEERS	0 85,000 0 550 7,000 2,500
TOTAL JUSTIFICATION:							95,050
1140	5299	MISC CONTRACTUAL SERVIC	32,785	56,658	47,391	HOLIDAY LIGHTS INSTALLATION, MAINTENANCE & REMOVAL	48,860
TOTAL JUSTIFICATION:							48,860
1140	5301	AUTO PETROL PRODUCTS	0	224	0	REFUEL LIGHT TOWERS - ROCK THE RUNWAY EVENT	100
TOTAL JUSTIFICATION:							100
1140	5317	MISC OPERATING SUPPLIES	5,637	19,521	33,789	SUPPLIES FOR ROCK THE RUNWAY & LIGHTS AROUND WHEELING INCL. CHILDREN GOODIES, DECORATION REPLACEMENTS, BUG REPELLENT, ETC. HOLIDAY LIGHT STRAND REPLACEMENT (YEARLY)	0 0 9,900 12,000
TOTAL JUSTIFICATION:							21,900
			53,323	151,351	187,043		195,050

**FY 2023 BUDGET WORKSHEET
SOLID WASTE SYSTEM**

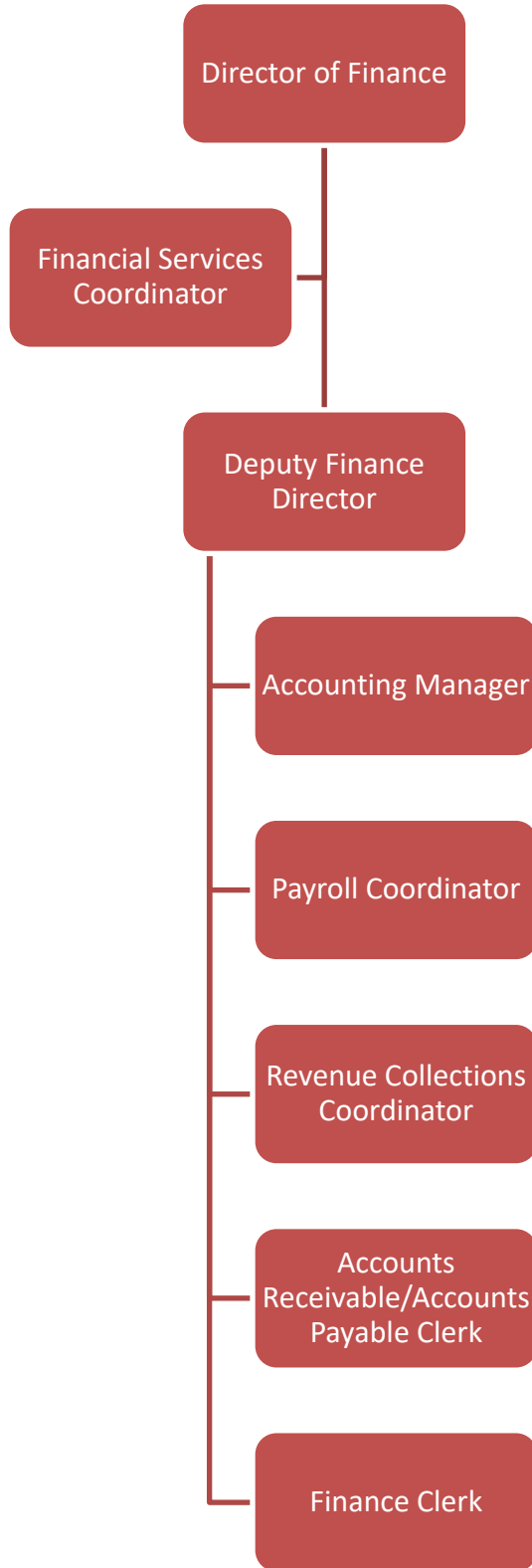
DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1160	5227	POSTAGE	581	604	656	UTILITY BILLING MAILING COSTS (3% OF TOTAL) BASED ON 51,000 BILLS AND LATE NOTICES 49,000 BILLS X .44 X 1.03 X 3% 2,000 LATE NOTICES X .5665 X 1.03 X 3%	0 0 670 35
TOTAL JUSTIFICATION:							705
1160	5228	PRINTING & BINDING	460	427	403	UTILITY BILL PRINTING COSTS (3% OF TOTAL) 51,000 BILLS X .2365 CENTS X 1.03 X 3% SET UP COST \$150 X 12 X 3%	0 375 55
TOTAL JUSTIFICATION:							430
1160	5231	REG & SPCL AGENCY ASSES	494,549	522,282	546,695	SOLID WASTE AGENCY OF NORTHERN COOK COUNTY TIPPING FEES OPERATION & MAINTENANCE COST JAN - APR 883.5 TONS X \$50.16=\$44,316.00 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 900.00 TONS X \$51.6648=\$46,498.32 X 8 MONTHS O&M OVERAGE	0 0 177,265 0 371,985 44,305
TOTAL JUSTIFICATION:							593,555
			495,590	523,312	547,755		594,690

GENERAL FUND Finance Department

Finance Department..... \$1,374,190



**Village of Wheeling
Finance Department
January 1, 2023**



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 responsible for utility billing, risk management, health insurance administration, purchasing, and investing, and oversees and coordinates the Village's annual budget process.

2022 ACCOMPLISHMENTS

STATED GOAL: Reaffirm commitment to pay-as-you-go financing of infrastructure and equipment needs

- ⊗ Retired General Obligation bonds initially issued to pay for the Westin Hotel project.
- ⊗ Purchased a new Village-wide Enterprise Resource Planning system to improve efficiency. The Village will go live on the new system in April 2023.
- ⊗ Received the GFOA Certificate of Achievement for FY 2021 and the GFOA Distinguished Budget Award for FY 2022.

STATED GOAL: Make strides in efforts to influence State of Illinois lawmakers with respect to the costs of pensions, unfunded mandates, etc.

- ⊗ Served on the Illinois Municipal League's Personnel and Pensions Policy Committee and helped influence legislation favorable to municipalities.

2023 OBJECTIVES/GOALS

IDENTIFIED GOAL: Reaffirm commitment to pay-as-you-go financing of infrastructure and equipment needs

- ⊗ Complete the implementation of the Village's new Enterprise Resource Planning system.
- ⊗ Complete the implementation of InvoiceCloud, a new payment portal for residents and businesses.
- ⊗ Assist Public Works in migrating to a more cost-effective Capital Improvement Plan software program.

IDENTIFIED GOAL: Make strides in efforts to influence State of Illinois lawmakers with respect to the costs of pensions, unfunded mandates, etc.

- ⊗ Continue to serve on the Illinois Municipal League’s Personnel and Pensions Policy Committee.

IDENTIFIED GOAL: Review and re-establish appropriate strategies and policies to balance realistic expectations concerning revenue streams with appropriate revenue growth assumptions

- ⊗ Identify additional or continuing grant opportunities.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2022	Actual 2021	Actual 2020
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Adjusting journal entries by auditors	<5	N.A.	0	0
Errors in processing payroll checks	<5	3	4	4
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Invoices processed within 30 days	97%	99%	98%	94%
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Real estate transfer certificates issued	N/A	965	1,178	928
Water & Sewer bills issued	N/A	49,753	49,328	49,652
Water & Sewer Direct Debits processed	N/A	8,043	7,579	7,246
Water & Sewer Lockbox payments processed	N/A	13,284	12,896	15,777
Water & Sewer E-Lockbox payments processed	N/A	6,996	7,297	6,304
Online Water & Sewer bill payments processed	N/A	9,165	8,974	8,334
Food and Beverage Tax payments processed	N/A	118	144	674
Online Food and Beverage Tax payments processed	N/A	849	390	40
Accounts Payable checks issued	N/A	1,424	1,396	2,134
Accounts Payable EFTs issued	N/A	909	903	1,002

AUTHORIZED PERSONNEL	FY 2023	FY 2022	Increase/Decrease
Director of Finance	1	1	-
Deputy Finance Director	1	1	-
Accounting Manager	1	1	-
Payroll Coordinator	1	1	-
Financial Services Coordinator	1	1	-
AP/Customer Service Coordinator	0	0	-
Accounts Receivable/Accounts Payable Clerk	1	1	-
Utility Billing Clerk/Revenue Collections Coordinator	1	1	-
Clerk	1	1	-
TOTAL FULL-TIME	8	8	-

**FY 2023 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1700	5101	LONGEVITY	3,300	3,300	3,300	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (2) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	0 2,000 1,300
TOTAL JUSTIFICATION:							3,300
1700	5102	OVERTIME	139	0	0	OVERTIME FOR DIVISION EMPLOYEES	300
TOTAL JUSTIFICATION:							300
1700	5104	SALARIES	745,971	797,183	810,006	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	835,390
TOTAL JUSTIFICATION:							835,390
1700	5105	LOCAL TRAINING & MEETING	932	275	874	MISC SEMINARS AND TRAINING FOR DEPT PERSONNEL	1,500
TOTAL JUSTIFICATION:							1,500
1700	5108	EMPLOYER CONTRIBUTIONS	142,199	152,588	136,587	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 130,625
TOTAL JUSTIFICATION:							130,625
1700	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
1700	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1700	5115	SLDPA RETIREE CONTRIBUTION	0	0	0	SLDPA RETIREE CONTRIBUTION	0
TOTAL JUSTIFICATION:							0

**FY 2023 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1700	5116	SICK LEAVE ANNL BUY BACK	2,880	3,498	3,594	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	4,220
TOTAL JUSTIFICATION:							4,220
1700	5201	ADVERTISING & PUBLISHING	1,024	925	925	TREASURER'S REPORT PUBLICATION	1,150
TOTAL JUSTIFICATION:							1,150
1700	5203	AUDIT	44,321	41,177	46,111	COST OF AUDITING FY 2022 STATEMENTS	49,000
TOTAL JUSTIFICATION:							49,000
1700	5205	MULTIPLE DAY TRAINING	820	916	2,042	IL GOVERNMENT FINANCE OFFICERS ASSOCIATION (IGFOA) CONFERENCE	0 2,460
						GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) CONFERENCE	0 4,800
						IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (IPELRA) CONFERENCE	0 1,490
TOTAL JUSTIFICATION:							8,750
1700	5206	CONSULTING SERVICES	5,382	2,118	0		
TOTAL JUSTIFICATION:							
1700	5207	IS SERV & MAINT AGREEMEN	0	0	0		
TOTAL JUSTIFICATION:							
1700	5212	EMPLOYEE HEALTH INSURAN	134,161	134,588	116,509	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 140,300
TOTAL JUSTIFICATION:							140,300

**FY 2023 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1700	5213	GEN LIABILITY INSURANCE	9,820	11,480	16,470	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 16,470
TOTAL JUSTIFICATION:							16,470
1700	5219	BANK CHARGES	16,438	16,285	15,472	DEPOSITORY SERVICES \$1365/MONTH, FIFTH THIRD BANK INVESTMENT TRUST SERVICE FEE \$275/MONTH, US BANK ACH FEES FOR ACCOUNTS PAYABLE VERIFICATIONS	16,380 3,300 25
TOTAL JUSTIFICATION:							19,705
1700	5220	MAINT OFF/SPEC EQUIPMEN	1,459	2,280	1,747	MAINTENANCE OF RICOH C4500 COPIER (INCLUDING COST OF COPIES) PER AGREEMENT WITH RICOH PRINTER MAINTENANCE AND REPAIRS	1,800 0 200
TOTAL JUSTIFICATION:							2,000
1700	5222	MEMBERSHIP DUES	1,431	1,390	1,475	ILLINOIS GOVERNMENT FINANCE OFFICERS ASSOCIATION (2) GOVERNMENT FINANCE OFFICER'S ASSOCIATION (2) MORNINGSTAR.COM AMAZON BUSINESS PRIME	400 250 250 500
TOTAL JUSTIFICATION:							1,400
1700	5225	ACTUARIAL SERVICES	9,350	13,730	14,710	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS GASB 68 DISCLOSURE FOR POLICE AND FIRE FUNDS GASB 75 OPEB ACTUARIAL EVALUATION FEE	5,650 4,450 4,500
TOTAL JUSTIFICATION:							14,600
1700	5228	PRINTING & BINDING	977	1,611	963	CHECK STOCK 1099 AND W-2 FORMS DEPOSIT SLIPS	1,000 300 100

**FY 2023 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1700	5228	PRINTING & BINDING...	977 ...	1,611 ...	963 ...	ENVELOPES	500
TOTAL JUSTIFICATION:							1,900
1700	5236	CREDIT CARD FEES	9,493	10,935	11,841	FRONT COUNTER CREDIT CARD PROCESSING FEES \$1,000/MONTH	12,000
TOTAL JUSTIFICATION:							12,000
1700	5242	RETIREE HEALTH INSURANC	0	0	0	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	0
TOTAL JUSTIFICATION:							0
1700	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5299	MISC CONTRACTUAL SERVIC	4,928	11,353	16,281	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN	1,000
						DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - \$335/MO	4,020
						DISCOVERY BENEFITS (FLEX) TESTING	500
						RED FLAG REPORTING	525
						AVENU FEES FOR COLLECTING FOOD AND BEVERAGE TAX	12,000
TOTAL JUSTIFICATION:							18,045
1700	5302	BOOKS & SUBSCRIPTIONS	1,453	178	144	MISC BOOKS/PUBLICATIONS	1,100
TOTAL JUSTIFICATION:							1,100
1700	5313	IS MISC EQPT & SUPPLIES	2,482	1,579	60	(0) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	0
TOTAL JUSTIFICATION:							0
1700	5315	SMALL TOOLS & EQUIPMENT	7,601	331	432	MISCELLANEOUS	300

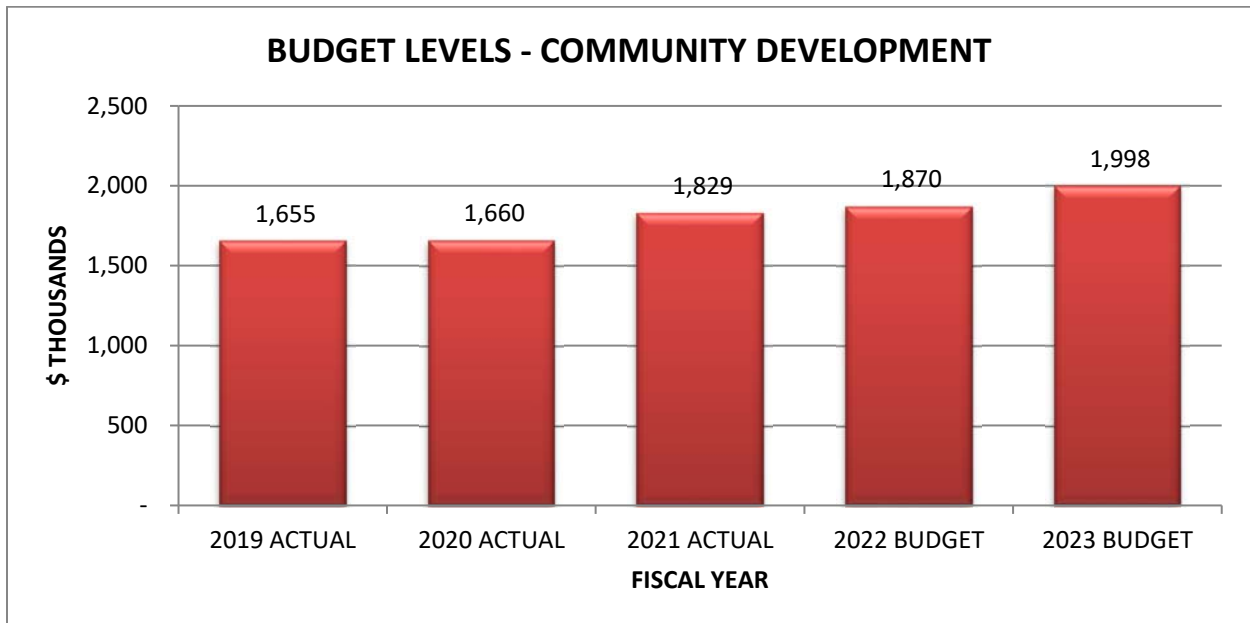
**FY 2023 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 300
1700	5317	MISC OPERATING SUPPLIES	875	890	1,225	MISC SUPPLIES	1,000
							TOTAL JUSTIFICATION: 1,000
1700	5318	OFFICE SUPPLIES	1,364	1,409	1,256	OFFICE SUPPLIES; TONER CARTRIDGES	1,500
							TOTAL JUSTIFICATION: 1,500
1700	5323	AWARDS/DECORATIONS	975	975	975	GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) BUDGET AUDIT CERTIFICATION FEES	975 0
							TOTAL JUSTIFICATION: 975
1700	5707	TRANSFER TO CERF	75,000	75,000	150,000	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 108,660
							TOTAL JUSTIFICATION: 108,660
			1,224,774	1,285,994	1,353,002		1,374,190

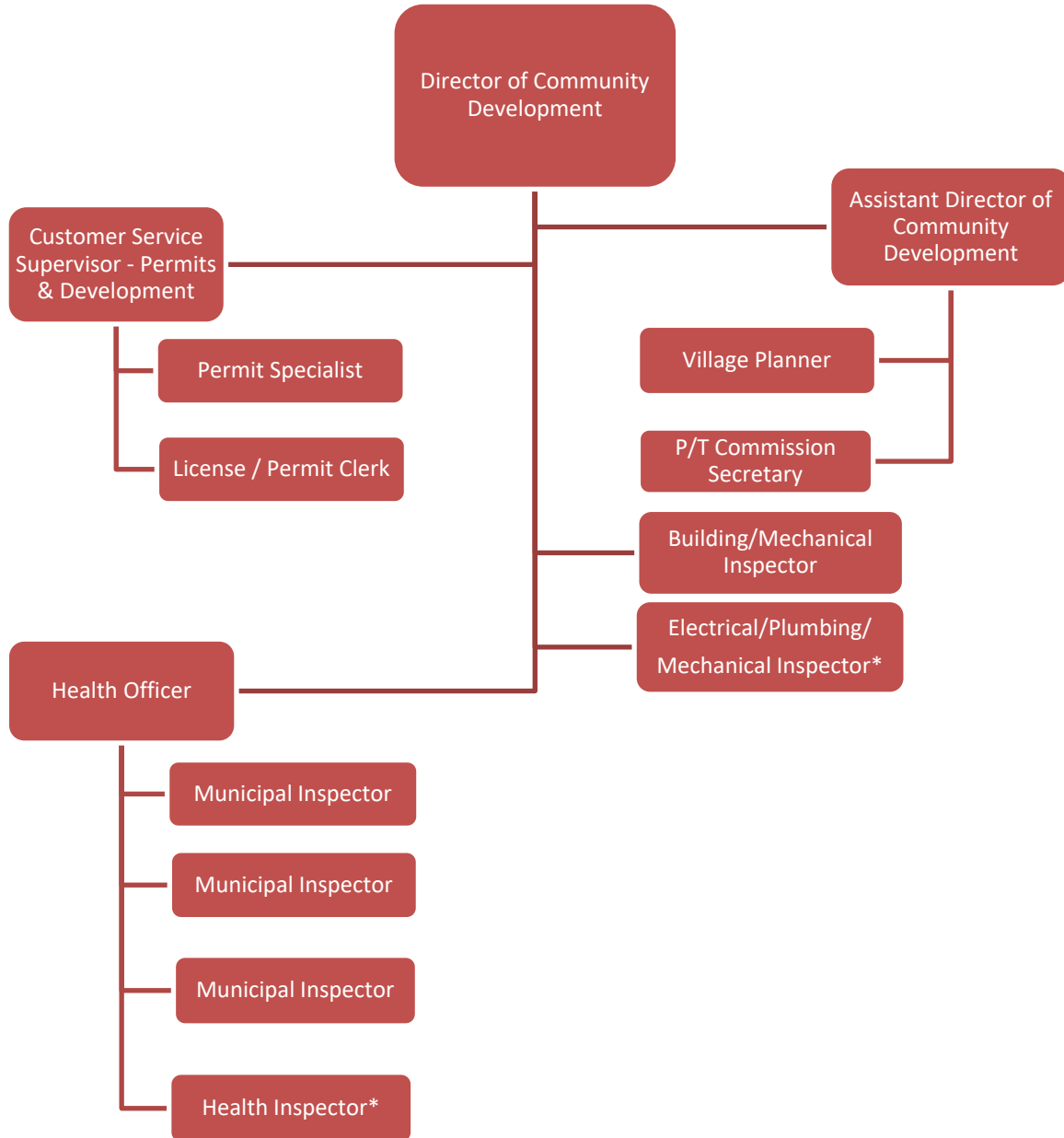
GENERAL FUND

Community Development

Community Development..... \$1,997,975



Village of Wheeling Community Development Department January 1, 2023



* Position responsibilities assigned to third-party consultant

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 primary responsibility is to implement the Village Code as it applies to various development projects and properties in the Village. The department provides professional staff for the Board of Trustees, Board of Health, and Plan Commission/Sign Code Board of Appeals.

2022 ACCOMPLISHMENTS

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

- ⊗ Restructured internal procedures regarding the intake and processing of various Department applications to improve efficiencies and prepare for the 2023 implementation of the enterprise software system.

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

- ⊗ Actively participated in developing the Restaurant Row Corridor Plan, which will enhance public amenities, destination points along the Milwaukee Avenue Corridor, and access to public amenities such as the Forest Preserve.

STATED GOAL: Enhance the Village's cyber identity

- ⊗ Completed updates to the Village's website, which will help the public successfully submit documents.

STATED GOAL: Pursue consistent code enforcement

- ⊗ Worked with the Cook County Department of Transportation and the Public Works Department to remove unsightly double fences along Hintz Road and resolve a long-standing property maintenance and community image matter.

2023 OBJECTIVES/GOALS***IDENTIFIED GOAL: Create SMART (Specific, Measurable, Achievable, Relevant, Timely) priorities***

- ⊗ Implement a new enterprise software system to provide an enhanced user experience and allow for improved internal efficiencies.

IDENTIFIED GOAL: Build sense of community and neighborhood pride; provide a reason to reinvest

- ⊗ Explore modifications to the single-family residential fire sprinkler requirements to reduce homeowners' costs and to encourage larger-scale property/structural improvements.

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

- ⊗ Use the Restaurant Row Corridor Plan to guide new development and redevelopment of critical properties along the Milwaukee Avenue Corridor.

IDENTIFIED GOAL: Encourage additional move-up housing opportunities

- ⊗ Identify opportunities to encourage the development of different housing types to expand the available housing in the Village.

IDENTIFIED GOAL: Pursue consistent code enforcement

- ⊗ Identify and eliminate conflicting code requirements to facilitate compliance and enforcement.

IDENTIFIED GOAL: Enhance the Village's cyber identity

- ⊗ Overhaul the Community Development website to include the new enterprise software system and customer service portal.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2022	Actual 2021	Actual 2020
Stated Goal: Revitalize Wheeling’s community image Type of Measure: Effectiveness				
Customer Satisfaction - % “Excellent” or “Good”	>90%	99%	99%*	99%*
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Business Days Between Building Permit Application & Issuance (residential)	7	14†	7	!
Business Days Between Code Violation Recognition & Resolution	5	7	7	!

* Based on the small number of written evaluations received.

! Incomplete data due to Covid-19.

† Third party inspection service delays due to regional increase construction activity and client capacity.

AUTHORIZED PERSONNEL	FY 2023	FY 2022	Increase/Decrease
Director of Community Development	1	1	-
Assistant Community Development Director	1	1	-
Village Planner	1	1	-
Customer Service Supervisor – Permits & Development	1	1	-
Building/Mechanical Inspector	1	1	-
Municipal Inspector	3	3	-
Health Officer	1	1	-
Permit Specialist	1	1	-
License/Permit Clerk	1	1	-
TOTAL FULL-TIME	11	11	-
Commission Secretary	1	1	-
TOTAL PART-TIME	1	1	-

**FY 2023 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1300	5101	LONGEVITY	2,082	1,800	1,800	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (3) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICES (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	1,800 0 0
TOTAL JUSTIFICATION:							1,800
1300	5102	OVERTIME	1,056	0	362	UNFORESEEN CALL-BACK AND (CD) SPECIAL ACTIVITY COVERAGE	1,000
TOTAL JUSTIFICATION:							1,000
1300	5103	SEASONAL HELP	4,243	0	0	SALARIES FOR SEASONAL HELP	0
TOTAL JUSTIFICATION:							0
1300	5104	SALARIES	917,782	1,047,647	1,099,901	SALARIES FOR DEPARTMENT EMPLOYEES	1,158,125
TOTAL JUSTIFICATION:							1,158,125
1300	5105	LOCAL TRAINING & MEETING	584	0	190	HEALTH DIVISION ANNUAL PUBLIC HEALTH SUMMIT - ELGIN BUILDING DIVISION MISC LOCAL TRAINING PROPERTY MAINTENANCE IL ASSN OF CODE ENFORCEMENT MTGS PLANNING MISC LOCAL TRAINING	0 100 0 600 0 600 0 500
TOTAL JUSTIFICATION:							1,800
1300	5106	UNIFORM ALLOWANCE	591	867	206	CLOTHING FOR FIELD PERSONNEL	400
TOTAL JUSTIFICATION:							400

**FY 2023 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1300	5108	EMPLOYER CONTRIBUTIONS	177,518	203,970	186,873	IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DIVISION EMPLOYEES	0 182,080
TOTAL JUSTIFICATION:							182,080
1300	5111	UNEMPLOYMENT COMPENSATION	16,256	(6,123)	-379	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1300	5115	SLDPA RETIREE CONTRIBUTION	0	0	0	SLDPA RETIREE CONTRIBUTION	0
TOTAL JUSTIFICATION:							0
1300	5116	SICK LEAVE ANNUAL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	695
TOTAL JUSTIFICATION:							695
1300	5201	ADVERTISING & PUBLISHING	1,065	1,734	1,320	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING, SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%)	1,800 0 0
TOTAL JUSTIFICATION:							1,800
1300	5205	MULTIPLE DAY TRAINING	212	1,621	1,924	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION: BUILDING DIVISION UNIVERSITY OF WISCONSIN MADISON HEALTH DIVISION IL ENVIRONMENTAL HEALTH ASSOCIATION (IEHA) ANNUAL EDUCATIONAL CONFERENCE	0 0 1,350 0 380

**FY 2023 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1300	5205	MULTIPLE DAY TRAINING...	212 ...	1,621 ...	1,924 ...	PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (APA) NATIONAL CONFERENCE (2) IL STATE CONFERENCE (2) ISS SPRING IL STATE CONFERENCE (2)	0 0 0 900 200
TOTAL JUSTIFICATION:							2,830
1300	5206	CONSULTING SERVICES	1,063	7,400	44,487	STRUCTURAL REVIEW CONSULTING SERVICES TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS MISC CONSULTING SERVICES TREND ADJUSTMENT	2,500 2,500 5,000 10,000 -5,000
TOTAL JUSTIFICATION:							15,000
1300	5207	IS SERV & MAINT AGREEMEN	14,019	16,569	17,961	PAPERVISION ANNUAL SUPPORT SIDWELL ON-LINE/ONE (1) LICENSE/ONE PAPER COPY BLUEBEAM (2 ENTERPRISE LICENSES & MAINTENANCE)	800 300 220
TOTAL JUSTIFICATION:							1,320
1300	5210	EXTERMINATION SERVICE	6,680	0	0		
TOTAL JUSTIFICATION:							
1300	5212	EMPLOYEE HEALTH INSURAN	139,615	157,290	193,936	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 199,310
TOTAL JUSTIFICATION:							199,310
1300	5213	GEN LIABILITY INSURANCE	96,235	112,560	161,380	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 161,380

**FY 2023 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 161,380
1300	5220	MAINT OFF/SPEC EQUIPMEN	2,494	3,474	2,558	MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS RICOH MAINTENANCE	1,600 2,400
							TOTAL JUSTIFICATION: 4,000
1300	5222	MEMBERSHIP DUES	2,178	2,242	2,358	BUILDING DIVISION NORTHWEST BUILDING OFFICIALS AND CODE ADMINISTRATORS (NWBOCA) INTERNATIONAL CODE COUNCIL (ICC) HEALTH DIVISION ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2@ \$55) LICENSED ENVIRONMENTAL HEALTH PRACTITIONER (LEHP) RECERTIFICATION (2 @ \$155) NEXT RENEW 2024 ILLINOIS ASSOCIATION OF CODE ENFORCERS (4 @ \$40) PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (2 PLANNERS) (COMMISSION) SUPPORT STAFF NOTARY RENEWAL - NEXT RENEWALS (1 IN 2024)	0 0 50 150 0 110 0 0 160 0 0 1,400 600 0 0
							TOTAL JUSTIFICATION: 2,470
1300	5228	PRINTING & BINDING	5,021	4,450	4,646	PRINTING OF INSPECTION FORMS PRINTING OF MISCELLANEOUS DEPARTMENT FORMS BUSINESS LICENSE FORMS	2,500 1,500 2,500
							TOTAL JUSTIFICATION: 6,500

**FY 2023 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1300	5236	CREDIT CARD FEES	3,285	4,161	4,975	CREDIT CARD PROCESSING FEES (\$375 PER MONTH)	5,500
TOTAL JUSTIFICATION:							5,500
1300	5242	RETIREE HEALTH INSURANC	23,460	40,334	24,518	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES.	24,515
TOTAL JUSTIFICATION:							24,515
1300	5244	DUPLICATION SERVICES	4,324	4,514	3,000	SCANNING OF DEPARTMENTAL FILES/RECORDS	3,000
TOTAL JUSTIFICATION:							3,000
1300	5248	FINGER PRINTING FEES	1,102	1,045	1,300	FINGER PRINTING FEES	800
TOTAL JUSTIFICATION:							800
1300	5299	MISC CONTRACTUAL SERVIC	210,224	202,280	171,735	HEALTH INSPECTION PROFESSIONALS	0
						FDA CODE INSPECTIONS - HEALTH/RESTAURANTS	50,000
						THIRD PARTY INSPECTIONS & PLAN REVIEWS (B&F) - \$40K IS	140,000
						BUDGETED IN 4100-5299	0
						NOTE: A PORTION OF THESE FEES ARE REIMBURSED BY	0
						BY APPLICANT	0
						ELEVATOR INSPECTION SERVICES	300
						PROPERTY MAINTENANCE CLEAN-UP SERVICES	2,500
						SKUNK ABATEMENT PROGRAM	0
						EXPANDED LEVEL REQUEST APPROVED BY VM	2,500
TOTAL JUSTIFICATION:							195,300
1300	5301	AUTO PETROL PRODUCTS	3,043	4,754	6,673	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	8,000
						FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0
						INCLUDES STANDBY GENERATORS.	0

**FY 2023 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							8,000
1300	5302	BOOKS & SUBSCRIPTIONS	937	510	46	BUILDING DIVISION CODE BOOK & COMMENTARY CODE ENFORCEMENT FORECLOSURE REPORT SUBSCRIPTION HEALTH DIVISION MISCELLANEOUS PLANNING DIVISION MISC. ICC, PLANNING & ZONING PUBLICATIONS JOURNAL OF THE AMERICAN PLANNING ASSOCIATION	0 250 0 0 0 150 0 200 0
TOTAL JUSTIFICATION:							600
1300	5306	HEALTH TEST SUPPLIES	161	45	222	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	250
TOTAL JUSTIFICATION:							250
1300	5310	VEHICLE MAINTENANCE	3,244	4,308	3,967	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS, CAR WASHES AND FIRE EXTINGUISHER SERVICE	0 0 5,000
TOTAL JUSTIFICATION:							5,000
1300	5313	IS MISC EQPT & SUPPLIES	6,420	6,676	12,544	(1) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS FIELD TABLET (1) CELL PHONE REPLACEMENT FOR STAFF PERMITS COUNTER COMPUTER	1,750 1,500 50 1,750
TOTAL JUSTIFICATION:							5,050
1300	5315	SMALL TOOLS & EQUIPMENT	8,210	40	4,261	INSPECTION EQUIPMENT	250

**FY 2023 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1300	5315	SMALL TOOLS & EQUIPMENT	8,210	40	4,261	THERMOMETERS & SAMPLING EQUIPMENT MISCELLANEOUS TOOLS	250 700
TOTAL JUSTIFICATION:							1,200
1300	5317	MISC OPERATING SUPPLIES	2,484	2,139	1,162	MISCELLANEOUS EQUIPMENT & SUPPLIES PLAN COMMISSION SUPPLIES	3,750 250
TOTAL JUSTIFICATION:							4,000
1300	5318	OFFICE SUPPLIES	3,800	2,631	2,588	SPECIALIZED FORMS, FOLDERS, LABELS, ETC. STAMPERS, COUNTER SUPPLIES LUNCHROOM SUPPLIES FLASH DRIVES, CD JACKETS, TECH MAILING SUPPLIES TONER	975 100 75 100 2,250
TOTAL JUSTIFICATION:							3,500
1300	5319	PROTECTIVE CLOTHING/SUP	229	30	0	PROTECTIVE CLOTHING	750
TOTAL JUSTIFICATION:							750
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	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 0

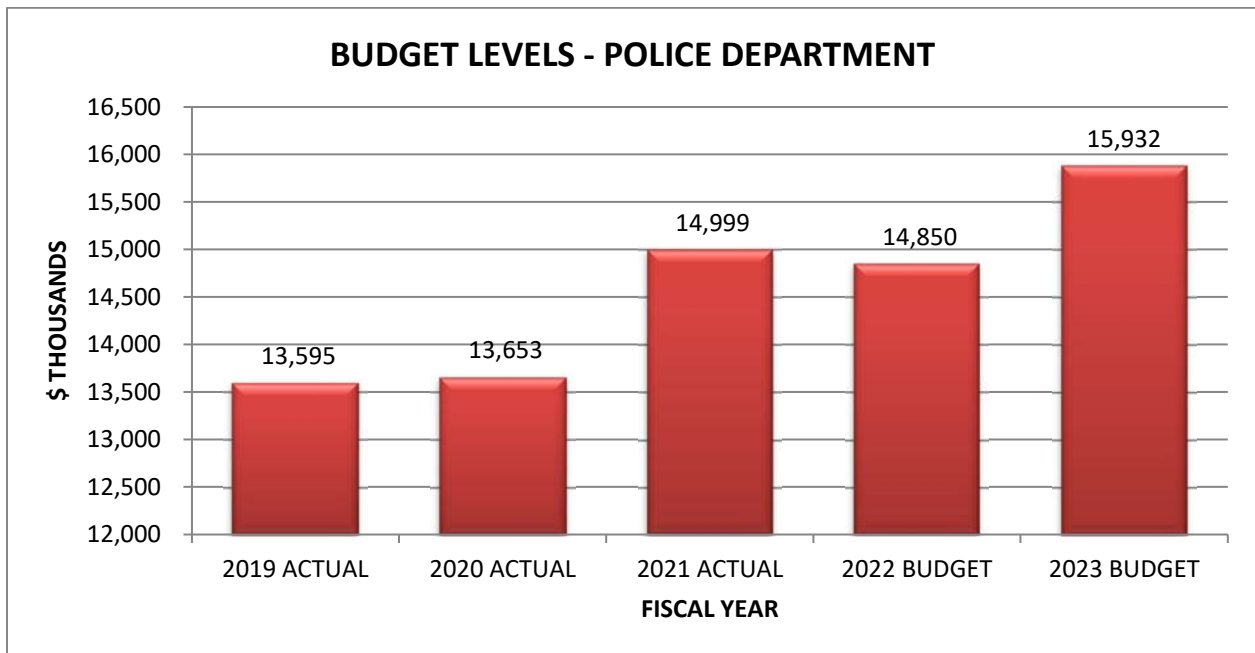
**FY 2023 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED	
							TOTAL JUSTIFICATION:	0
			1,659,619	1,828,971	1,956,513			1,997,975

GENERAL FUND

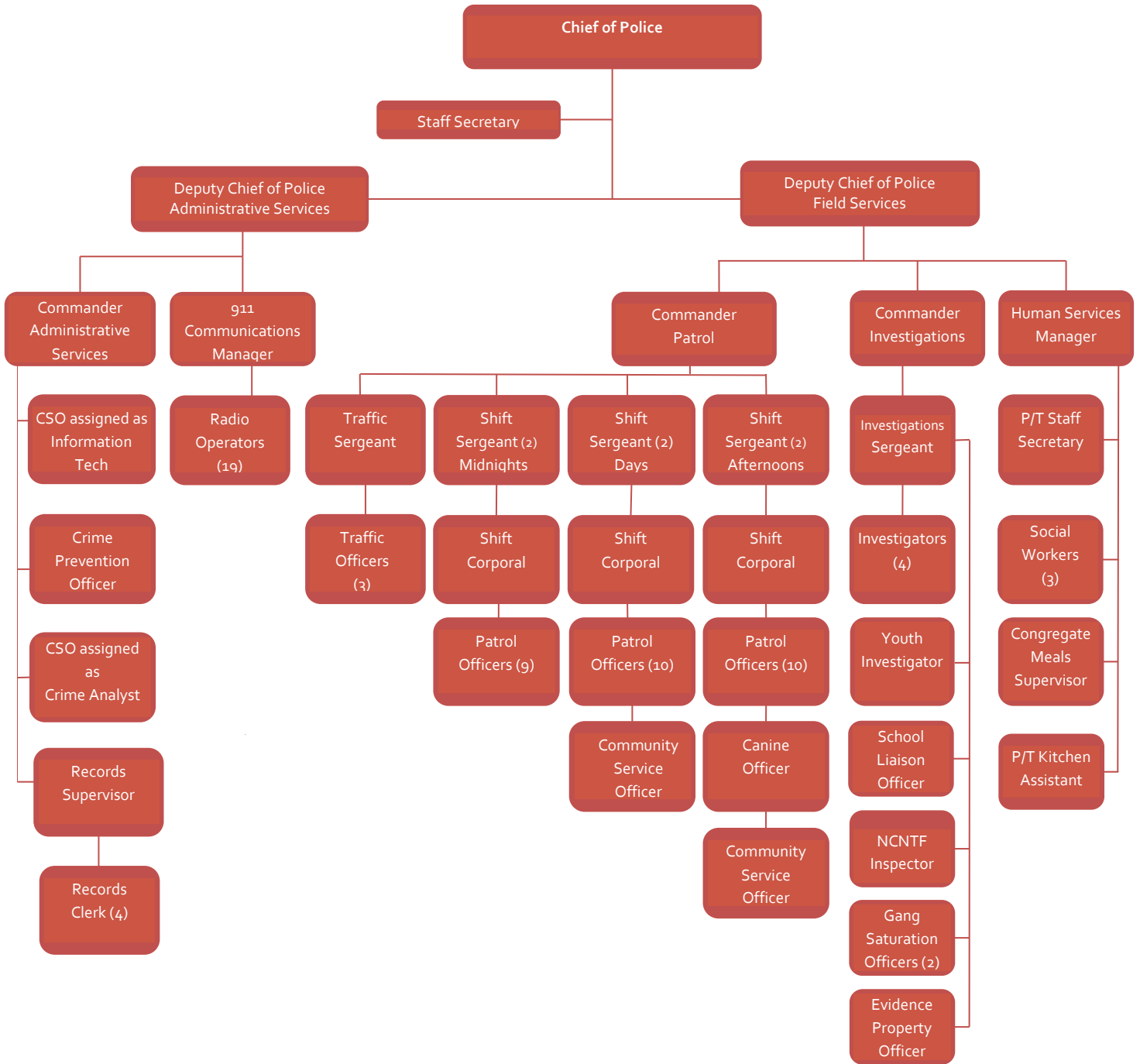
Police Department

Police Department.....	\$14,428,379
Police Department Telecommunicators	1,039,719
Social Services Division	463,385
TOTAL.....	\$15,931,483



*Beginning 2023 the Social Services Division became part of the Police Department

Village of Wheeling Police Department January 1, 2023



Police Department

Department Description: The Wheeling Police Department has 90 full-time equivalent employees, including 60 sworn officers and 31 civilian employees, and includes a multi-jurisdictional, state of the art, 911 Communications center. 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 deal with crime, the fear of crime, and to enhance the quality of life for the residents of the Village of Wheeling. The Social Services Division provides professional help to members of the community in need. Services provided by the division include socialization, education, and nutrition activities for older adults through the lunch at the Center Congregate Dining program; access to public benefits; information and referral to community resources; crisis intervention and victim advocacy; community outreach and education; case assessment and management to all residents of Wheeling. Social Services in the Village of Wheeling is a coordinated effort with all departments working together for the benefit of the community.

