



2014 ANNUAL BUDGET



WHEELING, ILLINOIS

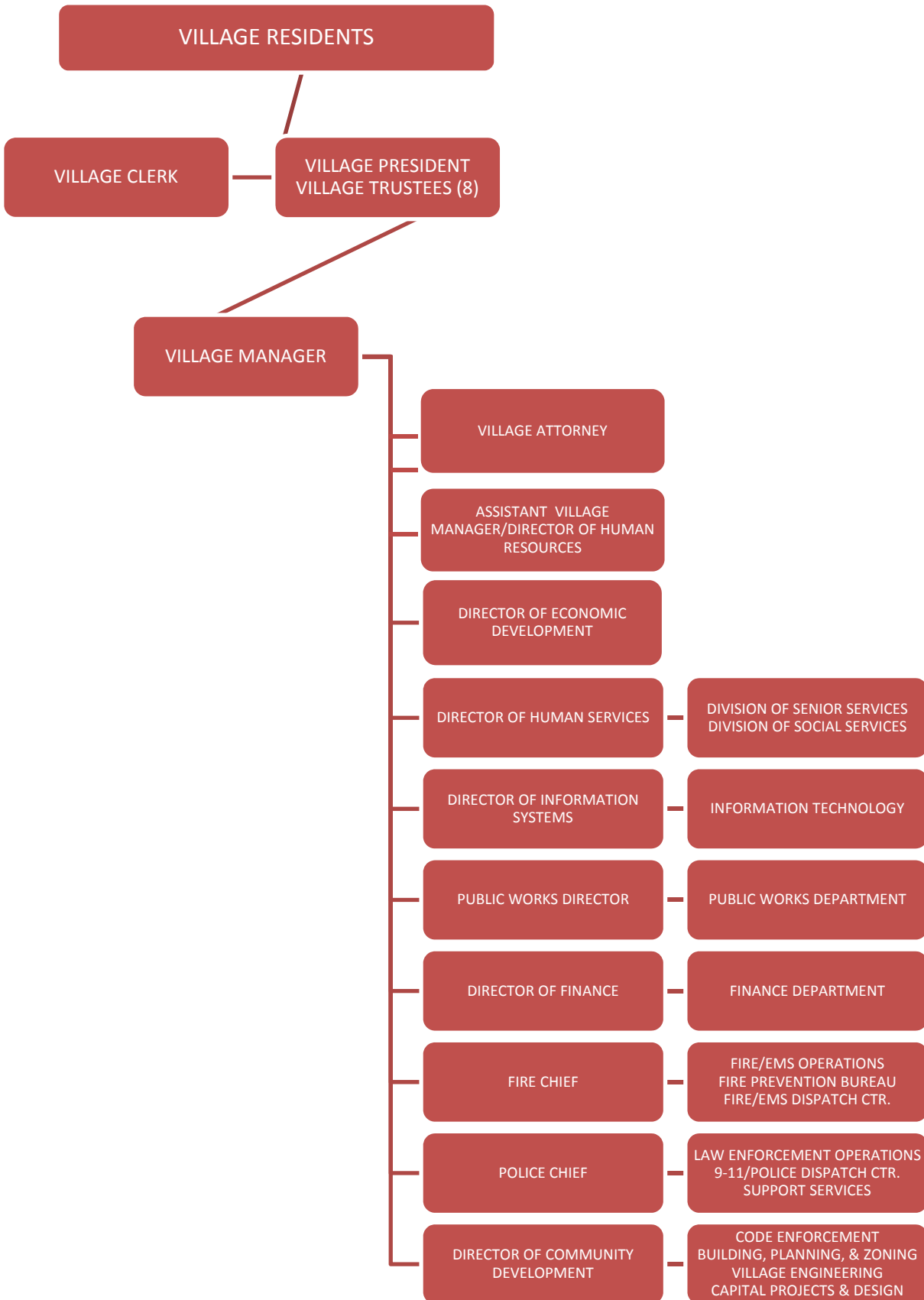
ANNUAL OPERATING BUDGET
VILLAGE OF WHEELING, ILLINOIS
JANUARY 1, 2014 - DECEMBER 31, 2014

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Robert Heer
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**Village of Wheeling
Illinois**

For the Fiscal Year Beginning

January 1, 2013

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, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

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COMMUNITY PROFILE

Wheeling's History



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

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

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

Wheeling Today

The Village of Wheeling encompasses an area of approximately 8.4 square miles in northwestern Cook and southern Lake Counties. Over ninety-nine percent (99.9%) of the Village's assessed valuation is located in Cook County. The Village is located 27 miles northwest of Chicago's "Loop". Neighboring communities include Lincolnshire and Riverwoods to the north, Prospect Heights and Arlington Heights to the south, Northbrook to the east and Buffalo Grove to the west.

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

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



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

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

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

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



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

Center for Business and Industry

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

Living in Wheeling

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

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

Wheeling residents are a diverse group of people, with ancestries from all over the world, who share a high standard of living. Wheeling boasts a variety of housing stock in the community that allows young couples starting a family to find suitable and affordable single-family homes in one of the Village's established, tree-lined

neighborhoods. Likewise, business executives can find a great selection of homes here in their size and price ranges. For empty nesters and homeowners on the go there are many well-maintained townhome/condominium developments in the Village.

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

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

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

Quality of Life

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

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



The Wheeling Park District is one of the finest park districts in the state. Residents can take advantage of a number of amenities within its Recreation Center, including a fitness center, gymnasium, indoor track, indoor lap pool and meeting rooms. Numerous parks, walking paths and playgrounds located throughout the community provide open space for all types of enjoyable outdoor activities, including baseball, soccer, tennis, roller-blading and ice-skating. The award-winning outdoor aquatic center, touting two new attractions, 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 2010, Wheeling received the results of the United States census conducted earlier that year. The results of the census indicated that Wheeling's population decreased from 38,555 in 2000 to 37,648 in 2010, a loss of 907 people (-2.35%).

MISCELLANEOUS STATISTICS

Population:	
1970 Census	13,243
1974 Special Census	18,106
1979 Special Census	21,503
1980 Census	23,266
1986 Special Census	26,276
1990 Census	29,911
2000 Census	34,496
2006 Special Census	38,555
2010 Census	37,648
Age by Group:	
Under 5 years	2,646 (7.0%)
5 to 9 years	2,176 (5.8%)
10 to 14 years	2,090 (5.6%)
15 to 19 years	2,221 (5.9%)
20 to 24 years	2,252 (6.0%)
25 to 29 years	3,581 (9.5%)
30 to 34 years	3,221 (8.6%)
35 to 39 years	2,792 (7.4%)
40 to 44 years	2,454 (6.5%)
45 to 49 years	2,493 (6.6%)
50 to 54 years	2,728 (7.2%)
55 to 59 years	2,447 (6.5%)
60 to 64 years	1,942 (5.2%)
65 to 69 years	1,253 (3.3%)
70 to 74 years	1,089 (2.9%)
75 to 79 years	774 (2.1%)
80 to 84 years	658 (1.7%)
85 years and over	831 (2.2%)
Median age (years)	36.1
16 years and over	30,284 (80.4%)
18 years and over	29,352 (78.0%)
21 years and over	28,134 (74.7%)
62 years and over	5,692 (15.1%)
65 years and over	4,605 (12.2%)
2010 Per Capita Income	\$26,555
2010 Median Household Income	\$57,069
2010 Median Family Income	\$64,770
Housing Tenure:	
Occupied Housing Units	14,461 (100%)
Owner-occupied housing units	9,332 (64.5%)
Renter-occupied housing units	5,129 (35.5%)
Educational Attainment:	
Population 25 years and over	25,292
Less than 9 th grade	1,811 (7.2%)

9 th to 12 th Grade, No diploma	1,700 (6.7%)
High school graduate (includes equivalency)	6,441 (25.5%)
Some college, no degree	4,434 (17.5%)
Associate's degree	1,521 (6.0%)
Bachelor's degree	6,638 (26.2%)
Graduate or professional degree	2,747 (10.9%)
Percent high school graduate or higher	86.1%
Percent bachelor's degree or higher	37.1%