2022 ACCOMPLISHMENTS

STATED GOAL: Enhance the Village's cyber identity.

- ⊗ Trained additional personnel in the use of social media in conjunction with department policy so that time sensitive information can be sent out in a more expeditious manner.

STATED GOAL: Promote and encourage diversity in hiring.

- ⊗ Worked with our test vendor and established an entrance exam that developed the best pool of applicants for the Village of Wheeling.
- ⊗ The updating of the Police Recruitment Video is on-going with changes being made on an annual basis to reflect current personnel.

STATED GOAL: Promote positive aesthetics and community pride by enforcing property maintenance and appearance standards that have a desired effect on property values.

- ⊗ Continued implementation of the Safe Communities Program, a state-of-the-art crime prevention program designed to reduce crime, drugs, and gang activity in rental properties.

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

- ⊗ Sought funding through the Illinois Criminal Justice and Information Authority to provide additional victim services.
- ⊗ 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.

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

- ⊗ Integrated senior programming with the Wheeling Park District
- ⊗ Returned Congregate Dining program services to the Wheeling Park District Community Recreation Center after COVID-19 Pandemic.

2023 OBJECTIVE/GOALS

IDENTIFIED GOAL: Use the budget process to reflect the vision of this Strategic Plan.

- ⊗ Work with staff and Northwest Central Dispatch in the consolidation of 911 emergency dispatching services to include the gathering of information and decision making.

IDENTIFIED GOAL: Promote and encourage diversity in Hiring.

- ⊗ This is a mentor program designed to teach students communication skills, task management, leadership skills, and ethics. The program combines classroom and team building activities designed to help the students discover more about themselves and what they would like to do as a career, with public safety being the focus.

IDENTIFIED GOAL: Provide for succession planning so that others are ready, willing, and able to serve.

- ⊗ Continue to improve the efficiency of the Field Training Program by establishing an internal video database from body worn camera footage. Specific videos will be identified and reviewed as valuable for training and teaching probationary officers.

IDENTIFIED GOAL: Foster effective and 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: Provide for succession planning so that others are ready, willing, and able to serve.

- ⊗ Select and train a Police Department Investigator/ Evidence Technician that would help ensure the critical evidence needed to prove a suspected arson is located and handled accordingly.

IDENTIFIED GOAL: Enhance the Village’s cyber identity.

- ⊗ Grow and maintain the Senior Lunch at the Center Program’s Facebook page to engage additional older adult residents and their families in the program.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2022	Actual 2021	Actual 2020
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%	98.24%	98.24%	98.24%
Total Part 1 Crime Per 1,000 of Population	N/A	N/A	N/A	12.42
Total Part 2 Crime Per 1,000 of Population	N/A	N/A	N/A	55.63
Total Crime Per 1,000 of Population All Offenses (NIBRS)	N/A	44	35	68
Avoidable Accidents & Injuries	<6	4	9	8
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Average Minutes from Call Received to Dispatch	<2 min.	1.78	1.68	1.85
Average Cost per Call for Service	N/A	\$485.31	\$473.47	\$411.38
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Average Calls for Service Per Officer/CSO	N/A	325	443	290
Accidents/Crashes Investigated	N/A	860	892	971
Total Calls for Service ---- Police Service	N/A	16,269	16,208	15,965
Clearance Rate: Part I Offenses Against Persons (Cases Assigned)	N/A	72%	60%	48%
Clearance Rate: Part I Offenses Against Property (Cases Assigned)	N/A	46%	19%	44%

Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Effectiveness				
Number of Social Services Clients Returning for Services within current year	<10%	7%	10%	9.6%
Number of Meals served through the Congregate Dining Program	6,000	14,009	15,418	13,549*
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	235	250	307
*Due to the COVID-19 Pandemic, meals were served in a drive-through manner in multiples.				

*A new National Incident Based Reporting System (NIBRS) has replaced the Uniform Crime Reporting (UCR) System and as such, our annual reports reflect the new reporting requirements.

AUTHORIZED PERSONNEL	FY 2023	FY 2022	Increase/Decrease
Police Chief	1	1	-
Deputy Police Chief	2	2	-
Commander	3	3	-
Sergeant	8	8	-
Corporal	3	3	-
Officer	43	43	-
911 Communications Center Manager	1	1	-
Social Services Manager	1	0	1
Social Worker	3	0	3
Director of Human Services	0	0	-
Evidence/Property Officer	1	1	-
IT Tech	1	1	-
Radio Operator	19	19	-
Community Service Officer	3	3	-
Records Supervisor	1	1	-
Records Clerk	4	4	-
Staff Secretary	1	1	-
Congregate Meals Site Supervisor	1	0	1
TOTAL FULL-TIME	96	91	5
Kitchen Assistant	1	0	
Human Services Staff Secretary	1	0	
TOTAL PART-TIME	2	0	2

*Increase in personnel due to Human Services reporting to the police department.

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2100	5101	LONGEVITY	37,552	32,234	33,026	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (10)	6,000
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (11)	11,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (6)	7,800
TOTAL JUSTIFICATION:							24,800
2100	5102	OVERTIME	219,866	255,814	328,024	CITIZENS POLICE ACADEMY	3,000
						TRAINING - NEW POLICE OFFICERS	17,000
						MUTUAL AID CALL-OUT	5,000
						REGULARLY OCCURRING OVERTIME (E.G., ARRESTS; COURT; ETC)	240,000
						BICYCLE PATROL	21,000
TOTAL JUSTIFICATION:							286,000
2100	5104	SALARIES	7,164,505	7,303,871	7,443,786	SALARIES & OTHER PAY FOR POLICE PERSONNEL	0
						NOTE: SCHOOL DISTRICT 214 REIMBURSES THE VILLAGE	0
						APPROXIMATELY \$90,000 PER YEAR FOR THEIR SHARE OF	0
						THE OFFICER ASSIGNED TO WHEELING HIGH SCHOOL.	7,696,170
TOTAL JUSTIFICATION:							7,696,170
2100	5105	LOCAL TRAINING & MEETING	46,753	75,700	77,855	POLICE ACADEMY BASIC EXPENSES	15,000
						SCHOOL OF POLICE STAFF AND COMMAND	8,400
						SPSC PARKING \$8/DAY X 62.50 = \$500	1,000
						ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING	2,800
						TRAINING EQUIPMENT	2,000
						UNSCHEDULED TRAINING PROGRAMS AND SEMINARS	16,000
						(3) CRIME SCENE COURSES AT IMPRUMUS	5,000
						(3) BLOODSTAIN COURSES AT NORTHWESTERN IMPRUMUS	2,750
						(2) NORTHWESTERN CRASH RECONSTRUCTION COURSES	2,700
						PARKING AT NORTHWESTERN TRAINING COURSES	500

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2100	5105	LOCAL TRAINING & MEETING	46,753 ...	75,700 ...	77,855 ...	TRAINING - DEFENSIVE TACTICS. GLOCK ARMORED SCHOOL (3 OFFICERS) BLOODBORNE PATHOGENS ANNUAL ON-LINE TRAINING (PLI) NOW POLICE LAW INSTITUTE GREATER COOK COUNTY CAPTAINS ASSOCIATION ILLINOIS CRIME PREVENTION OFFICERS NIPAS (NORTHERN IL POLICE ALARM SYSTEM) ANNUAL MTG NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE CANINE TRAINING - ONBOARDING (TO BE REIMBURSED BY DEPARTMENT OF JUSTICE RURAL LAW ENFORCEMENT GRANT) NORTHWEST POLICE TRAINING ACADEMY TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, ETC. FOOD FOR HOSTED MEETINGS & TRAINING SESSIONS	1,000 1,000 0 6,700 800 120 280 750 0 18,625 1,800 1,500 3,000
TOTAL JUSTIFICATION:							91,725
2100	5106	UNIFORM ALLOWANCE	56,645	76,694	81,844	SWORN POLICE OFFICERS (60 X \$750) COMMUNITY SERVICE OFFICERS (4 X \$600) EVIDENCE/PROPERTY CONTROL OFFICER RECORDS CLERKS (5 X \$375) INITIAL PURCHASE OFFICER UNIFORMS/EQUIPMENT SPECIALTY UNIFORMS - ET, HG, AI, NIPAS CARRY OVER UNIFORM ROLLOVER ADJUSTMENT	45,000 2,400 600 1,875 7,500 2,500 5,000 0
TOTAL JUSTIFICATION:							64,875
2100	5107	EXTRA DUTY PAY	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2100	5108	EMPLOYER CONTRIBUTIONS	273,534	288,947	268,550	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 289,135
TOTAL JUSTIFICATION:							289,135
2100	5109	POL/FIR PENS EMPLR CNTR	2,295,083	3,125,560	2,754,581	VILLAGE CONTRIBUTION TO POLICE PENSION FUND (DETERMINED BY ACTUARY)	3,161,749 0
TOTAL JUSTIFICATION:							3,161,749
2100	5110	COLLEGE INCENTIVE	500	0	0		
TOTAL JUSTIFICATION:							
2100	5111	UNEMPLOYMENT COMPENS	1,936	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
2100	5112	HEALTH INSURANCE OPT OU	0	0	0		
TOTAL JUSTIFICATION:							
2100	5113	TUITION REIMBURSEMENT	0	3,058	0	TUITION REIMBURSEMENT	0
TOTAL JUSTIFICATION:							0
2100	5115	SLDPA RETIREE CONTRIBUTI	103,141	42,760	130,313	SLDPAVEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE END OF THE YEAR.	0 63,000
TOTAL JUSTIFICATION:							63,000
2100	5116	SICK LEAVE ANNL BUY BACK	35,829	32,049	33,301	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	32,560
TOTAL JUSTIFICATION:							32,560

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2100	5202	ANIMAL IMPOUND	961	2,775	1,265	ANIMAL IMPOUND	1,500
TOTAL JUSTIFICATION:							1,500
2100	5205	MULTIPLE DAY TRAINING	2,080	5,859	39,078	IL ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS (2) COMM ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES (CALEA) CONFERENCE (4) INTERNATIONAL CHIEFS OF POLICE CONFERENCE IL LAW ENFORCEMENT ALARM SYSTEM (ILEAS) CONFERENCE (2) MISC PER DIEM & TRAVEL EXPENSES UNSCHEDULED MULTI DAY TRAINING ADVANCED LAW ENFORCEMENT RAPID RESPONSE TRAINING (ALERT) CONFERENCE, 2 ATTENDING NATIONAL CRIME-FREE MULTI HOUSING TRAINING CONF (1) PEER SUPPORT - COUNSELOR TRAINING POLICE CANINE CONFERENCE (2)	1,500 0 10,000 3,000 750 2,000 4,500 5,000 0 2,500 1,200 2,200
TOTAL JUSTIFICATION:							32,650
2100	5207	IS SERV & MAINT AGREEMEN	25,262	17,071	8,956	BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN AND INTERNET CONNECTION (100 M/BIT) THROUGH ICN 2FA DUAL FACTOR SOFTWARE MAINT POLICE SERVER MAINTENANCE NETMOTION SQUAD VPN MAINT 3 YEAR PLAN (30 MOBILES) WATCHGUARD LICENSING SAFE PACE EVOLUTION II RADAR SPEED SIGNS - ANNUAL CLOUD FEE - 3@\$450 FLOCK LICENSE PLATE READER MAINTENANCE FEE -8@\$2,500	1,225 0 0 0 0 18,500 0 1,000 0 1,350 0

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2100	5207	IS SERV & MAINT AGREEMEN	25,262 ...	17,071 ...	8,956 ...	EXPANDED LEVEL REQUEST APPROVED BY VM	20,000
TOTAL JUSTIFICATION:							42,075
2100	5209	GAS & ELECTRIC	10,039	12,303	16,525	GAS SERVICE (POLICE BUILDINGS)	16,400
TOTAL JUSTIFICATION:							16,400
2100	5212	EMPLOYEE HEALTH INSURAN	974,897	973,769	938,996	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 933,775
TOTAL JUSTIFICATION:							933,775
2100	5213	GEN LIABILITY INSURANCE	199,345	233,160	334,280	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 334,280
TOTAL JUSTIFICATION:							334,280
2100	5220	MAINT OFF/SPEC EQUIPMEN	17,170	17,702	24,683	FIREARMS/RANGE MAINTENANCE INCLUDES PRE & HEPA FILTERS, HAZMAT SHIPPING & DISPOSAL, HEPA-VAC, SPENT BULLET REMOVAL, MISCELLANEOUS MATERIALS (I.E. CEILING TILES, SHELVING, LIGHTS) ACTION TARGET MAINTENANCE POWER DMS ANNUAL MAINTENANCE MISCELLANEOUS MAINTENANCE LANIER COLOR COPIER (RECORDS) INCLUDES BLACK & COLOR LANIER COPIER (PATROL) INCLUDES BLACK & COLOR TONER TREND ADJUSTMENT	11,500 0 0 0 2,000 7,000 6,000 3,000 3,000 -7,500
TOTAL JUSTIFICATION:							25,000
2100	5221	MAINT RADIO EQUIPMENT	0	0	0		

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
2100	5222	MEMBERSHIP DUES	10,008	12,673	13,096	GREATER COOK COUNTY POLICE CAPTAINS (2)	600
						ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2)	530
						ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1)	35
						ILLINOIS POLICE ACCREDITATION COALITION	125
						INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE	1,140
						INTERNATIONAL CRIME FREE MULTI-HOUSING ASSOCIATION (3)	50
						MID-STATES ORGANIZED CRIME INFORMATION CENTER (MOCIC)	250
						NATIONAL ASSOCIATION OF TOWN WATCH	35
						NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2)	600
						NORTHWEST POLICE ACADEMY	150
						UNSCHEDULED	500
						INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS	50
						NOTARY CERTIFICATION	80
						NORTH EAST MULTI-REGIONAL TRAINING 60 X \$95.00	6,000
						CRIME ANALYSTS OF ILLINOIS	35
						INTL ASSOC OF LAW ENFORCEMENT INTELLIGENCE ANALYSTS	50
						IACA (INTERNATIONAL ASSOCIATION OF CRIME ANALYSTS)	25
						SAM'S CLUB (MAIL ORDER; ETC) (50% TO 1315)	50
						LEAP/LERMI	125
						PEER SUPPORT PROGRAM MEMBERSHIP	1,500
						A CHILD IS MISSING	500
						ILLINOIS ASSOCIATION OF TRAFFIC CRASH RECONSTRUCTIONIST	135
						FBI NATIONAL ACADEMY	120
						LICENSING OF DJI M30T UNMANNED AERIAL VEHICLE/DRONE	0
						EXPANDED LEVEL REQUEST APPROVED BY VM	1,500
							TOTAL JUSTIFICATION: 14,185

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2100	5228	PRINTING & BINDING	8,144	13,476	15,576	CRIME PREVENTION PROGRAMS AND MATERIALS - INCLUDES EXPENSES FOR YOUTH POLICE ACADEMY, ROCKIN' WITH THE COPS & NATIONAL NIGHT OUT SUPPORT SERVICES - FORMS, TICKETS, STATIONERY AND HANDBOOKS WHEELING SAFE COMMUNITIES PROGRAM MATERIALS PACT CAMP - ACTIVITIES AND SUPPLIES	3,500 0 0 7,000 0 1,000 1,650
TOTAL JUSTIFICATION:							13,150
2100	5229	PRISONER WELFARE	1,981	1,005	435	PRISONER MEALS & SUPPLIES	1,000
TOTAL JUSTIFICATION:							1,000
2100	5231	REG & SPCL AGENCY ASSES\$	86,331	85,602	97,818	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 APB NET - INTEL DATA BASE LEADS ON-LINE ILLINOIS LAW ENFORCEMENT ALARM SYSTEM MSI ANNUAL FEE CENTRAL SQUARE ON-LINE REPORTING	6,450 3,600 4,650 53,084 3,000 3,370 1,650 770 3,905 240 24,200 5,624
TOTAL JUSTIFICATION:							110,543
2100	5233	RENTAL EQUIPMENT	0	0	0	RENTAL EQUIPMENT	0

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							0
2100	5236	CREDIT CARD FEES	1,604	959	1,097	CREDIT CARD PROCESSING FEES \$100 PER MONTH	1,200
TOTAL JUSTIFICATION:							1,200
2100	5242	RETIREE HEALTH INSURANC	108,484	128,197	105,097	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	100,045
TOTAL JUSTIFICATION:							100,045
2100	5246	MEDICAL EXAMS	7,847	5,488	5,817	MEDICAL EXAMS	5,500
TOTAL JUSTIFICATION:							5,500
2100	5299	MISC CONTRACTUAL SERVIC	80,530	134,146	93,715	CROSSING GUARD CONTRACT (50% REIMBURSED BY DIST 21)	92,906
						MSDS DATABASE	700
						CANINE MEDICAL SERVICES	9,000
						BIOHAZARD SERVICES RELATED TO EVIDENCE	3,500
						TRANSLATOR SERVICES FOR NON-ENGLISH SPEAKING RESIDENTS	0
						THROUGH THE NORTHERN IL POLICE ALARM SYSTEM (NIPAS)	0
TOTAL JUSTIFICATION:							106,106
2100	5301	AUTO PETROL PRODUCTS	74,249	83,843	112,603	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	130,000
TOTAL JUSTIFICATION:							130,000
2100	5302	BOOKS & SUBSCRIPTIONS	378	439	750	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	600
TOTAL JUSTIFICATION:							600
2100	5310	VEHICLE MAINTENANCE	28,092	35,802	38,462	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING	55,000

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2100	5310	VEHICLE MAINTENANCE...	28,092 ...	35,802 ...	38,462 ...	VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0
TOTAL JUSTIFICATION:							55,000
2100	5311	BLDG/GROUNDS MAINTENAN	0	0	0		
TOTAL JUSTIFICATION:							
2100	5313	IS MISC EQPT & SUPPLIES	24,644	63,334	41,848	ZEBRA PORTABLE PRINTERS FOR SQUADS(4) 2 LAPTOPS FOR TRAINING/INVESTIGATIONS/STAFF 14 REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS IT MISCELLANEOUS SUPPLIES XPS DESKTOP CPU TO HANDLE SOFTWARE AND PROCESS FLOCK LICENSE PLATE READERS - 8@\$3,125 EXPANDED LEVEL REQUEST APPROVED BY VM IMAGERY FOR DJI M30T UNMANNED AERIAL VEHICLE/DRONE EXPANDED LEVEL REQUEST APPROVED BY VM	6,000 4,000 24,500 8,000 0 0 25,000 0 4,000
TOTAL JUSTIFICATION:							71,500
2100	5315	SMALL TOOLS & EQUIPMENT	33,966	164,760	16,717	BULLETPROOF VEST (NEW-REPLACEMENT) (50% REIMB DOJ) FIVE MAG LIGHTS - \$100 EACH NEW REPLACEMENT TASERS FOR FY2023 (YEAR ONE OF FOUR YEAR PROGRAM) - 12@\$1,600 LEVEL III RIFLE-RATED BALLISTIC SHIELDS - 2@\$6,645 SAFE PACE EVOLUTION II RADAR SPEED SIGNS - 3@\$3,480 DJI M30T UNMANNED AERIAL VEHICLE/DRONE EXPANDED LEVEL REQUEST APPROVED BY VM	11,440 500 0 19,200 13,290 10,440 0 14,775
TOTAL JUSTIFICATION:							69,645
2100	5316	RANGE SUPPLIES	26,825	19,231	29,776	SERVICE AMMUNITION	5,000

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2100	5316	RANGE SUPPLIES...	26,825 ...	19,231 ...	29,776 ...	TRAINING AMMUNITION	28,750
						TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING	1,000
						CLEANING EQUIPMENT/WEAPONS	3,000
						SIMUNITIONS AMMUNITION	1,500
						LESS LETHAL AMMUNITION / TASER CARTRIDGES	3,500
						REPLACEMENT TASER BATTERIES -	1,500
TOTAL JUSTIFICATION:							44,250
2100	5317	MISC OPERATING SUPPLIES	36,276	37,870	47,246	FUSE FLARES	500
						DISPOSABLE BLANKETS	100
						BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/ AED'S/WEAPONS	3,500 0
						DRUG TEST KIT	500
						EVIDENCE EQUIPMENT	4,000
						CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT CAMERAS)	5,000 0
						MISCELLANEOUS SUPPLIES	8,000
						CITIZEN PATROL EQUIPMENT	550
						CANINE - FOOD	1,600
						CRIME PREVENTION PROGRAMS - NATIONAL NIGHT OUT, PACT CAMP, CITIZEN POLICE ACADEMY, MISC SUPPLIES	7,500 0
						POLICE MOUNTAIN BIKE MAINTENANCE EQUIPMENT	1,000
						DESK CHAIRS	5,000
TOTAL JUSTIFICATION:							37,250
2100	5318	OFFICE SUPPLIES	7,587	6,240	6,039	SUPPLIES	6,000
TOTAL JUSTIFICATION:							6,000

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2100	5323	AWARDS/DECORATIONS	1,197	493	2,049	AWARDS/DECORATIONS	1,000
TOTAL JUSTIFICATION:							1,000
2100	5324	POLICE DUI FUND EXPENSES	4,762	3,408	5,178	POLICE DUI FUND EXPENSES	0
TOTAL JUSTIFICATION:							0
2100	5325	INVESTIGATIVE FUNDS	9,612	5,245	7,763	BODY TRANSPORT TO ME OFFICE	5,000
TOTAL JUSTIFICATION:							5,000
2100	5327	IS MISC SOFTWARE	7,496	6,612	7,878	COMPUTER SOFTWARE/ADDITIONAL LICENSES	2,000
						GEOTIME GLIMPSE ONLINE (ANNUAL)	1,000
						CASE GUARD/REDACTION SOFTWARE	3,000
						GUARDIAN PERFORMANCE MANAGEMENT TRACKING (ANNUAL)	2,592
TOTAL JUSTIFICATION:							8,592
2100	5401	MOBILE EQUIPMENT	17,056	0	0	MOBILE EQUIPMENT (TO BE REIMBURSED BY GRANT)	11,524
TOTAL JUSTIFICATION:							11,524
2100	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
TOTAL JUSTIFICATION:							0
2100	5707	TRANSFER TO CERF	411,660	391,300	395,775	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 511,800
TOTAL JUSTIFICATION:							511,800
2100	5820	TRANSFER TO 911 FUND	0	0	0		

**FY 2023 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
			12,453,825	13,699,452	13,559,800		
							14,399,584

**FY 2023 BUDGET WORKSHEET
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2110	5101	LONGEVITY	1,977	1,751	722	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.570) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (.19) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.0) (REMAINING 81.5% OF LONGEVITY CHARGED TO FUND 15)	328 190 0 0
TOTAL JUSTIFICATION:							518
2110	5102	OVERTIME	187,116	227,215	58,801	OVERTIME FOR DIVISION EMPLOYEES	216,000
TOTAL JUSTIFICATION:							216,000
2110	5104	SALARIES	559,609	599,185	259,702	SALARIES - 19 EMPLOYEES (18.5% OF TOTAL) (16 FULL TIME EMPLOYEES; 6 PART TIME EMPLOYEES)	0 317,450
TOTAL JUSTIFICATION:							317,450
2110	5105	LOCAL TRAINING & MEETING	4,524	9,267	8,512	LOCAL TRAINING & MEETINGS	6,000
TOTAL JUSTIFICATION:							6,000
2110	5106	UNIFORM ALLOWANCE	6,871	7,976	5,630	19 RADIO DISPATCH EMPLOYEES @ \$400.00	7,600
TOTAL JUSTIFICATION:							7,600
2110	5108	EMPLOYER CONTRIBUTIONS	121,736	131,039	55,429	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (18.5% OF TOTAL)	0 81,185
TOTAL JUSTIFICATION:							81,185
2110	5115	SLDPA RETIREE CONTRIBUTI	0	0	0	SLDPA RETIREE CONTRIBUTION	0
TOTAL JUSTIFICATION:							0
2110	5116	SICK LEAVE ANNL BUY BACK	1,376	1,368	452	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0

**FY 2023 BUDGET WORKSHEET
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2110..	5116..	SICK LEAVE ANNL BUY BACK.	1,376 ...	1,368 ...	452 ...	(19% OF TOTAL)	350
TOTAL JUSTIFICATION:							350
2110	5205	MULTIPLE DAY TRAINING	821	6,305	3,578	COMPUTERAIDED DISPATCH (CAD) TRAINING - CONFERENCE REGISTRATION/LODGING/TRAVEL/PER DIEM ASSOCIATION OF PUBLIC SAFETY COMMUNICATIONS OFFICERS/ NATIONAL EMERGENCY NUMBER ASSOCIATION (APCO/NENA) - CONFERENCE REGISTRATION/LODGING/TRAVEL/PER DIEM ILLINOIS PUBLIC SAFETY TELECOMMUNICATIONS ASSOCIATION (IPSTA) - CONFERENCE REGISTRATION/LODGING/PER DIEM PUBLIC SAFETY TELECOMMUNICATOR COURSE	0 3,100 0 0 2,700 0 0 900
TOTAL JUSTIFICATION:							6,700
2110	5207	IS SERV & MAINT AGREEMEN	26,484	20,121	39,634	COMMUNICATIONS CENTER FIBER OPTIC CABLE FOR STARCOM COMM ROOM COPIER MAINTENANCE ATT FIBER INTERNET NICE RECORDER WARRANTY DELL SERVER AND NETWORK HARDWARE WARRANTY EXTENSION COMMUNICATION CENTER FIREWALL WARRANTY/SECURITY SERVICES RENEWAL UPS ANNUAL MAINTENANCE (BIANNUAL COST)	7,500 380 4,200 10,500 16,000 0 25,000 2,745
TOTAL JUSTIFICATION:							66,325
2110	5212	EMPLOYEE HEALTH INSURAN	75,867	74,241	28,217	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (18.5% OF TOTAL)	0 31,925
TOTAL JUSTIFICATION:							31,925
2110	5220	MAINT OFF/SPEC EQUIPMEN	35,907	51,508	53,085	ASTRO INFRASTRUCTURE AND IP RECORDER WARRANTY	39,760

**FY 2023 BUDGET WORKSHEET
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2110..	5220..	MAINT OFF/SPEC EQUIPMEN	35,907 ...	51,508 ...	53,085 ...	RECORDS SOFTWARE RMS-FBR MAINTENANCE AGREEMENT	20,232
TOTAL JUSTIFICATION:							59,992
2110	5221	MAINT RADIO EQUIPMENT	72,229	74,505	80,280	STARCOM 10 YEAR RADIO MAINT AGREEMENT	38,053
						BI-ANNUAL PM PORTABLE/MOBILE RADIOS:	13,704
						USER SUBSCRIPTION FEE PORTABLE/MOBILE RADIOS	34,404
						MISC RADIO EQUIPMENT & MOBILE RADIO	4,000
						PORTABLE/MOBILE RADIO EQUIPMENT	10,000
TOTAL JUSTIFICATION:							100,161
2110	5222	MEMBERSHIP DUES	932	1,462	1,265	NATIONAL EMERGENCY NUMBER ASSOCIATION (1)	150
						ASSOC. OF PUBLIC SAFETY COMMUNICATIONS OFFICERS (20)	900
						IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (1)	0
TOTAL JUSTIFICATION:							1,050
2110	5231	REG & SPCL AGENCY ASSES\$	4,616	0	0	FIRE DEPARTMENT WIRELESS DATA (MOVED TO 1600)	0
TOTAL JUSTIFICATION:							0
2110	5233	RENTAL EQUIPMENT	0	0	312	RADIO ALARM EQUIPMENT FOR VILLAGE	3,120
TOTAL JUSTIFICATION:							3,120
2110	5242	RETIREE HEALTH INSURANC	5,592	5,939	6,197	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	6,330
TOTAL JUSTIFICATION:							6,330
2110	5299	MISC CONTRACTUAL SERVIC	0	1,549	1,874	TRANSLATOR SERVICES FOR 911 CALLS FOR NON-ENGLISH SPEAKING RESIDENTS	0 1,600

**FY 2023 BUDGET WORKSHEET
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							1,600
2110	5302	BOOKS & SUBSCRIPTIONS	3,244	2,799	2,838	POLICE LEGAL SCIENCES SUBSCRIPTION FRONTLINE SUBSCRIPTION	1,600 1,455
TOTAL JUSTIFICATION:							3,055
2110	5313	IS MISC EQPT & SUPPLIES	5,852	5,994	11,821	(2) NEW 911 COMPUTERS MISC IS EQUIPMENT & SUPPLIES	6,000 2,000
TOTAL JUSTIFICATION:							8,000
2110	5315	SMALL TOOLS & EQUIPMENT	649	140	477	MISC EQUIPMENT, SMALL TOOLS, SUPPLIES	550
TOTAL JUSTIFICATION:							550
2110	5317	MISC OPERATING SUPPLIES	2,820	1,715	1,599	MISC OPERATING SUPPLIES CAMERA MONITOR W/MOUNT	1,500 1,100
TOTAL JUSTIFICATION:							2,600
2110	5318	OFFICE SUPPLIES	251	1,055	79	OFFICE SUPPLIES	500
TOTAL JUSTIFICATION:							500
2110	5323	AWARDS/DECORATIONS	639	445	504	AWARDS & DECORATIONS	500
TOTAL JUSTIFICATION:							500
2110	5327	IS MISC SOFTWARE	1,710	2,052	2,605	COMPUTER SOFTWARE FOR 911 COMPUTERS GUARDIAN PERFORMANCE MANAGEMENT TRACKING	1,200 1,149
TOTAL JUSTIFICATION:							2,349

**FY 2023 BUDGET WORKSHEET
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2110	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
2110	5707	TRANSFER TO CERF	78,280	71,625	89,075	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	96,485
TOTAL JUSTIFICATION:							96,485
			1,199,099	1,299,256	712,689		1,020,345

**FY 2023 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1315	5101	LONGEVITY	1,600	1,911	600	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.65) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	990 0 0
TOTAL JUSTIFICATION:							990
1315	5102	OVERTIME	582	2,395	761	OVERTIME FOR SOCIAL WORKERS	2,000
TOTAL JUSTIFICATION:							2,000
1315	5104	SALARIES	256,938	196,174	204,192	SALARIES FOR ALL DIVISION EMPLOYEES (VICTIMS SERVICES COORDINATOR'S SALARY BUDGETED IN THE GRANT FUND)	0 0 244,495
TOTAL JUSTIFICATION:							244,495
1315	5105	LOCAL TRAINING & MEETING	0	1,446	1,664	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC. TRAINING FOR NEW STAFF AND CERTIFICATION PREPARATION	2,500 0 0
TOTAL JUSTIFICATION:							2,500
1315	5108	EMPLOYER CONTRIBUTIONS	55,208	49,300	46,591	IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DIVISION EMPLOYEES	0 39,270
TOTAL JUSTIFICATION:							39,270
1315	5111	UNEMPLOYMENT COMPENSATION	0	3,206	-1,144	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
1315	5113	TUITION REIMBURSEMENT	0	0	0		

**FY 2023 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							
1315	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	710
TOTAL JUSTIFICATION:							710
1315	5205	MULTIPLE DAY TRAINING	317	1,325	6,069	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM	0 3,500
						NATIONAL ASSOCIATION OF SOCIAL WORKERS NATIONAL CONF WASHINGTON D.C. LODGING, AIRFARE, PER DIEM	0 0
						AGING IN AMERICA NATIONAL CONFERENCE LODGING, AIRFARE, PER DIEM	0 2,700
						NATIONAL ASSOCIATION OF FORENSIC SOCIAL WORK	3,500
TOTAL JUSTIFICATION:							9,700
1315	5212	EMPLOYEE HEALTH INSURAN	22,881	10,569	9,525	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 12,700
TOTAL JUSTIFICATION:							12,700
1315	5213	GEN LIABILITY INSURANCE	3,440	4,020	5,760	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 5,760
TOTAL JUSTIFICATION:							5,760
1315	5220	MAINT OFF/SPEC EQUIPMEN	1,408	1,625	0	MYSENIOR CENTER PROGRAM - USED FOR CONGREGATE DINING LUNCHEON PROGRAM (MOVED TO ACCT 5299)	0 0
TOTAL JUSTIFICATION:							0
1315	5222	MEMBERSHIP DUES	583	628	520	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP 4 STAFF MEMBERS	0 200

**FY 2023 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1315	5222	MEMBERSHIP DUES...	583 ...	628 ...	520 ...	NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS NATIONAL ORGANIZATION OF VICTIM ADVOCATES SAM'S CLUB MEMBERSHIP (50% TO 2100)	0 220 50
TOTAL JUSTIFICATION:							470
1315	5227	POSTAGE	57	0	0	POSTAGE CONGREGATE DINING MENU POSTAGE (MOVED TO 1600-5227)	0 0
TOTAL JUSTIFICATION:							0
1315	5228	PRINTING & BINDING	470	335	400	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC. BROCHURE PRINTING	1,200 0
TOTAL JUSTIFICATION:							1,200
1315	5232	RENTAL AGREEMENTS	3,000	0	0		
TOTAL JUSTIFICATION:							
1315	5236	CREDIT CARD FEES	409	464	525	CREDIT CARD FEES FOR SENIOR CONGREGATE DINING DONATIONS	600
TOTAL JUSTIFICATION:							600
1315	5297	PROGRAMS/ACTIVITIES EXP	2,528	6,034	6,914	PROGRAMMING FOR SOCIAL SERVICES INCLUDING: SPECIAL EVENTS FOR SENIOR CONGREGATE DINING REFRESHMENTS, SPEAKERS FEES, PROMOTIONAL ITEMS FOR COMMUNITY EDUCATION EVENTS	0 6,500 2,000 0
TOTAL JUSTIFICATION:							8,500
1315	5299	MISC CONTRACTUAL SERVIC	25,376	0	3,961	SOCIAL SERVICE DATABASE UPDATE MYSENIOR CENTER PROGRAM - USED FOR CONGREGATE	2,500 0

**FY 2023 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1315	5299	MISC CONTRACTUAL SERVIC	25,376 ...	0...	3,961 ...	DINING LUNCHEON PROGRAM (MOVED FROM ACCT 5220) JOTFORMS	1,300 370
TOTAL JUSTIFICATION:							4,170
1315	5301	AUTO PETROL PRODUCTS	26	52	174	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BREAK FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	200 0
TOTAL JUSTIFICATION:							200
1315	5310	VEHICLE MAINTENANCE	164	184	295	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	300 0
TOTAL JUSTIFICATION:							300
1315	5313	IS MISC EQPT & SUPPLIES	4,920	3,623	1,692	CELL PHONE REPLACEMENT FOR STAFF (1) COMPUTER REPLACEMENT TO MEET MINIMUM VILLAGE SPECS	500 1,750
TOTAL JUSTIFICATION:							2,250
1315	5317	MISC OPERATING SUPPLIES	7,358	8,501	3,060	MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS SERVING SUPPLIES FOR SENIOR CONGREGATE DINING	0 2,500
TOTAL JUSTIFICATION:							2,500
1315	5318	OFFICE SUPPLIES	1,492	1,218	1,545	MISC OFFICE SUPPLIES	1,500
TOTAL JUSTIFICATION:							1,500
1315	5855	TRANSFER TO GRANT FUND	74,326	104,619	116,407	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT TRANSFER TO GRANT FUND FOR AGE OPTIONS CONGREGATE DINING (MOVED FROM 1320 IN FY 2019)	0 68,600 0 54,500

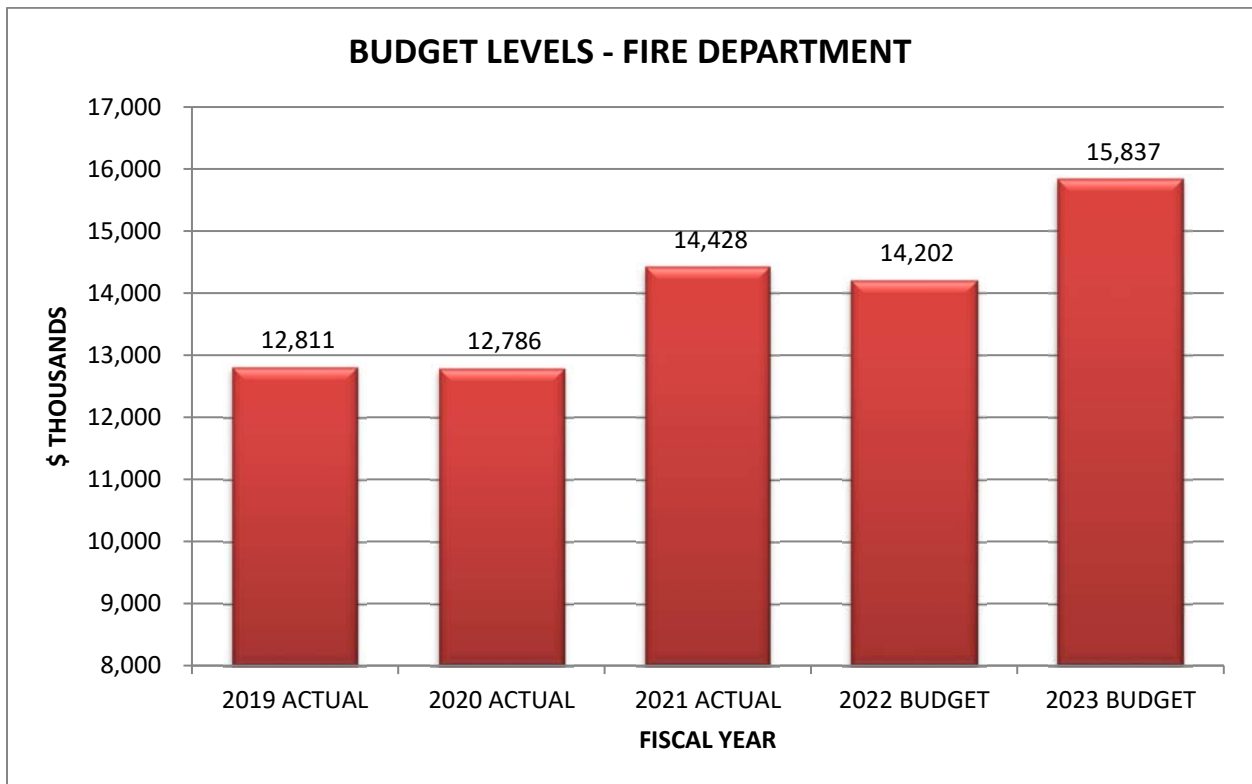
**FY 2023 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 123,100
			463,084	397,629	409,511		
							462,915

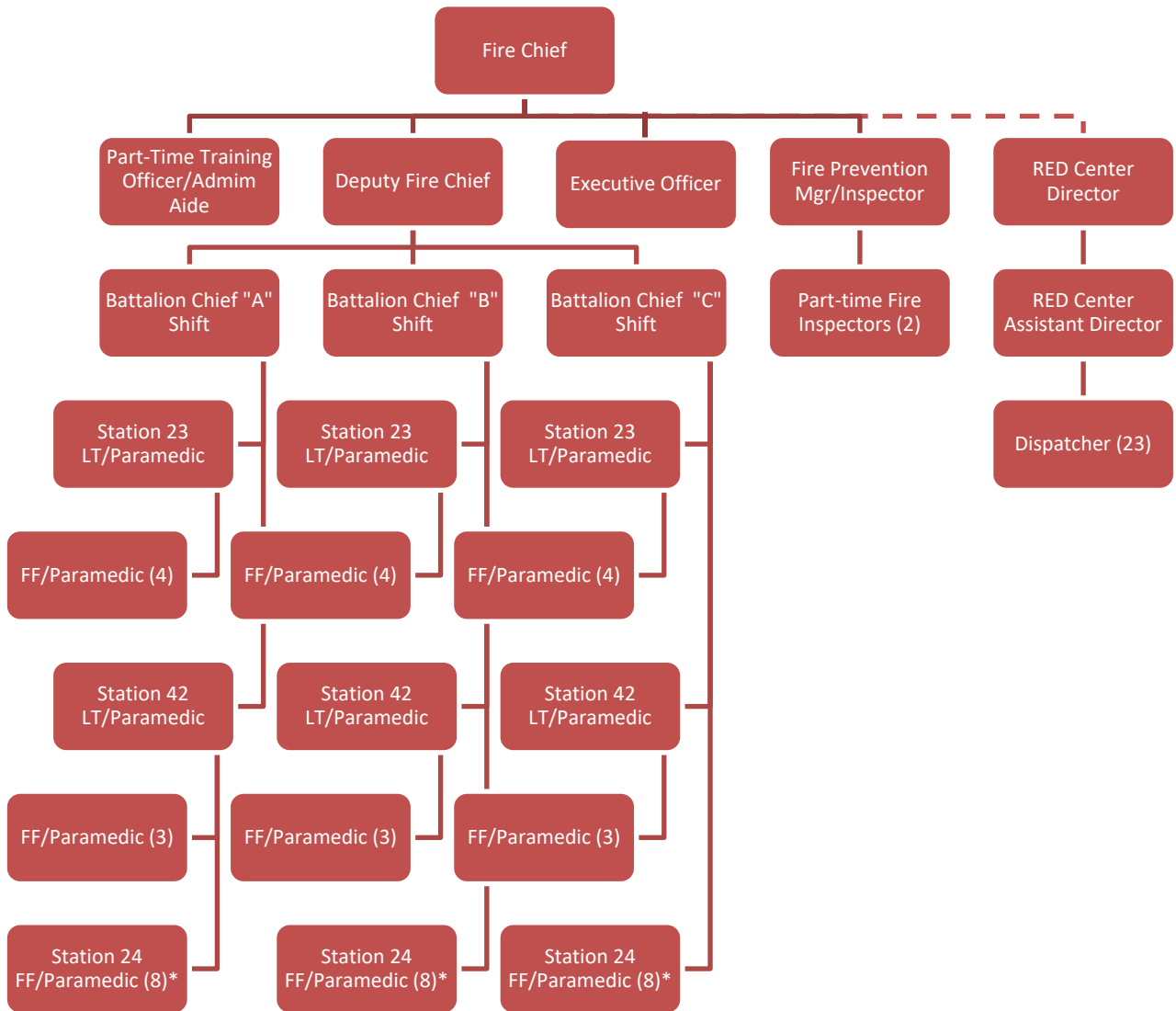
GENERAL FUND

Fire Department

Fire Department \$15,837,136



Village of Wheeling Fire Department January 1, 2023



(NOTE: * INCLUDES 4 PERSONNEL TYPICALLY SCHEDULED OFF DUE TO VACATION/HOLIDAY/KELLY DAYS/SICK LEAVE/TRAINING)

(NOTE: TOTAL STAFF PER SHIFT – 18, MINIMUM STAFF PER SHIFT ON-DUTY - 13

Fire Department

Department Description: The Fire Department is a full-service organization operating out of three 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, active shooter/active threat response, 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 spent teaching public safety education programs, fire suppression and emergency medical training, and physical fitness conditioning.

2022 ACCOMPLISHMENTS

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

- ⊗ Provided COVID Rapid Test kits from the Illinois Department of Public Health to protect our first responders and Village employees from the COVID 19 Pandemic.
- ⊗ Received \$8,234 in training reimbursement funds from the Office of the State Fire Marshal.

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

- ⊗ Began work to construct a new fire station to replace Fire Station 42.
- ⊗ Purchased a new Oshkosh Aircraft Rescue and Firefighter (AARF) Apparatus; estimated delivery is early spring 2023.
- ⊗ Purchased a new fire engine that was delivered in December 2022.

STATED GOAL: Foster effective & cooperative relationships with community stakeholders

- ⊗ Continued functional cooperation with the Prospect Heights Fire Protection District (PHFPD): The departments combined emergency response procedures, unified incident command, and enhanced emergency operations; as a result, emergency response personnel safety has improved.

- ⊗ Responded to 5,132 emergency calls for service (e.g., 3,541 EMS; 1,591 Fire) in 2022, an increase compared to 2021 (e.g., 4,485). Emergency medical calls represented 69 percent of all emergency calls.
- ⊗ Held meetings of the Threat Hazard Risk Analysis (THIRA) Committee, an internal group with representation from all Village departments. The purpose of the committee is to determine which areas of emergency services need improvement. Completed the required Emergency Action Plan and the Continuity of Operations Plan.
- ⊗ Provided disaster preparedness training to Fire Department personnel and ran multi-company/multi-alarm scenarios with members of the Combined Area Fire Training Facility (CAFT) and the Prospect Heights Fire Protection District.
- ⊗ Maintained current State of Illinois Paramedic Certification for all department paramedics who received an average continuing education score of 85 percent or higher. All shift personnel maintained their paramedic certification through the St. Francis Emergency Medical System.

2023 OBJECTIVES/GOALS

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

- ⊗ Solicit grant and alternative funding for various fire department programs, including staffing, vehicles, and equipment.
- ⊗ Continue refining the cooperation program with the Prospect Heights Fire Protection District.
- ⊗ Continue to apply for training reimbursement funds through the Office of the State Fire Marshal.
- ⊗ Interface with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in the purchase of major equipment and vehicles.
- ⊗ Track and evaluate opportunities for funds collected through the Ground Emergency Medical transport (GMET) Medicaid program as well as the Ambulance transport fee program.

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 tabletop and functional disaster drills to enhance efficiencies in response and operations within Village departments during community-wide emergencies such as cybersecurity incidents, floods, windstorms, and blizzards.
- ⊗ Maintain State of Illinois Paramedic Certification with 95 percent of all paramedics receiving an average continuing education score of 85 percent or higher.
- ⊗ Continue evaluation of potential operational modifications to manage the anticipated increase in future emergency call volume utilizing current staffing and available limited resources.
- ⊗ Complete the construction of Fire Station 42 located at 135 McHenry Road.
- ⊗ Continue to work cooperatively with Northwest Central Dispatch to facilitate a successful transition in dispatching centers with a go live date of January 1, 2025.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2022	Actual 2021	Actual 2020
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Effectiveness				
90% Fractile Response Time (Time Received to First Unit on Scene)	<6 min.	7.34	6:25	6:35
“Quality of Service” Survey - Rated as Acceptable	>92%	N/A	N/A	99%
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Output				
Calls for Service (Fire/EMS)	N/A	5132	4,485	4,187
Total Structure, Vehicle or Other Fires		1591	92	79
Total EMS/Rescue Calls	N/A	3,541	3,029	2,841
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Average Cost per FIRE/EMS Response	<\$2,795 (CPI Adj.)	3,263	\$3,073	\$2,972
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Avoidable Accidents & Injuries	<5	2	5	4

AUTHORIZED PERSONNEL	FY 2023	FY 2022	Increase/ Decrease
Fire Chief	1	1	-
Deputy Fire Chief	1	1	-
Battalion Chief	3	3	-
Executive Officer	1	1	-
Lieutenant/Paramedic	6	6	-
Firefighter/Paramedic	45	45	-
Fire Prevention Manager/Inspector	1	1	-
TOTAL FULL-TIME	58	58	-
Part-time Fire Inspector	2	2	-
Part-time Administrative Aide/Training Officer	1	1	-
TOTAL PART-TIME	3	3	-

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2200	5101	LONGEVITY	27,437	32,371	30,865	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (11)	6,600
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (21)	21,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2)	2,600
TOTAL JUSTIFICATION:							30,200
2200	5102	OVERTIME	672,491	1,067,240	946,186	DIVE TEAM (TRAINING/SCHOOLS)	27,148
						EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS) 3 STUDENT	141,656
						FIRE INVESTIGATION (TRAINING/SCHOOLS)	7,684
						FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS)	77,348
						HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS)	28,301
						HOSE MAINTENANCE/TESTING	2,305
						IT (DATA MANAGEMENT) SERVICES (TRAINING/SCHOOLS)	9,989
						PREPLANNING DEVELOPMENT/MAINTENANCE	9,605
						PUBLIC EDUCATION (SCHOOL PROGRAMS)	15,623
						PUMP TESTING (ISO REQUIREMENT)	1,921
						RADIOS (MAINTENANCE)	2,500
						SELF-CONTAINED BREATHING APPARATUS PROGRAM	3,073
						TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING)	34,832
						EMERGENCY CALL-BACKS (ESTIMATED)	9,050
						SHORT-SHIFT HIRE BACKS (ESTIMATED)	315,024
						ACTING LIEUTENANT PAY (PER UNION CONTRACT)	25,339
						ACTING BATTALION CHIEF PAY (PER UNION CONTRACT)	12,669
						ROCK N RUN THE RUNWAY EMS STANDBY DETAIL	2,413
						MISCELLANEOUS HIREBACKS/PROJECTS/ASSIGNMENTS/STANDBYS	5,000
						TRAINING TRAVEL TIME (ESTIMATED)	7,541
						LADDER TESTING OT	768
						FITNESS EQUIP OT	796
TOTAL JUSTIFICATION:							740,585

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2200	5104	SALARIES	5,746,218	5,868,953	6,267,826	SALARIES FOR DEPARTMENT EMPLOYEES	6,588,830
TOTAL JUSTIFICATION:							6,588,830
2200	5105	LOCAL TRAINING & MEETING	28,970	36,456	88,817	DIVE TEAM TRAINING EMERGENCY MEDICAL SERVICES TRAINING FIRE INVESTIGATION TEAM TRAINING FIRE PREVENTION FIRE SUPPRESSION SERVICES TRAINING HAZARDOUS MATERIALS TEAM TRAINING IT TRAINING PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TRAINING TECHNICAL RESCUE SPECIALIST (TRS) TEAM TRAINING NOTE: A PORTION OF ELIGIBLE TRAINING IS REIMBURSED BY THE STATE	1,200 5,000 2,400 1,500 28,530 1,000 1,500 1,600 7,695 0 0
TOTAL JUSTIFICATION:							50,425
2200	5106	UNIFORM ALLOWANCE	32,863	35,142	46,759	UNIFORMS FOR 58 FTE EMPLOYEES MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES, ETC.) UNIFORMS FOR REPLACEMENT FIREFIGHTER/PARAMEDIC ANNUAL CARRY OVER PER CBA UNIFORMS FOR PT (3) AND ADMN	29,000 4,000 1,575 10,000 750
TOTAL JUSTIFICATION:							45,325
2200	5108	EMPLOYER CONTRIBUTIONS	142,247	160,310	153,380	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 159,100
TOTAL JUSTIFICATION:							159,100
2200	5109	POL/FIR PENS EMPLR CNTRE	2,945,061	3,656,224	2,810,766	VILLAGE CONTRIBUTION TO FIRE PENSION FUND	3,232,752

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2200	5109	POL/FIR PENS EMPLR CNTRE	2,945,061	3,656,224	2,810,766	(DETERMINED BY ACTUARY)	0
TOTAL JUSTIFICATION:							3,232,752
2200	5110	COLLEGE INCENTIVE	0	0	0		
TOTAL JUSTIFICATION:							
2200	5113	TUITION REIMBURSEMENT	1,185	531	0	TUITION REIMBURSEMENT (2 EMPLOYEE)- ESTIMATED	4,000
TOTAL JUSTIFICATION:							4,000
2200	5115	SLDPA RETIREE CONTRIBUTI	50,060	97,483	50,749	SLDPA PAYOUTS - RETIREE DISBURSEMENTS	0
TOTAL JUSTIFICATION:							0
2200	5116	SICK LEAVE ANNL BUY BACK	6,038	6,801	9,513	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	7,380
TOTAL JUSTIFICATION:							7,380
2200	5205	MULTIPLE DAY TRAINING	1,115	2,222	7,766	IMAGE TREND IT CONFERENCE (MN) (2) ILLINOIS FIRE CHIEFS CONFERENCE (IL) (1) MISCELLANEOUS FIRE CHIEF MEETINGS (IL) (2) ILLINOIS FIRE INSPECTORS MINI-SEMINARS (IL) (3) LAKE COUNTY/MIDWEST HAZ MAT CONFERENCE (IL) (9) INTERNATIONAL EMERGENCY MGR. CONFERENCE (CA) (1) ILLINOIS EMER. MGT. AGENCY CONFERENCE (IL) (1) MISCELLANEOUS TRAVEL/TRANSPORTATION/MILEAGE (EST.)	0 1,480 150 450 0 2,500 600 275
TOTAL JUSTIFICATION:							5,455
2200	5207	IS SERV & MAINT AGREEMEN	30,150	31,018	33,809	IMAGE TREND FIRE INVESTIGATION MODULE ANNUAL FEE IMAGE TREND EMS AND FIRE CONTENT ANNUAL FEE	1,288 2,522

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2200	5207	IS SERV & MAINT AGREEMEN	30,150	31,018	33,809	IMAGE TRAND CONTINUUM (ANNUAL FEE) IMAGE TREND ELITE CAD INTEGRATION ANNUAL FEE IMAGE TREND ELITE /RESCUE SAAS ANNUAL FEE STATE OF ILLINOIS EMS REPORT VALIDATION FEE TARGET SOLUTIONS ANNUAL ADMINISTRATIVE/MAINTENANCE FEE TARGET SOLUTIONS ANNUAL LICENSE FEE (61 EMPLOYEES) MISCELLANEOUS SOFTWARE UPDATES MOBILE EYES FIRE INSP. SOFTWARE MAINTENANCE (OR OTHER) SIERRA WIRELESS MODEMS SUPPORT-CDS TECH SUPPORT	2,122 1,688 16,697 0 395 6,351 4,000 5,183 1,050
TOTAL JUSTIFICATION:							41,296
2200	5209	GAS & ELECTRIC	3,738	7,871	11,903	ELECTRIC SERVICE (NONE) NATURAL GAS SERVICE (FS24, FS23, AND FS42)	0 9,850
TOTAL JUSTIFICATION:							9,850
2200	5211	EXTINGUISHER SERVICE	2,101	1,819	3,264	15# CO EXT PUMP CAN WATER EXT 2.5 GAL PRESSURIZED WATER EXT (6)	350 430 900
TOTAL JUSTIFICATION:							1,680
2200	5212	EMPLOYEE HEALTH INSURAN	1,035,253	1,075,952	1,161,741	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 1,201,255
TOTAL JUSTIFICATION:							1,201,255
2200	5213	GEN LIABILITY INSURANCE	357,450	418,080	599,410	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 599,410
TOTAL JUSTIFICATION:							599,410

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2200	5220	MAINT OFF/SPEC EQUIPMEN	53,778	75,994	63,107	APPARATUS FIRE EXTINGUISHER MAINTENANCE	0
						BATTERY REPLACEMENT PROGRAM	4,911
						DIVE TEAM EQUIPMENT MAINTENANCE	4,621
						EMERGENCY MEDICAL SERVICE EQUIPMENT MAINTENANCE	12,000
						HAZARDOUS MATERIALS/GAS MONITORS MAINTENANCE	3,920
						LADDER EQUIPMENT MAINTENANCE/ANNUAL TESTING	7,100
						OFFICE EQUIPMENT MAINTENANCE	750
						RESCUE EQUIPMENT MAINTENANCE	3,300
						SELF-CONTAINED BREATHING APPARATUS MAINTENANCE	10,365
						TORNADO SIREN MAINTENANCE CONTRACT	4,000
						TRAFFIC PREEMPTION EQUIPMENT MAINTENANCE (28)	15,260
						FITNESS EQUIPMENT MAINTENANCE	950
						HOIST INSPECTION ANNUAL STA 24	350
						STRYKER PREV MAINT AGRMTS/WARR 4 COTS/LIFTS 4 LUCAS	2,331
TOTAL JUSTIFICATION:							69,858
2200	5221	MAINT RADIO EQUIPMENT	5,096	8,162	13,120	MAINTENANCE FOR RADIO EQUIPMENT	6,500
						MISCELLANEOUS RADIO SPARE PARTS	4,500
						USDD STATION ALERTING SYSTEM MAINTENANCE (24 & 42)	500
						TREND ADJUSTMENT	-3,000
TOTAL JUSTIFICATION:							8,500
2200	5222	MEMBERSHIP DUES	2,436	3,169	1,922	ILLINOIS FIRE CHIEFS ASSOCIATION (IFCA) (2)	900
						INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC) (2)	480
						METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA) (2)	100
						LAKE COUNTY FIRE CHIEFS ASSOCIATION (LCFCA)	0
						NORTHERN ILLINOIS FIRE SERVICE TRAINING ASSOCIATION	75
						INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCT. (ISFSI)	300

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2200	5222	MEMBERSHIP DUES...	2,436 ...	3,169 ...	1,922 ...	ILLINOIS SOCIETY OF FIRE SERVICE INSTRUCTORS (ISFSI)	150
						NATIONAL FIRE PROTECTION ASSOCIATION (NFPA)	175
						ILLINOIS FIRE INSPECTORS ASSOCIATION (IFIA)	100
						NORTHERN IL ARSON STRIKE FORCE (NIASF)	80
						INTERNATIONAL CODE COUNCIL (ICC)	145
						NORTHERN ILLINOIS EMERGENCY MGMT CONSORTIUM (NIEMC)	0
						INTERNATIONAL ASSOCIATION OF EMERGENCY MANAGERS	200
						CPR TRAINING CENTER RENEWAL FEE	275
						SAMS CLUB	120
						ANNUAL SHREDDING COST	500
TOTAL JUSTIFICATION:							3,600
2200	5228	PRINTING & BINDING	0	1,017	1,468	CPR AND BLS CARDS	200
						CPR HEARTSAVER CARDS	1,700
						CPR STUDENT MANUALS	3,000
						PRINTING ADMN	450
						FIRE PREVENTION BUREAU	450
TOTAL JUSTIFICATION:							5,800
2200	5231	REG & SPCL AGENCY ASSES\$	16,030	16,605	220,191	ST. FRANCIS EMS CONTINUING EDUCATION FEE	1,000
						ST. FRANCIS EMS ADMINISTRATIVE FEE	1,450
						CAFT MAINTENANCE ASSESSMENT FEE	10,000
						IDPH AMBULANCE/ENGINE REGISTRATION FEE (7)	400
						MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE)	6,500
						MABAS DIV 4 & 5 HAZ MAT TEAM DUES	7,000
						METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE	600
						AMERICAN HEART ASSOCIATION CPR INSTRUCTOR FEE	275
						FIRE DISPATCH RED CENTER (100% MOVED FROM 15)	438,062

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 465,287
2200	5236	CREDIT CARD FEES	0	7	61	CPR CLASS WEBSITE CC FEES	50
							TOTAL JUSTIFICATION: 50
2200	5242	RETIREE HEALTH INSURANC	405,955	456,603	428,746	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	431,290
							TOTAL JUSTIFICATION: 431,290
2200	5246	MEDICAL EXAMS	23,227	21,457	28,455	PERIODIC PHYSICALS (23 EMPLOYEES)	11,500
						MAINTENANCE PHYSICALS (33 EMPLOYEES)	9,900
						RETURN TO WORK PHYSICAL EXAMINATIONS - ESTIMATED	1,000
						HEPATITIS B IMMUNIZATIONS - REPLACEMENT FF/PM (3)	790
						PSA TEST (20)	600
						ENTRY LEVEL PHYSICALS	1,600
						COVID MEDICAL EXAMS	6,000
							TOTAL JUSTIFICATION: 31,390
2200	5248	FINGER PRINTING FEES	0	283	397	NEW EMPLOYEE FINGERPRINTING (10 CANDIDATES)	350
							TOTAL JUSTIFICATION: 350
2200	5299	MISC CONTRACTUAL SERVIC	14,662	280,236	1,017,971	MSDS DATABASE	700
						GROUND EMERGENCY TRANSPORTATION SYSTEM (GEMT) REIMB	700,000
						NOTE: THE VILLAGE RECEIVES 100% OF GEMT REVENUE AND	0
						THEN REIMBURSES 50% TO THE STATE	0
							TOTAL JUSTIFICATION: 700,700
2200	5301	AUTO PETROL PRODUCTS	34,262	44,095	76,621	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	70,000 0

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							70,000
2200	5302	BOOKS & SUBSCRIPTIONS	3,982	(1,762)	1,360	FIRE PREVENTION BUREAU (UPDATED NFPA & ICC CODE BOOKS)	1,500
						BOOKS, ON LINE MANUALS TEXTBOOKS PROMOTION TEST BOOKS	1,500
						NFPA CODE SUBSCRIPTION (NETWORK COPY)	1,500
						IAFC HAZ MAT TEXT/ONLINE	35
						FIRE ENGINEERING (DIGITAL)	30
						FIRE HOUSE MAGAZINE (DIGITAL)	30
TOTAL JUSTIFICATION:							4,595
2200	5305	FIREFIGHTING SUPPLIES	130,245	98,823	149,742	DIVE TEAM SUPPLIES/EQUIPMENT	1,500
						FIRE EXTINGUISHER SUPPLIES/EQUIPMENT	750
						FIRE HOSE SUPPLIES/EQUIPMENT	6,800
						FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.)	0
						FIRE INVESTIGATION SUPPLIES/EQUIPMENT	3,185
						FIRE SUPPRESSION SUPPLIES/EQUIPMENT	10,000
						HAZARDOUS MATERIALS RESPONSE SUPPLIES/EQUIPMENT	8,500
						PUBLIC EDUCATION SUPPLIES/EQUIPMENT	3,142
						RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT - GENERAL	50,000
						RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT - EOC UPDATE	1,500
						SELF-CONTAINED BREATHING APPARATUS SUPPLIES/EQUIPMENT	15,805
						TECHNICAL RESCUE RESPONSE SUPPLIES/EQUIPMENT	10,000
						FIRE HYDRANT MARKING PROGRAM	0
						FOAM SUPPLIES	18,000
						GAS MONITORS AND SUPPLIES	3,000
TOTAL JUSTIFICATION:							132,182
2200	5310	VEHICLE MAINTENANCE	51,058	51,263	86,966	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING	60,000

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2200	5310	VEHICLE MAINTENANCE...	51,058 ...	51,263 ...	86,966 ...	ANNUAL IDPH AMB INSPECTION FEES	150
						BI ANNUAL IDOT INSPECTION FEE	350
TOTAL JUSTIFICATION:							60,500
2200	5311	BLDG/GROUNDS MAINTENAN	9,931	19,536	33,376	GENERAL CLEANING SUPPLIES	6,500
						MISCELLANEOUS STATION MAINTENANCE (PUBLIC WORKS)	10,000
						MISCELLANEOUS STATION MAINTENANCE (PAINT/MATERIALS)	2,500
						GENERAL LANDSCAPING IMPROVEMENTS	1,200
						REPLACEMENT DOOR MATS (STA. 24/23/42)	250
						STATION 24, 23 CARPET CLEANING	2,400
						EXTERIOR WINDOW WASHING (STA. 24, 23)	1,600
						MISCELLANEOUS NEW STATION 42 COSTS	10,000
TOTAL JUSTIFICATION:							34,450
2200	5312	MEDICAL SUPPLIES	98,442	44,238	36,930	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES	28,000
						(NOTE: INCLUDES NON-REIMBURSED MEDICATIONS & COVID/ INFECTIOUS DISEASE CONTAINMENT SUPPLIES) VILLAGE WIDE	0
							15,000
TOTAL JUSTIFICATION:							43,000
2200	5313	IS MISC EQPT & SUPPLIES	32,249	32,110	36,482	REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS (7)	13,825
						REPLACEMENT DESKTOP LASER PRINTERS (1)	0
						REPLACEMENT EMS RUGGED LAPTOP COMPUTERS (3)	8,000
						REPLACEMENT MOBILE DATA TERMINAL (MDT) (3)	8,000
						MISC. COMPUTER HARDWARE (EX. CABLES, MEMORY, HUBS)	1,500
						MICROSOFT SURFACE PRO TABLETS 512 GB HD	0
						SURFACE PRO TABLETS WARRANTY AND CASE	0
						APPLE TABLETS VEHICLE INV CHECKS (9) AND FPB (3)	15,000
						REPLACEMENT MOUNTS AND KEYBOARDS FOR EMS/MDC	4,500

**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 50,825
2200	5315	SMALL TOOLS & EQUIPMENT	7,634	0	418	MISC SMALL TOOLS REPLACEMENT RESCUE CHAINSAW BLADES REPLACEMENT MK DIAMOND REPLACEMENT CARBIDE TIP ROOF VENT SAW VP SMALL ENGINE FUEL	1,000 380 500 400 550
							TOTAL JUSTIFICATION: 2,830
2200	5317	MISC OPERATING SUPPLIES	6,755	7,701	764	INCIDENTALS (RETIREMENTS, PROMOTIONS, SUPPLIES) LAUNDRY SUPPLIES/EQUIPMENT REPLACEMENT MATTRESSES REPLACEMENT KITCHEN SUPPLIES LINENS	1,000 1,500 1,665 500 500
							TOTAL JUSTIFICATION: 5,165
2200	5318	OFFICE SUPPLIES	4,943	6,541	3,792	GENERAL OFFICE SUPPLIES PRINTER SUPPLIES (LASER & INK JET) AWARD PROGRAM	2,000 2,000 1,500
							TOTAL JUSTIFICATION: 5,500
2200	5319	PROTECTIVE CLOTHING/SUP	42,511	39,802	72,717	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION) 9 SETS TURNOUT CLOTHING (FIRE SUPPRESSION) - 1 NEW EMP. TURNOUT CLOTHING MAINTENANCE/REPAIRS (FIRE SUPPRESS.) REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION) FIRE HELMET (FIRE SUPPRESSION) - 1 NEW EMP. REPLACEMENT GLOVES (FIRE SUPPRESSION) REPLACEMENT LEATHER BOOTS (FIRE SUPPRESSION)	29,277 3,253 750 3,200 320 1,020 4,248

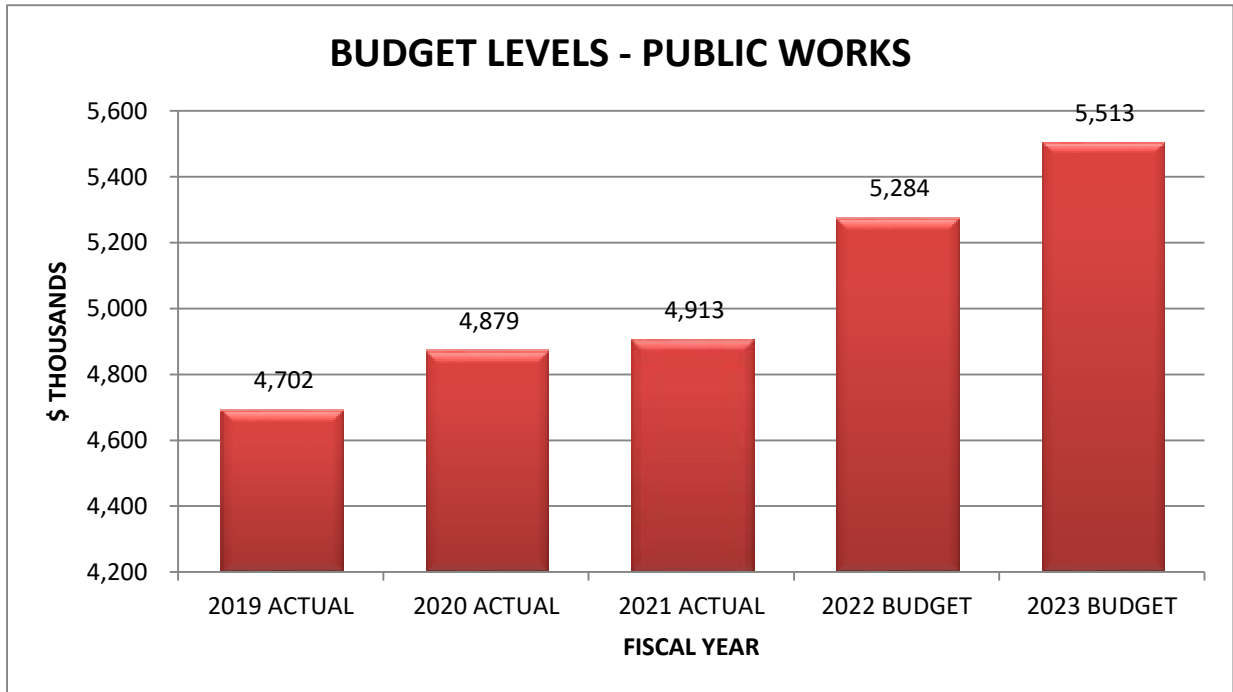
**FY 2023 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
2200	5319	PROTECTIVE CLOTHING/SUP	42,511	39,802	72,717	LEATHER BOOTS (FIRE SUPPRESSION) - 1 NEW EMP.	415
						REPLACEMENT STREAMLIGHT FLASHLIGHTS (FIRE SUPPRESSION)	300
						REPLACEMENT FIRE HELMET LIGHTS (FIRE SUPPRESSION)	570
						REPLACEMENT SPLASH PROTECTION GLASSES (EMER. MEDICAL)	180
						TURNOUT GEAR RENTAL (1 NEW EMPLOYEE)	860
						REPLACEMENT ANSI/OSHA SAFETY VESTS (EMERGENCY MEDICAL)	240
						INTEGRATED PERSONAL ESCAPE ROPE SYSTEM - 1 NEW EMP.	310
						REPLACEMENT BALLISTIC VESTS (FIRE SUPPRESSION) 9 UNITS	7,488
						BALLISTIC HELMETS	1,725
						REPLACEMENT FIREFIGHTING HOODS	1,425
TOTAL JUSTIFICATION:							55,581
2200	5327	IS MISC SOFTWARE	3,250	8,553	0	FIRST DUE SOFTWARE BUILDING PREPLANS	8,950
						VECTOR SOLUTIONS APPARATUS INVENTORY SOFTWARE 9 RIGS	2,500
TOTAL JUSTIFICATION:							11,450
2200	5707	TRANSFER TO CERF	757,205	715,235	669,340	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	926,690
TOTAL JUSTIFICATION:							926,690
2200	5820	TRANSFER TO 911 FUND	0	0	0		
TOTAL JUSTIFICATION:							
			12,786,026	14,428,142	15,166,701		15,837,136

GENERAL FUND

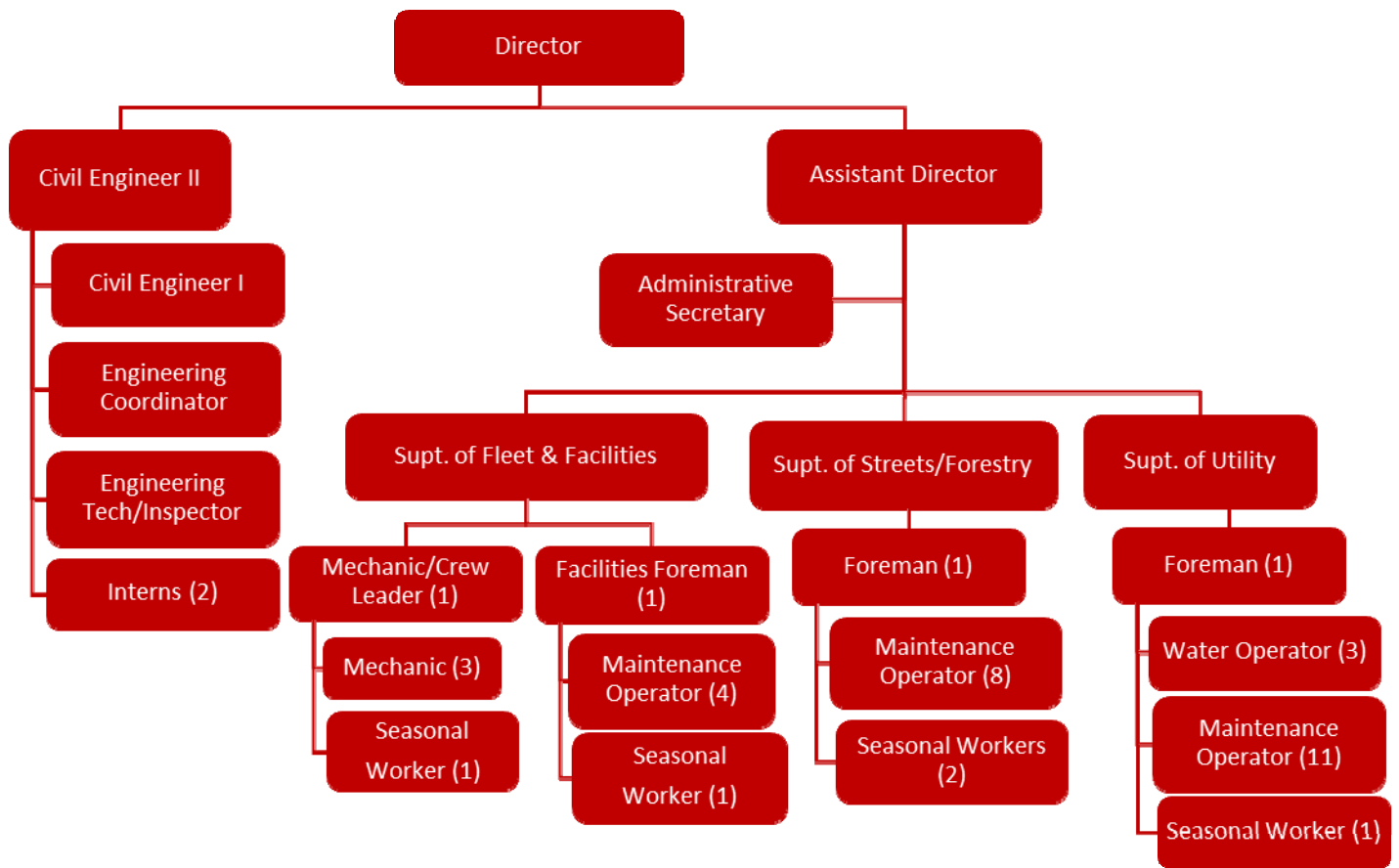
Public Works Department

Public Works Administration	\$605,502
Facilities	1,237,050
Commuter Parking	50,690
Fleet Services	779,165
Engineering/CIP	434,859
Street Division	1,318,495
Forestry Division	1,087,070
TOTAL.....	\$5,512,831



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

Village of Wheeling Public Works Department January 1, 2023



Public Works Department

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

2022 ACCOMPLISHMENTS

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

- ⊗ Managed the Capital Improvement Plan (CIP) consisting of street, sidewalk, storm water, sewer, water, HVAC, roof, and other infrastructure improvements, spending approximately \$5.8 million of a \$15.1 million budget.
- ⊗ Obtained consulting services to complete design engineering for the Buffalo Creek Streambank Stabilization Project, from Northgate Parkway to Dundee Road, that included surveying and necessary permitting and grant applications.
- ⊗ Purchased Cartegraph, an asset management software, that manages municipal infrastructure assets in addition to providing improved services to the community.
- ⊗ Outfitted four SUVs for the Police Department, one SUV for the Fire Department, and placed two trucks in service for Public Works; and, took delivery and placed in service one fire engine.

STATED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Applied for, and received, a Surface Transportation Program (STP) grant for the Northgate Parkway Improvements Project, that includes curb and sidewalk replacement, pavement grinding, and re-surfacing of existing pavement.
- ⊗ Managed the demolition of the Collins building and repair of the pedestrian overpass bridge between London and Eugene Field Elementary Schools.

STATED GOAL: Revitalize Wheeling's community image.

- ⊗ Applied and received a ComEd Powering Safe Communities grant for the purchase and installation of an electrical vehicle charging station at Village Hall.
- ⊗ Adopted a Tree Management Plan that provides direction and goals for the preservation, protection, and enhancement of the publicly owned urban forest throughout the community.
- ⊗ Performed project management on the Lake Cook Road Improvements that includes lighting, sound wall construction, utility relocation, and median landscaping.
- ⊗ Replaced 6,500 square feet of paver bricks along Milwaukee Avenue from Dundee Road to Strong Avenue.

2023 OBJECTIVES/GOALS***IDENTIFIED GOAL: Fully fund Capital Improvement and Capital Equipment Replacement Programs***

- ⊗ Televis and assess the location and condition of the storm sewer collection system throughout the Village; this will be the first of a four-year program.
- ⊗ Complete a storm water retention and detention pond inventory and evaluation for the entire Village.
- ⊗ Perform a water study that identifies capital infrastructure replacement costs and conduct a comparative analysis between current utility rates and future funding needs.
- ⊗ Obtain engineering services for the South Dunhurst Storm Sewer Improvements including re-routing existing storm sewers and installing new storm sewers and detention areas.
- ⊗ Install telematics in Public Works vehicles and equipment that will provide detailed fleet data and identify any critical areas of improvement for cost savings and safety.

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

- ⊗ Obtain engineering services through the Rebuild Illinois and Invest in Cook County funding for Phase II Wheeling Road and Phase I Lexington Drive improvement projects.
- ⊗ Apply for a Surface Transportation Program (STP) shared grant for Phase II and Phase III of the Wheeling Road Reconstruction Project.
- ⊗ Apply for the Metropolitan Water Reclamation District grant for Buffalo Creek Streambank Stabilization project construction.

IDENTIFIED GOAL: Revitalize Wheeling's community image

- ⊗ Adopt an Americans with Disabilities Act Transition Plan that provides a method for evaluating an area's compliance regarding safety and accessibility requirements.
- ⊗ Oversee the Northgate Parkway Improvement project that includes approximately 5,000 feet of road requiring resurfacing, patching and repair, sidewalk repair, curb and gutter repair, and pavement markings.
- ⊗ Oversee bike path improvements that will consist of patching, grind and overlay, or a combination, to the north path in the Avalon-Sienna subdivision.
- ⊗ Recoat, and if necessary, repair and modify the South Receiving Station standpipe.
- ⊗ Continue maintenance of 14,900 square feet of paver bricks along Milwaukee Avenue, north of Strong and south of Dundee.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2022	Actual 2021	Actual 2020
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Avoidable Accidents and Injuries	<5	4	7	3
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency and Output				
Water Loss	<10%	4.7	4.6%	7.9%
Average Cost to Maintain Vehicles (Per Mile)	\$1.25	\$1.26	\$1.26	\$1.18
Salt Utilized (Tons) per Snow Event	<100	35	40	646
Asphalt Used (Tons) for Reactive Street Maintenance (Pothole Patching)	<200	10	16.3	135
Concrete Poured (Cubic Yards)	>100	102	85.5	88
Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Efficiency				
Storm Structure Maintenance (5-year program)	>360	211	38	257
Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Output				
No. of Televised/Inspected Storm Sewer Lines (Linear Feet), in-house	121,440	5,157	9,801	5,368
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	17,000	7,059	24,850	9,222
Linear Feet of Sanitary Sewer Rodding (3-year program)	>164,000	189,646	255,534	175,660
No. of Sanitary Sewer Complaints	<10	6	7	9

AUTHORIZED PERSONNEL	FY 2023	FY 2022	Increase/ Decrease
Administration Division			
Director of Public Works	1	1	-
Assistant Director of Public Works	1	1	-
Administrative Secretary	1	1	-
Division Total	3	3	-
Engineering/CIP Division			
Village Engineer	0	0	-
Civil Engineer II	1	1	-
Civil Engineer I	1	1	-
Engineering Tech/Inspector	1	1	-
Engineering Coordinator	1	1	-
Division Total	4	4	-
Fleet & Facilities Division			
Superintendent of Fleet & Facilities	1	0	1
Fleet Services Manager	0	1	-1
Mechanic/Crew Leader	1	1	-
Mechanic	3	3	-
Facilities Foreman	1	0	1
Maintenance Operators	4	0	4
Division Total	10	5	5
*Streets & Forestry Division			
Superintendent of Streets & Facilities	1	1	-
Streets/Forestry Foreman	1	1	-
Facilities Foreman	0	1	-1
Maintenance Operators	8	11	-3
Division Total	10	14	-4
**Utility Division			
Superintendent of Utility	1	1	-
Foreman	1	1	-
Water Operators	3	3	-
Maintenance Operators	11	12	-1
Division Total	16	17	-1
TOTAL FULL-TIME	43	43	-

*In FY 2023, the Facilities portion of Streets/Facilities was placed under the jurisdiction of the Fleet Division, renaming the divisions to Fleet & Facilities Division and Streets & Forestry Division.