Village Bond Rating:

Fitch Ratings	AAA
Standard & Poors	AA

Municipal Services and Facilities:

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

Municipal Water Utility:

Average Daily Usage	4.56 mgd
Miles of Water Main	138
Number of Metered Accounts	7,950

Building Activity:

<u>NEW BUILDINGS</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Single Family	0	1	1	1	0	0	1
Townhomes	3 Bldgs	6 Bldgs	9 Bldgs	2 Bldgs	0	5 Bldgs	4 Bldgs
Condos	1 Bldg	0	0	0	0	0	0
Industrial	1	4	0	0	1	0	0
Commercial	4	1	2	2	3	1	2

Fire Protection

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

Recreation Facilities (Wheeling Park District):

Number of Parks and Playgrounds	21
Park Area in Acres	135

Elections:

Number of Registered Voters (As of December 31, 2013)	16,406
http://www.cookcountyclerk.com/elections/electiondata/Pages/RegistrationStatistics.aspx	
Number of Ballots Cast in Last Municipal Election (April 9, 2013)	2,586
(Source: cookcountyclerk.com)	

TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
1998	750,994,063	0.7751	5,820,952
1999	778,744,725	0.8491	6,611,900
2000	780,293,723	0.867	6,766,232
2001	900,246,070	0.842	7,580,477
2002	953,308,489	0.798	7,600,914
2003	941,702,835	0.837	7,853,082
2004	1,101,641,089	0.758	8,344,130
2005	1,166,555,624	0.737	8,589,473
2006	1,167,337,025	0.771	8,997,471
2007	1,335,459,160	0.674	8,997,471
2008	1,372,851,543	0.707	9,699,709
2009	1,352,391,739	0.770	10,406,485
2010	1,226,610,329	0.892	10,931,390
2011	1,088,729,315	1.004	10,931,390
2012	997,653,697	1.138	11,352,979

Ten Largest Taxpayers as a % of Total Village AV:
 Source: Office of the County Clerk (2012 CAFR)

11.56%

Unemployment Rates:

2002	5.8%
2003	5.6%
2004	5.1%
2005	4.8%
2006	3.6%
2007	3.8%
2008	4.9%
2009	8.5%
2010	8.5%
2011	8.1%
2012	7.7%
2013	7.1%

Source: Illinois Dept. of Employment Security – Website Address: <http://www.ides.illinois.gov/page.aspx?item=2517>

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 POLICIES

- The Village will issue debt only for capital improvements to the Village infrastructure.
- The Village will not issue debt to finance operating expenditures.
- The Village will publish and distribute an official statement for each bond issue.
- The Village will market its debt through competitive bids whenever possible.

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.

Adopted November 17, 2008.

CAPITAL PROJECTS FUND POLICY

The Capital Projects Fund of the Village of Wheeling accounts for financial resources earmarked for the repair and construction of roads, sidewalks, streetlights, bridges, dams, buildings, equipment, and other types of fixed assets, with the exception of vehicles or equipment financed through the Capital Equipment Replacement Fund (CERF) or the assets of an enterprise fund. To qualify as a capital project, the project must be used for the construction, reconstruction, repair or acquisition of fixed assets, or to extend the life of existing fixed assets.

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

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

Adopted March 4, 2013.

INVESTMENT POLICY

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

I. Scope

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

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

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

II. Objective

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

1. Legality

Conformance with federal, state and other legal requirements.

2. Safety

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

a. Credit Risk

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

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

b. Interest Rate Risk

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

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

3. Liquidity

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

4. Yield

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

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

III. Standards of Care

1. Prudence

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

2. Public Trust

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

3. Delegation of Authority

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

4. Ethics and Conflicts of Interest

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

IV. Safekeeping and Custody

1. Authorized Financial Dealers and Institutions

a. Broker/Dealers

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

b. Financial Institutions

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

1. Security

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

2. Size

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

3. Statement of Condition

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

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

2. Internal Controls

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

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

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

3. Delivery vs. Payment

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

Authorized and Suitable Investments

1. Investment Types

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

A summary of authorized investments is as follows:

1. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States America as to principal and interest.
2. Bonds, notes, debentures, or other similar obligations of the United States of America or its agencies. Agencies include: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory thereto; (b) the federal home loan banks and the federal home loan mortgage corporation; and (c) and any other agency created by Act of Congress.
3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois banking Act.
4. Short term obligations of corporations (commercial paper) organized in the United States with assets exceeding \$500,000,000 if (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations and (c) no more than one-third of the public agency's funds may be invested in short term obligations of corporations.
5. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraphs 1 and 2 of this section and to agreements to repurchase such obligations.
6. Interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district. The bonds shall be registered in the name of the municipality or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
7. Banks, savings banks and savings and loan associations that are insured by the Federal Deposit Insurance Corporation.
8. Short term discount obligations of the Federal National Mortgage Association.

9. Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or the United States provided the principal office of any such credit union is located within the State of Illinois. Investments may be made only in credit unions which are insured by applicable law.
10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. Any public agency may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company or use the services of such an entity to hold and invest, or advise, regarding the investment of any public funds.
11. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the Regulations issued thereunder. The government securities, unless registered or inscribed in the name of the public agency, shall be purchased through banks or trust companies authorized to do business in the State of Illinois. Repurchase agreements not subject to the provisions of the Act which meet the requirements included in Illinois Compiled Statutes 30 ILCS 235/2 subsection (h).

2. Collateralization

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

The Village chooses to limit collateral to the following:

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

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

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

Investment Parameters

1. Diversification

The investments shall be diversified by:

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

2. Investment Maturities

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

Reporting

1. Methods

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

- Purchase date
- Maturity date
- Interest rate or yield

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

2. Performance Standards

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

3. Marking to Market

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

Investment Policy Adoption

1. Exemption

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

2. Amendments

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

Adopted May 17, 1999.

FUND BALANCE POLICY

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

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

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

1. **Non-Spendable Fund Balance:** That portion of a governmental fund's fund balance that cannot be spent or is legally earmarked for a specific use. Examples include inventories, prepaid items and land held for resale.
2. **Restricted Fund Balance:** That portion of a governmental fund's fund balance that is constrained to a specific purpose by the provider, such as grantors, bond holders and higher levels of government through enabling legislation. Examples include Motor Fuel Tax funds that per State Statute must be spent on highways and streets, Emergency Telephone System funds restricted for public safety purposes, Tax Increment Financing funds restricted for economic development purposes, and Debt Service funds restricted for debt service expenditures, and Capital Projects funds restricted for capital projects.
3. **Committed Fund Balance:** That portion of a governmental fund's fund balance that is constrained to a specific purpose by the Village Board itself, using its highest level of decision making authority. Committed fund balance cannot be used for any other purpose, unless the Village Board itself removes the constraint. Examples include funds committed by the Village Board for the construction of a new Village Hall building.
4. **Assigned Fund Balance:** That portion of a governmental fund's fund balance that is spendable or available for appropriation, but has been tentatively earmarked for some specific purpose by the Village Board or by the Village Manager. An example is the funds held by the Illinois Personnel Benefit Cooperative (IPBC) for health insurance benefit purposes.
5. **Unassigned Fund Balance:** That portion of a governmental fund's fund balance that is available for any legal purpose. The unassigned fund balance shall be defined as the difference between the total fund balance, and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance. Positive unassigned fund balance can only occur in the General Fund.

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

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

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

Adopted September 26, 2011.

FUND RESERVES POLICIES

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

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

Revised September 26, 2011.