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

**FY 2023 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1500	5101	LONGEVITY	1,200	1,200	1,200	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (2) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	1,200 0 0
TOTAL JUSTIFICATION:							1,200
1500	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
1500	5104	SALARIES	344,353	372,152	382,670	SALARIES FOR DIVISION EMPLOYEES	389,540
TOTAL JUSTIFICATION:							389,540
1500	5105	LOCAL TRAINING & MEETING	268	398	797	MISC DEPT RELATED TRAINING AND SEMINARS	700
TOTAL JUSTIFICATION:							700
1500	5108	EMPLOYER CONTRIBUTIONS	76,444	71,063	63,747	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 60,525
TOTAL JUSTIFICATION:							60,525
1500	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
TOTAL JUSTIFICATION:							0
1500	5115	SLDPA RETIREE CONTRIBUTIONS	14,503	0	0	SLDPA RETIREE CONTRIBUTIONS	0
TOTAL JUSTIFICATION:							0
1500	5116	SICK LEAVE ANNUAL BUY BACK	0	0	535	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	540
TOTAL JUSTIFICATION:							540

**FY 2023 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1500	5205	MULTIPLE DAY TRAINING	0	4,945	6,953	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) CONF & EXPO - INCL REG & TRAVEL EXPENSES (CA)	0 2,500
						IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (IPELRA) CONFERENCE - INCL REG & TRAVEL EXPENSES (GALENA)	0 2,500
						MIDWEST PUBLIC SERVICE INSTITUTE INCL REG & TRAVEL EXPENSES (MI)	0 1,700
TOTAL JUSTIFICATION:							6,700
1500	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1500	5207	IS SERV & MAINT AGREEMEN	291	1,690	12,687	ASSET MGMT SOFTWARE LICENSE	12,085
						ADVANCED MATERIALS MANAGEMENT	167
						FUEL SYSTEM MGMT	1,500
TOTAL JUSTIFICATION:							13,752
1500	5209	GAS & ELECTRIC	9,339	17,514	30,092	GAS SERVICE (PUBLIC WORKS BUILDING)	30,150
TOTAL JUSTIFICATION:							30,150
1500	5212	EMPLOYEE HEALTH INSURAN	54,524	40,680	41,292	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 41,890
TOTAL JUSTIFICATION:							41,890
1500	5213	GEN LIABILITY INSURANCE	16,695	19,530	27,990	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 27,990
TOTAL JUSTIFICATION:							27,990

**FY 2023 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1500	5220	MAINT OFF/SPEC EQUIPMEN	745	2,450	1,256	PHOTOCOPIER SERVICES (FOR ADMIN, ST/FAC & FLEET) PLOTTER SUPPLIES AND/OR MAINTENANCE	1,600 300
TOTAL JUSTIFICATION:							1,900
1500	5221	MAINT RADIO EQUIPMENT	33	0	0		
TOTAL JUSTIFICATION:							
1500	5222	MEMBERSHIP DUES	447	707	833	AMERICAN PUBLIC WORKS ASSOCIATION (2) NORTHWEST COMMUNITY CONSORTIUM IPELRA/NPELRA ILLINOIS PUBLIC WORKS MUTUAL AID NETWORK (IPWMAN)	375 110 230 250
TOTAL JUSTIFICATION:							965
1500	5228	PRINTING & BINDING	1,118	294	414	SIDWELL UPDATES AMERICAN PUBLIC WORKS ASSOCIATION (APWA) ANNUAL NATIONAL PW WEEK POSTER MISC PRINTING (BUSINESS CARDS, ETC)	125 0 25 100
TOTAL JUSTIFICATION:							250
1500	5242	RETIREE HEALTH INSURANC	12,372	21,266	13,604	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	13,900
TOTAL JUSTIFICATION:							13,900
1500	5246	MEDICAL EXAMS	2,827	1,973	4,670	ANNUAL ONSITE HEARING TEST (PER OSHA) (ALLOCATED AMONG 3 DIVISIONS) HEP B VACCINE (PER OSHA) CDL RANDOM DRUG & ALCOHOL TESTING (PER DOT) DRUG & ALCOHOL CLEARINGHOUSE QUERY (PER DOT) ANNUAL FIT TESTING (PER OSHA)	0 900 300 700 30 950

**FY 2023 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 2,880
1500	5299	MISC CONTRACTUAL SERVIC	41,018	1,167	20,638	DEPT SHARE OF SAFETY DATA SHEET (SDS) SOFTWARE	420
							TOTAL JUSTIFICATION: 420
1500	5301	AUTO PETROL PRODUCTS	355	136	196	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0 800
							TOTAL JUSTIFICATION: 800
1500	5302	BOOKS & SUBSCRIPTIONS	88	325	0		
							TOTAL JUSTIFICATION:
1500	5310	VEHICLE MAINTENANCE	1,099	362	262	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 600
							TOTAL JUSTIFICATION: 600
1500	5313	IS MISC EQPT & SUPPLIES	2,643	9,439	1,713	REPLACEMENT COMPUTERS TO MEET MIN VILLAGE SPECIFICATION	0
							TOTAL JUSTIFICATION: 0
1500	5315	SMALL TOOLS & EQUIPMENT	7,340	0	0	REPLACEMENT OF PW FITNESS ROOM EQUIPMENT	2,000
							TOTAL JUSTIFICATION: 2,000
1500	5317	MISC OPERATING SUPPLIES	3,480	5,938	5,816	SUPPLIES FOR DEPT MEETINGS, AROUND-THE-CLOCK EMERGENCY RESPONSE OPERATIONS, COMMUNICATIONS EQUIPMENT (E.G. CELL PHONES CHARGERS), ETC.	0 0 4,500
							TOTAL JUSTIFICATION: 4,500

**FY 2023 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1500	5318	OFFICE SUPPLIES	5,085	4,139	3,668	MISC GENERAL DEPT SUPPLIES (FILES, PENS, LABELS, ETC).	4,300
TOTAL JUSTIFICATION:							4,300
1500	5319	PROTECTIVE CLOTHING/SUP	0	0	0		
TOTAL JUSTIFICATION:							
1500	5323	AWARDS/DECORATIONS	185	53	0	RETIREE ENGRAVED PLATES	0
TOTAL JUSTIFICATION:							0
			596,452	577,420	621,034		605,502

**FY 2023 BUDGET WORKSHEET
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1220	5101	LONGEVITY	4,158	2,300	2,300	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.5) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0.5) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2)	300 500 2,000
TOTAL JUSTIFICATION:							2,800
1220	5102	OVERTIME	10,623	28,306	16,269	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. SNOW/ICE CONTROL, EMERGENCY BLDG REPAIRS); COMP TIME BUY BACK PER CBA	0 0 20,000
TOTAL JUSTIFICATION:							20,000
1220	5103	SEASONAL HELP	0	4,680	0	SEASONAL EMPLOYEE (RATE OF \$15/HR)	8,250
TOTAL JUSTIFICATION:							8,250
1220	5104	SALARIES	457,293	451,224	453,020	SALARIES FOR DIVISION EMPLOYEES	490,345
TOTAL JUSTIFICATION:							490,345
1220	5105	LOCAL TRAINING & MEETING	1,091	1,560	3,903	MISC SAFETY TRAINING, DIVISION RELATED SEMINARS AND CDL REIMBURSEMENTS (PER CBA) TPC ELECTRICAL/MECHANICAL/HVAC TRAINING	0 2,560 3,600
TOTAL JUSTIFICATION:							6,160
1220	5106	UNIFORM ALLOWANCE	1,738	1,908	2,509	UNIFORMS FOR EMPLOYEES, INCL. SUPT, FOREMAN & SEASONALS CARRYOVER PER CBA	2,200 400
TOTAL JUSTIFICATION:							2,600
1220	5108	EMPLOYER CONTRIBUTIONS	94,912	93,983	80,282	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 82,025

**FY 2023 BUDGET WORKSHEET
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 82,025
1220	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
							TOTAL JUSTIFICATION: 0
1220	5115	SLDPA RETIREE CONTRIBUTION	20,836	0	0		
							TOTAL JUSTIFICATION:
1220	5116	SICK LEAVE ANNUAL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	1,100
							TOTAL JUSTIFICATION: 1,100
1220	5205	MULTIPLE DAY TRAINING	0	0	0		
							TOTAL JUSTIFICATION:
1220	5206	CONSULTING SERVICES	0	0	0	ROOF CONDITION INSPECTIONS (5-YEAR PROGRAM FOR ALL FACILITIES; EXPECTED 2024)	0
							TOTAL JUSTIFICATION: 0
1220	5207	IS SERV & MAINT AGREEMENT	887	1,779	15,658	MAINT SERVICE AGREEMENT OF UPS [BATTERY BACKUP] VH , FS#24 & FS#23 VH HVAC CHILLER & AUTOMATION SYSTEM SOFTWARE (MOVED FROM 5299) BLDG AUTOMATION SYSTEM SERVICES, FS #24 (MOVED FROM 5299)	0 3,650 0 12,100 0 5,500
							TOTAL JUSTIFICATION: 21,250
1220	5208	DEBRIS DUMP CHARGES	0	0	0		

**FY 2023 BUDGET WORKSHEET
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
1220	5210	EXTERMINATION SERVICE	0	6,015	5,360	SVCS FOR MONTHLY APPLICATIONS AT VILLAGE FACILITIES ADDTL SVCS FOR ROW PEST OR RODENT CONTROL ISSUES	6,200 800
							TOTAL JUSTIFICATION: 7,000
1220	5212	EMPLOYEE HEALTH INSURAN	75,263	74,296	71,973	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 80,215
							TOTAL JUSTIFICATION: 80,215
1220	5213	GEN LIABILITY INSURANCE	25,530	29,860	42,810	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 42,810
							TOTAL JUSTIFICATION: 42,810
1220	5215	JANITORIAL SERVICES	81,628	90,679	93,690	JANITORIAL CARPET CLEANING FLOOR MATS (FLEET)	83,000 14,500 2,000
							TOTAL JUSTIFICATION: 99,500
1220	5220	MAINT OFF/SPEC EQUIPMEN	13,017	10,652	6,049	SEMI/ANNUAL MAINT OF FIRE SYSTEMS/ALARMS/EXTINGUISHERS TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS RECERTIFICATION OF AIR MONITORING SYSTEMS PW, FS#23, FS#24 RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD	7,000 2,600 0 3,600 600
							TOTAL JUSTIFICATION: 13,800
1220	5222	MEMBERSHIP DUES	0	0	0		

**FY 2023 BUDGET WORKSHEET
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
1220	5228	PRINTING & BINDING	0	0	0		
							TOTAL JUSTIFICATION:
1220	5233	RENTAL EQUIPMENT	768	528	524	FLOOR MACHINE (UNDER 36" FOR VH AND PW)	1,000
							TOTAL JUSTIFICATION: 1,000
1220	5242	RETIREE HEALTH INSURANC	0	0	0	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	0
							TOTAL JUSTIFICATION: 0
1220	5299	MISC CONTRACTUAL SERVIC	167,812	108,158	98,406	INTERNAL SPRINKLER SYSTEM INSPECTION (EVERY 5 YEARS - EXPECTED IN 2025) ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING QUALIFIED ELEVATOR INSPECTOR FOR TESTING (PER IL LAW) GARAGE DOOR INSPECTIONS & MAINTENANCE FOG DISINFECTION (PW AND VH) MISC SVCS (ELECTRIC, HVAC, PLUMBING, MASONRY, ETC.) ROOF REPAIR SERVICES POTABLE WATER PUMP REPLACEMENT/REBUILD (VH) ANNUAL MAINT OF GENERATOR & TRANSFER SWITCH VILLAGE HALL PERMANENT SAFETY BARRIERS - EXPANDED LEVEL ITEM APPROVED BY BOARD	0 0 6,500 1,700 3,400 10,000 32,000 20,000 12,000 18,000 30,000 0
							TOTAL JUSTIFICATION: 133,600
1220	5301	AUTO PETROL PRODUCTS	5,220	6,589	8,009	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL; INCLUDES STANDBY GENERATORS.	0 0 10,000

**FY 2023 BUDGET WORKSHEET
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 10,000
1220	5303	CHEMICALS	1,637	3,054	1,255	CENTENNIAL FOUNTAIN CHEMICALS	750
						MISC CHEMICALS (E.G. PAINT, THINNER, SOLVENTS)	750
						SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS	750
							TOTAL JUSTIFICATION: 2,250
1220	5309	JANITORIAL SUPPLIES	33,696	26,210	36,123	CLEANING SUPPLIES & PAPER PRODUCTS, ALL MUNICIPAL BLDGS	35,000
							TOTAL JUSTIFICATION: 35,000
1220	5310	VEHICLE MAINTENANCE	8,604	15,324	12,301	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING	0
						VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	12,000
							TOTAL JUSTIFICATION: 12,000
1220	5311	BLDG/GROUNDS MAINTENAN	35,682	81,749	58,838	MISC REPAIRS, SUPPLIES, & IMPROVEMENTS TO MUNICIPAL	0
						BUILDINGS/GROUNDS INCL. CEMETERY, CENT. FOUNTAIN, ETC.	50,000
							TOTAL JUSTIFICATION: 50,000
1220	5313	IS MISC EQPT & SUPPLIES	50	0	0	(1) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	1,750
						(2) TABLET COMPUTERS	1,800
							TOTAL JUSTIFICATION: 3,550
1220	5315	SMALL TOOLS & EQUIPMENT	32,377	7,094	6,350	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP	7,000
							TOTAL JUSTIFICATION: 7,000
1220	5317	MISC OPERATING SUPPLIES	5,305	1,997	2,245	CAMERA REPLACEMENTS - PUBLIC WORKS	2,500

**FY 2023 BUDGET WORKSHEET
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 2,500
1220	5319	PROTECTIVE CLOTHING/SUP	1,023	1,410	592	SAFETY & WEATHER GEAR; PPE SUPPLIES	2,000
							TOTAL JUSTIFICATION: 2,000
1220	5322	WATER CHARGE	31,772	42,526	35,209	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT THE METRA COMMUTER STATION	0 40,000
							TOTAL JUSTIFICATION: 40,000
1220	5707	TRANSFER TO CERF	74,355	51,530	82,605	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 60,295
							TOTAL JUSTIFICATION: 60,295
			1,185,276	1,143,411	1,136,281		1,237,050

**FY 2023 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1170	5209	GAS & ELECTRIC	7,584	6,880	7,981	ELECTRIC SERVICE (METRA TRAIN STATION, WEST METRA LOT) LYNMARK PAYS ELECTRIC FOR EAST LOT GAS SERVICE (METRA TRAIN STATION)	6,600 0 3,850
TOTAL JUSTIFICATION:							10,450
1170	5220	MAINT OFF/SPEC EQUIPMEN	7,402	4,534	5,548	VILLAGE IS RESPONSIBLE FOR TRAIN STATION BUILDING & PARKING MACHINES; LYNMARK IS RESPONSIBLE FOR PARKING LOT (INCL. SNOW REMOVAL) & NUMBERING SYSTEM. MISC REPAIRS TO ELECTRONIC PAY MACHINES ANNUAL COST OF WEBOFFICE FOR COIN MACHINES MAINTENANCE OF FIRE ALARM SYSTEM ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS	0 0 0 1,500 3,840 750 1,700
TOTAL JUSTIFICATION:							7,790
1170	5228	PRINTING & BINDING	0	3,342	0	PRINTING OF MONTHLY PARKING PERMITS (EVERY 2 YRS)	0
TOTAL JUSTIFICATION:							0
1170	5232	RENTAL AGREEMENTS	24,467	17,054	14,679	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. MONTHLY PAYMENT TO TOWN CENTER DEVELOPER TO MAINTAIN EAST METRA PARKING LOT (\$500/MO)	0 0 0 0 11,500 0 6,000
TOTAL JUSTIFICATION:							17,500
1170	5236	CREDIT CARD FEES	2,649	3,077	5,465	METRA CREDIT CARD & MOBILE PROCESSING FEES (REIMBURSED)	5,500

**FY 2023 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 5,500
1170	5303	CHEMICALS	0	2,021	1,715	SALT FOR SNOW/ICE CONTROL (MOVED FROM 1170-5311)	2,000
							TOTAL JUSTIFICATION: 2,000
1170	5311	BLDG/GROUNDS MAINTENAN	2,668	2,264	2,442	MISC COMMUTER PARKING REPAIRS/REPLACEMENTS (E.G. OVERHEAD CABLES, PAY MACHINES, LIGHTS)	0 2,000
						SALT FOR SNOW/ICE CONTROL (MOVED TO 1170-5303)	0
							TOTAL JUSTIFICATION: 2,000
1170	5322	WATER CHARGE	308	148	153	WATER CHARGES	350
							TOTAL JUSTIFICATION: 350
1170	5327	IS MISC SOFTWARE	0	0	2,550	LICENSE PLATE RECOGNITION SOFTWARE	5,100
							TOTAL JUSTIFICATION: 5,100
1170	5411	SPECIAL EQUIPMENT	0	51,140	0		
							TOTAL JUSTIFICATION:
1170	5607	REVENUE BOND PRINCIPAL	0	0	13,377		
							TOTAL JUSTIFICATION:
1170	5608	REVENUE BOND INTEREST	0	0	3,062		
							TOTAL JUSTIFICATION:
			45,079	90,461	56,972		50,690

**FY 2023 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1240	5101	LONGEVITY	3,551	1,300	2,300	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0.5) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	0 500 1,300
TOTAL JUSTIFICATION:							1,800
1240	5102	OVERTIME	202	7,102	2,916	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. EMERGENCY SERVICE/REPAIRS TO VEHICLES OR EQUIP); COMP TIME BUY BACK PER CBA	0 0 4,500
TOTAL JUSTIFICATION:							4,500
1240	5103	SEASONAL HELP	0	0	0	SEASONAL EMPLOYEE (RATE OF \$15/HR)	8,250
TOTAL JUSTIFICATION:							8,250
1240	5104	SALARIES	463,805	455,977	489,896	SALARIES FOR DIVISION EMPLOYEES	444,955
TOTAL JUSTIFICATION:							444,955
1240	5105	LOCAL TRAINING & MEETING	2,955	3,312	3,010	MISC SAFETY & RELATED DIVISION TRAINING OR SEMINARS & CDL REIMBURSEMENT PER CBA MISC MUNICIPAL FLEET MANAGERS ASSOC (MFMA), PUBLIC FLEET MANAGERS ASSOC, OR APWA TRAINING OR SEMINARS ANNUAL FORD, CHEVROLET, CHRYSLER MEETINGS FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING LOCAL EVT TRAINING AT MABAS & EVT/ASE CERTIFICATIONS	0 1,900 0 1,500 100 550 500
TOTAL JUSTIFICATION:							4,550
1240	5106	UNIFORM ALLOWANCE	6,228	5,654	6,022	UNIFORM RENTAL SAFETY BOOT ALLOTMENT PER CBA UNIFORMS/CLOTHING FOR EMPLOYEES, INCL. SUPT	3,800 800 800

**FY 2023 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1240	5106	UNIFORM ALLOWANCE...	6,228 ...	5,654 ...	6,022 ...	TOOL ALLOWANCE PER CBA TREND ADJUSTMENT	2,600 -1,000
TOTAL JUSTIFICATION:							7,000
1240	5108	EMPLOYER CONTRIBUTIONS	96,244	99,220	85,219	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 72,230
TOTAL JUSTIFICATION:							72,230
1240	5115	SLDPA RETIREE CONTRIBUTI	31,517	0	0		
TOTAL JUSTIFICATION:							
1240	5116	SICK LEAVE ANNL BUY BACK	1,323	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	245
TOTAL JUSTIFICATION:							245
1240	5205	MULTIPLE DAY TRAINING	60	1,559	0	IL FIRE APPARATUS MECHANICS ASSOC (IFAMA) OR ROSENBAUER TRAINING/SEMINAR INCL REGISTRATION & TRAVEL EXPENSES APWA, NATIONAL ASSOC OF FLEET ADMINISTRATORS (NAFA), OR FLEET MGMT ASSOC INSTITUTE EXPO INCL REGISTRATION & TRAVEL EXPENSES	0 1,000 0 0 1,300
TOTAL JUSTIFICATION:							2,300
1240	5206	CONSULTING SERVICES	6,712	5,767	1,657	SERVICES RELATING TO FUEL STATION, FUEL MONITORING DIAGNOSTIC EQUIP, HYDRAULIC LIFTS, ETC. REPAIRS TO VEHICLE LIFTS	0 1,400 1,500
TOTAL JUSTIFICATION:							2,900
1240	5207	IS SERV & MAINT AGREEMEN	1,795	2,347	3,551	MPSI, CUMMINS, & IH DIAGNOSTIC EQUIP UPDATES	1,800

**FY 2023 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1240	5207	IS SERV & MAINT AGREEMEN	1,795 ...	2,347 ...	3,551 ...	CANARY COMPLIANCE (FUEL MONITORING) GPS TELEMATICS MONTHLY DATA SERVICE (4X\$30.60 + 17X\$20.15)X12 EXPANDED LEVEL REQUEST APPROVED BY VM	800 0 0 5,600
TOTAL JUSTIFICATION:							8,200
1240	5208	DEBRIS DUMP CHARGES	128	148	172	DISPOSAL OF CONTAMINATED FUEL AND/OR WATER DISPOSAL OF VARIOUS MATLS (E.G. WASTE OIL/SLUDGE, CRUSHED OIL FILTERS)	100 0 200
TOTAL JUSTIFICATION:							300
1240	5212	EMPLOYEE HEALTH INSURAN	83,822	94,273	98,297	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 89,895
TOTAL JUSTIFICATION:							89,895
1240	5213	GEN LIABILITY INSURANCE	15,710	18,380	26,350	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 26,350
TOTAL JUSTIFICATION:							26,350
1240	5220	MAINT OFF/SPEC EQUIPMEN	1,864	1,600	1,445	ANNUAL OVERHEAD CRANE TESTING ANNUAL VEHICLE LIFT INSPECTION MISC OFFICE OR EQUIP MAINT	625 1,000 300
TOTAL JUSTIFICATION:							1,925
1240	5222	MEMBERSHIP DUES	702	772	779	AMERICAN PUBLIC WORKS ASSOCIATION ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION MUNICIPAL FLEET MANAGERS ASSOCIATION NATIONAL ASSOCIATION OF FLEET ADMINISTRATORS	185 80 30 500

**FY 2023 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1240	5222	MEMBERSHIP DUES...	702 ...	772 ...	779 ...	AUTOMOTIVE SERVICE EXCELLENCE BLUE SEAL PROGRAM	65
TOTAL JUSTIFICATION:							860
1240	5228	PRINTING & BINDING	75	207	189	POLYESTER BARCODE LABELS & LAMINATE MATERIALS LABELS FOR ELECTRONIC LABEL MAKER	100 100
TOTAL JUSTIFICATION:							200
1240	5242	RETIREE HEALTH INSURANC	6,191	5,807	6,290	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES.	6,430
TOTAL JUSTIFICATION:							6,430
1240	5299	MISC CONTRACTUAL SERVIC	0	1,125	1,608	UST SPILL PROTECTION, LINE & OTHER TESTINGS (PER EPA) DIESEL FUEL POLISHING/FILTERING	1,200 10,000
TOTAL JUSTIFICATION:							11,200
1240	5301	AUTO PETROL PRODUCTS	2,089	2,890	3,412	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL INCLUDING REIMBURSEMENT OF FUEL FROM LIBRARY VAN AND MABAS.	0 0 3,500
TOTAL JUSTIFICATION:							3,500
1240	5302	BOOKS & SUBSCRIPTIONS	2,773	1,951	3,533	MANUALS OR PUBLICATIONS FORD INTEGRATED DIAGNOSTIC SYSTEM SNAP-ON VEHICLE SOFTWARE SUBSCRIPTION ALLISON DOCE (TRANSMISSION) (1) ADOBE ACROBAT DC SUBSCRIPTION (ANNUAL)	200 900 2,500 290 190
TOTAL JUSTIFICATION:							4,080
1240	5303	CHEMICALS	1,742	1,653	1,812	BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS, ABSORBENT	600

**FY 2023 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1240	5303	CHEMICALS...	1,742 ...	1,653 ...	1,812 ...	COMPRESSED GAS MATLS (OXYGEN, ARGON, ACETYLENE REFILLS) SOLVENT AND FILTERS FOR PARTS WASHER	600 800
TOTAL JUSTIFICATION:							2,000
1240	5310	VEHICLE MAINTENANCE	1,553	1,737	1,577	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 3,000
TOTAL JUSTIFICATION:							3,000
1240	5313	IS MISC EQPT & SUPPLIES	3,226	3,616	1,700	REPLACEMENT COMPUTER(S) TO MEET MINIMUM VILLAGE SPECS (2) TABLET COMPUTERS GPS TELEMATICS HARDWARE EXPANDED LEVEL REQUEST APPROVED BY VM	0 1,800 0 5,000
TOTAL JUSTIFICATION:							6,800
1240	5315	SMALL TOOLS & EQUIPMENT	3,124	9,156	11,667	REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP FLUID DISPENSING PUMPS AND GAUGE GUNS TRANSMISSION FLUID EXCHANGE MACHINE	1,800 6,000 6,000
TOTAL JUSTIFICATION:							13,800
1240	5317	MISC OPERATING SUPPLIES	5,034	4,456	6,093	MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC) REPAIR PARTS FOR CHICAGO EXECUTIVE AIRPORT, ETC. - (REVENUE OFFSET FOR CEA & OTHER) MISC. FUEL ISLAND MATERIALS/SUPPLIES	4,000 0 2,000 250
TOTAL JUSTIFICATION:							6,250
1240	5319	PROTECTIVE CLOTHING/SUP	1,374	1,500	1,960	SAFETY & WEATHER GEAR; PPE SUPPLIES	1,400

**FY 2023 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 1,400
1240	5327	IS MISC SOFTWARE	0	336	999	COMPUTER DIAGNOSTIC SOFTWARE	900
							TOTAL JUSTIFICATION: 900
1240	5707	TRANSFER TO CERF	15,760	19,395	35,005	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 43,345
							TOTAL JUSTIFICATION: 43,345
			759,558	751,242	797,459		
							779,165

**FY 2023 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1400	5101	LONGEVITY	520	520	520	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.40) REMAINING LONGEVITY CHARGED TO 3410 (CAP PROJ FUND) & 4330 (W/S R&R FUND)	0 0 520 0 0
TOTAL JUSTIFICATION:							520
1400	5102	OVERTIME	14,983	19,436	22,474	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 20,000
TOTAL JUSTIFICATION:							20,000
1400	5103	SEASONAL HELP	22,193	27,997	8,360	TWO (2) INTERNS (RATE OF \$18/HR)	16,000
TOTAL JUSTIFICATION:							16,000
1400	5104	SALARIES	144,266	131,997	101,913	SALARIES FOR FULL-TIME EMPLOYEES	130,415
TOTAL JUSTIFICATION:							130,415
1400	5105	LOCAL TRAINING & MEETING	180	305	693	IDOT, APWA, AWWA OR ASCE TRAINING AND/OR SEMINARS (TRANSFERRED SOME FUNDING FROM 5205)	1,500 0
TOTAL JUSTIFICATION:							1,500
1400	5108	EMPLOYER CONTRIBUTIONS	30,046	27,977	19,830	IMRF, FICA, MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 25,135
TOTAL JUSTIFICATION:							25,135

**FY 2023 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1400	5205	MULTIPLE DAY TRAINING	18	578	0	UNIVERSITY OF WISCONSIN (MADISON) ENGINEERING TRAINING INCL REGISTRATION & TRAVEL EXPENSES (TRANSFERRED SOME FUNDING TO 5105)	0 2,400 0
TOTAL JUSTIFICATION:							2,400
1400	5206	CONSULTING SERVICES	5,822	20,880	74,119	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED (E.G. ANALYSIS OF UNIQUE TRAFFIC RELATED PROBLEMS, STRUCTURAL DESIGN STUDIES, GRANT APPLICATIONS); ENGINEERING PROJECTS	0 0 0 10,000
TOTAL JUSTIFICATION:							10,000
1400	5207	IS SERV & MAINT AGREEMEN	41,485	43,034	41,298	OCE SCANNER 300/PLOTTER TRIMBLE GPS EQUIPMENT AUTO TURN MAINTENANCE/AUTO STRIPE CIP PLANNER SOFTWARE (JAN-MAY)	3,000 1,650 600 15,236
TOTAL JUSTIFICATION:							20,486
1400	5212	EMPLOYEE HEALTH INSURAN	26,423	23,334	16,645	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 24,725
TOTAL JUSTIFICATION:							24,725
1400	5213	GEN LIABILITY INSURANCE	67,760	79,250	113,620	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 113,620
TOTAL JUSTIFICATION:							113,620
1400	5220	MAINT OFF/SPEC EQUIPMEN	0	175	0	MAINT OF SURVEYING EQUIPMENT (LEVELS, ETC.)	300

**FY 2023 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							300
1400	5222	MEMBERSHIP DUES	1,588	1,250	1,249	IL FLOODPLAIN MANAGERS ASSOCIATION (2) AMERICAN SOCIETY OF ENGINEERS (2) APWA (4) TRANSPORTATION MANAGEMENT OF COOK & LAKE COUNTY PE (2)	50 550 750 288 125
TOTAL JUSTIFICATION:							1,763
1400	5228	PRINTING & BINDING	1,118	912	467	SIDWELL UPDATES; CONTRACT DOCUMENTS, INSPECTION FORMS PLOTTER, ETC.	0 1,200
TOTAL JUSTIFICATION:							1,200
1400	5232	RENTAL AGREEMENTS	500	2,500	0	ANNUAL LEASE OF COMED PROPERTY FOR ENTRY SIGN AT RTE 83/EQUESTRIAN DRIVE QUINQUENNIAL COMED LEASE REVIEW FOR ENTRY SIGN AT RTE 83/EQUESTRIAN DR (COST APPROX. \$1500; EXPECTED IN 2026)	0 500 0 0 0
TOTAL JUSTIFICATION:							500
1400	5236	CREDIT CARD FEES	0	0	0		
TOTAL JUSTIFICATION:							
1400	5244	DUPLICATION SERVICES	0	0	0	DOCUMENT SCANNING	0
TOTAL JUSTIFICATION:							0
1400	5299	MISC CONTRACTUAL SERVIC	0	0	30,553	PROFESSIONAL STAFFING SERVICES (TEMP AGENCY)	30,000

**FY 2023 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							30,000
1400	5301	AUTO PETROL PRODUCTS	3,287	3,990	5,000	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL	0 4,000
TOTAL JUSTIFICATION:							4,000
1400	5302	BOOKS & SUBSCRIPTIONS	266	524	700	ENGINEERING RELATED MANUALS/PUBLICATIONS DOCUSIGN ELECTRONIC SIGNATURE; DROP BOX ADOBE ACROBAT DC SUBSCRIPTION	200 800 190
TOTAL JUSTIFICATION:							1,190
1400	5310	VEHICLE MAINTENANCE	1,013	776	1,748	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 1,800
TOTAL JUSTIFICATION:							1,800
1400	5313	IS MISC EQPT & SUPPLIES	2,920	0	0	(1) REPLACEMENT COMPUTER(S) TO MEET MINIMUM VILLAGE SPECS (2) TABLET COMPUTERS	0 1,750 3,000
TOTAL JUSTIFICATION:							4,750
1400	5315	SMALL TOOLS & EQUIPMENT	1,130	495	862	MISC TOOLS OR EQUIPMENT FOR REPLACEMENT OR REPAIR (FLASHLIGHTS, LEVELS, SCALES, ETC.)	0 800
TOTAL JUSTIFICATION:							800
1400	5317	MISC OPERATING SUPPLIES	1,962	2,136	1,963	MARKING PAINT, LATHS, MEASURING TAPE, ETC.	2,000
TOTAL JUSTIFICATION:							2,000

**FY 2023 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1400	5318	OFFICE SUPPLIES	887	1,028	952	GENERAL OFFICE SUPPLIES (FILES, PENS, BATTERIES, ETC)	1,000
TOTAL JUSTIFICATION:							1,000
1400	5319	PROTECTIVE CLOTHING/SUP	932	966	962	SAFETY & WEATHER GEAR; RELATED UNIFORM ITEMS FOR EMPLOYEES & INTERNS INCL BOOTS	0 1,000
TOTAL JUSTIFICATION:							1,000
1400	5327	IS MISC SOFTWARE	6,407	5,716	5,827	AUTOCAD PAPERVISION STREET SAVER (JAN-MAR)	3,600 360 565
TOTAL JUSTIFICATION:							4,525
1400	5411	SPECIAL EQUIPMENT	0	0	0	SPECIAL EQUIPMENT	0
TOTAL JUSTIFICATION:							0
1400	5707	TRANSFER TO CERF	25,060	10,750	10,445	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 15,230
TOTAL JUSTIFICATION:							15,230
			400,767	406,528	460,200		434,859

**FY 2023 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1420	5101	LONGEVITY	2,665	2,029	1,100	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0.5) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.5)	600 500 650
TOTAL JUSTIFICATION:							1,750
1420	5102	OVERTIME	43,331	110,357	61,187	COMPENSATION FOR CALL-BACKS OR CALL- INS (E.G. SNOW/ICE CONTROL); COMP TIME BUY BACK PER CBA	0 75,000
TOTAL JUSTIFICATION:							75,000
1420	5103	SEASONAL HELP	0	7,384	5,500	SEASONAL EMPLOYEE (RATE OF \$15/HR)	8,250
TOTAL JUSTIFICATION:							8,250
1420	5104	SALARIES	331,771	328,565	383,640	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 455,160
TOTAL JUSTIFICATION:							455,160
1420	5105	LOCAL TRAINING & MEETING	536	850	1,933	MISC SAFETY TRAINING & DIVISION RELATED SEMINARS, AND CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVS)	0 1,230
TOTAL JUSTIFICATION:							1,230
1420	5106	UNIFORM ALLOWANCE	1,781	1,534	2,968	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN, & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	2,000 400
TOTAL JUSTIFICATION:							2,400
1420	5108	EMPLOYER CONTRIBUTIONS	67,772	67,232	78,621	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 84,915

**FY 2023 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 84,915
1420	5111	UNEMPLOYMENT COMPENSATION	0	505	-379	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
							TOTAL JUSTIFICATION: 0
1420	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0
							TOTAL JUSTIFICATION: 0
1420	5205	MULTIPLE DAY TRAINING	53	0	5,710	IL PUBLIC SERVICE INSTITUTE REGISTRATION & TRAVEL EXPENSES (EFFINGHAM)	0 1,800
						APWA ROAD SCHOLAR PROGRAM (2 EE'S) REGISTRATION & TRAVEL EXPENSES (EFFINGHAM)	0 3,800
							TOTAL JUSTIFICATION: 5,600
1420	5207	IS SERV & MAINT AGREEMENT	1,663	823	1,975	SIGN SOFTWARE UPDATE & LICENSE	1,975
							TOTAL JUSTIFICATION: 1,975
1420	5208	DEBRIS DUMP CHARGES	0	0	0	DISPOSAL FOR STREET SWEEPINGS & ROAD DEBRIS (SWANCC ACCEPTS AT NO CHARGE)	0 0
							TOTAL JUSTIFICATION: 0
1420	5209	GAS & ELECTRIC	247	258	248	ELECTRIC SERVICE (WHEELING RD, MILWAUKEE AVE MEDIAN)	1,100
						GAS SERVICE (NONE)	0
							TOTAL JUSTIFICATION: 1,100
1420	5212	EMPLOYEE HEALTH INSURANCE	58,305	56,855	56,563	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 0

**FY 2023 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1420	5212	EMPLOYEE HEALTH INSURAN	58,305 ...	56,855 ...	56,563 ...	(AMT ALLOCATED AMONG 2 DIVISIONS)	82,080
TOTAL JUSTIFICATION:							82,080
1420	5213	GEN LIABILITY INSURANCE	44,680	52,260	74,930	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 74,930
TOTAL JUSTIFICATION:							74,930
1420	5222	MEMBERSHIP DUES	115	149	183	AMERICAN PUBLIC WORKS ASSOCIATION (2 EMPLOYEES)	385
TOTAL JUSTIFICATION:							385
1420	5233	RENTAL EQUIPMENT	0	0	0	SPECIALIZED EQUIPMENT (E.G. BARRICADES, CONES)	0
TOTAL JUSTIFICATION:							0
1420	5242	RETIREE HEALTH INSURANC	11,257	15,774	10,150	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	10,470
TOTAL JUSTIFICATION:							10,470
1420	5247	PAVEMENT MARKINGS	0	0	0	PAVEMENT MARKINGS (VARIOUS INCL CONCRETE ROADS) AS NECESSARY	0 0
TOTAL JUSTIFICATION:							0
1420	5251	STREET LIGHT MAINTENANC	24,389	9,551	21,454	CONTRACTUAL STREETLIGHT MAINTENANCE & REPAIR TRAFFIC SIGNAL MAINTENANCE & REPAIR MATERIALS/SUPPLIES (E.G. FUSES, PHOTO CONTROLS)	30,000 2,000 1,000
TOTAL JUSTIFICATION:							33,000
1420	5299	MISC CONTRACTUAL SERVIC	3,960	2,590	2,235	SHERIFF'S WORK ALTERNATIVE PROGRAM (14 VISITS) DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/IDNR)	1,600 2,500

**FY 2023 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							4,100
1420	5301	AUTO PETROL PRODUCTS	15,215	23,306	29,899	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL	0 45,000
TOTAL JUSTIFICATION:							45,000
1420	5302	BOOKS & SUBSCRIPTIONS	1,625	1,625	2,125	WEATHER SERVICES (MURRAY & TRETTEL)	2,225
TOTAL JUSTIFICATION:							2,225
1420	5303	CHEMICALS	30	4,291	1,173	PRE-WETTING/ANTI-ICING/DE-ICING CHEMICALS FOR SNOW/ICE MISC CHEMICALS & SOLVENTS (BEE SPRAY, ASPHALT, ETC.)	2,000 1,200
TOTAL JUSTIFICATION:							3,200
1420	5310	VEHICLE MAINTENANCE	26,236	40,983	46,062	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 50,000
TOTAL JUSTIFICATION:							50,000
1420	5311	BLDG/GROUNDS MAINTENAN	23,974	(986)	13,810	MISC REPAIRS TO LIQUID TANKS & SALT DOME UNIFORM FENCE MAINT OR SUPPLIES (RTE 83, LAKE COOK RD, DUNDEE RD), INCL. GUARD RAILS & RELATED MTLS	2,500 0 15,000
TOTAL JUSTIFICATION:							17,500
1420	5313	IS MISC EQPT & SUPPLIES	689	3,416	1,380	(1) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS (3) TABLET COMPUTERS	1,750 2,700
TOTAL JUSTIFICATION:							4,450
1420	5314	MINOR STREET REPAIRS	67,740	77,941	78,710	MATERIALS (CONCRETE, GRAVEL, SOD, LUMBER, ASPHALT) FOR	0