REVENUE POLICIES

- A diversified revenue base shall be maintained to prevent revenue shortfalls due to a single revenue source.
- Revenue projections shall be prepared and presented to the Board annually. All such forecasts shall be conservative.
- All revenue sources shall be closely examined during the budget process to ensure that revenue trends are kept current.
- Every effort shall be made to minimize year-to-year fluctuations in the property tax levy.
- Regular reports of revenue status will be prepared and presented to the Board.
- All Village funds shall be invested in accordance with the approved investment policy.
- User fees shall be reviewed annually to insure that the costs of services are charged to users where appropriate.
- Enterprise fund fees shall be based on the cost of providing the services, providing for debt service, and maintaining the capital structure of the systems.

OPERATING POLICIES

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

CAPITAL BUDGET POLICIES

- The Village will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.
- The Village will maintain its physical assets at a level adequate to protect the Village's capital investment and minimize future maintenance and replacement costs.

- All assets with an initial cost of greater than \$10,000 and a life expectancy greater than one year shall be incorporated into the Capital Equipment Replacement Fund and schedule, to provide for the orderly replacement of these items while minimizing the annual fluctuations in expenditures from the operating funds.

FIXED ASSET POLICY

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

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

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

All other capital projects, including brick pavers, fences, entrance signs, tree planting, burial of electrical lines, streetscape improvements (done for aesthetic reasons), fountains, parks, buildings, building improvements,

equipment and land are not considered infrastructure and shall be accounted for separately in the Non-Infrastructure cost center within the Capital Projects Fund (unless required to be accounted for in another fund - e.g. Water & Sewer Capital, TIF, Motor Fuel Tax, etc.).

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

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

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

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

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

Assets, which do not meet the definition of "fixed assets" under this policy, but in the aggregate account for a substantial asset group, shall not be capitalized for financial accounting purposes. Rather, the responsible operating department shall maintain control of these assets using a system suitable for doing so. Examples of asset groups (and the department responsible for them) which shall be inventoried and maintained separately

from the Village's fixed asset inventory include computers and related equipment (MIS Department), guns (Police), vehicles (Fleet Services) and any other asset group identified by the Director of Finance.

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

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

Adopted June 6, 2002

FUND STRUCTURE

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

Governmental Funds

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

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

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

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

Debt Service Funds accumulate resources for payment of general long-term debt principal and interest. The Village has seven outstanding general obligation bonds: Series 2005, 2007, 2008, 2009, 2011, 2012A and 2012B. Only the 2007, 2008 and 2009 bond issues have debt service funds set up to manage the property taxes levied for the purpose of making those debt service payments. Since there is no property tax levy related to the other bonds, the debt service payments are made out of the funds (e.g. Water/Sewer, Capital Projects or one of the TIF Funds) responsible for those payments.

Proprietary Funds

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

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

Fiduciary Funds

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

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

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

BUDGET INFORMATION**Statutory Authority**

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

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

Basis of Budgeting and Accounting

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

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

Process Required to Amend the Village Budget

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

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

Budget Procedure

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

Capital Improvement Program

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

BUDGET CALENDAR- FISCAL YEAR 2014
Revised 8/2/2013

<u>DATE</u>	<u>ACTIVITY</u>
Friday, June 28, 2013	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
Friday, July 26, 2013	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 16, 2013	Target and Expanded level requests due to Finance Department.
September 2 - 6, 2013	Budget review meetings with departments & Village Manager.
Friday, September 13, 2013	Village Manager finalizes budget recommendations for Board.
Thursday, October 17, 2013	Send proposed budget to Board.
Saturday, November 9, 2013	Budget Workshop Meeting
Friday, November 22, 2013	Public notice (at least seven days before public hearing as required by law) published 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 2, 2013	Public Hearing
Monday, December 16, 2013	Board approval of FY 2014 Annual Budget.
Tuesday, December 17, 2013	Post new compensation spreadsheet on Village website (within 6 days of budget approval).



TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 16, 2013

RE: Letter of Transmittal – 2014 Budget

We are pleased to present to you the 2014 budget for the Village of Wheeling. The budget incorporates the total program of Village expenditures and supporting revenues for the coming year, and maintains the Village's operating reserves at more than their minimum recommended levels. The operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the Village Code, and generally accepted accounting principles.

The 2014 budget is based upon the Village Board's direction as set forth in the following Mission Statement:

"The mission of the Village of Wheeling is to provide all residents and businesses of the community with high quality public service. Essential services are provided to all citizens, regardless of their social, economic, racial, or ethnic background. In order to achieve this goal, we, the employees and elected officials of the Village of Wheeling, shall treat all citizens with respect and dignity."

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

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

BUDGET PROCESS

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

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

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

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

CHICAGO EXECUTIVE AIRPORT

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

The annual fiscal year budget for Chicago Executive Airport is prepared by the Airport Manager and his staff, and then forwarded to the Board of Directors for review and recommendation.

Final approval of the Airport's yearly budget rests with the President and Board of Trustees of the Village of Wheeling and the Mayor and Council of the City of Prospect Heights.

BUDGET OVERVIEW

The Fiscal Year 2014 annual budget totals \$68,989,290, excluding interfund transfers (see Attachment 1). Of this amount, \$25,822,596 is budgeted for personnel services (including salaries and pension benefits), representing over 59% of the total operating budget* (\$44,157,437). An additional \$14,135,601 is budgeted for contractual services, which include items such as employee health insurance, liability and workers' compensation insurance, and consulting services. Commodities total \$2,037,917, and include items such as materials for street repairs, street signs, vehicle parts, uniforms, janitorial products and other operating supplies.

Principal and interest expenses for the Village's outstanding debt are budgeted at \$5,489,591; of that amount, \$1,590,972 is supported by the Village's property tax levy. The remaining debt service is paid by the Village's Water and Sewer Fund and transfers from the Village's capital and tax increment financing (TIF) funds. Finally, the budget includes \$11,942,650 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 16.78% of the total budget, a greater share of the budget than last year. In the last few years, the Village has reallocated funds previously earmarked for capital expenditures to the General Fund to pay for operating expenditures; consequently, this money was not available to be spent on the Village's infrastructure needs. We are pleased to report, however, that this year's budget begins to reverse that trend by allocating more funds to meet critical infrastructure needs, a subject that will be addressed in more detail later in this letter.

*The operating budget includes the General, Water & Sewer (excluding capital improvements), E911, Liability and Grant Funds.

GENERAL FUND

FY 2013 – ESTIMATED RESULTS

The FY 2013 budget as presented to the Board (in November of 2012) projected a General Fund deficit of \$3,597,127. Recognizing that a deficit of that size was not sustainable, Village staff offered and the Board approved the implementation of several deficit reducing options available to it, including ones that had been implemented in the past. The deficit reducing items the Board approved included the following:

1. A single year reduction of the transfer to the CERF	\$1,198,994
2. Use of Capital Projects Funds to pay debt service expenses	\$860,000
3. Reduce the transfer to the Liability Insurance Fund	\$200,000
4. Eliminate one engineering position	\$130,000
5. Increase the property tax levy by 3.75%	\$397,500
6. Miscellaneous adjustments to revenue projections & line item reductions*	\$410,633
Total Adjustments:	\$3,197,127
Budgeted Deficit:	-\$400,000

*The Village Manager made a one-time reduction of 10% to all discretionary expenditure accounts.

After implementing these options, the FY 2013 General Fund budget as approved reflected a deficit of \$400,000; however, we now estimate that, as of today's date, the Village will end the year with a surplus of \$767,115. The reason for the "surplus" is due to much stronger than anticipated sales and income tax revenue, which we estimate will be \$748,165 higher than budgeted. As a result, we expect that the fund balance in the General Fund will be \$14,690,793 at the end of FY 2013, representing 45.6% of annual operating expenditures.

While we are anticipating a surplus budget, we cannot emphasize enough that the "surplus" is a surplus in name only; in reality, ***the anticipated result represents a structural deficit of nearly \$1,511,000.*** The most significant actions taken to reduce the FY 2013 deficit were the first three line items listed above. While diverting revenue from the Capital Equipment Replacement Fund (\$1,198,994), Capital Projects Fund (\$860,000) and Liability Insurance Fund (\$200,000) allowed for deficit reduction, it also helped mask the reality that the General Fund will end the year with a deficit despite the appearance of a "surplus."

We use the term "structural deficit" to emphasize that the \$1,511,000 difference between General Fund revenues and expenditures was not a one-time event related to FY 2013; rather it represents a reoccurring problem that will grow in future years if steps are not taken to address it. As we have noted in previous years, reallocating money from other funds to the General Fund every year is a practice that is not sustainable and has created a situation where the Village is significantly underfunding its infrastructure and capital equipment needs.

Staff recommended taking those measures during the height of the recession to avoid depleting the General Fund's fund balance, with the hope that sales and income tax revenue would return to the levels seen in 2007. While sales and income tax revenue is rebounding from the lows of the past few years, we have not yet returned to 2007 levels, and the Village cannot continue to rely on its capital funds to plug the gap between General Fund revenues and expenditures.

It's also important to note that the Village's current financial situation is different than many other communities, due in large part to the decision that was made several years ago to sell \$40.0 million in debt to fund several building projects. Those projects were necessary and will serve the Village's needs for many years to come; nonetheless, the added debt burden has made it more difficult that it would have been otherwise to eliminate the structural deficit. Later in this letter, we will repeat our recommendation of a year ago to implement a tax levy plan that, if followed, will allow the Village to address the structural problem in a sustainable way that returns us to a place where we are adequately funding both our operating and capital needs.

FY 2014 BUDGET – GENERAL FUND OVERVIEW

Despite substantial reductions in expenditures over the last four years and a continuing freeze—with a few necessary exceptions—on most new equipment, programs, and services, the FY 2014 General Fund budget reflects a deficit of \$1,055,804. While a deficit of this size is significant, the size of the deficit is substantially less than it has been in recent years (recall that the beginning deficit for FY 2013 was \$3,597,127), an encouraging sign that the worst of the economic downturn may be behind us. As noted earlier, this is due in large part to a rebound in two of the General Fund's three largest sources of revenue. Sales and income tax receipts fluctuate with changes in the economy, so we view the uptick in these sources of revenue as one indicator of an economic recovery.

Nonetheless, the projected \$1,055,804 deficit for 2014 is concerning, and requires that the Village take the necessary steps in the next few years to reduce or eliminate the structural difference between revenues and expenditures. While it is certainly the case that the Board can reduce the deficit by relying on the same measures we've relied on in the past few years, those measures represent deferrals rather than solutions to the structural problem, and amount to "kicking the can down the road." As has always been the case, the costs associated with providing core services increase in a predictable pattern every year, and while sales and income tax revenue is stronger this year than in the past few years, the amount of revenue we receive from those two sources is still substantially less than what we received in 2007. Consequently, the structural imbalance between revenues and expenditures has led to another deficit budget.

To summarize, the primary factors that have led to the projected \$1.056 million deficit in 2014 include the following:

1. The predictable rise in personnel costs (including pay adjustments and pension and health insurance costs), amounting to an increase of \$1,171,313 (4.23%);
2. An interfund transfer to the Emergency 911 Fund of \$180,000 to subsidize the cost of providing emergency dispatching services;
3. The loss of an estimated \$150,000 in sales tax revenue resulting from an intergovernmental tax sharing agreement with another community;

4. An increase of \$512,290 in the interfund transfer to the Capital Equipment Replacement Fund and an increase of \$151,435 to the Liability Insurance Fund reflecting the full cost of supporting those programs.

These increases in expenditures and reductions in revenue have caused staff to make cuts in line item expenditures to avoid an even larger deficit. As he has in the past, the Village Manager made many cuts to the departments' budget requests this year which are reflected throughout the budget and described as "Village Manager Adjustments." Those cuts were made after questioning the necessity of specific line item requests made by each department and by reviewing how much money was spent in each line item account in prior years in order to prepare a budget that is closely aligned with how much money the departments actually need to operate. After making these line item reductions, we believe the budget includes only those costs necessary to provide core services to the Village's residents and businesses.

Despite these reductions, the projected General Fund deficit is still high at \$1,055,804. Later in this letter, we will recommend a program for reducing next year's projected deficit to a manageable level and for ensuring that, over the course of the next few years, the Village's financial condition returns to its pre-2008 levels, when we were able to fully fund all of our operating and capital needs while maintaining healthy reserves.

In the meantime, it's important to note what's included in the projected deficit. To summarize, the projected deficit reflects the following:

1. The Village's recently-approved financial policy that stipulates that no more than 25% of Capital Projects Fund revenue be used to pay for debt service expenses. The Board approved this policy in 2013 to reverse our reliance on using Capital Projects Fund revenue to pay for debt service expenses, which was done to reduce the projected General Fund deficits of the last few years. Those steps were necessary to avoid large property tax increases during the economic downturn, but left us in a position of underfunding our critical infrastructure needs. By earmarking only \$698,829 of Capital Projects Fund revenue for debt service purposes, the Village will be able to allocate nearly \$2,000,000 next year (and in future years) for street improvement projects and begin, once again, to fully fund our infrastructure needs.
2. A \$512,290 transfer to the Capital Equipment Replacement Fund (CERF), reflecting 50% of the cost of funding that program. In recent years, the Village has opted to reduce the scheduled transfers to the CERF Fund by nearly \$3,000,000. The projected deficit for FY 2014 reflects 50% of the cost of fully funding that program, which benefits the Village by eliminating the need to borrow money for vehicles and equipment and ensuring that equipment will be replaced when necessary for both operating and safety concerns. While we have significant reserves in this Fund, the account will be reduced significantly with only a few necessary purchases in the Fire and IT departments.

3. A \$151,435 increase in the General Fund's transfer to the Liability Insurance Fund. Again, in recent years, the Village has opted to reduce the scheduled transfers to this Fund by \$400,000. The projected deficit reflects the a \$200,000 reduction in the amount needed to fully fund this program, which is necessary to ensure that the Village has funds on hand to pay for its general liability and workers' compensation losses.
4. A Board approved 5.0% increase in next year's property tax levy. A 5.0% increase in the tax levy will generate an additional \$825,000 for the General Fund next year and has reduced the projected deficit by a like amount.

We recognize that, once again, this year, it's necessary for the General Fund to rely on other funds for deficit reduction purposes. Nevertheless, we strongly recommend that the Board take additional steps to lessen and eventually eliminate that reliance on other funds. In the last year, the Board made strides in that direction by approving a tax levy increase and adopting a Capital Projects Fund policy that moves us closer to our financial goals.

As we did last year, we recommend that the Board continue down that path by adopting a multi-year plan that increases the Village's property tax levy incrementally each year. This plan, (which we discussed in more detail at the budget workshop meeting) will allow the Village to reduce or eliminate future General Fund deficits within five (5) years, and eliminate the Fund's reliance on other funding sources to pay for operating costs. **After reviewing our revenue and expenditure projections for the next several years, we believe that the Village will continue to deal with increasingly larger deficits year after year that will result in the depletion of our fund balance by the end of FY 2017, unless the Board commits to annual increases in the Village's share of the property tax levy.** We feel strongly that the Board approved 5.0% increase in the levy next year is a necessary first step toward addressing the General Fund's structural deficit.

As we stated last year, we understand that the economy is still underperforming compared to the years leading up to the Great Recession, and that tax increases create a hardship for Wheeling residents and businesses. At the same time, however, we cannot ignore the fact that the Village provides certain core services (e.g. police, fire, public works, etc.), that the costs associated with providing those services increase every year for reasons the Village cannot control, and that not providing these core services is an option that will not serve the best interests of our residents and businesses.

Despite major reductions in personnel, programs, and services that have taken place over the last five (5) years, the Village continues to face rising costs while at the same time experiencing minimal increases in revenue that have not kept pace with increases in expenditures. That point could not be made more clearly than by comparing our FY 2014 revenue projections to the Village's actual receipts from FY 2007: In FY 2014, we anticipate that the General Fund will receive \$33,510,059 in revenue; **remarkably, that is only \$48,639 (0.14%) more than the Fund received seven (7) years ago (in FY 2007), without adjusting for inflation.** The decline in revenue is due in large part to substantial declines in our share of sales and income tax

revenue, and to decisions made by the Board in two (2) of the last six (6) years to not increase the Village's share of the property tax levy to provide relief to Wheeling's taxpayers during the economic downturn.