**FY 2023 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1420	5314	MINOR STREET REPAIRS...	67,740 ...	77,941 ...	78,710 ...	INFRASTRUCTURE (ST, SIDEWALK, CURB) REPAIR/RESTORATION STREET IMPROVEMENTS (GRIND & PATCH PROGRAM)	45,000 50,000
TOTAL JUSTIFICATION:							95,000
1420	5315	SMALL TOOLS & EQUIPMENT	5,424	5,657	6,399	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP TRAFFIC CONTROL DEVICES (CONES, BARRICADES, ADVANCED WARNING SIGNAGE)	3,250 0 3,250
TOTAL JUSTIFICATION:							6,500
1420	5317	MISC OPERATING SUPPLIES	514	831	393	MISC SUPPLIES (MARKING PAINT, FLAGS, ELEC TAPE, ETC.)	500
TOTAL JUSTIFICATION:							500
1420	5319	PROTECTIVE CLOTHING/SUP	1,353	1,589	2,192	SAFETY & WEATHER GEAR; PPE SUPPLIES (DIVIDED BTWN 2 DIVISIONS)	0 2,500
TOTAL JUSTIFICATION:							2,500
1420	5320	STREET SIGNS	7,447	5,123	9,169	SIGN MAINT/SUPPLIES (BLANKS, POSTS, ROLLED GOODS, HARDWARE) INCLUDING PRE-MADE SIGNS	0 8,000
TOTAL JUSTIFICATION:							8,000
1420	5322	WATER CHARGE	944	5,766	2,114	WATER AND SEWER FOR STREET MEDIANS	3,600
TOTAL JUSTIFICATION:							3,600
1420	5411	SPECIAL EQUIPMENT	0	16,170	0		
TOTAL JUSTIFICATION:							
1420	5707	TRANSFER TO CERF	180,230	156,250	225,360	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0

**FY 2023 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1420..	5707..	TRANSFER TO CERF...	180,230 ...	156,250 ...	225,360 ...	(CERF)	237,675
TOTAL JUSTIFICATION:							237,675
			923,945	998,679	1,126,804		
							1,318,495

**FY 2023 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1430	5101	LONGEVITY	2,365	1,729	800	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.5) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0.5) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.5)	300 500 650
TOTAL JUSTIFICATION:							1,450
1430	5102	OVERTIME	2,262	2,465	3,821	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. DOWNED TREES AND /OR LIMBS); COMP TIME BUY BACK PER CBA	0 0 4,500
TOTAL JUSTIFICATION:							4,500
1430	5103	SEASONAL HELP	0	6,032	0	SEASONAL EMPLOYEE (RATE OF \$15/HR)	8,250
TOTAL JUSTIFICATION:							8,250
1430	5104	SALARIES	269,004	263,997	317,928	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 388,000
TOTAL JUSTIFICATION:							388,000
1430	5105	LOCAL TRAINING & MEETING	1,316	1,015	1,533	MISC SAFETY TRAINING & DIVISION RELATED SEMINARS, & CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVS) CERTIFIED ARBORIST ILARBORISTS ASSOCIATION (IAA) CONFERENCE (TINLEY PK) ENTRY LEVEL DRIVER TRAINING FOR CDLA (DOT REQ) (DIVIDED BTWN 2 DIVISIONS)	0 1,230 1,000 900 0 2,500
TOTAL JUSTIFICATION:							5,630
1430	5106	UNIFORM ALLOWANCE	1,780	1,534	2,968	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	2,000 400

**FY 2023 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 2,400
1430	5108	EMPLOYER CONTRIBUTIONS	53,801	55,896	66,244	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 63,135
							TOTAL JUSTIFICATION: 63,135
1430	5111	UNEMPLOYMENT COMPENSATION	0	505	-379	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
							TOTAL JUSTIFICATION: 0
1430	5116	SICK LEAVE ANNUAL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0
							TOTAL JUSTIFICATION: 0
1430	5205	MULTIPLE DAY TRAINING	15	0	0		
							TOTAL JUSTIFICATION:
1430	5207	IS SERV & MAINT AGREEMENT	0	0	0		
							TOTAL JUSTIFICATION:
1430	5208	DEBRIS DUMP CHARGES	1,703	2,310	2,518	DISPOSAL FOR STORM DAMAGE, LOGS, WOOD CHIPS	3,000
							TOTAL JUSTIFICATION: 3,000
1430	5209	GAS & ELECTRIC	9,438	9,293	5,950	ELECTRIC SERVICE (FRIENDSHIP PARK) GAS SERVICE (NONE)	12,100 0
							TOTAL JUSTIFICATION: 12,100
1430	5212	EMPLOYEE HEALTH INSURANCE	47,948	46,830	46,678	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 0

**FY 2023 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1430	5212	EMPLOYEE HEALTH INSURAN	47,948 ...	46,830 ...	46,678 ...	(AMT ALLOCATED AMONG 2 DIVISIONS)	71,970
TOTAL JUSTIFICATION:							71,970
1430	5213	GEN LIABILITY INSURANCE	19,150	22,400	32,110	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 32,110
TOTAL JUSTIFICATION:							32,110
1430	5217	LANDSCAPE MAINTENANCE	268,041	263,940	244,995	CONTRACTUAL LANDSCAPING SERVICES INCLUDING ROADWAY WEED CONTROL AND ENTRANCE SIGN MAINTENANCE MISC GROUNDS-RELATED SVCS (E.G. LANDSCAPE REPLACEMENTS, IRRIGATION, REPAIRS, ETC.) MISC PRIVATE PROP VIOLATIONS SERVICES (REQUESTED BY CD)	0 221,100 0 10,200 5,100
TOTAL JUSTIFICATION:							236,400
1430	5222	MEMBERSHIP DUES	648	824	765	SUBURBAN TREE CONSORTIUM/WEST CENTRAL MUNICIPAL IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE TREE CITY USA/ARBOR DAY FOUNDATION	600 570 15
TOTAL JUSTIFICATION:							1,185
1430	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5234	TREE MAINT SERVICE	118,064	108,388	110,951	TREE TRIMMING/REMOVAL & STUMP GRINDING VILLAGE-OWNED PROPERTY TREE TRIMMING/REMOVAL	100,000 5,000
TOTAL JUSTIFICATION:							105,000
1430	5299	MISC CONTRACTUAL SERVIC	35,940	46,580	37,187	FOUNTAIN MAINTENANCE (FRIENDSHIP, LEHMANN)	32,800

**FY 2023 BUDGET WORKSHEET
FORESTRY DIVISION**

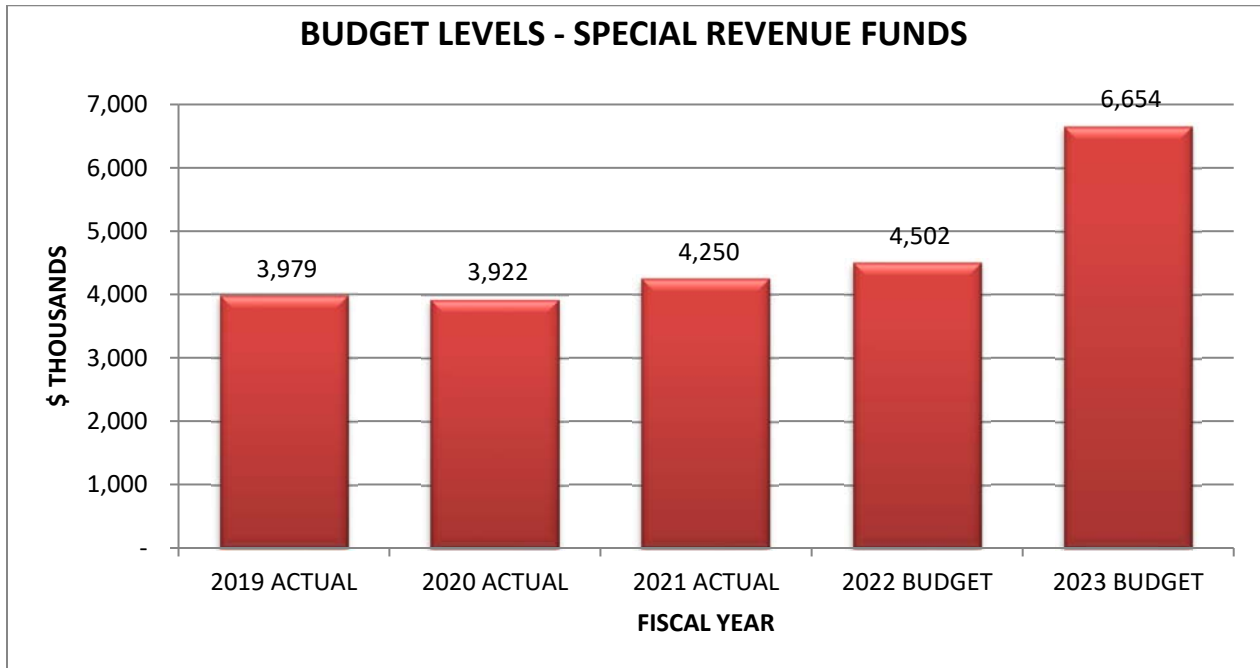
DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1430	5299	MISC CONTRACTUAL SERVIC	35,940 ...	46,580 ...	37,187 ...	DUNDEE/MILW CORNER PARKS MAINT (E.G.STONEWORK, RAILING)	11,000
TOTAL JUSTIFICATION:							43,800
1430	5301	AUTO PETROL PRODUCTS	4,646	7,879	10,948	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL	0 12,000
TOTAL JUSTIFICATION:							12,000
1430	5302	BOOKS & SUBSCRIPTIONS	72	0	0	MANUALS AND/OR PUBLICATIONS	100
TOTAL JUSTIFICATION:							100
1430	5303	CHEMICALS	195	500	365	MISC CHEMICALS (SALT FOR PARKS, BRIDGE DECKS, WEEDS)	200
TOTAL JUSTIFICATION:							200
1430	5310	VEHICLE MAINTENANCE	6,303	7,884	6,475	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 10,000
TOTAL JUSTIFICATION:							10,000
1430	5311	BLDG/GROUNDS MAINTENAN	19,021	24,539	42,613	MISC MATLS (DIRT, SEED, PLANTS, FLAGS, IRRIGATION MTLs) STREETLIGHT SILK FLOWERS AND BASKETS BANNER REPLACEMENT (EVERY 3-4 YRS)	10,000 15,000 0
TOTAL JUSTIFICATION:							25,000
1430	5313	IS MISC EQPT & SUPPLIES	0	1,708	0	(1) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS (3) TABLET COMPUTERS	1,750 2,700
TOTAL JUSTIFICATION:							4,450
1430	5315	SMALL TOOLS & EQUIPMENT	5,404	4,648	3,938	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP (CHAIN SAWS,	0

**FY 2023 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
1430	5315	SMALL TOOLS & EQUIPMENT	5,404 ...	4,648 ...	3,938 ...	SNOW BLOWER, ETC.)	4,000
TOTAL JUSTIFICATION:							4,000
1430	5317	MISC OPERATING SUPPLIES	301	457	335	MISC SUPPLIES (MARKING PAINT/FLAGS, ARBOR DAY, ETC.)	800
TOTAL JUSTIFICATION:							800
1430	5319	PROTECTIVE CLOTHING/SUP	2,603	2,217	2,088	SAFETY & WEATHER GEAR; PPE SUPPLIES (DIVIDED BTWN 2 DIVISIONS)	0 2,200
TOTAL JUSTIFICATION:							2,200
1430	5322	WATER CHARGE	13,096	30,228	34,269	WATER FOR FRIENDSHIP PARK FOUNTAIN	26,000
TOTAL JUSTIFICATION:							26,000
1430	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5707	TRANSFER TO CERF	85,005	31,430	62,595	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 23,390
TOTAL JUSTIFICATION:							23,390
			968,122	945,227	1,037,694		1,087,070

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$4,116,250
Foreign Fire Insurance Fund	76,000
Emergency Telephone System (E911) Fund.....	1,952,206
Grant Fund.....	509,245
TOTAL.....	\$6,653,701



**FY 2023 BUDGET WORKSHEET
MFT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
11	5206	CONSULTING SERVICES	0	0	19,135	REBUILD ILLINOIS STREET PROGRAM WHEELING ROAD IMPROVEMENTS-RI1 STREET IMPROVEMENT PROGRAM NORTHGATE PARKWAY IMPROVEMENTS-RI2	45,000 700,000 165,000 105,000
TOTAL JUSTIFICATION:							1,015,000
11	5209	GAS & ELECTRIC	43,811	43,459	42,038	ELECTRIC SERVICE (STREET LIGHTS) GAS SERVICE (NONE)	60,000 0
TOTAL JUSTIFICATION:							60,000
11	5223	ENGINEERING & DESIGN SER	0	199,600	266,507	STREET IMPROVEMENT PROGRAM	200,000
TOTAL JUSTIFICATION:							200,000
11	5247	PAVEMENT MARKINGS	0	0	0		
TOTAL JUSTIFICATION:							
11	5251	STREET LIGHT MAINTENANC	44,992	38,046	41,413	STREET LIGHT MAINTENANCE/REPAIRS (E.G. POLES, FIXTURES) TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	15,000 30,000
TOTAL JUSTIFICATION:							45,000
11	5299	MISC CONTRACTUAL SERVIC	0	0	0		
TOTAL JUSTIFICATION:							
11	5303	CHEMICALS	69,394	112,544	80,765	ROAD SALT LIQUID CALCIUM CHLORIDE SALT BRINE	125,250 3,000 8,000

**FY 2023 BUDGET WORKSHEET
MFT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 136,250
11	5320	STREET SIGNS	5,000	4,958	4,808	SIGN MATERIALS FOR REPLACEMENT/REPAIR	5,000
							TOTAL JUSTIFICATION: 5,000
11	5508	PAVEMENT IMPROVEMENTS	1,340,000	1,307,328	1,193,200	STREET IMPROVEMENT PROGRAM - PAVEMENT IMPROVEMENTS	1,850,000
						NORTHGATE PARKWAY IMPROVEMENTS-RI2	200,000
						REBUILD ILLINOIS PROGRAM	605,000
							TOTAL JUSTIFICATION: 2,655,000
			1,503,197	1,705,935	1,647,865		4,116,250

**FY 2023 BUDGET WORKSHEET
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED	
12	5105	LOCAL TRAINING & MEETING	480	0	0			
							TOTAL JUSTIFICATION:	
12	5207	IS SERV & MAINT AGREEMEN	2,112	2,863	2,970			
							TOTAL JUSTIFICATION:	
12	5213	GEN LIABILITY INSURANCE	879	784	886			
							TOTAL JUSTIFICATION:	
12	5220	MAINT OFF/SPEC EQUIPMEN	6,170	6,248	0			
							TOTAL JUSTIFICATION:	
12	5222	MEMBERSHIP DUES	200	120	125			
							TOTAL JUSTIFICATION:	
12	5302	BOOKS & SUBSCRIPTIONS	1,244	1,937	1,601	MISC BOOKS AND SUBSCRIPTIONS	1,000	
							TOTAL JUSTIFICATION:	1,000
12	5305	FIREFIGHTING SUPPLIES	0	2,720	1,602	FIREFIGHTING SUPPLIES	25,000	
							TOTAL JUSTIFICATION:	25,000
12	5315	SMALL TOOLS & EQUIPMENT	28,719	28,571	9,414	FOREIGN FIRE INSURANCE FUND RELATED PURCHASES	45,000	
							TOTAL JUSTIFICATION:	45,000
12	5317	MISC OPERATING SUPPLIES	6,907	1,716	15,905	MISC SUPPLIES	5,000	
							TOTAL JUSTIFICATION:	5,000

**FY 2023 BUDGET WORKSHEET
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
12	5319	PROTECTIVE CLOTHING/SUP	0	0	0		
TOTAL JUSTIFICATION:							
			46,710	44,959	32,504		76,000

**FY 2023 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
15	5101	LONGEVITY	4,004	3,216	3,523	LONGEVITY (81% MOVED FROM 2110) EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (2.43) EMPLOYEES WITH 18 THRU 25 YEARS OF SERVICE (0.80) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.0) REMAINING 18.5% OF LONGEVITY CHARGED TO 2110	0 1,473 810 0 0
TOTAL JUSTIFICATION:							2,283
15	5102	OVERTIME	0	0	288,147	OVERTIME	0
TOTAL JUSTIFICATION:							0
15	5104	SALARIES	1,133,873	1,102,045	1,267,645	SALARIES (81.5% MOVED FROM 2110)	1,424,550
TOTAL JUSTIFICATION:							1,424,550
15	5105	LOCAL TRAINING & MEETING	0	0	0		
TOTAL JUSTIFICATION:							
15	5106	UNIFORM ALLOWANCE	0	0	0	UNIFORM ALLOWANCE	0
TOTAL JUSTIFICATION:							0
15	5108	EMPLOYER CONTRIBUTIONS	246,603	240,703	270,625	IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DISPATCHING DIVISION EMPLOYEES (81.5% MOVED FROM 2110)	0 208,140
TOTAL JUSTIFICATION:							208,140
15	5116	SICK LEAVE ANNL BUY BACK	1,780	2,513	2,207	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES (81.5% MOVED FROM 2110)	0 1,545
TOTAL JUSTIFICATION:							1,545

**FY 2023 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
15	5205	MULTIPLE DAY TRAINING	0	0	0	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5207	IS SERV & MAINT AGREEMEN	51,480	141,362	140,208	MAINTENANCE CODE RED/ONSOLVE MAINTENANCE AGREEMENT CAD/MOBILE COMCAST FIBER OPTIC SERVICE (DPD TO WPD FIBER) NG911 PHONE SYSTEM MAINTENANCE AGREEMENT	18,803 77,165 19,070 28,000
TOTAL JUSTIFICATION:							143,038
15	5212	EMPLOYEE HEALTH INSURAN	153,685	136,372	137,766	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (81.5% MOVED FROM 2110)	0 0 140,650
TOTAL JUSTIFICATION:							140,650
15	5220	MAINT OFF/SPEC EQUIPMEN	0	0	0		
TOTAL JUSTIFICATION:							
15	5221	MAINT RADIO EQUIPMENT	0	0	12,029		
TOTAL JUSTIFICATION:							
15	5222	MEMBERSHIP DUES	0	0	0	(MOVED TO 2110)	0
TOTAL JUSTIFICATION:							0
15	5231	REG & SPCL AGENCY ASSES	368,036	393,227	223,081	RED CENTER COSTS MOVED TO 2200 (FIRE DEPT)	0
TOTAL JUSTIFICATION:							0
15	5238	TELE-COMMUNICATION SER	10,800	16,800	16,800	NG911 PHONE SYSTEM REGIONAL NETWORK FIBER (ATT VIA	17,000

**FY 2023 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
15...	5238..	TELE-COMMUNICATION SERV	10,800 ...	16,800 ...	16,800 ...	MOTOROLA)	0
TOTAL JUSTIFICATION:							17,000
15	5299	MISC CONTRACTUAL SERVIC	0	0	0		
TOTAL JUSTIFICATION:							
15	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
15	5313	IS MISC EQPT & SUPPLIES	0	0	0	ESTIMATED NG911 SESSION INITIATION PROTOCOL (SIP) ROUTER RECONFIGURATION	15,000 0
TOTAL JUSTIFICATION:							15,000
15	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
15	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
15	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
15	5323	AWARDS/DECORATIONS	0	0	0	EMPLOYEE RECOGNITION- 911 COMMUNICATORS MONTH	0
TOTAL JUSTIFICATION:							0
15	5327	IS MISC SOFTWARE	12,492	0	0		

**FY 2023 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
15	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
							TOTAL JUSTIFICATION:
15	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) (MOVED TO 2110)	0
							TOTAL JUSTIFICATION:
			1,982,754	2,036,238	2,362,031		1,952,206

**FY 2023 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

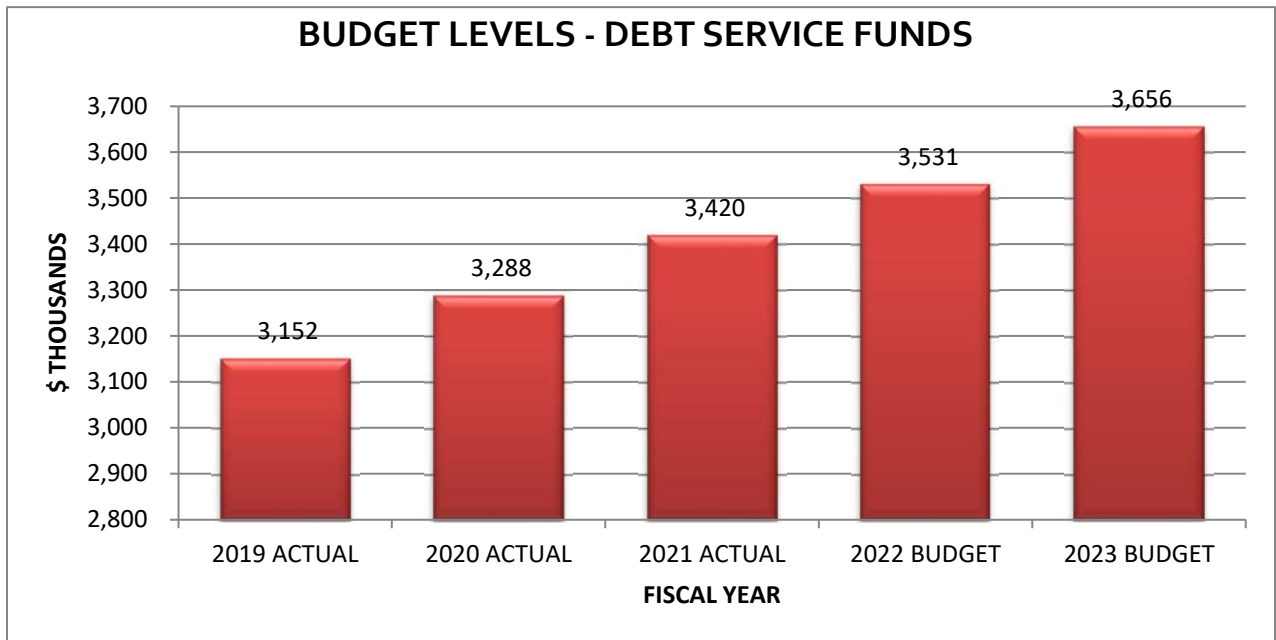
DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
5500	5101	LONGEVITY	600	600	600	VOCA GRANT EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.35) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0 210 0 0
TOTAL JUSTIFICATION:							210
5500	5102	OVERTIME	94,089	103,277	103,482	STEP GRANT AGEOPTIONS GRANT VOCA GRANT	113,500 500 1,000
TOTAL JUSTIFICATION:							115,000
5500	5104	SALARIES	163,725	232,630	268,691	SALARIES FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR	0 253,615
TOTAL JUSTIFICATION:							253,615
5500	5108	EMPLOYER CONTRIBUTIONS	25,165	35,442	34,011	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR POSITIONS	0 0 41,245
TOTAL JUSTIFICATION:							41,245
5500	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	175
TOTAL JUSTIFICATION:							175
5500	5212	EMPLOYEE HEALTH INSURAN	23,901	30,245	32,716	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	26,170
TOTAL JUSTIFICATION:							26,170
5500	5227	POSTAGE	0	0	0		

**FY 2023 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
5500	5228	PRINTING & BINDING	0	0	0		
							TOTAL JUSTIFICATION:
5500	5299	MISC CONTRACTUAL SERVIC	64,150	59,082	57,091	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	72,830
							TOTAL JUSTIFICATION: 72,830
5500	5311	BLDG/GROUNDS MAINTENAN	0	0	0		
							TOTAL JUSTIFICATION:
5500	5313	IS MISC EQPT & SUPPLIES	13,079	0	0		
							TOTAL JUSTIFICATION:
5500	5315	SMALL TOOLS & EQUIPMENT	5,000	0	0		
							TOTAL JUSTIFICATION:
5500	5317	MISC OPERATING SUPPLIES	0	1,464	0		
							TOTAL JUSTIFICATION:
5500	5318	OFFICE SUPPLIES	0	0	585		
							TOTAL JUSTIFICATION:
			389,709	462,742	497,175		509,245

DEBT SERVICE FUNDS

2007 General Obligation Bond Fund (21)	\$392,000
2008 General Obligation Bond Fund (22)	0
2009 General Obligation Bond Fund (23)	0
2021 Refunding Bond Fund (24)	3,264,200
TOTAL.....	\$3,656,200



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.

VILLAGE OF WHEELING, ILLINOIS
Principal and Interest Payments by Bond Series and Fiscal Year
Fiscal Year 2023 Budget

Description: Type: Funding Source(s): Purpose:	Series 2007 GO Bonds Property Tax Levy		Series 2020 GO Refunding Bonds TIF/Capital Projects/W&S		Series 2021 GO Refunding Bonds Property Tax Levy/W&S		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Fiscal Year:								
2023		\$ 392,000	\$ 1,150,000	\$ 66,600	\$ 2,700,000	\$ 564,200	\$ 3,850,000	\$ 1,022,800
2024		\$ 392,000	\$ 565,000	\$ 43,600	\$ 2,895,000	\$ 456,200	\$ 3,460,000	\$ 891,800
2025		\$ 392,000	\$ 180,000	\$ 32,300	\$ 3,120,000	\$ 340,400	\$ 3,300,000	\$ 764,700
2026		\$ 392,000	\$ 190,000	\$ 28,700	\$ 3,320,000	\$ 215,600	\$ 3,510,000	\$ 636,300
2027	\$ 1,445,000	\$ 392,000	\$ 190,000	\$ 24,900	\$ 2,070,000	\$ 82,800	\$ 3,705,000	\$ 499,700
2028	\$ 3,700,000	\$ 335,356	\$ 200,000	\$ 21,100			\$ 3,900,000	\$ 356,456
2029	\$ 3,850,000	\$ 190,316	\$ 205,000	\$ 17,100			\$ 4,055,000	\$ 207,416
2030	\$ 1,005,000	\$ 39,396	\$ 215,000	\$ 13,000			\$ 1,220,000	\$ 52,396
2031			\$ 215,000	\$ 8,700			\$ 215,000	\$ 8,700
2032			\$ 220,000	\$ 4,400			\$ 220,000	\$ 4,400
Totals:	\$ 10,000,000	\$ 2,525,068	\$ 3,330,000	\$ 260,400	\$ 14,105,000	\$ 1,659,200	\$ 27,435,000	\$ 4,444,668

Note: The Village has no plans to issue additional debt at this time and will have no property tax levy supported debt after Fiscal Year 2030. Following Fiscal Year 2030, the Village will have two small Water & Sewer Fund related debt payments remaining. Once those payments are made, the Village will have no bond-related debt.

GENERAL OBLIGATION BOND DEBT SERVICE

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 existing debt. While they rely on many quantitative criteria to derive their rating, two examples are helpful 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 percent are deemed “strong” with less than eight percent considered “very strong”. At the beginning of FY 2023, Wheeling’s percentage will be 6.60%, and if one excludes TIF-district and Water-&-Sewer-Fund-related debt (which have dedicated sources of revenue for debt service purposes), the Village’s percentage drops to 6.00%, 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 three percent of market value receive high marks. At the beginning of FY 2023, the Village’s net debt will represent only 0.86% of market value, a strong position as viewed by the rating agencies.

The Village’s has a AA bond rating with Standard & Poor’s, the third highest rating available to municipalities, as shown below:

	Description	Standard & Poor’s Ratings
1	Best Quality	AAA
2	High Quality	AA+
3	High Quality	AA
4	High Quality	AA-
5	Upper Medium Grade	A+
6	Upper Medium Grade	A
7	Upper Medium Grade	A-
8	Medium Grade	BBB+
9	Medium Grade	BBB
10	Medium Grade	BBB-

The rating reflects the agency's confidence in the Village's ability to manage its debt and to make its scheduled debt service payments. At this point, the Village has no plans to issue additional debt other than that which may be necessary for economic development purposes, and which would therefore be supported by the Village's TIF Funds.

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. The Series 2007 bonds mature in 2030.

In 2020, the Village sold \$5,800,000 in Series 2020 General Obligation Refunding Bonds to take advantage of lower interest rates and realize \$558,000 in present value savings by refunding the Series 2011, 2012A and 2012B bonds described previously. The Village issued the Series 2011, 2012A and 2012B bonds for the following reasons:

- Series 2011 - On October 2, 2011, the Village sold \$8,445,000 in Series 2011 general obligation refunding bonds 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 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 mature in 2023.

- Series 2012A - On May 7, 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 realized \$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 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 mature in 2024.

- Series 2012B - 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 have no impact on the Village's property tax levy. The Series 2012B bonds will mature in 2032.

The Series 2020 refunding bonds will mature in December of 2032.

In 2021, the Village sold \$16,595,000 in General Obligation Refunding bonds to refund the Series 2008 and Series 2009 bonds, realize \$103,000 in present value savings, and terminate the interest rate swaps agreements that were tied to the original bonds. The following provides background information on the original bonds and swaps for historical purposes:

- The Village sold the Series 2008 and Series 2009 bonds to fund the second and third phases of the building project plan that began with the sale of the Series 2007 bonds. 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 selling the Series 2007 bonds (see above description), 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 (i.e., Series 2008) and for the sale of \$10,000,000 in bank qualified bonds (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.

The Series 2021 bonds refunded the Series 2008 and 2009 bonds and terminated the related swaps. The refunding bonds mature in 2027.

To summarize, as of Fiscal Year 2023, the Village has three outstanding bond issues including the Series 2007, Series 2020, and Series 2021 bonds. They mature in 2030, 2032, and 2027, respectively.

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 General Obligation (G.O.) principal and interest debt payments for FY 2024 are budgeted at \$4,872,800. Of that amount, only \$2,370,439 comes from the property tax levy; the Village will use existing funds in the TIF, Water & Sewer, and Capital Projects Funds to pay the remaining debt service costs.

Only 13.79% 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 2023 BUDGET WORKSHEET
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
21	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
21	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES	0
TOTAL JUSTIFICATION:							0
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		392,000

**FY 2023 BUDGET WORKSHEET
2008 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
22	5206	CONSULTING SERVICES	0	0	0		
							TOTAL JUSTIFICATION:
22	5609	FISCAL AGENT FEES	0	0	0		
							TOTAL JUSTIFICATION:
22	5623	BOND PRINCIPAL	2,030,000	2,250,000	0		
							TOTAL JUSTIFICATION:
22	5624	BOND INTEREST EXPENSE	473,919	386,019	0		
							TOTAL JUSTIFICATION:
22	5625	INTEREST RATE SWAP PAYM	0	0	0		
							TOTAL JUSTIFICATION:
			2,503,919	2,636,019	0		

**FY 2023 BUDGET WORKSHEET
2009 GEN OBLIG BOND FUND**

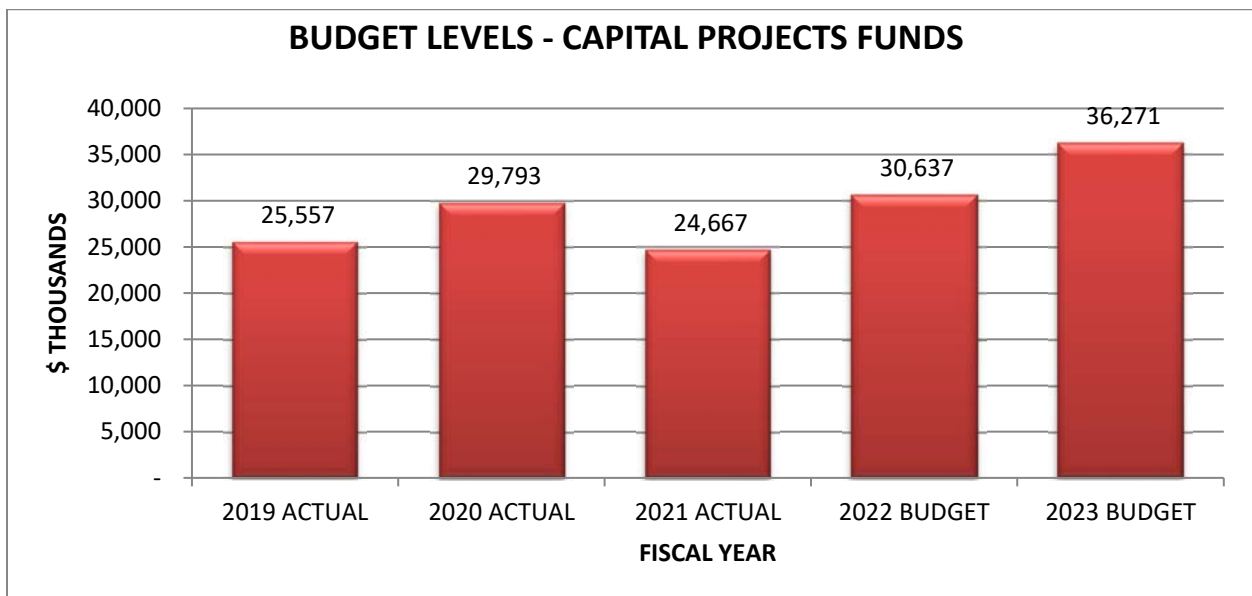
DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
23	5206	CONSULTING SERVICES	0	0	0		
							TOTAL JUSTIFICATION:
23	5609	FISCAL AGENT FEES	0	0	0		
							TOTAL JUSTIFICATION:
23	5623	BOND PRINCIPAL	0	0	0		
							TOTAL JUSTIFICATION:
23	5624	BOND INTEREST EXPENSE	391,915	392,015	0		
							TOTAL JUSTIFICATION:
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
							TOTAL JUSTIFICATION:
			391,915	392,015	0		

**FY 2023 BUDGET WORKSHEET
2021 REFUNDING BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
24	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
24	5609	FISCAL AGENT FEES	0	0	40		
TOTAL JUSTIFICATION:							
24	5623	BOND PRINCIPAL	0	0	2,490,000	2021 REFUNDING BONDS - PRINCIPAL PAYMENT (GF PORTION) 2021 REFUNDING BONDS - PRINCIPAL PAYMENT (WS PORTION)	1,927,583 772,417
TOTAL JUSTIFICATION:							2,700,000
24	5624	BOND INTEREST EXPENSE	0	0	649,049	2021 REFUNDING BONDS - INTEREST EXPENSE (GF PORTION) 2021 REFUNDING BONDS - INTEREST EXPENSE (WS PORTION)	402,793 161,407
TOTAL JUSTIFICATION:							564,200
24	5629	BOND ISSUANCE COSTS	0	1,755,972	0		
TOTAL JUSTIFICATION:							
24	5631	PAYMENT - BOND ESCROW	0	16,680,124	0		
TOTAL JUSTIFICATION:							
			0	18,436,097	3,139,088		3,264,200

CAPITAL PROJECTS FUNDS

TIF Implementation Fund - South Milwaukee Area:	
Economic Development (3200)	\$1,425,678
Capital Improvements (3210)	500,000
TIF Implementation Fund - Town Center II:	
Economic Development (3500)	1,822,590
Capital Improvements (3510)	1,163,000
Debt Service (3530)	4,202,500
TIF Implementation Fund – Southeast II:	
Economic Development (3600)	1,769,211
Capital Improvements (3610)	750,000
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area:	
Economic Development (3900)	4,313,190
Capital Improvements (3910)	950,000
Debt Service (3930)	622,888
Capital Projects Fund:	
Highways & Streets (3400)	230,290
Capital Outlay (3410)	857,000
Capital Improvements (3420)	6,330,000
Debt Service (3430)	2,484,250
Capital Equipment Replacement Fund (CERF)	4,009,000
Stormwater Fund:	
Capital Improvements (4510)	4,000,000
Capital Outlay (4520)	857,000
TOTAL.....	\$36,270,597



**FY 2023 BUDGET WORKSHEET
SOUTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3200	5103	SEASONAL HELP	0	1,420	1,372	ECONOMIC DEVELOPMENT INTERN	4,500
TOTAL JUSTIFICATION:							4,500
3200	5104	SALARIES	22,763	24,361	24,917	SALARY FOR REDEVELOPMENT COORDINATOR	20,970
TOTAL JUSTIFICATION:							20,970
3200	5105	LOCAL TRAINING & MEETING	0	0	64	ED TIF RELATED MARKETING MEETINGS	500
TOTAL JUSTIFICATION:							500
3200	5108	EMPLOYER CONTRIBUTIONS	4,318	4,808	4,183	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR, INTERN	0 3,670
TOTAL JUSTIFICATION:							3,670
3200	5205	MULTIPLE DAY TRAINING	0	0	355	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA INVESTMENT SUMMIT (1) 20%	0 2,050 700
TOTAL JUSTIFICATION:							2,750
3200	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3200	5212	EMPLOYEE HEALTH INSURAN	5,664	6,106	6,370	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 5,180
TOTAL JUSTIFICATION:							5,180
3200	5218	LEGAL SERVICES	131	773	0	LEGAL SERVICES	5,000

**FY 2023 BUDGET WORKSHEET
SOUTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 5,000
3200	5222	MEMBERSHIP DUES	0	0	0	ED DEPT. MEMBERSHIP DUES	500
							TOTAL JUSTIFICATION: 500
3200	5228	PRINTING & BINDING	0	0	0		
							TOTAL JUSTIFICATION:
3200	5299	MISC CONTRACTUAL SERVIC	1,565,722	1,716,293	1,610,830	SURPLUS DISTRIBUTION (45%)	857,108
						ADDITIONAL SURPLUS DISTRIBUTION	500,000
							TOTAL JUSTIFICATION: 1,357,108
3200	5333	BUSINESS RECRUITMENT	12,524	11,667	24,230	PROMOTIONAL VIDEOS/RADIO ADS	0
						NATL & REGL REAL ESTATE MGZN ADS	0
						LOCAL MEDIA ADVERTISEMENTS	0
						SOCIAL MEDIA ADVERTISEMENTS	0
						MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICTS	25,500
							TOTAL JUSTIFICATION: 25,500
3200	5420	LAND ACQUISITION	0	0	0		
							TOTAL JUSTIFICATION:
3200	5506	STREETSCAPE IMPROVEMEN	0	0	0		
							TOTAL JUSTIFICATION:
3200	5838	TRANSFER TO CROSSROAD	0	0	0		

**FY 2023 BUDGET WORKSHEET
SOUTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
			1,611,120	1,765,427	1,672,321		1,425,678

**FY 2023 BUDGET WORKSHEET
SOUTH TIF-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3210	5506	STREETSCAPE IMPROVEMEN	0	0	0	MILWAUKEE AVENUE CORRIDOR IMPROVEMENTS NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM (MOVED FROM 3200)	500,000 0 0
TOTAL JUSTIFICATION:							500,000
			0	0	0		500,000

**FY 2023 BUDGET WORKSHEET
TOWNCENTER 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3500	5103	SEASONAL HELP	0	1,420	1,372	ECONOMIC DEVELOPMENT INTERN	4,500
TOTAL JUSTIFICATION:							4,500
3500	5104	SALARIES	22,763	24,361	24,917	SALARY FOR REDEVELOPMENT COORDINATOR	20,965
TOTAL JUSTIFICATION:							20,965
3500	5105	LOCAL TRAINING & MEETING	0	0	64	ED TIF RELATED MARKETING MEETINGS	500
TOTAL JUSTIFICATION:							500
3500	5108	EMPLOYER CONTRIBUTIONS	4,318	4,808	4,183	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR, INTERN	0 3,670
TOTAL JUSTIFICATION:							3,670
3500	5201	ADVERTISING & PUBLISHING	0	0	0		
TOTAL JUSTIFICATION:							
3500	5205	MULTIPLE DAY TRAINING	0	0	355	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA INVESTMENT SUMMIT (1) 20%	0 2,050 700
TOTAL JUSTIFICATION:							2,750
3500	5206	CONSULTING SERVICES	14,221	2,081	4,763	TIF REDEVELOPMENT AGREEMENT CONSULTING COSTS	100,000
TOTAL JUSTIFICATION:							100,000
3500	5212	EMPLOYEE HEALTH INSURAN	5,664	6,106	6,370	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 5,180