We understand that increasing the tax levy creates a burden for many families and businesses; however, we also recognize that the property tax levy is the only major source of revenue over which the Board has control, and if increases in the levy are not made on a regular, incremental basis, the Village will find itself in a position of having to make much larger increases to the tax levy than would otherwise be necessary, or will have to cut core services the community cannot do without. Those factors, more than anything else, have led us to repeat our recommendation of a year ago of a five (5) year program of 7.5% increases to the tax levy. By committing to annual incremental increases, the Village will eventually eliminate the General Fund's reliance on other funds. Without such a commitment, the Village will continue to underfund its capital needs and will experience greater deficits in the future that will lead to the need for property tax increases substantially greater than what we are recommending now.

Until the General Fund can become self-sufficient once again, the Board will have to consider relying on many of the same options (as in the past) for reducing the operating deficit. This includes using funds that have traditionally been earmarked for equipment and vehicle replacement purposes and reducing the contribution to the Liability Insurance Fund. What follows is more specific information regarding our revenue and expenditure assumptions.

FY 2014 BUDGET - REVENUE ASSUMPTIONS

The FY 2014 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$33,510,059. This represents an increase of \$527,821 (1.58%) compared to FY 2013 estimated receipts. The increase in anticipated revenue for next year is primarily due to the Board approved 5.0% increase in the property tax levy and anticipated increases in sales and income tax revenue. We expect that the economic recovery will lead to modest increases in sales and income tax revenue, as well as the other sources of General Fund revenue.

Several major categories of Village revenue are described in greater detail as follows:

State & Home Rule Sales Tax – Sales tax represents 29.6% of total General Fund revenue and reflects Wheeling's one percentage point (1.0%) share of the State sales tax rate and our one percentage point (1.0%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village's operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

More than any other source of revenue to the General Fund, sales tax receipts have been hit hard by the economic downturn that began in 2008 and are the primary reason why we have struggled with deficit budgets since then. Our projection of \$9,902,007 in receipts is \$752,347 (-7.06%) less than FY 2007, when the Village received the most sales tax revenue in its history. A significant factor in this decline is the overall impact of the economy on the Village's existing

businesses and the fact that the Village has lost several sales tax producing businesses in the last few years.

Nevertheless, through eight (8) months of FY 2013, the Village's sales tax receipts were up 11.46% compared to the same period in 2012. This is a very promising indicator of the health of the Wheeling economy and provides us with optimism that the worst may be behind us. As a result, we anticipate that sales tax revenue will increase by \$380,847 (4.0%) over FY 2013 estimated receipts.

Since sales tax is the largest source of revenue to the General Fund, small percentage variations in budgeted versus actual receipts often mean the difference between a surplus and deficit in the fund. For that reason, staff pays particularly close attention to monthly receipts and changes in trends.

Property Tax – The property tax levy is the second largest source of revenue for the Village's General Fund, comprising 20.37% of all receipts. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village.

The FY 2014 budget reflects a Board approved 5.0% increase in the tax levy this year; however, for the reasons mentioned previously, we are recommending that beginning in Tax Year 2014, the Village Board adopt a five (5) year plan to increase the levy by 7.5% per year. A multi-year plan will allow the Village to eventually fully fund its operating and capital needs (as we were able to do prior to 2008). The plan we are recommending can be reevaluated in the future and adjusted if the Village's other major sources of revenue are stronger than we are currently anticipating.

Since the fund balance in the General Fund is expected to equal 45.6% of annual operating expenditures at the end of FY 2013, the Village can absorb a deficit in 2014 and still maintain a fund balance in excess of the 25% required by our financial policy. Nevertheless, the Village will need to increase the tax levy incrementally in future years to avoid larger deficits, the resulting drawdown on fund balance, and the prospect of even larger tax levy increases in the future. If the Village does not commit to these incremental increases, we will draw down on our fund balance faster and to a larger extent than we would otherwise, and create substantial funding problems in the future.

State Income Tax – State Income Tax is the third largest source (11.19%) of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois on behalf of the Village. The 2014 budget for income tax revenue is \$3,749,200, which is \$51,775 (1.4%) more than the Village received in FY 2008, when we received the most income tax revenue in our history. That's noteworthy because, assuming our projections for FY 2014 are correct, it will have taken six (6) years for this source of revenue to return to its level prior to the economic downturn.

As is the case with sales tax, income tax receipts have been hit hard by the downturn in the economy. We expect state income tax revenue to increase by \$144,200 (4.00%) compared to FY 2013 estimated receipts. Our projections are based on an analysis of historical receipts and our expectation that the economy will continue to improve next year.

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

Telecommunications Tax – In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied a tax, and since then has remitted it to us on a monthly basis. The Village's 6% tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$1,598,340 next year, reflecting an increase of \$31,340 (2.00%) compared to estimated 2013 receipts. Still, our projected numbers for next year are \$482,697 (-23.2%) lower than what we received in FY 2007, which was our most recent high. Telecom receipts have dropped since July 2008 due in part to a federal government decision to exempt DSL service (used to provide internet access) from the tax, as well as trends in the landline and cellular phone industries that have resulted in free long distance service for many customers and no roaming charges.

Food & Beverage Tax – The Village's 1% tax on food & beverages applies to all restaurants that provide seating for their customers (it does not apply to carry-out-only businesses). Our budget for FY 2014 is \$848,640, or \$32,640 (4.00%) more than FY 2013 estimated receipts, reflecting our expectation that the gains we've seen in sales, income, and food and beverage tax this year will continue next year as the economy gains strength and people eat out more frequently.

In recent years the Village's revenue has dropped as a result of the recession and the closing of a few major restaurants. It appears that prior to this year people cut back on discretionary spending, which hurt many of the restaurants along Wheeling's famous "Restaurant Row." That trend appears to have reversed itself, with the addition of new restaurants (e.g. Twin Peaks, Saranello's, etc.) that have led to an increase in tax revenue. Our projection for next year is still less than what the Village received in FY 2007 (\$883,373); nevertheless, we are encouraged about the future as it relates to this source of revenue.

Hotel/Motel Tax – The Village Board approved a 5% hotel/motel tax on April 22, 2002, and increased the tax to 6% on February 1, 2010. Prior to the opening of the Westin Hotel in late 2006, the hotel/motel tax resulted in approximately \$50,000 in revenue annually. For FY 2014, we have estimated receipts of \$962,000, which reflects an increase of \$37,000 (4.00%) over FY 2013 estimated receipts. Again, our projection reflects our belief that the modest recovery in the hotel/motel industry we've seen this year will continue as recreational and business travel begins to pick up again.

Investment Income – Investment income for FY 2014 is estimated at \$142,261, which is based on the amount of money we have in General Fund reserves and current interest rates. Once a significant source of revenue for the Village, investment income has declined substantially over

the years as interest rates on short-term (defined as a maturity of 5 years or less) investments have dropped substantially. As a sign of how far interest rates have fallen, five (5) year negotiable certificates of deposit are now paying approximately 1.8%.

The Village invests its idle funds in negotiable Certificates of Deposit, government agency debt, and the Illinois Metropolitan Investment Fund (a 1–3 year bond fund). We also receive interest income as a result of our contract with Cole Taylor Bank, which pays us a rate equal to the 30-day London Interbank Offered Rate (LIBOR) plus 20 basis points (with a minimum of 40 basis points).