**FY 2023 BUDGET WORKSHEET
TOWNCENTER 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 5,180
3500	5218	LEGAL SERVICES	12,767	26,160	10,670	LEGAL SERVICES - TIF REDEVELOPMENT AGREEMENT COSTS	100,000
							TOTAL JUSTIFICATION: 100,000
3500	5222	MEMBERSHIP DUES	0	0	0	ED DEPT. MEMBERSHIP DUES	500
							TOTAL JUSTIFICATION: 500
3500	5223	ENGINEERING & DESIGN SER	0	0	0		
							TOTAL JUSTIFICATION:
3500	5228	PRINTING & BINDING	0	0	0		
							TOTAL JUSTIFICATION:
3500	5230	RECORDING FEES	0	0	0		
							TOTAL JUSTIFICATION:
3500	5299	MISC CONTRACTUAL SERVIC	13,686	15,653	20,271	PAYMENT TO LIBRARY DISTRICT PER STATE STATUTE	20,000
						SURPLUS DECLARATION PER INTERGOVERNMENTAL AGREEMENT	920,000
						DEVELOPMENT EVENT SPONSORSHIP PROGRAM	10,000
							TOTAL JUSTIFICATION: 950,000
3500	5333	BUSINESS RECRUITMENT	13,474	11,065	14,597	PROMOTIONAL VIDEOS/RADIO ADS	0
						NATL & REGL REAL ESTATE MGZN ADS	0
						LOCAL MEDIA ADVERTISEMENTS	0
						SOCIAL MEDIA ADVERTISING	0
						MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICTS	34,525

**FY 2023 BUDGET WORKSHEET
TOWNCENTER 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 34,525
3500	5502	SANITARY SEWER IMPROVEM	0	0	0		
							TOTAL JUSTIFICATION:
3500	5504	STORM SEWER IMPROVEME	1,120,000	0	0		
							TOTAL JUSTIFICATION:
3500	5506	STREETSCAPE IMPROVEMEN	0	0	0		
							TOTAL JUSTIFICATION:
3500	5508	PAVEMENT IMPROVEMENTS	0	36,625	0		
							TOTAL JUSTIFICATION:
3500	5513	WATERWAY IMPROVEMENTS	0	0	0		
							TOTAL JUSTIFICATION:
3500	5609	FISCAL AGENT FEES	0	2,400	0		
							TOTAL JUSTIFICATION:
3500	5750	TIF INCENTIVE PAYMENTS	10,112,548	6,436,262	128,834	RESTAURANT & RETAIL BUILD-OUT INCENTIVES	550,000
						STASEK CHEVROLET (CARRY-OVER FROM FY 2021):	50,000
						PAYMENT ON NORTHGATE CROSSINGS TIF NOTES	0
						(MOVED TO 3530)	0
						PAYMENT ON TOWN CENTER TIF NOTES (MOVED TO 3530)	0
						PAYMENT ON UPTOWN 500 TIF NOTES (MOVED TO 3530)	0

**FY 2023 BUDGET WORKSHEET
TOWNCENTER 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 600,000
3500	5838	TRANSFER TO CROSSROAD	0	0	0		
							TOTAL JUSTIFICATION:
			11,319,439	6,566,941	216,395		1,822,590

**FY 2023 BUDGET WORKSHEET
TOWNCENTER 2-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3510	5206	CONSULTING SERVICES	0	0	0	NORTHGATE PARKWAY STORM SEWER (MOVED FROM 3500)	25,000 0
TOTAL JUSTIFICATION:							25,000
3510	5223	ENGINEERING & DESIGN SER	0	0	23,996		
TOTAL JUSTIFICATION:							
3510	5504	STORM SEWER IMPROVEME	0	0	-107,850	NORTHGATE PARKWAY STORM SEWER	350,000
TOTAL JUSTIFICATION:							350,000
3510	5506	STREETSCAPE IMPROVEMEN	0	0	93,812		
TOTAL JUSTIFICATION:							
3510	5508	PAVEMENT IMPROVEMENTS	0	0	0	NORTHGATE DUNDEE INTERSECTION ROADWAY PUBLIC IMPROV PER RDA WITH UPTOWN 500	788,000 0
TOTAL JUSTIFICATION:							788,000
			0	0	9,958		1,163,000

**FY 2023 BUDGET WORKSHEET
TOWNCENTER 2-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3520	5206	CONSULTING SERVICES	0	0	11,569		
							TOTAL JUSTIFICATION:
3520	5223	ENGINEERING & DESIGN SER	0	0	142,678		
							TOTAL JUSTIFICATION:
3520	5299	MISC CONTRACTUAL SERVIC	0	0	132,520		
							TOTAL JUSTIFICATION:
3520	5506	STREETSCAPE IMPROVEMEN	0	0	-1,605		
							TOTAL JUSTIFICATION:
3520	5513	WATERWAY IMPROVEMENTS	0	0	0		
							TOTAL JUSTIFICATION:
			0	0	285,162		

**FY 2023 BUDGET WORKSHEET
TOWNCENTER 2-DEBT SER**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3530	5609	FISCAL AGENT FEES	0	0	1,202		
							TOTAL JUSTIFICATION:
3530	5623	BOND PRINCIPAL	0	0	3,914,108	PAYMENT ON NORTHGATE CROSSINGS TIF NOTES (MOVED FROM 3500)	0
						PAYMENT ON TOWN CENTER TIF NOTES (MOVED FROM 3500)	1,437,500
						PAYMENT ON UPTOWN 500 TIF NOTES (MOVED FROM 3500)	1,500,000
							1,265,000
							TOTAL JUSTIFICATION: 4,202,500
3530	5624	BOND INTEREST EXPENSE	0	0	0		
							TOTAL JUSTIFICATION:
			0	0	3,915,310		4,202,500

**FY 2023 BUDGET WORKSHEET
SOUTHEAST 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3600	5103	SEASONAL HELP	0	1,420	1,372	ECONOMIC DEVELOPMENT INTERN	4,500
TOTAL JUSTIFICATION:							4,500
3600	5104	SALARIES	22,763	24,361	24,917	SALARY FOR REDEVELOPMENT COORDINATOR	20,965
TOTAL JUSTIFICATION:							20,965
3600	5105	LOCAL TRAINING & MEETING	0	0	64	ED TIF RELATED MARKETING MEETINGS	500
TOTAL JUSTIFICATION:							500
3600	5108	EMPLOYER CONTRIBUTIONS	4,318	4,808	4,183	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR, INTERN	0 3,670
TOTAL JUSTIFICATION:							3,670
3600	5205	MULTIPLE DAY TRAINING	0	0	355	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA INVESTMENT SUMMIT (1) 20%	0 2,050 700
TOTAL JUSTIFICATION:							2,750
3600	5206	CONSULTING SERVICES	18,751	0	5,600	MILWAUKEE AVE AND INDUSTRIAL LN STORM SEWER IMPROVEMENT (MOVED TO 3610)	0 0
TOTAL JUSTIFICATION:							0
3600	5212	EMPLOYEE HEALTH INSURAN	5,664	6,106	6,370	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 5,180
TOTAL JUSTIFICATION:							5,180
3600	5218	LEGAL SERVICES	5,266	1,787	4,167	LEGAL SERVICES	25,000

**FY 2023 BUDGET WORKSHEET
SOUTHEAST 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 25,000
3600	5222	MEMBERSHIP DUES	0	0	0	ED DEPT. MEMBERSHIP DUES	500
							TOTAL JUSTIFICATION: 500
3600	5228	PRINTING & BINDING	0	0	0		
							TOTAL JUSTIFICATION:
3600	5299	MISC CONTRACTUAL SERVIC	0	1,500,000	1,000,000		
							TOTAL JUSTIFICATION:
3600	5333	BUSINESS RECRUITMENT	11,299	10,710	24,230	PROMOTIONAL VIDEOS/RADIO ADS	0
						NATL & REGL REAL ESTATE MGZN ADS	0
						LOCAL MEDIA ADVERTISEMENTS	0
						SOCIAL MEDIA ADVERTISEMENTS	0
						MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICTS	25,525
							TOTAL JUSTIFICATION: 25,525
3600	5420	LAND ACQUISITION	4,800	0	0		
							TOTAL JUSTIFICATION:
3600	5502	SANITARY SEWER IMPROVEM	0	30,700	0		
							TOTAL JUSTIFICATION:
3600	5503	WATER IMPROVEMENTS	8,200	2,244	0	WATERMAIN LOOP FROM INDUSTRIAL TO SUMAC (MOVED TO 3610)	0 0

**FY 2023 BUDGET WORKSHEET
SOUTHEAST 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 0
3600	5506	STREETSCAPE IMPROVEMEN	0	0	0		
							TOTAL JUSTIFICATION:
3600	5750	TIF INCENTIVE PAYMENTS	0	442,852	60,115	HUTTON GAS STATION TIF INCENTIVE TIF SURPLUS DECLARATION	180,621 1,500,000
							TOTAL JUSTIFICATION: 1,680,621
3600	5801	TRANSFER TO GENERAL FUN	0	0	0		
							TOTAL JUSTIFICATION:
			81,060	2,024,988	1,131,373		1,769,211

**FY 2023 BUDGET WORKSHEET
SOUTHEAST 2-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3610	5206	CONSULTING SERVICES	0	0	22,111		
TOTAL JUSTIFICATION:							
3610	5503	WATER IMPROVEMENTS	0	0	32,588	WATERMAIN LOOP FROM RIVERMILL TO SUMAC (MOVED FROM 3600)	0
TOTAL JUSTIFICATION:							0
3610	5504	STORM SEWER IMPROVEMENTS	0	0	0	MILWAUKEE AVE AND INDUSTRIAL LN STORM SEWER IMPROVEMENT	250,000
TOTAL JUSTIFICATION:							250,000
3610	5506	STREETSCAPE IMPROVEMENTS	0	0	0	MILWAUKEE AVE CORRIDOR IMPROVEMENTS NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM (MOVED FROM 3600)	500,000
TOTAL JUSTIFICATION:							500,000
			0	0	54,699		750,000

**FY 2023 BUDGET WORKSHEET
SOUTHEAST 2-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3620	5420	LAND ACQUISITION	0	0	24,749		
TOTAL JUSTIFICATION:							
			0	0	24,749		

**FY 2023 BUDGET WORKSHEET
NORTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3900	5103	SEASONAL HELP	0	1,420	1,372	ECONOMIC DEVELOPMENT INTERN	4,500
TOTAL JUSTIFICATION:							4,500
3900	5104	SALARIES	22,762	24,361	24,917	SALARY FOR REDEVELOPMENT COORDINATOR	20,965
TOTAL JUSTIFICATION:							20,965
3900	5105	LOCAL TRAINING & MEETING	0	0	64	ED TIF RELATED MARKETING MEETINGS	500
TOTAL JUSTIFICATION:							500
3900	5108	EMPLOYER CONTRIBUTIONS	4,317	4,808	4,182	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR, INTERN	0 3,670
TOTAL JUSTIFICATION:							3,670
3900	5205	MULTIPLE DAY TRAINING	0	0	355	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA INVESTMENT SUMMIT (1) 20%	0 2,050 700
TOTAL JUSTIFICATION:							2,750
3900	5206	CONSULTING SERVICES	20,000	0	24,000	TIF REDEVELOPMENT AGREEMENT CONSULTING COSTS	25,000
TOTAL JUSTIFICATION:							25,000
3900	5212	EMPLOYEE HEALTH INSURAN	5,664	6,106	6,370	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 5,180
TOTAL JUSTIFICATION:							5,180
3900	5218	LEGAL SERVICES	1,661	1,385	18,499	LEGAL SERVICES - REDEVELOPMENT AGREEMENTS	50,000

**FY 2023 BUDGET WORKSHEET
NORTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 50,000
3900	5222	MEMBERSHIP DUES	0	0	0	ED DEPT. MEMBERSHIPS	500
							TOTAL JUSTIFICATION: 500
3900	5228	PRINTING & BINDING	0	0	0		
							TOTAL JUSTIFICATION:
3900	5230	RECORDING FEES	0	0	0		
							TOTAL JUSTIFICATION:
3900	5299	MISC CONTRACTUAL SERVICE	3,020,843	3,517,764	3,020,342	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE SURPLUS DISTRIBUTION 2020 GO REFUNDING BONDS ARBITRAGE REPORT DEVELOPMENT EVENT SPONSORSHIP PROGRAM	35,000 20,000 3,600,000 600 10,000
							TOTAL JUSTIFICATION: 3,665,600
3900	5317	MISC OPERATING SUPPLIES	0	0	0		
							TOTAL JUSTIFICATION:
3900	5333	BUSINESS RECRUITMENT	12,249	17,196	31,092	PROMOTIONAL VIDEOS/RADIO ADS NATL & REGL REAL ESTATE MGZN ADS LOCAL MEDIA ADVERTISEMENTS SOCIAL MEDIA ADVERTISING MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICTS	0 0 0 0 34,525

**FY 2023 BUDGET WORKSHEET
NORTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 34,525
3900	5502	SANITARY SEWER IMPROVEM	0	0	0		
							TOTAL JUSTIFICATION:
3900	5506	STREETSCAPE IMPROVEMEN	0	0	0		
							TOTAL JUSTIFICATION:
3900	5508	PAVEMENT IMPROVEMENTS	0	140,000	0		
							TOTAL JUSTIFICATION:
3900	5609	FISCAL AGENT FEES	1,188	660	0		
							TOTAL JUSTIFICATION:
3900	5623	BOND PRINCIPAL	2,362,467	2,452,600	0		
							TOTAL JUSTIFICATION:
3900	5624	BOND INTEREST EXPENSE	327,463	245,962	0		
							TOTAL JUSTIFICATION:
3900	5629	BOND ISSUANCE COSTS	52,609	0	0		
							TOTAL JUSTIFICATION:
3900	5631	PAYMENT - BOND ESCROW	2,423,345	0	0		
							TOTAL JUSTIFICATION:
3900	5750	TIF INCENTIVE PAYMENTS	0	0	73,577	RESTAURANT & RETAIL BUILD-OUT INCENTIVES	400,000

**FY 2023 BUDGET WORKSHEET
NORTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3900..	5750..	TIF INCENTIVE PAYMENTS...	0...	0...	73,577 ...	WEST TOWN BAKERY (CARRY-OVER FROM FY 2022):	100,000
TOTAL JUSTIFICATION:							500,000
3900	5838	TRANSFER TO CROSSROAD	0	0	0		
TOTAL JUSTIFICATION:							
			8,254,568	6,412,261	3,204,771		
							4,313,190

**FY 2023 BUDGET WORKSHEET
NORTH TIF-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3910	5206	CONSULTING SERVICES	0	0	0	WOLF ROAD RESURFACING - CONSTRUCTION SUPERVISION	25,000
TOTAL JUSTIFICATION:							25,000
3910	5223	ENGINEERING & DESIGN SER	0	0	0	WOLF ROAD RESURFACING - ENGINEERING	25,000
TOTAL JUSTIFICATION:							25,000
3910	5420	LAND ACQUISITION	0	0	10,000		
TOTAL JUSTIFICATION:							
3910	5502	SANITARY SEWER IMPROVEM	0	0	0		
TOTAL JUSTIFICATION:							
3910	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3910	5506	STREETSCAPE IMPROVEMEN	0	0	0	MILWAUKEE AVE CORRIDOR IMPROVEMENTS PAVER BRICK MAINTENANCE	500,000 121,000
TOTAL JUSTIFICATION:							621,000
3910	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3910	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RESURFACING	279,000
TOTAL JUSTIFICATION:							279,000
			0	0	10,000		950,000

**FY 2023 BUDGET WORKSHEET
NORTH TIF-DEBT SER**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3930	5609	FISCAL AGENT FEES	0	0	594		
TOTAL JUSTIFICATION:							
3930	5623	BOND PRINCIPAL	0	0	2,557,266	2020 GO REFUNDING BONDS (% SHARE TRANSFERRED FROM GF) (MOVED FROM 3900)	603,125 0
TOTAL JUSTIFICATION:							603,125
3930	5624	BOND INTEREST EXPENSE	0	0	132,580	2020 REFUNDING BONDS (SHARE TRANSFERRED FROM GF) (MOVED FROM 3900)	19,763 0
TOTAL JUSTIFICATION:							19,763
			0	0	2,690,439		622,888

**FY 2023 BUDGET WORKSHEET
CAPITAL PROJECTS-H&S**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3400	5101	LONGEVITY	0	0	390	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.30) (MOVED FROM 3410) REMAINING LONGEVITY CHARGED TO 4330 (W/S FUND) & 1400 (ENGINEERING/CIP)	0 0 390 0 0 0
TOTAL JUSTIFICATION:							390
3400	5104	SALARIES	0	0	134,834	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS (MOVED FROM 3410)	166,790 0
TOTAL JUSTIFICATION:							166,790
3400	5108	EMPLOYER CONTRIBUTIONS	0	0	23,930	IMRF, FICA & MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3400) *MOVED FROM 3410)	0 26,530 0
TOTAL JUSTIFICATION:							26,530
3400	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES (MOVED FROM 3410)	0 0
TOTAL JUSTIFICATION:							0
3400	5212	EMPLOYEE HEALTH INSURAN	0	0	28,405	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL(PARTIALLY ALLOCATED IN 1400,3410, & 4330) (MOVED FROM 3410)	0 36,580 0
TOTAL JUSTIFICATION:							36,580
			0	0	187,559		230,290

**FY 2023 BUDGET WORKSHEET
CAPITAL PROJECTS-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3410	5101	LONGEVITY	750	750	0		
							TOTAL JUSTIFICATION:
3410	5102	OVERTIME	690	77	0		
							TOTAL JUSTIFICATION:
3410	5104	SALARIES	168,579	144,811	0		
							TOTAL JUSTIFICATION:
3410	5108	EMPLOYER CONTRIBUTIONS	33,740	29,376	0		
							TOTAL JUSTIFICATION:
3410	5116	SICK LEAVE ANNL BUY BACK	0	0	0		
							TOTAL JUSTIFICATION:
3410	5206	CONSULTING SERVICES	111,821	7,960	590	PAVER BRICK MAINTENANCE	100,000
							TOTAL JUSTIFICATION: 100,000
3410	5212	EMPLOYEE HEALTH INSURAN	31,153	30,023	0		
							TOTAL JUSTIFICATION:
3410	5223	ENGINEERING & DESIGN SER	184,373	141,808	1,618		
							TOTAL JUSTIFICATION:
3410	5299	MISC CONTRACTUAL SERVIC	0	0	100,000	FRA QUIET ZONE	100,000
							TOTAL JUSTIFICATION: 100,000

**FY 2023 BUDGET WORKSHEET
CAPITAL PROJECTS-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3410	5504	STORM SEWER IMPROVEME	0	0	0		
TOTAL JUSTIFICATION:							
3410	5506	STREETSCAPE IMPROVEMEN	1,344	429,054	341,442	PARKWAY TREE PLANTING PROGRAM	30,000
TOTAL JUSTIFICATION:							30,000
3410	5507	SIDEWALK IMPROVEMENTS	56,198	61,521	79,853	SIDEWALK REPLACEMENT PROGRAM	100,000
TOTAL JUSTIFICATION:							100,000
3410	5508	PAVEMENT IMPROVEMENTS	699,574	262,553	207,036	ASPHALT SURFACE TREATMENT PROGRAM ASPHALT PAVEMENT SEALING MUNICIPAL LOTS CRACK SEALING PROGRAM PAVEMENT MARKINGS BIKE PATH IMPROVEMENTS	75,000 25,000 40,000 40,000 90,000
TOTAL JUSTIFICATION:							270,000
3410	5509	BUILDING IMPROVEMENTS	0	0	0	WINDOW REPLACEMENT AT POLICE DEPARTMENT BOARD ROOM AND EXECUTIVE SESSSION LIGHTING IMPROVEMENTS VILLAGE HALL TRANFER SWITCH IMPROVEMENTS	66,000 66,000 125,000
TOTAL JUSTIFICATION:							257,000
3410	5512	BRIDGE IMPROVEMENTS	0	0	51,565		
TOTAL JUSTIFICATION:							
3410	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2023 BUDGET WORKSHEET
CAPITAL PROJECTS-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
			1,288,221	1,107,934	782,104		857,000

**FY 2023 BUDGET WORKSHEET
CAPITAL PROJECTS-CAP IMPR**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3420	5206	CONSULTING SERVICES	0	0	0	NEW SIDEWALK CONSTRUCTION PROGRAM STREETLIGHT REPLACEMENT PROGRAM	0 40,000
TOTAL JUSTIFICATION:							40,000
3420	5223	ENGINEERING & DESIGN SER	121,867	86,772	446,921	SOUTH DUNHURST STORM SEWER IMPROVEMENTS	255,000
TOTAL JUSTIFICATION:							255,000
3420	5299	MISC CONTRACTUAL SERVIC	7,145	117,142	672,111		
TOTAL JUSTIFICATION:							
3420	5408	BUILDING EQUIPMENT	112,239	19,929	0		
TOTAL JUSTIFICATION:							
3420	5411	SPECIAL EQUIPMENT	47,733	94,581	0		
TOTAL JUSTIFICATION:							
3420	5420	LAND ACQUISITION	1,500	0	0		
TOTAL JUSTIFICATION:							
3420	5504	STORM SEWER IMPROVEME	0	0	0	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	0
TOTAL JUSTIFICATION:							0
3420	5506	STREETSCAPE IMPROVEMEN	91,725	22,378	481,785		
TOTAL JUSTIFICATION:							
3420	5508	PAVEMENT IMPROVEMENTS	55,438	174,648	0	PARKING LOT IMPROVEMENTS	160,000

**FY 2023 BUDGET WORKSHEET
CAPITAL PROJECTS-CAP IMPR**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 160,000
3420	5509	BUILDING IMPROVEMENTS	1,203,375	3,833,611	328,500	FIRE STATION 42	5,875,000
							TOTAL JUSTIFICATION: 5,875,000
3420	5513	WATERWAY IMPROVEMENTS	0	0	0		
							TOTAL JUSTIFICATION:
3420	5609	FISCAL AGENT FEES	238	103	0		
							TOTAL JUSTIFICATION:
3420	5623	BOND PRINCIPAL	382,533	392,400	0		
							TOTAL JUSTIFICATION:
3420	5624	BOND INTEREST EXPENSE	28,062	21,863	0		
							TOTAL JUSTIFICATION:
3420	5629	BOND ISSUANCE COSTS	31,900	0	0		
							TOTAL JUSTIFICATION:
3420	5631	PAYMENT - BOND ESCROW	1,207,730	0	0		
							TOTAL JUSTIFICATION:
3420	5822	TRANSFER TO 2008 BOND	202,042	326,236	0		
							TOTAL JUSTIFICATION:

**FY 2023 BUDGET WORKSHEET
CAPITAL PROJECTS-CAP IMPR**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
			3,493,526	5,089,663	1,929,317		6,330,000

**FY 2023 BUDGET WORKSHEET
CAPITAL PROJECTS-DEBT SER**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
3430	5623	BOND PRINCIPAL	0	0	407,734	2020 GO REFUNDING BONDS - PRINCIPAL PAYMENT (MOVED FROM 3420)	371,875 0
TOTAL JUSTIFICATION:							371,875
3430	5624	BOND INTEREST EXPENSE	0	0	10,170	2020 GO REFUNDING BOND INTEREST PAYMENT (MOVED FROM 3420)	7,438 0
TOTAL JUSTIFICATION:							7,438
3430	5822	TRANSFER TO 2008 BOND	0	0	296,245	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES (MOVED FROM 3420)	351,937 0
TOTAL JUSTIFICATION:							351,937
3430	5843	TRANSFER TO W&S CAP PRJ	0	0	0	TRANSFER TO CAPITAL PROJECTS FOR W/S PROJECT	1,753,000
TOTAL JUSTIFICATION:							1,753,000
			0	0	714,150		2,484,250

**FY 2023 BUDGET WORKSHEET
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
33	5313	IS MISC EQPT & SUPPLIES	88,305	366,413	183,557	VILLAGE HALL UPS REPLACEMENT (BUILDING SERVICES) OUTDOOR LED SIGN (IT) UPS BATTERY REPLACEMENT (DISPATCHING) CISCO PHONES CISCO PHONE SYTSTEM SERVERS BOARD ROOM/CONFERENCE ROOM AV EQUIPMENT	150,000 35,000 21,000 85,000 100,000 350,000
TOTAL JUSTIFICATION:							741,000
33	5315	SMALL TOOLS & EQUIPMENT	24,975	89,915	18,437	TOOL SETS X2 (FD) GPS SURVEYING EQUIPMENT (ENGINEERING)	80,000 40,000
TOTAL JUSTIFICATION:							120,000
33	5401	MOBILE EQUIPMENT	702,470	897,031	858,365	FORD E350 W/KUV UTILITY BODY (POLICE) FORD POLICE INTERCEPTOR SUV X3 (POLICE) FORD INTERCEPTOR SUV X1 (FIRE) PUMPER TRUCK (FIRE) FORD F-350 TRUCK (FIRE) 5 TON DUMP WITH SPREADER, PLOW, AND WING PLOW (STREETS) 3/4 TON 4X4 PICKUP WITH PLOW AND LIGHTBAR (WATER) 3/4 TON 4X4 PICKUP WITH PLOW AND LIGHTBAR (SEWER) INTERNATIONAL VAC-ON COMBO (SEWER) TRACKLESS SIDEWALK MACHINE (STREETS) 2.5 TON DUMP TRUCK WITH SPREADER AND PLOW (STREETS) CRASH TRUCK (FIRE)	60,000 131,000 43,000 850,000 55,000 220,000 40,000 40,000 510,000 165,000 175,000 859,000
TOTAL JUSTIFICATION:							3,148,000
33	5407	OFFICE EQUIPMENT	0	0	0		

**FY 2023 BUDGET WORKSHEET
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
33	5411	SPECIAL EQUIPMENT	0	0	349		
							TOTAL JUSTIFICATION:
33	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0		
							TOTAL JUSTIFICATION:
33	5413	IS CAPITAL SOFTWARE	0	0	155,865		
							TOTAL JUSTIFICATION:
33	5840	TRF TO WATER & SEWER FUI	55,518	0	0		
							TOTAL JUSTIFICATION:
			871,268	1,353,359	1,216,574		4,009,000

**FY 2023 BUDGET WORKSHEET
STORMWATER-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4510	5206	CONSULTING SERVICES	33,308	0	0		
TOTAL JUSTIFICATION:							
4510	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
TOTAL JUSTIFICATION:							0
4510	5223	ENGINEERING & DESIGN SER	125,054	19,760	13,710		
TOTAL JUSTIFICATION:							
4510	5299	MISC CONTRACTUAL SERVIC	0	0	0		
TOTAL JUSTIFICATION:							
4510	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
4510	5504	STORM SEWER IMPROVEME	2,492,090	84,588	0	STREET IMPROVEMENT PROGRAM	100,000
TOTAL JUSTIFICATION:							100,000
4510	5506	STREETSCAPE IMPROVEMEN	0	0	0		
TOTAL JUSTIFICATION:							
4510	5840	TRF TO WATER & SEWER FUI	223,809	242,459	276,500	TRANSFER TO W/S FUND TO COVER STORMWATER OPERATING COSTS (25% OF REVENUE) PER FINANCIAL POLICY	300,000 0
TOTAL JUSTIFICATION:							300,000
			2,874,260	346,807	290,210		400,000

**FY 2023 BUDGET WORKSHEET
STORMWATER-CAP OUT**

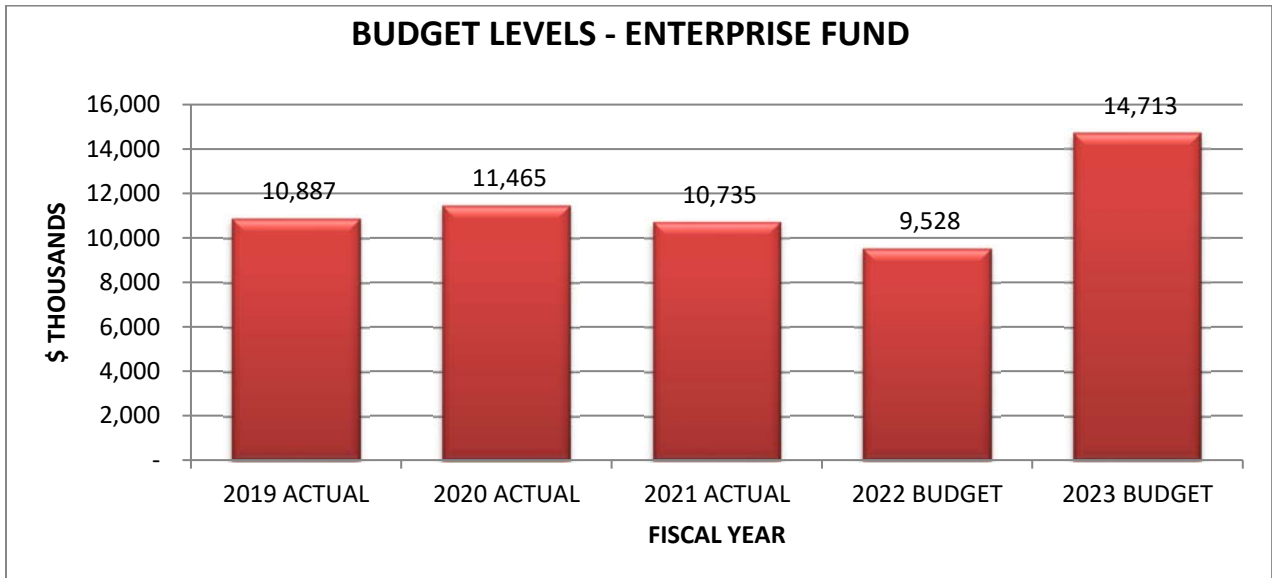
DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4520	5206	CONSULTING SERVICES	0	0	0	STORMWATER DETENTION BASIN INVESTIGATION	91,000
TOTAL JUSTIFICATION:							91,000
4520	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
TOTAL JUSTIFICATION:							0
4520	5223	ENGINEERING & DESIGN SER	0	0	0		
TOTAL JUSTIFICATION:							
4520	5299	MISC CONTRACTUAL SERVIC	0	0	0		
TOTAL JUSTIFICATION:							
4520	5504	STORM SEWER IMPROVEME	0	0	0	STORMWATER TELEVISIONING AND MAPPING	750,000
TOTAL JUSTIFICATION:							750,000
4520	5506	STREETSCAPE IMPROVEMEN	0	0	0		
TOTAL JUSTIFICATION:							
			0	0	0		841,000

ENTERPRISE FUND

Water Sewer Fund:

Water Operating Program (4100)	\$5,423,354
Sewer Operating Program (4200)	2,451,164
Water System Capital Outlay (4310).....	0
Sewer System Capital Outlay (4320).....	40,000
Water System Capital Improvements (4330).....	6,408,730
Sewer System Capital Improvements (4340).....	350,000
Water System Debt Service (4350)	39,400

TOTAL.....\$14,712,648



**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4100	5101	LONGEVITY	6,425	6,535	5,811	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3.0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1.0)	600 3,000 1,300
TOTAL JUSTIFICATION:							4,900
4100	5102	OVERTIME	47,901	45,527	44,198	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. WATERMAIN BREAKS, HYDRANT REPAIRS, SCADAALARM); COMP TIME BUY BACK PER CBA	0 0 45,000
TOTAL JUSTIFICATION:							45,000
4100	5103	SEASONAL HELP	0	5,993	4,098	SEASONAL EMPLOYEE (RATE OF \$15/HR) (ALLOCATED AMONG 2 DIVISIONS)	0 4,125
TOTAL JUSTIFICATION:							4,125
4100	5104	SALARIES	735,847	729,309	676,394	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 720,320
TOTAL JUSTIFICATION:							720,320
4100	5105	LOCAL TRAINING & MEETING	929	1,349	1,194	MISC SAFETY TRAINING & DIVISION RELATED SEMINARS, CERTIFICATIONS & CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVISIONS) ENTRY LEVEL DRIVER TRAINING CDLA (DOT REQ) (DIVIDED BTWN 2 DIVISIONS)	0 0 1,250 0 2,500
TOTAL JUSTIFICATION:							3,750
4100	5106	UNIFORM ALLOWANCE	3,351	2,827	4,901	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	3,700 500

**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 4,200
4100	5108	EMPLOYER CONTRIBUTIONS	152,464	165,482	125,931	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 122,470
							TOTAL JUSTIFICATION: 122,470
4100	5111	UNEMPLOYMENT COMPENSATION	0	0	-253	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
							TOTAL JUSTIFICATION: 0
4100	5113	TUITION REIMBURSEMENT	0	0	0		
							TOTAL JUSTIFICATION:
4100	5115	SLDPA RETIREE CONTRIBUTIONS	0	10,678	6,914	SLDPA RETIREE CONTRIBUTIONS	0
							TOTAL JUSTIFICATION: 0
4100	5116	SICK LEAVE ANNUAL BUY BACK	726	744	765	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	775
							TOTAL JUSTIFICATION: 775
4100	5205	MULTIPLE DAY TRAINING	61	875	3,747	AWWA ANNUAL CONFERENCE AND EXPO INCL. REG & TRAVEL EXPENSES (TORONTO, CANADA) IL PUBLIC SERVICE INSTITUTE (IPSI) REG & TRAVEL EXPENSE (EFFINGHAM)	0 2,600 0 1,800
							TOTAL JUSTIFICATION: 4,400
4100	5207	IS SERV & MAINT AGREEMENTS	71,351	75,363	97,243	GEOGRAPHIC INFORMATION SYSTEMS, AND RELATED COSTS SENSUS ANALYTICS HOSTING FEE (YR 4 ORF 5) WATER CONSERVATION/METER WEB PORTAL (AQUAHAWK)	52,500 24,815 10,920

**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4100	5207	IS SERV & MAINT AGREEMEN	71,351 ...	75,363 ...	97,243 ...	CANARY COMPLIANCE (FUEL MONITORING) WATERLY SOFTWARE ASSET MGMT SOFTWARE LICENSE ADVANCED MATERIALS MANAGEMENT GPS TELEMATICS MONTHLY DATA SERVICE (4X\$30.60 + 16X\$20.15)X12 EXPANDED LEVEL REQUEST APPROVED BY VM	2,600 4,800 12,085 167 0 0 5,400
TOTAL JUSTIFICATION:							113,287
4100	5208	DEBRIS DUMP CHARGES	13,087	1,103	1,500	(IEPA) CLEAN CONSTRUCTION OR DEMOLITION DEBRIS TESTING	1,000
TOTAL JUSTIFICATION:							1,000
4100	5209	GAS & ELECTRIC	85,261	79,906	69,686	ELECTRIC SERVICE (WATER FACILITIES) GAS SERVICE (WATER FACILITIES)	82,500 15,000
TOTAL JUSTIFICATION:							97,500
4100	5212	EMPLOYEE HEALTH INSURAN	133,056	126,452	115,333	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 116,680
TOTAL JUSTIFICATION:							116,680
4100	5213	GEN LIABILITY INSURANCE	73,650	86,140	123,500	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 123,500
TOTAL JUSTIFICATION:							123,500
4100	5214	HYDRANT MAINTENANCE	25,604	25,421	26,583	FIRE HYDRANT SANDBLASTING FIRE HYDRANT REPLACEMENT PARTS REFLECTIVE TAPE FOR COLOR CODING FIRE HYDRANTS	16,000 13,000 1,000

**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							30,000
4100	5217	LANDSCAPE MAINTENANCE	0	0	13,030	MOWING, FLOWER INSTALLATION, MULCHING, & TREATMENT AT WATER SITES	0 13,200
TOTAL JUSTIFICATION:							13,200
4100	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
TOTAL JUSTIFICATION:							0
4100	5219	BANK CHARGES	39,632	8,868	8,845	LOCKBOX PROCESSING FEES (80% OF TOTAL) \$1187.50 X 12 X 80%;	0 11,400
TOTAL JUSTIFICATION:							11,400
4100	5220	MAINT OFF/SPEC EQUIPMEN	1,588	2,158	580	MAINT/REPAIRS TO CONFINED SPACE GAS EQUIPMENT DIV PORTION OF PHOTOCOPIER SERVICES DIV PORTION OF PLOTTER SUPPLIES OR MAINTENANCE TESTING & RECERTIFICATION OF RPZ FOR WATER FACILITIES	1,900 200 300 400
TOTAL JUSTIFICATION:							2,800
4100	5222	MEMBERSHIP DUES	261	3,409	406	AMERICAN WATER WORKS ASSOCIATION (2) AMERICAN PUBLIC WORKS ASSOCIATION JULIE NOTIFICATION FEE	150 185 3,500
TOTAL JUSTIFICATION:							3,835
4100	5227	POSTAGE	15,496	16,104	17,502	UTILITY BILLING MAILING COSTS (80% OF TOTAL) BASED ON 51,000 BILLS & LATE NOTICES 49,000 BILLS X .44 X 1.03 X 80%; 2,000 LATE NOTICES X .5665 X 1.03 X 80%	0 0 17,885 935

**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							18,820
4100	5228	PRINTING & BINDING	12,907	12,244	12,880	UTILITY BILL PRINTING COSTS (80% OF TOTAL) 51,000 BILLS X .2365 CENTS X 1.03 X .80 \$150 SET UP CHARGE X 12 MONTHS X .80 UTILITY BILL INSERT MAILING UTILITY BILL USAGE TICKETS & REPORTS DOOR HANGERS (RPZ, TURNOFF, HIGH CONSUMPTION)	0 9,950 1,440 2,500 750 400
TOTAL JUSTIFICATION:							15,040
4100	5233	RENTAL EQUIPMENT	0	0	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (BARRICADES, ADVANCED WARNING SIGNS)	0 0
TOTAL JUSTIFICATION:							0
4100	5236	CREDIT CARD FEES	0	37,963	41,402	EPAY PROCESSING FEE (\$3,333 PER MONTH)	40,000
TOTAL JUSTIFICATION:							40,000
4100	5237	TELEMETRY EQUIP MAINT	23,830	11,322	15,714	MISC REPAIR PARTS (PILOT AND/OR ALTITUDE VALVES, ETC.) SCADA MAINTENANCE/REPAIRS/SERVICE CALLS	5,000 10,000
TOTAL JUSTIFICATION:							15,000
4100	5242	RETIREE HEALTH INSURANC	8,272	11,021	5,683	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	5,830
TOTAL JUSTIFICATION:							5,830
4100	5243	PUMPHOUSE MAINTENANCE	33,820	41,238	18,335	MISC REPAIRS FOR PUMP HOUSE EQUIP	16,000
TOTAL JUSTIFICATION:							16,000

**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4100	5246	MEDICAL EXAMS	0	0	690	DIV PORTION OF ANNUAL HEARING TEST (PER OSHA)	325
						DIV PORTION OF CDL RANDOM DRUG & ALCOHOL TESTING (PER DOT)	0
						HEP B VACCINE (PER OSHA)	400
						ANNUAL FIT TESTING (PER OSHA)	150
						DOT DRUG & ALCOHOL CLEARINGHOUSE QUERY	400
							10
TOTAL JUSTIFICATION:							1,285
4100	5299	MISC CONTRACTUAL SERVIC	109,546	129,851	163,252	CONTRACTUAL SERVICES FOR PLUMBING INSPECTIONS (B&F) - (\$100K IS BUDGETED IN 1300-5299)	40,000
						LOCATING SERVICES (USIC)	0
						AGGREGATE DELIVERY AND DEBRIS HAULING (50% IN 4200)	80,000
						UTILITY EXCAVATION AND/OR RESTORATION SERVICES	30,000
						WISC CENTRAL RR CROSSING LEASE & WATER PIPELINE FEE	5,000
						UST TESTING, NORTH & SOUTH STATIONS & WELL#7 (PER EPA)	125
						ANNUAL MAINT OF GENERATOR & TRANSFER SWITCH	4,000
						DIESEL FUEL POLISHING/FILTERING	11,000
							15,000
TOTAL JUSTIFICATION:							185,125
4100	5301	AUTO PETROL PRODUCTS	13,021	20,146	25,907	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL, INCL STANDBY GENERATORS, PROPANE, KEROSENE, & NATURAL GAS FOR HEATING PUMP FACILITIES & PORTABLE HEATERS	0
							0
							0
							27,000
TOTAL JUSTIFICATION:							27,000
4100	5302	BOOKS & SUBSCRIPTIONS	74	0	0		
TOTAL JUSTIFICATION:							

**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4100	5303	CHEMICALS	1,184	1,366	5,943	CHEMICALS FOR POTABLE WATER TREATMENT (CL REAGENTS)	5,000
TOTAL JUSTIFICATION:							5,000
4100	5308	WATER SAMPLES	21,114	7,692	6,281	LAB REQUIRED IEPA SAMPLING & ANALYSIS OF POTABLE WATER	7,500
						MISC TESTING (I.E. CUSTOMER CONCERNS); CREEK SAMPLES	1,000
						UCMR5 TESTING (EPA REQUIREMENT)	10,000
TOTAL JUSTIFICATION:							18,500
4100	5310	VEHICLE MAINTENANCE	24,478	23,487	20,148	REPAIRS/MAINT TO VEHICLES & EQUIPMENT, INCLUDING	0
						VEHICLE INSPECTIONS, FIRE EXTINGUISHER SERVICE, & TRUCK	0
						WASHING SOAP	25,000
TOTAL JUSTIFICATION:							25,000
4100	5311	BLDG/GROUNDS MAINTENAN	16,836	17,575	9,486	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BLDG/GROUNDS	0
						(SUMP PUMPS, HEATERS, PRESSURE TRANSMITTER, ELECTRICAL)	12,000
TOTAL JUSTIFICATION:							12,000
4100	5313	IS MISC EQPT & SUPPLIES	5,367	3,502	9,441	(2) REPLACEMENT COMPUTERS TO MEET MIN VILLAGE SPECS	3,500
						(5) TABLET COMPUTERS	4,500
TOTAL JUSTIFICATION:							8,000
4100	5315	SMALL TOOLS & EQUIPMENT	3,423	8,927	5,006	REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP	5,000
						REPLACEMENT OF PW FITNESS ROOM EQUIPMENT	4,000
TOTAL JUSTIFICATION:							9,000
4100	5317	MISC OPERATING SUPPLIES	50	414	119	MISC SUPPLIES (BATTERIES, CELL PHONE CHARGERS, ETC)	200

**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
TOTAL JUSTIFICATION:							200
4100	5318	OFFICE SUPPLIES	0	0	90	DIV GENERAL SUPPLIES (FILES, PENS, LABELS, ETC)	250
TOTAL JUSTIFICATION:							250
4100	5319	PROTECTIVE CLOTHING/SUP	2,482	2,053	2,965	SAFETY & WEATHER GEAR; PPE SUPPLIES	3,000
TOTAL JUSTIFICATION:							3,000
4100	5341	METERS	13,262	25,668	39,937	METER REPAIRS OR REPLACEMENTS	10,000
						NEW DEVELOPMENT METERS	25,000
						METER TESTING	10,000
TOTAL JUSTIFICATION:							45,000
4100	5344	WATER MAIN MAINTENANCE	40,726	(63,931)	51,761	REPAIR PARTS (E.G. PIPE, VALVES, VAULTS, REPAIR CLAMPS, NUTS, BOLTS, B-BOXES)	0
TOTAL JUSTIFICATION:							45,000
4100	5345	WATER STORAGE MAINT	33,842	33,628	23,372	INSPECTION, EQUIP AND RE-CALIBRATION OF WATER STORAGE FACILITIES & MISC REPAIRS/MAINT, INCL SECURITY CAMERAS, & RISK/RESILIENCE COMPLIANCES	0
TOTAL JUSTIFICATION:							22,000
4100	5406	MISCELLANEOUS EQUIPMEN	0	0	0		
TOTAL JUSTIFICATION:							
4100	5411	SPECIAL EQUIPMENT	0	0	0		

**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
4100	5503	WATER IMPROVEMENTS	0	0	0		
							TOTAL JUSTIFICATION:
4100	5623	BOND PRINCIPAL	0	0	0		
							TOTAL JUSTIFICATION:
4100	5624	BOND INTEREST EXPENSE	(1,493)	(1,523)	0	BOND INTEREST EXPENSE	0
							TOTAL JUSTIFICATION: 0
4100	5703	GENERAL FUND REIMBRSMN	1,057,386	1,082,329	1,083,480	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 0 1,126,370
							TOTAL JUSTIFICATION: 1,126,370
4100	5705	NWWC WATER CHARGE	1,789,462	1,725,905	1,695,578	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS	0 1,730,000
							TOTAL JUSTIFICATION: 1,730,000
4100	5706	TRANSFER TO DEBT SERVICE	406,887	428,353	446,730	TRANSFER TO 2021 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 466,912
							TOTAL JUSTIFICATION: 466,912
4100	5707	TRANSFER TO CERF	0	3,571	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 159,880

**FY 2023 BUDGET WORKSHEET
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 159,880
4100	5710	DEPRECIATION EXPENSE	1,032,248	1,083,023	1,101,650	DEPRECIATION EXPENSE	0
							TOTAL JUSTIFICATION: 0
4100	5713	OPEB EXPENSE	0	0	0	OPEB EXPENSE	0
							TOTAL JUSTIFICATION: 0
4100	5724	OPEB EXPENSE - WS	(569)	44,095	-31,933		
							TOTAL JUSTIFICATION:
4100	5725	PENSION EXP - IMRF WS	(347,203)	(517,949)	0		
							TOTAL JUSTIFICATION:
			5,707,640	5,566,213	6,101,825		5,423,354

**FY 2023 BUDGET WORKSHEET
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4200	5101	LONGEVITY	6,425	6,535	5,811	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3.0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1.0)	600 3,000 1,300
TOTAL JUSTIFICATION:							4,900
4200	5102	OVERTIME	12,019	7,722	6,592	COMPENSATION FOR CALL- BACKS OR CALL-INS (E.G. FLOOD RESPONSE, SEWER PLUGS); COMP TIME BUY BACK PER CBA	0 0 9,000
TOTAL JUSTIFICATION:							9,000
4200	5103	SEASONAL HELP	0	5,044	1,400	SEASONAL EMPLOYEE (RATE OF \$15/HR) (ALLOCATED AMONG 2 DIVISIONS)	0 4,125
TOTAL JUSTIFICATION:							4,125
4200	5104	SALARIES	735,844	729,314	676,392	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 720,320
TOTAL JUSTIFICATION:							720,320
4200	5105	LOCAL TRAINING & MEETING	1,099	3,234	3,568	MISC SAFETY TRAINING & DIVISION RELATED SEMINARS, CERTIFICATIONS & CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVISIONS) ENTRY LEVEL DRIVER TRAINING CDLA (DIVIDED BTWN 2 DIVISIONS)	0 0 1,250 0 2,500
TOTAL JUSTIFICATION:							3,750
4200	5106	UNIFORM ALLOWANCE	3,350	2,826	4,899	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN, & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	3,700 500

**FY 2023 BUDGET WORKSHEET
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 4,200
4200	5108	EMPLOYER CONTRIBUTIONS	151,995	165,878	125,604	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 116,810
							TOTAL JUSTIFICATION: 116,810
4200	5111	UNEMPLOYMENT COMPENSATION	0	0	-253	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
							TOTAL JUSTIFICATION: 0
4200	5115	SLDPA RETIREE CONTRIBUTIONS	0	10,678	6,914	SLDPA RETIREE CONTRIBUTIONS	0
							TOTAL JUSTIFICATION: 0
4200	5116	SICK LEAVE ANNUAL BUY BACK	726	744	765	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	775
							TOTAL JUSTIFICATION: 775
4200	5205	MULTIPLE DAY TRAINING	1,435	0	2,532	WATER & WASTEWATER EQUIP, TREATMENT & TRANSPORT SHOW INCL. REGISTRATION & TRAVEL EXPENSES (IN)	0 1,675
							TOTAL JUSTIFICATION: 1,675
4200	5206	CONSULTING SERVICES	4,100	4,500	5,600	STORM SEWER NPDES PHASE II COMPLIANCE ANNUAL REPORT INCL. ANNUAL VILLAGE TRAINING CORNELL AVE DAM INSPECTION	0 6,500 1,500
							TOTAL JUSTIFICATION: 8,000
4200	5207	IS SERV & MAINT AGREEMENTS	39,722	45,569	58,558	GEOGRAPHIC INFORMATION SYSTEMS, AND RELATED COSTS ASSET MGMT SOFTWARE LICENSE ADVANCED MATERIALS MANAGEMENT	52,500 12,085 167

**FY 2023 BUDGET WORKSHEET
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 64,752
4200	5208	DEBRIS DUMP CHARGES	17,284	1,103	1,500	(IEPA) CLEAN CONSTRUCTION OR DEMOLITION DEBRIS TESTING	1,000
							TOTAL JUSTIFICATION: 1,000
4200	5209	GAS & ELECTRIC	22,024	18,056	16,749	ELECTRIC SERVICE (SANITARY LIFT, PUMPING STATIONS) GAS SERVICE (SANITARY LIFT, PUMPING STATIONS)	22,000 3,665
							TOTAL JUSTIFICATION: 25,665
4200	5212	EMPLOYEE HEALTH INSURAN	133,055	126,451	115,331	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 116,680
							TOTAL JUSTIFICATION: 116,680
4200	5213	GEN LIABILITY INSURANCE	39,280	45,950	65,870	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 65,870
							TOTAL JUSTIFICATION: 65,870
4200	5217	LANDSCAPE MAINTENANCE	22,485	24,985	55,815	BUFFALO CREEK STREAMBANK MAINTENANCE DIVERSION CHANNEL MAINT., INCL NORTH MILW AVE (BURN, HERBICIDE APPLICATION, MGMT OF INVASIVE SPECIES) MOWING & TREATMENT AT SEWER/STORMWATER SITES	8,550 0 17,600 31,000
							TOTAL JUSTIFICATION: 57,150
4200	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
							TOTAL JUSTIFICATION: 0

**FY 2023 BUDGET WORKSHEET
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4200	5219	BANK CHARGES	2,033	2,217	2,211	LOCKBOX PROCESSING FEES (20% OF TOTAL) \$1187.50 X 12 X 20%	0 2,850
TOTAL JUSTIFICATION:							2,850
4200	5220	MAINT OFF/SPEC EQUIPMEN	1,839	6,238	4,874	MAINT/REPAIRS TO LOCATOR, GAS DETECTOR, CAMERA, ETC. DIV PORTION OF PHOTOCOPIER SERVICES DIV PORTION OF PLOTTER SUPPLIES OR MAINTENANCE	4,500 200 300
TOTAL JUSTIFICATION:							5,000
4200	5222	MEMBERSHIP DUES	558	4,127	1,000	JULIE NOTIFICATION FEE ANNUAL IEPA NPDES FEE	3,500 1,000
TOTAL JUSTIFICATION:							4,500
4200	5227	POSTAGE	3,293	3,422	3,719	UTILITY BILLING MAILING COSTS (17% OF TOTAL) BASED ON 51,000 BILLS & LATE NOTICES 49,000 BILLS X .44 X 1.03 X .17% 2,000 LATE NOTICES X .5665 X 1.03 X 17%	0 0 3,800 200
TOTAL JUSTIFICATION:							4,000
4200	5228	PRINTING & BINDING	2,727	2,533	2,563	UTILITY BILL PRINTING COSTS (17% OF TOTAL) 51,000 X .2365 CENTS X 1.03 X 17% SET-UP CHARGES \$150 X 12 = \$1,800 X 1.03 X 17%	0 2,115 310
TOTAL JUSTIFICATION:							2,425
4200	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2023 BUDGET WORKSHEET
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4200	5234	TREE MAINT SERVICE	30,000	30,000	30,000	CONTRACTUAL TREE & BRUSH REMOVAL ALONG WATERWAYS	30,000
TOTAL JUSTIFICATION:							30,000
4200	5237	TELEMETRY EQUIP MAINT	8,193	7,051	7,257	ANNUAL OMNI SERVICE FEE	6,200
						TECHNICAL/ELECTRICAL ASSISTANCE FOR PUMPING CONTROLS OR RELATED EQUIPMENT	0 2,000
TOTAL JUSTIFICATION:							8,200
4200	5242	RETIREE HEALTH INSURANC	14,004	14,477	11,973	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	12,260
TOTAL JUSTIFICATION:							12,260
4200	5246	MEDICAL EXAMS	0	0	690	DIV PORTION OF ANNUAL HEARING TEST (PER OSHA)	325
						DIV PORTION OF CDL RANDOM DRUG & ALCOHOL TESTING (PER DOT)	0 400
						HEP B VACCINE (PER OSHA)	150
						ANNUAL FIT TESTING (PER OSHA)	400
						DOT DRUG & ALCOHOL CLEARINGHOUSE QUERY	10
TOTAL JUSTIFICATION:							1,285
4200	5299	MISC CONTRACTUAL SERVIC	79,217	103,813	151,509	LOCATING SERVICES (USIC)	80,000
						AGGREGATE DELIVERY AND DEBRIS HAULING (50% IN 4100)	30,000
						SPECIALIZED SEWER LINE CLEANING & TELEVISIONING	20,000
						UTILITY EXCAVATION AND/OR RESTORATION SERVICES	5,000
						BIOHAZARD WASTE COLLECTION	450
						ANNUAL MAINT OF GENERATOR & TRANSFER SWITCH	1,600
TOTAL JUSTIFICATION:							137,050
4200	5301	AUTO PETROL PRODUCTS	9,325	14,557	20,968	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0

**FY 2023 BUDGET WORKSHEET
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4200	5301	AUTO PETROL PRODUCTS...	9,325 ...	14,557 ...	20,968 ...	FLUID, PROPANE, GASOLINE & DIESEL FUEL, INCL STANDBY GENERATORS	0 25,000
TOTAL JUSTIFICATION:							25,000
4200	5302	BOOKS & SUBSCRIPTIONS	1,200	1,200	0		
TOTAL JUSTIFICATION:							
4200	5303	CHEMICALS	7,168	7,654	7,862	MISC CHEMICALS FOR LIFT STATIONS & SEWER LINES	8,000
TOTAL JUSTIFICATION:							8,000
4200	5310	VEHICLE MAINTENANCE	12,485	20,304	17,621	REPAIRS/MAINT TO VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS, FIRE EXTINGUISHER SERVICE & TRUCK WASHING SOAP	0 0 25,000
TOTAL JUSTIFICATION:							25,000
4200	5311	BLDG/GROUNDS MAINTENAN	13	825	0	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES	0
TOTAL JUSTIFICATION:							0
4200	5313	IS MISC EQPT & SUPPLIES	0	2,190	357	(5) TABLET COMPUTERS	4,500
TOTAL JUSTIFICATION:							4,500
4200	5315	SMALL TOOLS & EQUIPMENT	4,202	4,883	3,845	REPLACEMENT/REPAIRS OF MISC TOOLS/EQUIP	5,000
TOTAL JUSTIFICATION:							5,000
4200	5317	MISC OPERATING SUPPLIES	6	101	159	MISC SUPPLIES (BATTERIES, CELL PHONE CHARGERS, ETC)	700
TOTAL JUSTIFICATION:							700

**FY 2023 BUDGET WORKSHEET
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4200	5318	OFFICE SUPPLIES	0	0	0	DIV GENERAL SUPPLIES (FILES, PENS, LABELS, ETC)	250
TOTAL JUSTIFICATION:							250
4200	5319	PROTECTIVE CLOTHING/SUP	3,736	2,685	3,034	SAFETY & WEATHER GEAR; PPE SUPPLIES	3,000
TOTAL JUSTIFICATION:							3,000
4200	5340	LIFT STATIONS	31,239	36,725	20,230	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	0 20,000
TOTAL JUSTIFICATION:							20,000
4200	5342	SEWER LINE MAINTENANCE	60,583	38,775	48,229	MATERIAL & SUPPLIES FOR STORM & SANITARY SEWER SYSTEMS (E.G. PIPE, COUPLINGS) MWRDGC AGREEMENT (OFFSETTING REVENUE IS RECEIVED)	0 30,000 32,000
TOTAL JUSTIFICATION:							62,000
4200	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5703	GENERAL FUND REIMBRSMN	264,346	270,582	270,870	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM	0 281,590
TOTAL JUSTIFICATION:							281,590
4200	5706	TRANSFER TO DEBT SERVICE	406,887	428,353	446,729	TRANSFER TO 2021 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 466,912
TOTAL JUSTIFICATION:							466,912
4200	5707	TRANSFER TO CERF	0	1,359	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0

**FY 2023 BUDGET WORKSHEET
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4200..	5707..	TRANSFER TO CERF...	0...	1,359 ...	0...	(CERF)	136,970
TOTAL JUSTIFICATION:							136,970
4200	5710	DEPRECIATION EXPENSE	415,479	438,891	427,229	DEPRECIATION EXPENSE	0
TOTAL JUSTIFICATION:							0
			2,549,378	2,641,553	2,636,576		
							2,451,164

**FY 2023 BUDGET WORKSHEET
WATER SYSTEM-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4310	5206	CONSULTING SERVICES	0	0	0	EMERGENCY INTERCONNECT	0
TOTAL JUSTIFICATION:							0
4310	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
TOTAL JUSTIFICATION:							0
4310	5299	MISC CONTRACTUAL SERVIC	255,141	57,158	0	HVAC UNIT REPLACEMENT PROGRAM (MOVED TO 4330) 2012B GO BOND ARBITRAGE REPORT STATION PARKING LOT IMPROVEMENTS (MOVED TO 4330) UNDERGROUND DIESEL STORAGE TANK REPLACEMENT (MOVED TO 4330)	0 0 0 0 0
TOTAL JUSTIFICATION:							0
4310	5503	WATER IMPROVEMENTS	381,028	0	0	LAKE COOK WATERMAIN	0
TOTAL JUSTIFICATION:							0
4310	5508	PAVEMENT IMPROVEMENTS	0	0	0	ASPHALT PAVEMENT SEALING MUNICIPAL LOTS (MOVED TO 4330)	0 0
TOTAL JUSTIFICATION:							0
4310	5609	FISCAL AGENT FEES	475	188	0	FISCAL AGENT FEE - 2020 GO REFUNDING BONDS	0
TOTAL JUSTIFICATION:							0
4310	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4310	5624	BOND INTEREST EXPENSE	43,725	55,342	0	2020 GO BONDS (WATER METERS) -	0

**FY 2023 BUDGET WORKSHEET
WATER SYSTEM-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4310	5624	BOND INTEREST EXPENSE...	43,725 ...	55,342 ...	0...	INTEREST EXPENSE (MOVED TO 4350)	0
TOTAL JUSTIFICATION:							0
4310	5629	BOND ISSUANCE COSTS	31,712	0	0		
TOTAL JUSTIFICATION:							
4310	5631	PAYMENT - BOND ESCROW	0	0	0		
TOTAL JUSTIFICATION:							
			712,081	112,687	0		0

**FY 2023 BUDGET WORKSHEET
SEWER SYSTEM-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4320	5206	CONSULTING SERVICES	0	0	0	SSES	40,000
TOTAL JUSTIFICATION:							40,000
4320	5299	MISC CONTRACTUAL SERVIC	106,493	0	0	ROOF REPLACEMENT PROGRAM	0
TOTAL JUSTIFICATION:							0
4320	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4320	5502	SANITARY SEWER IMPROVEM	119,319	73,199	9,674	SSES INVESTIGATION (MOVED TO 4340)	0
TOTAL JUSTIFICATION:							0
4320	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			225,812	73,199	9,674		40,000

**FY 2023 BUDGET WORKSHEET
WATER SYSTEM-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4330	5101	LONGEVITY	630	630	390	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.30) REMAINING LONGEVITY CHARGED TO 3410 (CAP PROJ FUND) & 1400 (ENGINEERING/CIP)	0 0 390 0 0
TOTAL JUSTIFICATION:							390
4330	5102	OVERTIME	690	77	85		
TOTAL JUSTIFICATION:							
4330	5103	SEASONAL HELP	0	0	0		
TOTAL JUSTIFICATION:							
4330	5104	SALARIES	119,918	98,118	80,015	W/S FUND SHARE OF ENGINEERING SALARIES	106,765
TOTAL JUSTIFICATION:							106,765
4330	5108	EMPLOYER CONTRIBUTIONS	24,305	20,380	14,714	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410)	0 17,005
TOTAL JUSTIFICATION:							17,005
4330	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0
TOTAL JUSTIFICATION:							0
4330	5206	CONSULTING SERVICES	196,495	191,154	222,655	WATER MAIN REPLACEMENT PROGRAM ELEVATED WATER STORAGE TANK MAINTENANCE EMERGENCY INTERCONNECT WATER STUDY	338,000 60,000 50,000 80,000

**FY 2023 BUDGET WORKSHEET
WATER SYSTEM-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION: 528,000
4330	5212	EMPLOYEE HEALTH INSURAN	20,055	18,721	15,660	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 22,570
							TOTAL JUSTIFICATION: 22,570
4330	5223	ENGINEERING & DESIGN SER	0	0	0	WATER MAIN REPLACEMENT PROGRAM	150,000
							TOTAL JUSTIFICATION: 150,000
4330	5299	MISC CONTRACTUAL SERVIC	0	0	149,880	UNDERGROUND DIESEL STORAGE TANK REPLACEMENT (MOVED FROM 4310)	0 0
							TOTAL JUSTIFICATION: 0
4330	5503	WATER IMPROVEMENTS	1,653,486	1,559,088	368,129	ELEVATED STORAGE TANK MAINTENANCE WATER MAIN REPLACEMENT PROGRAM WATER METER BATTERY REPLACEMENT WATER FACILITY IMPROVEMENTS EMERGENCY INTERCONNECT	950,000 3,900,000 150,000 30,000 550,000
							TOTAL JUSTIFICATION: 5,580,000
4330	5508	PAVEMENT IMPROVEMENTS	0	0	6,987	ASPHALT PAVEMENT SEALING MUNICIPAL LOTS (MOVED FROM 4310)	4,000 0
							TOTAL JUSTIFICATION: 4,000
			2,015,579	1,888,169	858,515		6,408,730

**FY 2023 BUDGET WORKSHEET
SEWER SYSTEM-CAP IMP**

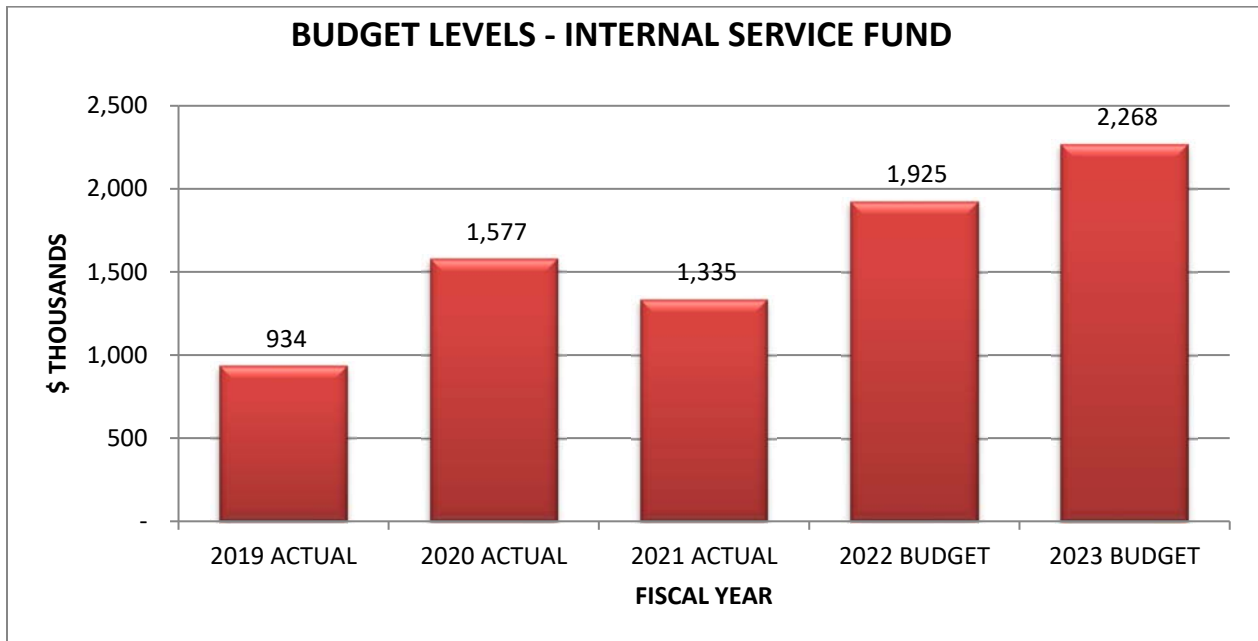
DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4340	5502	SANITARY SEWER IMPROVEM	254,962	453,614	191,798	SANITARY SEWER RELINING PROGRAM	0
						LIFT STATION IMPROVEMENTS	0
						MANHOLE LINING & REHABILITATION	250,000
						WATERMAIN REPLACEMENT PROGRAM	100,000
TOTAL JUSTIFICATION:							350,000
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			254,962	453,614	191,798		
							350,000

**FY 2023 BUDGET WORKSHEET
WATER SYSTEM-DEBT SERVICE**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
4350	5620	AMORTIZATION EXPENSE AR	0	0	0		
							TOTAL JUSTIFICATION:
4350	5621	LOSS ON REFUNDING	0	0	0		
							TOTAL JUSTIFICATION:
4350	5622	AMORTIZATION - PREMIUM	0	0	0		
							TOTAL JUSTIFICATION:
4350	5623	BOND PRINCIPAL	0	0	0		
							TOTAL JUSTIFICATION:
4350	5624	BOND INTEREST EXPENSE	0	0	42,425	2020 REFUNDED GO BONDS (WATER METERS) - INTEREST EXPENSE (MOVED FROM 4310)	0 39,400
							TOTAL JUSTIFICATION: 39,400
4350	5708	ADJUSTMENT TO GAAP BASIS	0	0	0		
							TOTAL JUSTIFICATION:
			0	0	42,425		39,400

INTERNAL SERVICE FUND

Liability Insurance Fund \$2,268,435

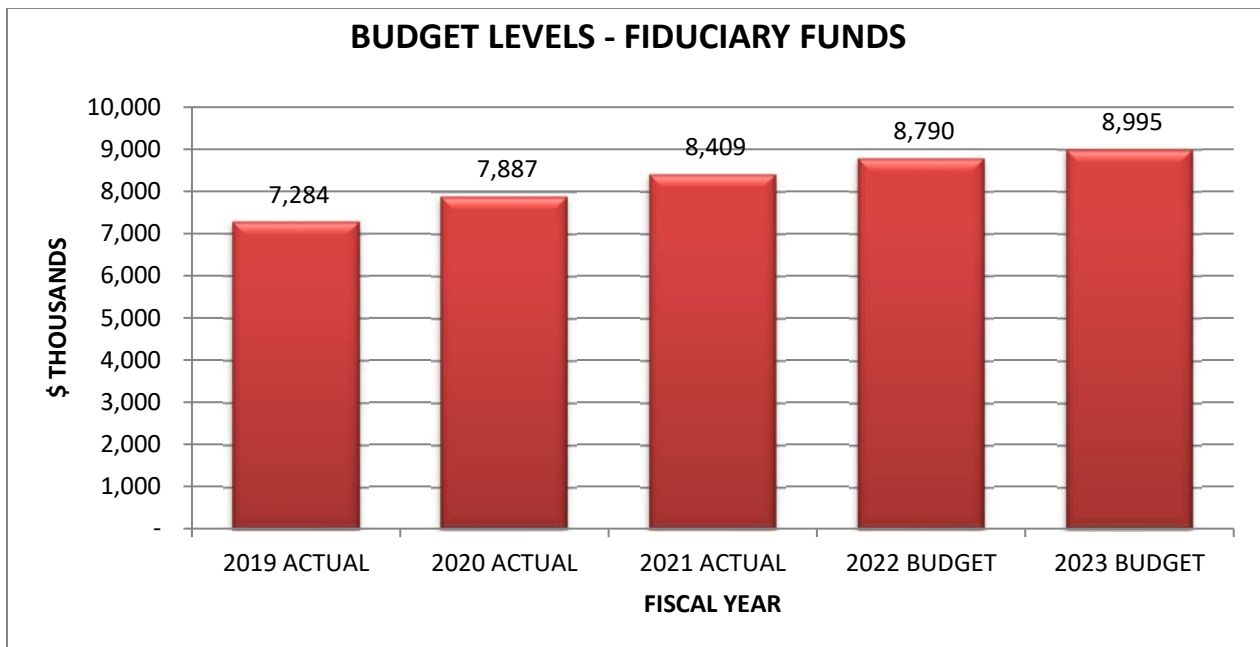


**FY 2023 BUDGET WORKSHEET
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
51	5206	CONSULTING SERVICES	76,585	61,421	61,342	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	24,000 38,000
TOTAL JUSTIFICATION:							62,000
51	5213	GEN LIABILITY INSURANCE	425,613	628,874	818,576	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS COMPENSATION COVERAGE	1,306,500 0
TOTAL JUSTIFICATION:							1,306,500
51	5271	INSURANCE CLAIMS ADMIN	52,379	59,828	72,962	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES. REBOUND (TACTICAL ATHLETE)	53,560 19,500
TOTAL JUSTIFICATION:							73,060
51	5272	INSURANCE CLAIMS	983,025	538,635	1,012,336	ANTICIPATED CLAIM-RELATED LOSSES	826,875
TOTAL JUSTIFICATION:							826,875
51	5707	TRANSFER TO CERF	39,880	45,968	0		
TOTAL JUSTIFICATION:							
			1,577,482	1,334,725	1,965,216		2,268,435

FIDUCIARY FUNDS

Police Pension Fund.....	\$4,826,226
Fire Pension Fund	4,168,883
TOTAL.....	\$8,995,109



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 50.00% 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 2.50% 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 75.00% 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 2.50% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the greater of (1) the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months in which the total salary was the highest by the number of months in that period; or (2) the average monthly salary obtained during the 96 consecutive months of services within the last 120 months of service for 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 75.00% of final average salary.

If the officer is disabled in the line of duty, he or she is entitled to a lifetime annuity equal to the greater of 1) 65.00% 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 50.00% 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 2022 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 1/1/2021	As of 1/1/2022
Actuarial Accrued Liability	\$90,296,223	\$91,171,246
Market Value of Assets	\$65,723,322	\$72,765,531
Actuarial Value of Assets	\$60,892,965	\$66,821,928
Unfunded Actuarial Accrued Liability (Surplus)	\$29,403,258	\$24,349,318
Percent Fund (Actuarial Value)	67.44%	73.29%
Percent Funded (Market Value)	72.79%	79.81%

The Village funds its contribution to the pension fund entirely from a portion of the annual property tax levy. The Village levied \$3,161,749 for Tax Year 2022, which was \$412,402 (15.0%) more than the 2021 levy.

**FY 2023 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
61	5203	AUDIT	8,000	8,000	8,000		
							TOTAL JUSTIFICATION:
61	5205	MULTIPLE DAY TRAINING	0	1,541	1,911		
							TOTAL JUSTIFICATION:
61	5206	CONSULTING SERVICES	65,116	76,793	62,809		
							TOTAL JUSTIFICATION:
61	5213	GEN LIABILITY INSURANCE	4,943	4,972	5,264	FIDUCIARY LIABILITY INSURANCE	6,000
							TOTAL JUSTIFICATION: 6,000
61	5218	LEGAL SERVICES	15,750	23,391	14,015	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING ADDITIONAL EXPENSES - DISABILITY PENSION CLAIM	2,000 40,000
							TOTAL JUSTIFICATION: 42,000
61	5219	BANK CHARGES	50	528	326		
							TOTAL JUSTIFICATION:
61	5222	MEMBERSHIP DUES	824	795	1,590	IPPFA ANNUAL MEMBERSHIP DUES	795
							TOTAL JUSTIFICATION: 795
61	5241	ACCOUNTING / BOOKKEEPIN	32,110	36,938	31,255	CONTRACTUAL ACCOUNTING AND ADMIN SERVICES	35,000
							TOTAL JUSTIFICATION: 35,000
61	5246	MEDICAL EXAMS	0	0	4,475		

**FY 2023 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
							TOTAL JUSTIFICATION:
61	5318	OFFICE SUPPLIES	0	0	0		
							TOTAL JUSTIFICATION:
61	5702	REFUND PENSION CONTRIBU	41,038	0	260,667		
							TOTAL JUSTIFICATION:
61	5704	RETIREMENT PENSION	3,427,579	3,750,817	4,132,698	PENSION BENEFIT FOR RETIRED POLICE OFFICERS PENSION FOR UNANTICIPATED RETIREES NUMBERS COME FROM L&A MONTHLY REPORTS PLUS 3% COLA.	4,106,037 60,000 0
							TOTAL JUSTIFICATION: 4,166,037
61	5714	NON-DUTY DISABILITY PENSIO	68,558	108,870	72,541	NON-DUTY RELATED RETIREMENT BENEFIT NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA AT AGE 60.	90,630 0
							TOTAL JUSTIFICATION: 90,630
61	5716	DUTY DISABILITY PENSION	81,838	82,597	83,355	PENSION BENEFIT FOR POLICE OFFICERS NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA AT AGE 60.	83,354 0
							TOTAL JUSTIFICATION: 83,354
61	5718	SURVIVING SPOUSE PENSIO	402,410	402,410	415,970	SURVIVING SPOUSE BENEFIT FOR SPOUSES NUMBERS FROM L&A MONTHLY REPORT - NO COLA FOR SURVIVING SPOUSE BENEFIT.	402,410 0 0
							TOTAL JUSTIFICATION: 402,410
61	5719	CHILDREN'S PENSION	76,436	38,218	0	CHILDREN'S PENSION	0

**FY 2023 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
61...	5719..	CHILDREN'S PENSION...	76,436 ...	38,218 ...	0...	NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA.	0
TOTAL JUSTIFICATION:							0
			4,224,652	4,535,869	5,094,875		
							4,826,226

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 considered Tier 1 employees, and 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 2.50% 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 75.00% of salary. Firefighters disabled in the line of duty receive a life annuity equal to the greater of 1) 65.00% 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 considered Tier 2 employees, and 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 2.50% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the greater of (1) the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last 60 months in which the total salary was the highest by the number of months in that period; or (2) the average monthly salary obtained during the 96 consecutive months of services within the last 120 months of service for 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 75.00% of final average salary.

A non-duty disability pension provides a lifetime annuity of 50.00% 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) 65.00% 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 2022 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 1/1/2021	As of 1/1/2022
Actuarial Accrued Liability	\$76,620,032	\$80,411,972
Market Value of Assets	\$52,999,440	\$59,782,878
Actuarial Value of Assets	\$48,790,099	\$54,648,527
Unfunded Actuarial Accrued Liability (Surplus)	\$27,829,933	\$25,763,445
Percent Fund (Actuarial Value)	63.68%	67.96%
Percent Funded (Market Value)	69.17%	74.35%

The Village funds its contribution to the pension fund from a portion of the annual property tax levy. The Village levied \$3,232,752 for Tax Year 2022, which was \$421,663 (15.00%) more than the 2021 levy.

**FY 2023 BUDGET WORKSHEET
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
62	5203	AUDIT	7,655	8,000	0		
TOTAL JUSTIFICATION:							
62	5205	MULTIPLE DAY TRAINING	50	250	1,775	EDUCATIONAL SEMINARS AND TRAVEL	3,000
TOTAL JUSTIFICATION:							3,000
62	5206	CONSULTING SERVICES	52,136	63,766	5,500		
TOTAL JUSTIFICATION:							
62	5213	GEN LIABILITY INSURANCE	0	6,335	8,250	FIDUCIARY LIABILITY INSURANCE	9,000
TOTAL JUSTIFICATION:							9,000
62	5218	LEGAL SERVICES	88	0	2,559	LEGAL SERVICES FOR PENSION FUND (\$725 PER QUARTER)	2,900
TOTAL JUSTIFICATION:							2,900
62	5219	BANK CHARGES	50	528	27,763	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
TOTAL JUSTIFICATION:							0
62	5222	MEMBERSHIP DUES	6,961	795	795	MEMBERSHIP DUES - IPPFA	795
TOTAL JUSTIFICATION:							795
62	5241	ACCOUNTING / BOOKKEEPIN	29,810	30,695	28,605	ACCOUNTING SERVICES PER CONTRACT WITH L&A	30,500
TOTAL JUSTIFICATION:							30,500
62	5246	MEDICAL EXAMS	170	195	90	MEDICAL EXAMINATIONS	1,000
TOTAL JUSTIFICATION:							1,000

**FY 2023 BUDGET WORKSHEET
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2020 ACTUAL	2021 ACTUAL	2022 YTD ACTUAL	BUDGET JUSTIFICATION	2023 APPROVED
62	5701	CONTINGENCIES	0	0	234		
TOTAL JUSTIFICATION:							
62	5702	REFUND PENSION CONTRIBL	41,226	0	0		
TOTAL JUSTIFICATION:							
62	5704	RETIREMENT PENSION	2,834,618	3,069,217	3,363,062	SERVICE PENSION BENEFIT FOR RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA.	3,384,761 60,000 0
TOTAL JUSTIFICATION:							3,444,761
62	5714	NON-DUTY DISABILITY PENS	0	0	0		
TOTAL JUSTIFICATION:							
62	5716	DUTY DISABILITY PENSION	456,734	461,189	465,367	DUTY-DISABILITY PENSION FOR FIREFIGHTERS NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA AT AGE 60.	465,485 0
TOTAL JUSTIFICATION:							465,485
62	5718	SURVIVING SPOUSE PENSIO	232,623	232,623	198,927	SURVIVING SPOUSE BENEFIT FOR PARTICIPANTS NUMBERS FROM L&A MONTHLY REPORT - SURVIVING SPOUSES DO NOT QUALIFY FOR A COLA.	211,442 0 0
TOTAL JUSTIFICATION:							211,442
			3,662,121	3,873,593	4,102,927		4,168,883

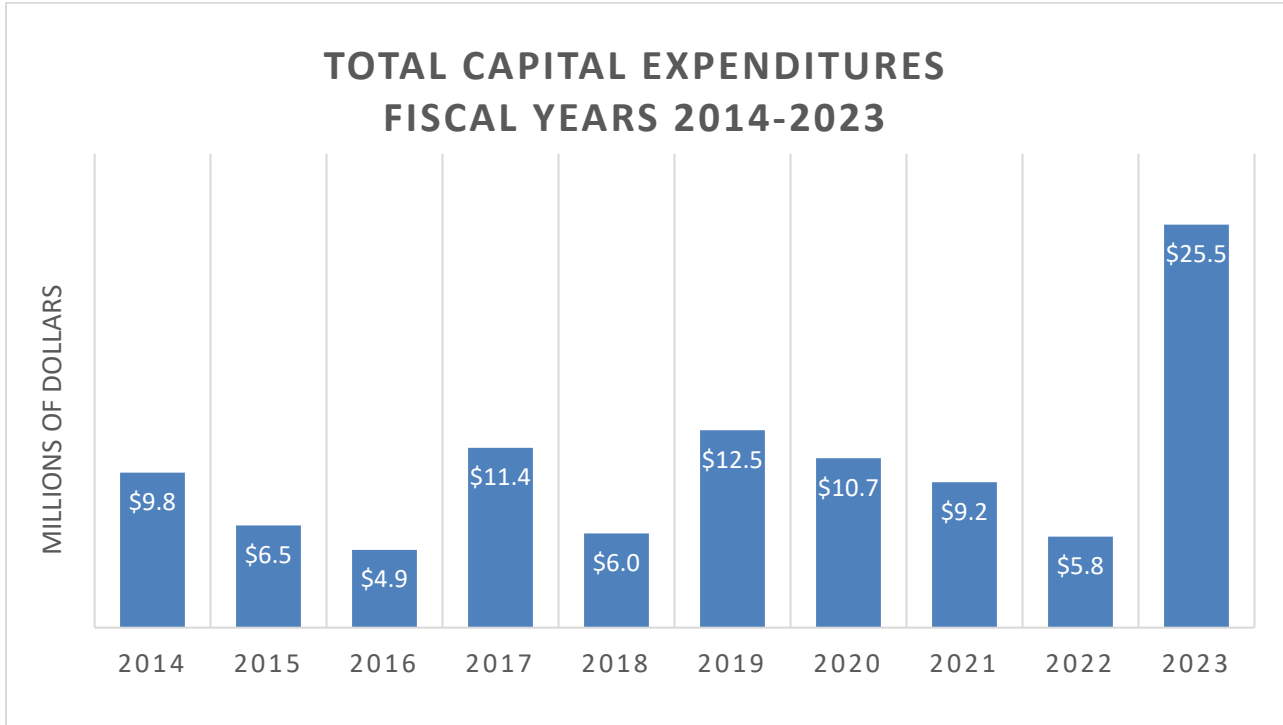
CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2023 through 2027.