EXPENDITURE ASSUMPTIONS

General Fund – FY 2014 expenditures in the General Fund reflect general operations of the Village and total \$34,565,863, including interfund transfers. This represents an increase of \$2,121,136 (6.14%) compared with the FY 2013 approved budget; however, most of the increase is attributable to the increase in contributions to the CERF and Liability Insurance Funds. When the increases related to those interfund transfers are excluded—an apples to apples approach—the actual increase in the General Fund is \$1,457,411 (4.49%). The 4.49% increase in expenditures is driven almost entirely by increases in personnel costs (primarily salaries and benefits) of \$1,171,313. **Personnel costs represent 80.07% of the FY 2014 General Fund budget.**

As mentioned earlier, General Fund revenue is projected at \$33,510,059, which is \$1,055,804 less than budgeted expenditures. While this is a significant deficit, the deficit would have been even larger if the Village had not continued the following budgetary practices to reduce the gap between revenues and expenditures:

- Reducing the budget for salaries and benefits by one percent (\$233,127) across the board. History has shown that, due to vacancies, departments seldom spend the full amount of salary and benefits that are budgeted.
- Budgeting the cost (\$228,304) of engineers engaged in capital improvement planning in the Capital Projects and Water and Sewer Funds rather than the General Fund.

The total savings to the General Fund attributable to these recommendations is \$461,431.

As discussed previously, the Village Board has opted since FY 2009 to reduce projected General Fund deficits by implementing several options available to it (which are described below). The dollars in the “Amount” column represent the total amount of money diverted from these other funds—offset by some funds that were transferred back to their original source in FY 2012—to the General Fund since FY 2009.

<u>MAJOR DEFICIT REDUCTION OPTIONS IMPLEMENTED SINCE FY 2009</u>	<u>AMOUNT</u>
Use of Capital Projects Fund Revenue for Debt Service Purposes	\$2,860,000
Reduction of the Transfer to the Liability Insurance Fund	\$400,000
Reduction of the General Fund Contribution to the CERF	\$2,946,819
Use of Motor Fuel Tax Funds for Operating Costs	\$1,321,969
Total:	\$7,528,788

Since FY 2009, the Village has used \$7,128,788 of capital related funds for General Fund deficit reduction purposes. Ordinarily these funds would have been allocated for capital project and capital equipment needs, but were not available for those purposes because the Village was experiencing large deficits in its General Fund. This year, the Village Board opted to use some of these same options and reduce the General Fund deficit as follows:

Deficit Reduction Options:

Reduce the General Fund contribution to the CERF by 50%	\$512,290
Reduce the Transfer to the Liability Insurance Fund	<u>\$200,000</u>
Total:	\$712,290

In recent years, staff has recommended using Capital Projects Fund revenue to pay for debt service expenses related to the building bond debt. The use of Capital Projects Fund revenue for this purpose was appropriate because the buildings were capital projects; however, when the bonds were sold, the Village did not intend to rely on Capital Projects Fund revenue to make the debt service payments. Recently the Village Board approved a financial policy for the Capital Projects Fund intended to limit the amount of gas and electric use tax revenue used for debt service purposes to 25% of annual receipts. The purpose of the policy was to reverse our reliance on these funds for General Fund deficit reduction purposes and ensure that the money is used for the Village's infrastructure needs. Consequently, the FY 2014 budget reflects the allocation of less than \$700,000 of Capital Projects Fund revenue for debt service purposes.

Similarly, the Board has opted in recent years to reduce the interfund transfer from the General Fund to the Capital Equipment Replacement Fund (CERF) in order to further reduce the projected General Fund deficits. The CERF was established in 1990 to provide a funding source for the eventual replacement of Village-owned vehicles and major equipment. By setting aside these funds each year, the Village eliminates the need to finance these costs, which reduces the long term cost of the equipment. In addition, the CERF program ensures that vehicles and equipment will be replaced when absolutely necessary for both operating and safety-related reasons, without being subjected to the competing interests of other programs during the annual budget process.

For these reasons, we believe the Village Board should make the full CERF contribution every year because reducing the contribution represents a deferral of costs rather than actual budget savings. The need to eventually replace vehicles and equipment is certain, and those costs

must eventually be funded. By reducing the CERF Fund contribution, the Village is simply putting off for another day expenditures it will eventually incur, and running the risk that funds will not be available when needed. If that occurs, equipment may not be replaced when necessary, creating both operating and safety concerns.

Finally, each year the Village transfers funds from the General and Water and Sewer Funds to the Liability Insurance Fund to pay for the cost of general liability and workers' compensation insurance premiums and claim losses. After a few bad claim years that nearly depleted the reserves in the Liability Insurance Fund, the Village has had some good claim years and is beginning to rebuild its reserves to acceptable levels. By not transferring these funds to the Liability Insurance Fund, we are essentially betting against a bad claim year and hoping that claim related losses will be less than anticipated. If that is not the case, we will need to make greater contributions to the Fund in future years to make up the difference between current funding levels and actual experience.

After voting to increase the tax levy by 5.0% (resulting in \$550,095 in additional revenue) and taking advantage of other deficit reduction options, the Board has reduced the projected FY 2014 General Fund deficit to \$1,055,804. A deficit of this amount will reduce the General Fund reserves to \$13,170,259, or 38.10% of operating expenditures, at the end of FY 2014.

WATER & SEWER FUND

REVENUE ASSUMPTIONS

Revenue for FY 2014 is based on selling 1.23 billion gallons of water with an approved 2.5% increase (which equates to an actual increase of 2.43% due to rounding) in water and sewer rates effective for water sold beginning January 1, 2014. The increase in rates is necessary to continue to pay for the Board's proactive water and sewer main replacement program, which was adopted as part of the Water and Sewer Rate Study recommendations.

As is the case with the General Fund, the economy is having a significant impact on water and sewer revenue. Energy saving appliances, foreclosures, closed businesses, and a tendency to conserve water when rates increase are all contributing factors that are driving down the Village's water sales. Water sales at the end of FY 2012 were down 340 million gallons (21.2%) compared to 2004, when the Village sold the most water in its history. This phenomenon has put more pressure on the Village to raise rates to provide enough revenue to operate and repair the water and sewer system. As the only source of revenue to the Fund, there is little the Village can do other than raise rates to ensure sufficient operating revenue. The approved increase for FY 2014 will allow the Village to maintain a fund balance reserve through FY 2018 that is consistent with our policy while providing funding for the Village's CIP projects.

On a positive note, we are anticipating an increase in the sale of water over the next year as the Village completes the implementation of its water meter replacement program. The new meters will be more accurate than the older meters they are replacing, and that should lead to an increase in gallons sold. At this time there is no way for us to know exactly what the impact

on gallons sold will be, but staff will monitor this closely and provide updates to the Village Board.

Anticipated revenues next year are \$8,614,407, which is \$1,916,353 less than budgeted expenditures. Expenditures in this fund tend to fluctuate significantly from one year to the next due to scheduled capital projects, and therefore large surpluses or deficits from year to year are not unusual or something to be concerned about.

A history of water and sewer rate increases for the last 7 years is shown below. All numbers are per 1,000 gallons of water sold.

FY	Water Rate	Sewer Rate	Total	% Increase
Jan 2014	\$5.41	\$1.34	\$6.75	2.43%
Jan 2013	\$5.28	\$1.31	\$6.59	4.60%
Jan 2012	\$5.05	\$1.25	\$6.30	4.48%
Jan 2011	\$4.83	\$1.20	\$6.03	4.51%
Jan 2010	\$4.62	\$1.15	\$5.77	4.53%
Jan 2009	\$4.42	\$1.10	\$5.52	3.95%
Jan 2008	\$4.25	\$1.06	\$5.31	2.31%
Jan 2007	\$4.15	\$1.04	\$5.19	3.80%
Jan 2006	\$4.00	\$1.00	\$5.00	6.38%

Including the 2014 rate increase, the average increase since FY 2006 has been 4.11%. Staff recommends that the Village Board raise rates regularly in order to avoid the need for large increases or to issue debt to pay for repair and replacement projects.

EXPENDITURE ASSUMPTIONS

FY 2014 expenditures in the Water and Sewer Fund are projected at \$6,013,034 excluding funds budgeted for capital projects and debt service. This represents an operating increase of 1.10% (or \$65,336) over FY 2013 budgeted expenditures of \$5,947,698. Total budgeted expenditures (including capital projects and debt service) are \$10,530,760.

As noted earlier in this budget message, rate-generated revenue for FY 2014 is based on a 2.43% rate increase and the assumption that we will sell 1.23 billion gallons of water. The Village's history of annually increasing its water and sewer rates has allowed it to maintain reserves in the Water & Sewer Fund at the 25% level stipulated by the Village's fund reserve policy, and to avoid the need to sell bonds—with the exception of the water meter replacement project—to pay for capital projects.

The water and sewer rate increase of \$.16 per 1,000 gallons would cost the average residential customer using 7,000 gallons per month an additional \$1.12 per month, or \$13.44 annually.

OTHER MAJOR FUND EXPENDITURES

The 2014 fiscal year budget also includes budgeted expenditures for other funds of the Village, including those that are classified as Special Revenue (e.g. Motor Fuel Tax, Foreign Fire Insurance, Emergency Telephone System, and Grant Funds), Capital Projects (e.g. Capital Projects Fund, Capital Equipment Replacement Fund, and TIF Funds), Debt Service (e.g. Bond Funds), Internal Service (e.g. Liability Insurance Fund), Enterprise (e.g. Water and Sewer Fund) and Fiduciary Funds (e.g. Police and Fire Pension Funds). In each of these instances, line item detail and narrative information is given along with expenditure figures. The following is a discussion of some of the more significant funds that have not been discussed previously:

TIF Funds – The Fiscal Year 2014 budget includes \$8,620,423 in TIF expenditures in the Crossroads, South Milwaukee, Town Center, Southeast and North Milwaukee/Lake-Cook TIF districts. The majority of these expenditures are budgeted for capital improvements such as the creation of an intersection to the new municipal campus, developer incentives for the Fresh Farms and Prairie Park projects, debt service on bonds sold for the Westin Hotel and Prairie Park condominium projects, and the return of surplus TIF increment in the Crossroads TIF District to impacted taxing districts. A detailed breakdown of the capital improvements included in the TIF district budgets is included in the Capital Improvement Program worksheets.

Debt Service – The Village’s General Obligation (GO) principal and interest debt payments for FY 2014 are budgeted at \$4,048,731. Of that amount, \$1,590,972 is supported by the property tax levy; the remaining amount will be paid by existing funds in the TIF, Water & Sewer, and Capital Projects Funds.

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

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

One such standard looks at a community’s total governmental funds debt service as a percentage of expenditures. Communities with a score of less than 15% are judged to be “strong” (less than 8% is considered “very strong”). At the beginning of FY 2014, Wheeling’s score will be 9.78%, at the high end of the “strong” category.

A second standard examines a community’s net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive

high marks. At the beginning of FY 2014, the Village's net debt will represent only 2.35% of market value, a strong position as viewed by Standard and Poor's.

The Village has a AAA bond rating with Fitch Ratings and a AA rating with Standard & Poor's, the highest and second highest ratings (respectively) available to municipalities. The ratings reflect the confidence of the rating agency in the Village's ability to manage its debt and to make its scheduled debt service payments. As of today's date, the Village has no plans to issue additional debt, other than that which may be necessary for economic development purposes and would therefore be supported by the Village's TIF Funds.

Liability Insurance Fund – In late 1999, the Village prepared a request for proposals (RFP) for property, liability and workers' compensation insurance coverage to take effect January 1, 2000. As a result of the RFP process, the Village implemented a self-insurance program for all lines of coverage and excess insurance to cover unusually large claims. In calendar year 2013, the Village is responsible for paying \$50,000 to \$100,000 (depending on type) for each property and casualty claim.

In addition, the Village has workers' compensation coverage with a maximum exposure per claim of \$600,000 for police and fire claims and \$500,000 for all others. The Village's property and liability losses for the last ten (10) years of the self-insurance program averaged \$219,000 per year while workers' compensation losses averaged \$351,000.

On January 1, 2013, the Village formed a pool with the Villages of Lombard and Mount Prospect and the Metro Risk Management Agency (i.e. a collection of three park districts), to provide claims administration and safety related services. Creation of the pool benefits the Village by reducing its workers' compensation and liability claim losses, which is accomplished by contracting with a third party administrator (TPA) who employs a dedicated claims adjuster and safety coordinator for the exclusive benefit of the pool's members. Although the program has been in place for less than one year, we have already seen positive changes in the ways claims are investigated and administered and in the way safety related issues are addressed within the organization, and we expect that to translate to a reduction in losses in future years.

The FY 2014 budget includes a \$1,239,489 contribution from the General Fund and Water and Sewer Fund which we expect to offset \$1,291,925 in insurance premiums, claims administration costs, and estimated claim expenses. If actual losses are less than expected, the "surplus" will be used to ensure that the fund balance in the Liability Insurance Fund is consistent with Village policy, which stipulates that we maintain a balance equal to at least two years of average claim losses.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool with over 60 members that was established by certain units of local government in Illinois to administer its medical and life insurance program. Under the medical insurance plan, the Village offers an indemnity medical benefit program (i.e. a PPO) wherein it is responsible for the first \$35,000 of each individual employee's claims. IPBC members share claims between \$35,000 and \$125,000, and the pool maintains stop-loss

insurance to cover claims in excess of \$125,000. The pool also offers a HMO plan for member employees, which provides coverage without a per-employee self-insured retention.

Increases in health insurance premiums have averaged 6.2% per year (over the last 10 years) for the PPO and HMO plans combined. For health insurance plan year 2013–2014, the Village received a 1.3% increase in PPO plan rates while HMO rates decreased 1.1%. The FY 2014 budget reflects an anticipated increase in rates of 5%, reflecting recent trends.

During the last round of labor negotiations with the Village's Police, Fire, and Public Works unions, the unions agreed to increase their share of the monthly health insurance premiums to 10%, which provided some relief to the Village with respect to the cost of this benefit. They also agreed to plan design changes that will reduce the overall cost of this benefit for both the Village and the employee participants.

Police and Firefighters' Pension Funds – Contributions to the Police and Firefighters' Pension Funds consist primarily of employee payroll deductions and the Village's annual contribution. An independent actuary determines the Village's contribution by annually reviewing actuarial assumptions and the fund's financial position. The Village Board annually approves a property tax levy, which provides for the employer's contribution.

As a result of the stock market losses that occurred in 2008, the Police and Fire Pension Funds sustained substantial losses that reduced their funded status and more than doubled their unfunded liabilities. As of December 31, 2012, the Police Pension Fund was 69.0% funded (down from 90.3% in 2004) and the Fire Pension Fund was 60.6% funded (down from 108.9% in 2004). In addition, the combined unfunded liabilities for the two funds increased from \$9.447 million at the end of 2007 to \$36.2 million as of December 31, 2012. These losses have to be made up by the employer, and that has caused the Village's contribution to increase substantially in the last few years.

More specifically, the budget includes a contribution to the Police Pension Fund of \$1,492,912 and a contribution to the Fire Pension Fund of \$1,642,356, for a combined increase of \$289,883 (10.18%) compared to FY 2013. These costs, coupled with the cost of the Village's contribution to the Illinois Municipal Retirement Fund (for its non-safety personnel), are large contributing factors to the Village's General Fund deficit next year.

Recently, municipalities in Illinois were successful in getting the State Legislature to enact pension reform measures that will reduce the Village's future liabilities. In the short term, the changes in pension law created an opportunity for the Village to adjust its investment return and salary increase actuarial assumptions to better reflect returns in the marketplace and pay increases earned by employees. These assumptions are more conservative than the ones relied on in the past, and will help improve the financial strength of both funds going forward.

CAPITAL IMPROVEMENTS

The Village Board's commitment to maintaining and improving Wheeling's infrastructure is evident from the amount of funds designated for capital improvements. The FY 2014 Capital Improvement Program represents a one-year expenditure of \$9,868,650.