The CIP represents the Village's commitment to maintaining and improving its infrastructure assets 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 to identify needed capital projects and coordinate the financing and timing of such improvements to maximize the return to residents and businesses. Projects may include the construction or reconstruction of streets, the construction of new buildings or the renovation of existing buildings, land acquisition, utility improvements, and major equipment purchases. The first year of the CIP incorporates the projects included in the Village's annual operating budget, and the remaining projects are updated each year as necessary and appropriate.

The Capital Improvement Program process begins in July when staff updates the plan based on a needs assessment and input from the public and the Village Board. In September of each year, the Public Works Director and engineering staff meet with the Village Manager and Finance Director to create a list of funded and unfunded projects (i.e., those for which there is no funding) for Village Board review. Staff then finalizes the project list and sends it to the Village Board for consideration; the Board then discusses the plan at a public meeting in November. Based on input from the public and the Board, staff revises the CIP and sends the final version to the Board for approval in December.

The following pages include a summary of each project by fund, the project's anticipated cost, and the year staff expects those expenditures will occur. Finally, we have included a description of the major capital projects 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 project and the funding source.



The chart above shows that the Village has made a substantial investment in infrastructure improvements totaling over \$111 million the last 10 years.

Village of Wheeling
Capital Improvement Plan
2023 thru 2027

PROJECTS BY FUNDING SOURCE

Source	Project #		2023	2024	2025	2026	2027	Total
Capital Improvements (3420)								
Fiber Optic Installation	CI-08	Page 4		350,000				350,000
HVAC Unit Replacement Program	CI-09	Page 5		191,000		251,000		442,000
Roof Replacement Program	CI-10	Page 8			645,000		605,000	1,250,000
New Public Sidewalk Construction Program*	CI-15	Page 11		32,500				32,500
Streetlight Replacement Program	CI-41	Page 12	40,000	500,000	40,000	500,000		1,080,000
Parking Lot Improvements	CI-56	Page 13	160,000	70,000	165,000			395,000
Fire Station 42	CI-70	Page 14	5,875,000					5,875,000
South Dunhurst Storm Sewer Improvements*	STSCI-03	Page 39	255,000	160,000	160,000			575,000
Watermain Replacement Program *	WCI-01	Page 41		600,000	600,000			1,200,000
Capital Improvements (3420) Total			6,330,000	1,903,500	1,610,000	751,000	605,000	11,199,500
Capital Outlay (3410)								
Pavement Markings	CO-01	Page 15	40,000	40,000	40,000	40,000	40,000	200,000
Sidewalk Replacement Program	CO-02	Page 16	100,000	120,000	120,000	120,000	120,000	580,000
Parkway Tree Planting Program	CO-03	Page 17	30,000	30,000	30,000	30,000	30,000	150,000
Crack Sealing Program	CO-04	Page 18	40,000	40,000	40,000	40,000	40,000	200,000
Paver Brick Maintenance*	CO-05	Page 19	100,000	100,000	100,000			300,000
Village Hall Transfer Switch Improvements	CO-07	Page 20	125,000					125,000
Asphalt Sealing Municipal Lots*	CO-08	Page 21	25,000	9,000	25,000			59,000
Asphalt Surface Treatment Program	CO-09	Page 22	75,000	75,000	75,000	75,000	75,000	375,000
Bike Path Improvements	CO-14	Page 23	90,000	70,000				160,000
FRA Quiet Zone	CO-54	Page 24	100,000					100,000
Pavement Assessment	CO-61	Page 25		80,000			80,000	160,000
Window Replacement at the Police Department	CO-81	Page 26	66,000					66,000
Board Room and Executive Session Lighting Improvements	CO-82	Page 27	66,000					66,000
Capital Outlay (3410) Total			857,000	564,000	430,000	305,000	385,000	2,541,000
Motor Fuel Tax (MFT) (11)								
Street Improvement Program*	MFT-01	Page 28	2,215,000	1,730,000	1,730,000	1,730,000	1,730,000	9,135,000
MFT General Maintenance	MFT-02	Page 29	246,250	246,250	246,250	246,250	246,250	1,231,250
Rebuild Illinois Street Program	MFT-03	Page 30	650,000					650,000
Wheeling Road Improvements-RI1*	MFT-04	Page 31	700,000					700,000
Northgate Parkway Improvements-RI2*	MFT-05	Page 32	305,000					305,000
Motor Fuel Tax (MFT) (11) Total			4,116,250	1,976,250	1,976,250	1,976,250	1,976,250	12,021,250
San Sewer Capital Imp (4340)								
Sanitary Sewer Lining Project	SSCI-03	Page 33		180,000		180,000		360,000
Lift Station Improvements	SSCI-04	Page 34		180,000		95,000		275,000
Manhole Lining and Rehabilitation	SSCI-14	Page 35	250,000	5,000	250,000	5,000	250,000	760,000

* Multiple Funding Sources

Source	Project #		2023	2024	2025	2026	2027	Total
Watermain Replacement Program *	WCI-01	Page 41	100,000	100,000	100,000			300,000
San Sewer Capital Imp (4340) Total			350,000	465,000	350,000	280,000	250,000	1,695,000
San Sewer Capital Out Fund (4320)								
SSES Investigation	SSCO-05	Page 36	40,000	40,000	40,000	40,000	40,000	200,000
San Sewer Capital Out Fund (4320) Total			40,000	40,000	40,000	40,000	40,000	200,000
Storm Sewer Capital Imp (4510)								
Street Improvement Program*	MFT-01	Page 28	100,000	100,000	100,000	100,000	100,000	500,000
Wheeling Road Improvements-RI1*	MFT-04	Page 31						
South Dunhurst Storm Sewer Improvements*	STSCI-03	Page 37		1,800,000	1,800,000			3,600,000
Stormwater Operating Cost Fund Transfer	STSCI-99	Page 38	300,000	316,000	335,750	355,500	375,250	1,682,500
Storm Sewer Capital Imp (4510) Total			400,000	2,216,000	2,235,750	455,500	475,250	5,782,500
Storm Sewer Capital Outlay (4520)								
Storm Water Televising, Mapping and Condition Assessment	STSCO-02	Page 39	750,000	750,000	750,000	750,000		3,000,000
Stormwater Detention Basin Investigation	STSCO-06	Page 40	91,000					91,000
Storm Sewer Capital Outlay (4520) Total			841,000	750,000	750,000	750,000		3,091,000
Water Capital Imp (4330)								
Asphalt Sealing Municipal Lots*	CO-08	Page 21	4,000					4,000
Watermain Replacement Program *	WCI-01	Page 41	4,388,000	2,315,000	2,205,000	200,000		9,108,000
Elevated Water Storage Tank Maintenance	WCI-02	Page 42	1,010,000			610,000		1,620,000
Water Facility Improvements	WCI-03	Page 43	30,000	30,000	30,000	30,000	30,000	150,000
Underground Diesel Storage Tank Replacement	WCI-04	Page 44			300,000			300,000
Water Study	WCI-05	Page 45	80,000					80,000
Water Meter Battery Replacement	WCI-07	Page 46	150,000	55,000				205,000
Emergency Interconnect	WCI-09	Page 47	600,000					600,000
Water Capital Imp (4330) Total			6,262,000	2,400,000	2,535,000	840,000	30,000	12,067,000
TIF, North Capital Imp (3910)								
Paver Brick Maintenance*	CO-05	Page 19	121,000					121,000
Wolf Road Resurfacing	NTIF-01	Page 48	329,000					329,000
Milwaukee Avenue Corridor Improvements*	SETIF-01	Page 49	500,000					500,000
TIF, North Capital Imp (3910) Total			950,000					950,000
TIF, South Capital Imp (3210)								
New Public Sidewalk Construction Program*	CI-15	Page 11		25,000				25,000
Milwaukee Avenue Corridor Improvements*	SETIF-01	Page 49	500,000					500,000
TIF, South Capital Imp (3210) Total			500,000	25,000				525,000
TIF, Southeast Capital Imp (3610)								
New Public Sidewalk Construction Program*	CI-15	Page 11		400,000				400,000
Milwaukee Avenue Corridor Improvements*	SETIF-01	Page 49	500,000					500,000
Watermain Loop from River Mill to Sumac	SETIF-06	Page 50		1,650,000				1,650,000
Milwaukee Ave and Industrial Ln Storm Sewer Improvement	SETIF-07	Page 51	250,000					250,000

* Multiple Funding Sources

Source	Project #	2023	2024	2025	2026	2027	Total
TIF, Southeast Capital Imp (3610) Total		750,000	2,050,000				2,800,000
TIF, Town Center Capital Imp (3510)							
Wheeling Road Improvements-R11*	MFT-04 Page 31						
Northgate/Dundee Rd Storm Sewer Modifications	TCTIF-01 Page 52	375,000					375,000
TIF, Town Center Capital Imp (3510) Total		375,000					375,000
TIF, Town Center Capital Outlay (3520)							
Stream Bank Stabilization	STSCI-05 Page 53		1,075,000	1,075,000			2,150,000
Town Center Capital Outlay (3520) Total			1,075,000	1,075,000			2,150,000
GRAND TOTAL		21,771,250	13,464,750	11,002,000	5,397,750	3,761,500	55,397,250

* Multiple Funding Sources

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2023 COST	DESCRIPTION	OPERATING BUDGET IMPACT
PARKING LOT IMPROVEMENTS	\$395,000	CAPITAL IMPROVEMENTS FUND	\$160,000	This project funds resurfacing Village owned parking lots.	Timely planned, resurfacing and reconstruction of parking lots will help preserve our roadways and minimize annual maintenance costs (Est. \$1,000 annual savings).
SOUTH DUNHURST STORM SEWER IMPROVEMENTS	\$6,175,000	CAPITAL IMPROVEMENTS/STORM SEWER CAPITAL/GRANT FUND	\$255,000	This project will add storm sewer infrastructure as part of the Village's Stormwater Master Plan	This project will help to reduce flooding during storm events
WATER MAIN REPLACEMENT PROGRAM	\$8,065,000	CAPITAL IMPROVEMENTS FUND/WATER CAPITAL IMPROVEMENTS FUND/SANITARY SEWER CAPITAL IMPROVEMENTS FUND	\$175,000	Replacement of existing thin wall cast iron water mains within various older subdivisions and developments throughout the Village.	The Village estimates approximately \$4,000 per year in savings because of the reduction in water main breaks due to the replacement of the old thin walled cast iron water main with the new ductile iron water main.
BIKE PATH IMPROVEMENTS	\$160,000	CAPITAL OUTLAY FUND	\$90,000	The project includes patching parts of the bike path in the Avalon Subdivision	Timely planned maintenance will help preserve our bike paths and minimize annual maintenance costs (Est. \$1,000 annual savings).
STREET IMPROVEMENT PROGRAM	\$9,635,000	STORM SEWER CAPITAL IMPROVEMENTS FUND/MOTOR FUEL TAX FUND	\$2,315,000	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 42	\$5,875,000	CAPITAL IMPROVEMENTS FUND	\$5,875,000	Construction of new Fire Station.	The Village estimates initially approximately \$5,000 per year in savings.
ASPHALT SURFACE TREATMENT PROGRAM	\$375,000	CAPITAL OUTLAY FUND	\$75,000	Asphalt surface treatment program is an on-going project accomplished on annual basis where the Village seals pavement to extend the life.	Timely planned, asphalt surface treatment of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$10,000 annual savings).
CRACK SEALING PROGRAM	\$200,000	CAPITAL OUTLAY FUND	\$40,000	This yearly program is an on-going project accomplished on annual basis where the Village seals cracks in the pavement to extend the life.	Timely planned, crack sealing of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$5,000 annual savings).
SIDEWALK REPLACEMENT PROGRAM	\$580,000	CAPITAL OUTLAY FUND	\$100,000	Replacing cracked, settled and displaced sidewalk squares on an annual basis to eliminate trip hazards.	Savings of approximately \$2,000 per year by reducing sidewalk repairs .
PAVER BRICK MAINTENANCE	\$421,000	CAPITAL OUTLAY FUND/TIF	\$221,000	Replacing cracked, settled and displaced paver bricks along Milwaukee Ave corridor on an annual basis to eliminate trip hazards.	Savings of approximately \$2,000 per year by reducing paver brick repairs .
STREETLIGHT REPLACEMENT PROGRAM	\$1,080,000	CAPITAL IMPROVEMENTS FUND	\$40,000	The old streetlight standard poles will be replaced with aluminum streetlight standards similar to the ones used in the Northgate Parkway area.	The Village estimates approximately \$2,000 per year in savings.
ELEVATED TANK RE-COATING & REPAIR PROGRAM	\$1,620,000	WATER CAPITAL IMPROVEMENTS FUND	\$850,000	Re-coating & repair of the elevated tanks and standpipes throughout the Village.	Improve safety, ease of rescue and water quality.
WATER METER BATTERY REPLACEMENT	\$205,000	WATER CAPITAL IMPROVEMENTS FUND	\$150,000	In order to maintain accurate water collection volumes, it is necessary to keep all water meters in good working condition.	The Village estimates approximately \$2,000 per year in savings because of the reduction in maintenance.

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2023 COST	DESCRIPTION	OPERATING BUDGET IMPACT
STORMWATER TELEVISIONING, MAPPING AND CONDITION ASSESSMENT	\$3,000,000	STORM SEWER CAPITAL OUTLAY FUND	\$750,000	This project is part of the Village's ongoing program to televise and assess the location and condition of the storm sewer collection system throughout the Village. This multi-year project includes televising, geolocation of structures, pipe invert collection, GIS integration, etc.	This project will evaluate and prioritize the storm water system rehabilitation based on defect severity, occurrence interval of failures, service reliability and other related parameters.
MANHOLE LINING AND REHABILITATION	\$760,000	SANITARY SEWER CAPITAL IMPROVEMENTS FUND	\$301,000	Lining and rehabilitation of sanitary MH to meet MWRD I & I requirements.	Savings of approximately \$1,000 per year by reducing MH repairs.
STREAMBANK STABILIZATION	\$2,150,000	TIF TOWN CENTER CAPITAL OUTLAY FUND/GRANT FUND	\$160,000	Streambank erosion assessment, design and construction of erosion control measures.	Improve water quality and property value.
REBUILD ILLINOIS STREET PROGRAM	\$650,000	MFT FUND	\$650,000	Design and Reconstruction of existing streets in accordance with the rebuild IL street program.	The Village estimates approximately \$25,000 per year in savings because of reduced maintenance cost.
WHEELING ROAD IMPROVEMENTS-RI1	\$700,000	MFT FUND	\$700,000	Phase II design of Wheeling Road in accordance with the rebuild IL street program.	The Village estimates approximately \$25,000 per year in savings because of reduced maintenance cost.
NORTHGATE PARKWAY IMPROVEMENTS-RI2	\$305,000	MFT FUND	\$305,000	Reconstruction of Northgate Parkway in accordance with the rebuild IL street program.	The Village estimates approximately \$5,000 per year in savings because of reduced maintenance cost.
WATER MAIN REPLACEMENT PROGRAM	\$10,608,000	WATER CAPITAL FUND/ CAPITAL IMPROVEMENTS FUND/SEWER CAPITAL FUND	\$4,488,000	Replacement of existing thin wall cast iron water mains within various older subdivisions and developments throughout the Village.	The Village estimates approximately \$4,000 per year in savings because of the reduction in water main breaks due to the replacement of the old thin walled cast iron water main with the new ductile iron water main.
MILWAUKEE AVE AND INDUSTRIAL LN STORM SEWER IMPROVEMENTS	\$250,000	TIF SOUTHEAST CAPITAL IMPROVEMENTS FUND	\$123,000	Replace failed storm sewer pipe with new on Industrial Lane to the storm structure in the centerline of Milwaukee Avenue.	New infrastructure estimated maintenance cost of approximately \$1,000 per year.
DUNDEE RD AND NORTHGATE PKWY STORM SEWER MODIFICATIONS	\$375,000	TIF SOUTHEAST CAPITAL IMPROVEMENTS FUND	\$375,000	This project entails installing new storm sewer along Northgate Parkway and Dundee Road.	The Village is recapturing approximately 1.66 acre-ft of storm water detention that the Whitley is discharging directly into Buffalo Creek unrestricted per an agreement with MWRD. The Village is able to collect an equivalent runoff from the Northgate Parkway tributary area and direct it into Heritage Lake via storm sewer pipe installation.
MILWAUKEE AVE CORRIDOR IMPROVEMENTS	\$1,500,000	TIF	\$1,500,000	The Village of Wheeling is studying Milwaukee Avenue with a consultant team on a project called the Restaurant Row Corridor Plan.	This plan will be coming with a series of recommendations and implementation strategies to further enhance Wheeling's Restaurant Row. Since there are three active TIF Districts along Milwaukee Avenue, the Village of Wheeling is proposing to expend \$1,500,000 from the North Milwaukee Avenue, South Milwaukee Avenue, and the Southeast TIF Districts (\$500,000 each) to cover potential TIF eligible expenditures in FY23. This funding may also be allocated towards studies, drawings and other TIF eligible expenses in order to construct these corridor improvements.
GENERAL MAINTENANCE	\$1,231,250	MFT FUND	\$246,250	Maintenance costs for snow removal materials, traffic signal maintenance, signs, and lighting energy costs	These funds are directed to the numerous materials and operational costs necessary to maintain Village roadways on an annual basis.

VILLAGE OF WHEELING, ILLINOIS
 PRINCIPAL PROPERTY TAXPAYERS
 CURRENT YEAR AND TEN YEARS AGO

Taxpayer	Type of Business	2022			2013		
		Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Wheeling Town Center	Mixed Use Development	\$ 20,735,403	1	1.95%			
Woodland Creek Apartments	Apartment Buildings	18,601,754	2	1.75%	13,753,205	3	1.38%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	13,175,965	3	1.24%	18,268,308	2	1.83%
Arlington Club Apartments	Apartment Buildings	12,235,309	4		7,775,876	7	0.78%
Mallard Lake Apartments	Apartment Buildings	11,374,300	5	1.07%	8,222,412	6	0.82%
Northgate Crossings	Apartment Buildings	10,972,761	6	1.03%			
Westin Hotel	Hotel & Retail Store Development	10,702,409	7	1.00%	19,900,007	1	1.99%
Foxboro Apartments	Apartment Buildings	9,299,205	8				
Pactiv Corp.	Food Packaging and Food Service Products	9,069,907	9	0.85%	6,758,766	9	0.68%
Durable Packaging	Industrial Site for Aluminum Foil Products	8,533,926	10	0.80%	9,784,649	5	0.98%
Allstate Insurance Co.	Printing Facility				11,760,629	4	1.18%
Whippletree Village	Real Estate Holdings				6,465,578	10	0.65%
DCT Industrial	Industrial				7,063,762	8	0.71%
		<u>\$ 124,700,939</u>		<u>9.68%</u>	<u>\$ 109,753,192</u>		<u>11.00%</u>

NOTE:
 Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the County Clerk

BUDGETED FULL TIME PERSONNEL BY FISCAL YEAR

DEPARTMENT or DIVISION	2017	2018	2019	2020	2021	2022	2023
Administration & BOT	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Finance	8	8	8	8	8 ⁽¹³⁾	8	8 ⁽²⁵⁾
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.	12	11 ⁽³⁾	11	12 ⁽¹¹⁾	12 ⁽¹⁴⁾	11 ⁽¹⁹⁾	11
Senior Sevcies	2.5	2.5	0 ⁽⁹⁾	0	0	0	0
Social Services	3.5	2.5 ⁽⁴⁾	5 ⁽⁹⁾	4 ⁽¹²⁾	4 ⁽¹⁵⁾	5 ⁽²⁰⁾	0 ⁽²⁶⁾
Police	95 ⁽¹⁾	92 ⁽⁵⁾	92	92	92	91 ⁽²¹⁾	96 ⁽²⁶⁾
Fire	53 ⁽²⁾	52 ⁽⁶⁾	52	52	52 ⁽¹⁶⁾	58 ⁽²²⁾	58
PW Administration	4	3 ⁽⁷⁾	3	3	3	3	3
Engineering/CIP	4	4	4	4	4 ⁽¹⁷⁾	4	4
Bldg. Services	6	5 ⁽⁸⁾	0 ⁽¹⁰⁾	0	0	0	0
Fleet Services	5	5	5	5	5 ⁽¹⁸⁾	5 ⁽²³⁾	0 ⁽²⁷⁾
Fleet & Facilites	0	0	0	0	0	0	10 ⁽²⁷⁾
Street	4.5	4.5	0 ⁽¹⁰⁾	0	0	0	0
Forestry	4.5	4.5	0 ⁽¹⁰⁾	0	0	0	0
Streets/Facilities	0	0	14 ⁽¹⁰⁾	14	14	14	0 ⁽²⁷⁾
Streets & Forestry	0	0	0	0	0	0	10 ⁽²⁷⁾
Total Budgeted Personnel - General Fund	213	205	205	205	205	210	211
Water	9	9	9	9	9	12 ⁽²⁴⁾	12
Sewer	9	9	9	9	9	5 ⁽²⁴⁾	4 ⁽²⁷⁾
Total Budgeted Personnel - Enterprise Fund	18	18	18	18	18	17	16
TOTAL	231	223	223	223	223	227	227

Footnotes:

1. Restructured the Police Department to achieve operational efficiencies by eliminating (1) sergeant, (1) records clerk, and the FBR liaison position. Added the newly created positions of 911 communications manager and records supervisor.

2. Replaced the staff secretary position with the newly created position of management analyst due to the need for a position with higher-level skills.
3. Eliminated the staff secretary, permit coordinator and health inspector positions; added the planning & project manager (position re-titled to assistant community development director during FY 2018) and permit specialist positions.
4. Eliminated one (1) social worker position due to budget constraints.
5. Restructured and reorganized the Police Department due to a staff analysis and subsequent finding that there was mission overlap. Eliminated (1) police officer, (1) radio operator, and (1) staff secretary position.
6. Eliminated the administrative secretary position in the Fire Department.
7. Eliminated the administrative secretary position in the Public Works Department.
8. Eliminated the superintendent of building services position and replaced (1) maintenance operator position with a facilities foreman position.
9. Consolidated Senior Services and Social Services when senior citizen programs/activities were transferred to the Wheeling Park District; eliminated the program planner/site coordinator position and changed the part-time congregate meal site supervisor to a full-time position.
10. Consolidated personnel from the Building Services and Street and Forestry Divisions under the newly created Streets/Facilities Division.
11. Replaced the community development coordinator position with a customer service supervisor-permits and development position; created a building supervisor position and eliminated the plumbing inspector and part-time electrical inspector positions to improve the efficiency of the building inspection/customer service program. Created an additional municipal inspector position to fill the need for additional inspections due to the newly implemented Crime Free Housing program.
12. Replaced the custodian position with a part-time kitchen assistant because the Village sold its senior services building.
13. Replaced the accountant position with an accounting manager position.
14. Replaced the building supervisor position with a building/mechanical inspector position. Eliminated the P/T permit clerk position.
15. Created a P/T victim advocate position.
16. Replaced the management analyst position with an executive officer position.
17. Replaced contract assistant position with engineering coordinator position.
18. Replaced superintendent of fleet services position with fleet services manager position.
19. Eliminated the building inspector position to provide savings and allow the Village to hire six new firefighter positions needed to respond to a rising number of calls for service.
20. Replaced the victim services coordinator position and P/T victim advocate positions with two (2) additional social worker positions to provide better service to the community.

21. Eliminated one (1) community service officer position to provide savings and allow the Village to hire six new firefighter positions needed to respond to a rising number of calls for service.
22. Added six (6) additional firefighter/paramedic positions which are needed to respond to a rising number of calls for service.
23. Replaced one (1) mechanic position with a crew leader and eliminated the P/T clerk position. The Village promoted a mechanic to crew leader and eliminated the P/T clerk position because it was no longer needed.
24. Reallocated maintenance operator duties in the Utilities Division. Eliminated one maintenance operator position to provide savings and allow the Village to hire six new firefighter positions needed to respond to a rising number of calls for service.
25. Replaced accounts payable/customer service coordinator position with accounts receivable/accounts payable clerk position.
26. Social Services Division began reporting to the Police Department. The director of human services position was replaced by a social services manager position.
27. The Facilities portion of Streets/Facilities was placed under the jurisdiction of the Fleet Division, renaming the divisions to Fleet & Facilities Division and Streets & Forestry Division. One maintenance operator position was transferred from the Utilities Division to the Fleet & Facilities Division.

VILLAGE OF WHEELING
PROPOSED FY 2023 BUDGET
PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 5, 2022, 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, 2023 and ending December 31, 2023.
A copy of the proposed FY 2023 budget has been available since October 12, 2022, 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 Kaplan, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090.
Kathryn Brady, Village Clerk, Village of Wheeling
Published in Daily Herald November 18, 2022 (4591235)

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, Franklin Park, Glenview, Hanover Park, Hoffman Estates, Inverness, Melrose Park, Morton Grove, Mt Prospect, Niles, Northbrook, Northfield, Northlake, Palatine, Park Ridge, Prospect Heights, River Grove, Rolling Meadows, Rosemont, Schaumburg, Schiller Park, South Barrington, Streamwood, Wheeling, Wilmette

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 11/18/2022 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 *Danula Baltz*
Designee of the Publisher and Officer of the Daily Herald

Control # 4591235

ORDINANCE No. 5562

**ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET FOR
THE FISCAL YEAR BEGINNING JANUARY 1, 2023
AND ENDING DECEMBER 31, 2023**

WHEREAS, the Corporate Authorities of the Village of Wheeling have heretofore deemed it to be in the best interest of the Village of Wheeling to require a budget ordinance rather than an appropriation ordinance be passed pursuant to State Statute, 65 ILCS 5/8-2-9.1 et seq.; and

WHEREAS, the Corporate Authorities of the Village of Wheeling have made the proposed annual budget available for public inspection at the Village Hall, at the Indian Trails Public Library, and on the Village's website for a period in excess of one month prior to final consideration of the proposed budget; and

WHEREAS, the Corporate Authorities of the Village of Wheeling held a public hearing for the purpose of obtaining public comment on the proposed budget on December 5, 2022; 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 2023, a copy of which is on file with the Village Clerk, in the total amount of ONE HUNDRED SEVENTEEN MILLION FOUR HUNDRED TWENTY EIGHT THOUSAND EIGHT HUNDRED NINETY ONE DOLLARS (\$117,428,891) of which FORTY EIGHT MILLION FOUR HUNDRED SEVENTY TWO THOUSAND TWO HUNDRED ONE DOLLARS (\$48,472,201) is for the General Fund, SIX MILLION SIX HUNDRED FIFTY THREE THOUSAND SEVEN HUNDRED ONE DOLLARS (\$6,653,701) is for the Special Revenue Funds, THREE MILLION SIX HUNDRED FIFTY SIX THOUSAND TWO HUNDRED DOLLARS (\$3,656,200) is for the Debt Service Funds, THIRTY TWO MILLION SIX HUNDRED SEVENTY THOUSAND FIVE HUNDRED NINETY SEVEN DOLLARS (\$32,670,597) is for the Capital Project Funds, FOURTEEN MILLION SEVEN HUNDRED TWELVE THOUSAND SIX HUNDRED FORTY EIGHT DOLLARS (\$14,712,648), is for the Enterprise Funds, TWO MILLION TWO HUNDRED SIXTY EIGHT THOUSAND FOUR HUNDRED THIRTY FIVE DOLLARS (\$2,268,435) is for the Internal Service Funds, and EIGHT MILLION NINE HUNDRED NINETY FIVE THOUSAND ONE HUNDRED NINE DOLLARS (\$8,995,109) 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 Ruffatto moved, seconded by Trustee KRUEGER that Ordinance No. 5562 be adopted.

President Horcher	<u>Aye</u>		
Trustee Krueger	<u>Aye</u>	Trustee Ruffatto	<u>Aye</u>
Trustee Lang	<u>Aye</u>	Trustee Vito	<u>Aye</u>
Trustee Papantos	<u>Aye</u>	Trustee Vogel	<u>Aye</u>

ADOPTED this 19th day of December 2022, by the President and Board of Trustees of the Village of Wheeling, Illinois.

Patrick Horcher
Patrick Horcher, Village President

ATTEST:

Kathryn M. Brady
Kathryn M. Brady, Village Clerk



APPROVED AS TO FORM:

James V. Ferle
Village Attorney

PUBLISHED in pamphlet form this 20th day of December, 2022, 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 cash has changed hands.

Appropriation: An authorization from a specific fund to a specific department or program to make expenditures/incur obligations for a specified purpose and period. These appropriation items are limited to one year, unless otherwise specified.

Assessed Valuation: The valuation set upon real estate by the Assessor as a basis for levying property taxes.

Asset: Resources owned or held by a government which have monetary value.

Audit: A systematic and independent examination of the Village's financial statements of the governmental activities, business-type activities, each major and non-major fund, aggregate remaining fund information and the related notes to the financial statements. The purpose of the audit is to determine if the basic financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of the last day of the fiscal year, and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

Balanced Budget: A balanced budget occurs when projected revenues are equal to projected expenditures within a given fund without relying on funds held in reserve to bridge the gap.

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 (e.g., fiscal year). The budget describes the programs and services intended to be funded by the Village for period in question.

CARES: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and the Coronavirus Response and Consolidated Appropriations Act (2021). These federal

programs provided fast and direct economic assistance for American workers, families, small businesses, and industries who were negatively impacted by the COVID-19 pandemic.

CERF: The Capital Equipment Replacement Fund. It is an internal service fund set up to provide for the purchase of all major (>\$10,000) capital equipment in the Village. Contributions are made to the fund by each operating function based on the replacement cost of the item and the expected life of the equipment. The intent is to even out the year-to-year expenditures in the contributing funds.

Capital Improvement: Refers to any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets in the community.

Capital Improvement Program (CIP): A CIP is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

Capital Outlay: Refers to the purchase of land, buildings, machinery, and those equipment items which have an estimated useful life of three (3) years or more and belong to the classes of property commonly considered as fixed assets.

Capital Projects Funds: These funds are used to account for financial resources used to construct or acquire major capital facilities.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

Commodities: All expenditures for materials, parts, and supplies except those incidentally used by outside firms performing contractual services for the Village.

Community Development Block Grant (CDBG): A federal entitlement grant distributed to municipalities based on a formula that considers population, housing condition, and poverty. CDBG funds are then distributed by the Village for activities that benefit low and moderate-income families.

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

COVID-19: A highly contagious coronavirus disease that emerged in December 2019 and resulted in a worldwide pandemic.

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

Debt Service Funds: Debt service funds are used to account for the payment of interest and principal on long term, general obligation debt.

Deficit Budget: A deficit budget occurs when projected expenditures are expected to exceed projected revenues within a given fund.

Department: A major administrative division of the Village which indicates overall management responsibility for an operation and is unique in its delivery of services.

Depreciation: A non-cash expense that reduces the value of an asset due to wear and tear or obsolescence. Depreciation expense is typically assigned to various accounting periods based on the historical or purchase price of an asset.

Derivative: Financial contracts, set between two or more parties, that derive their value from an underlying asset, group of assets, or benchmark.

Distinguished Budget Award Program: Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

Downstate Pension Funds: State statute requires that the sworn Police and Fire employees belong to their own locally controlled and administered pension funds. These are defined benefit funds administered pursuant to state statute.

Draw Down: The use of prior year fund balance for current year expenditures.

Enterprise Funds: These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

Equalized Assessed Valuation: The total taxable property value. It is a combination of the market value of a property as determined by the county assessor, multiplied by a fraction depending on the classification of the property and adjusted by a multiplier determined by the state to equalize valuations across the state. It is the final value against which the total tax rate is multiplied to determine the property taxes due.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Fiduciary Funds: One of three fund types (i.e., the others include Governmental Funds and Proprietary Funds) that includes trust and agency funds.

Fiscal Year: A twelve- (12) month period between settlements of financial accounts. Prior to Fiscal Year 2003, the Village's fiscal year began May 1st and ended April 30th of each calendar year. Fiscal Year 2003 was an eight (8) month fiscal year due to the Village Board's decision to change the Village's fiscal year to coincide with the calendar year. The change was effective January 1, 2004.

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

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting: A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and how 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).

IPBC: The Intergovernmental Personnel Benefit Cooperative (IPBC) is an intergovernmental agency created under Illinois statutes, which allows units of local government to band together for the purposes of insurance and is open to municipalities, counties, special districts, and intergovernmental agencies.

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend. Examples include sewer and water systems, roadways, and communication systems.

Interfund Transfer: A planned movement of money between funds to offset expenses incurred in the receiving fund due to the operation of the sending fund. This is sometimes referred to as an overhead transfer.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Funds: These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Examples include the Liability Insurance Fund.

Levy: An imposing and collecting of a tax. In Illinois, the property tax is determined by the local unit of government, levied by the county clerk, and collected by the county treasurer. Taxes levied for any particular year are collected in the following calendar year.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Line-Item Budget: A form of budget that allocates money for expenditures to specific items or objects of cost.

Longevity: An additional compensation amount granted to any employee after 12 years of continuous service. The amount the employee is entitled to varies depending on the number of years he or she has served.

MABAS: Mutual Aid Box Alarm System. A mutual aid system which has been in existence since the late 1960s. Member agencies provide mutual aid response for fires, emergency medical services (i.e. paramedic service) and specialized incidents (e.g. hazardous materials, underwater rescue/recovery, technical rescue, etc.).

Major Fund: The concept of major fund reporting was introduced and defined by GASB Statement 34 to simplify the presentation of fund information and to focus attention on the major activities of the entity. Rather than require each type of fund to be individually presented, Statement 34 requires the individual presentation of *only* major funds, with all other funds combined into a single column.

GASB defines major funds as those meeting the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Both criteria must be met in the same element (assets, liabilities, etc.) for both the 10 percent and 5 percent tests for a fund to be defined as major. However, Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund and to individually present its information in the basic financial statements, even if it does not meet the criteria. A government does not have the option, however, to not report a fund as major if it meets the criteria above.

Metra: The regional agency in charge of the suburban commuter rail transit system.

Modified Accrual Accounting: A method of accounting used to recognize revenue and expenditures. Funds that use the modified accrual basis of accounting recognize revenues when measurable and available (i.e., collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures are recognized (with some exceptions) when the related liability is incurred.

Motor Fuel Tax (MFT): The State returns a portion of the gas tax to the municipalities on a per capita basis for use in the maintenance and construction of public roads.

Operations and Maintenance Department: The prior designation for the Public Works Department.

Other: Includes operating charges primarily of a fixed nature that cannot properly be classified as personnel services, contractual services, commodities, capital outlay, or capital improvements. Examples include overhead, contingency reserve, and the Northwest Water Commission water charge.

Overhead: This refers to an interfund transfer from a particular fund (e.g. Water and Sewer) to the General Fund to pay for its share of expenses such as accounting services, equipment costs etc. that are recognized in the General Fund.

Pavilion: The Village of Wheeling senior center. Built by a combination of Federal Revenue Sharing and local funds, it is currently funded by local taxes, membership fees, fund-raising events, and contributions. Provides activities and programs for Village seniors.

Personal Property Replacement Tax (PPRT): Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. Corporations pay 2.5 percent tax and partnerships, trusts and S corporations pay a 1.5 percent on income, and public utilities pay a 0.8 percent tax on invested capital. A portion of the tax proceeds is then distributed to the taxing districts based on each district's share of

personal property tax collections for the 1976 year. For example, if total taxes collected by all districts were \$1 million and District A collected \$35,000 of that total, District A's share of any future distributions would be 3.5 percent.

Personnel Services: Expenditures directly attributable to Village employees, including salaries, overtime, training, and the Village's contribution to the Illinois Municipal Retirement Fund and Social Security.

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Funds: One of the three fund types (i.e., the others include Governmental and Fiduciary Funds) that include Enterprise and Internal Service Funds.

Restaurant and Other Places for Eating Tax: In October 2005, the Village implemented a 1% Restaurant and Other Places for Eating Tax (i.e., "food and beverage" tax). The tax applies to the sale of "prepared food", which is defined as food or liquid, including alcoholic beverages, that are prepared for immediate consumption at "Restaurants and Other Places for Eating." "Places for Eating" is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not.

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bond: A long-term security where the revenue from the project, as opposed to the Village's taxing authority, is pledged to pay both principal and interest expenses on the debt.

Sales Tax: A levy on the retail sale of tangible personal property, which is collected by retailers and remitted to the State Department of Revenue. The total tax in the Cook County portion of Wheeling is comprised of a 6.25% state levy, 1.00% regional transit agency tax, and 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

Special Revenue Funds: Funds used to account for sources of revenue that are restricted or committed for a specific purpose (other than capital projects or debt service). Examples include the Motor Fuel Tax Fund, Foreign Fire Insurance Fund, Emergency Telephone System Fund and Grant Fund.

Surplus Budget: A surplus occurs when revenues are expected to exceed expenditures within a given fund.

SWANCC: Solid Waste Agency of Northern Cook County. An intergovernmental agency formed to dispose of residential household solid waste generated by its municipal members.

Tax Increment Financing (TIF): Tax increment financing is a redevelopment method, authorized by Illinois State Statutes that allows municipalities to encourage new development by using the new incremental property taxes generated by development to make public improvements, assemble property, or incur authorized costs to attract the development.

Tax Levy: The total amount the Village intends to collect from general property taxes to pay for operating, pension, and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

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

Trust & Agency Funds: Accounts for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) agency funds. The Police and Firefighters' Pension Funds are examples of pension trust funds.

ACRONYMS

ACFR: Annual Comprehensive Financial Report

ASCAP: American Society of Composers, Authors, and Publishers

APWA: American Public Works Association

AV: Assessed Valuation

CAD: Computer Aided Dispatch

CARES: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020)

CBA: Collective Bargaining Agreement

CERF: Capital Equipment Replacement Fund

CIP: Capital Improvement Plan

COVID-19: Coronavirus Disease of 2019

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

IPBC: Illinois Personnel Benefit Cooperative

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