What follows is a summary of the capital expenditures by Fund (excluding debt service and Special Service Area costs):

Capital Projects Fund	\$3,748,000
Water & Sewer Fund	\$3,662,850
Motor Fuel Tax Fund	\$973,000
TIF Funds	\$1,923,800
Total:	\$10,307,650

The CIP document, which will be distributed separately, provides more detailed information on each of the approved projects for FY 2014.

2013 PROPERTY TAX LEVY OVERVIEW

Shown below is a table comparing the 2012 tax levy with the approved tax levy for 2013 (collected in 2014):

Levy Description	2012	2013	Inc/Decr From 2012	% Incr/Decr From 2012
General Fund	7,210,628	6,825,761	(384,867)	-5.34%
Debt Service	945,894	1,590,973	645,079	68.20%
Police Pension	1,385,278	1,492,912	107,634	7.77%
Fire Pension	1,460,107	1,642,356	182,249	12.48%
Totals	11,001,907	11,552,002	550,095	5.00%

As mentioned previously, the substantial decline in revenue the Village has experienced over the last four years and increases in the Village's operating and pension costs have led to a deficit of \$1.056 million for FY 2014. The Village Board approved tax levy reflects an increase of 5.00% for Tax Year 2013.

Staff is well aware of the difficulties of increasing the property tax levy given that the economy is still recovering, but cautions the Board that if the levy is not increased regularly as recommended, the Village will face budget deficits in the future that will eventually lead to the depletion of General Fund reserves. This will lead to a situation where the Village will be

unable to meet its infrastructure and capital equipment needs, and will create the need for even larger property tax increases in the future. The demands that rising costs and slow growth in revenue have placed on the General Fund necessitate incremental increases in the property tax levy, in the same way that the Board has proactively increased its water and sewer rates on an annual basis. We believe that annual increases in the tax levy are necessary to offset the predictable increases in the Village’s operating costs and recommend that the Board adopt a multi-year plan for increasing the tax levy.

2014 PROGNOSIS

Despite the projected deficit for next year, the fund balance in the General Fund will exceed 25% by the end of 2014; however, our forecasts anticipate deficits from 2015 through 2018 as well. As a result, the budget includes the funds necessary to pay for core services without significant changes in programs or staffing levels.

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

Respectfully submitted,



Jon Sfondilis
Village Manager



Michael Mondschain
Director of Finance

VILLAGE OF WHEELING, ILLINOIS
 Budget Summary - Total by Category and Fund
 Fiscal Year 2014

	GENERAL*	MOTOR FUEL TAX	E911 EMERG. PHONE	GRANT	G.O. BOND & INTEREST	TIF*	CERF*	CAPITAL PROJ.	WATER AND SEWER	FOREIGN FIRE INSURANCE	LIABILITY INSUR.	POLICE & FIRE PENSION	2014 TOTAL BUDGET	2013 ORIGINAL BUDGET	% CHANGE
Revenues and Other Financing Source															
Property Tax	6,825,761				1,590,972							3,135,268	11,552,001	11,001,907	5.0
Sales Tax	9,902,007												9,902,007	8,772,995	12.9
State Income Tax	3,749,200												3,749,200	3,463,000	8.3
Food & Beverage Tax	848,640												848,640	847,895	0.1
Use Tax (Gas/Electricity)								2,731,000					2,731,000	2,260,112	20.8
Telecommunications Tax	1,598,340												1,598,340	1,745,066	-8.4
Solid Waste/SWANCC Fees	770,000												770,000	736,000	4.6
Hotel/Motel Tax	962,000												962,000	913,399	5.3
Fines	699,589												699,589	798,729	-12.4
Cable TV Franchise Fees	515,712												515,712	477,349	8.0
Ambulance Fees	510,000												510,000	496,838	2.6
Licenses, Permits, Insp.	534,431												534,431	494,836	8.0
Water Sales									6,654,300				6,654,300	6,652,800	0.0
Water & Sewer Conn. Fees									70,000				70,000	52,000	34.6
W/S Fund Reimb	1,189,397								1,648,200				2,837,597	1,152,870	146.1
Sewer Use Fees													-	1,650,600	-100.0
Investment Income	142,261	18,297	2,290			135,250	44,319	26,759	98,303		14,393	1,000,000	1,481,872	1,445,918	2.5
Intergovernmental Revenue	989,176	1,125,222		130,655									2,245,053	3,071,265	-26.9
Increment Taxes	140,760					7,723,264							7,864,024	8,092,962	-2.8
Bond Proceeds													-	0	
Other	4,132,785		370,000					676,328	143,604	54,000		1,009,832	6,386,549	6,373,156	0.2
Revenue Sub-Total	33,510,059	1,143,519	372,290	130,655	1,590,972	7,858,514	44,319	3,434,087	8,614,407	54,000	14,393	5,145,100	61,912,315	60,499,697	2.3
Adjust (To)/From Fund Bal.	(1,055,804)	(173,731)	(41,956)	(17,826)	(402)	(355,384)	(312,861)	(2,006,521)	(1,916,353)	0	(38,043)	81,395	9,250,919	3,026,359	205.7
Interfund Transfer In			180,000	43,416	847,933	406,525	696,070				1,239,489		3,413,433	3,246,030	5.2
BUDGETED REVENUES	33,510,059	1,143,519	552,290	174,071	2,438,905	8,265,039	740,389	3,434,087	8,614,407	54,000	1,253,882	5,145,100	65,325,748	63,745,727	2.5
													(3,413,433)	(3,246,030)	5.2
													61,912,315	60,499,697	2.3
Expenditures and Other Financing Uses															
Personnel Services	23,652,153		2,000	133,579		96,660		164,379	1,773,825				25,822,596	24,448,111	5.6
Contractual Services	8,075,795	170,250	480,564	55,458		1,996,054	26,250	721,000	1,120,500		1,291,925	197,805	14,135,601	13,052,502	8.3
Commodities	1,385,684	174,000	26,423	2,860		27,220			367,730	54,000			2,037,917	1,868,089	9.1
Capital Outlay	0					500,000	1,027,000	108,000					1,635,000	543,000	201.1
Capital Improvements		973,000				1,923,800		3,748,000	3,662,850				10,307,650	11,033,500	-6.6
Debt Service					2,439,307	2,531,050		389,140	130,094				5,489,591	5,331,950	3.0
Other	310,000					1,545,639			2,839,396		4,865,900		9,560,935	8,343,270	14.6
Interfund Transfer Out	1,142,231		85,259					310,089	636,365				2,173,944	2,151,664	1.0
BUDGETED EXPENDITURES	34,565,863	1,317,250	594,246	191,897	2,439,307	8,620,423	1,053,250	5,440,608	10,530,760	54,000	1,291,925	5,063,705	71,163,234	66,772,086	6.6
													(2,173,944)	(2,151,664)	1.0
													68,989,290	64,620,422	6.8

* INDICATES MAJOR GOVERNMENTAL FUND.

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2014

Account	Description				Total Operating Funds	FY 2013	YR/YR Change
		General	Water & Sewer	E911		Operating Funds	
Expenditures and Other Financing Sources							
PERSONNEL SERVICES							
5101	Longevity	90,200	12,800	-	103,000	92,000	12.0%
5102	Overtime	994,571	80,000	-	1,074,571	1,040,270	3.3%
5103	Seasonal Help	137,500	42,000	-	179,500	143,000	25.5%
5104	Salaries	17,383,077	1,352,207	-	18,735,284	17,910,582	4.6%
5105	Local Training & Meetings	108,520	3,500	2,000	114,020	93,407	22.1%
5106	Uniform/Tool Allowance	102,150	8,500	-	110,650	111,510	-0.8%
5108	Employer's Contribution/Pension	1,616,822	269,038	-	1,885,860	1,796,750	5.0%
5109	Employer's Contribution/Police Pension	3,135,247	-	-	3,135,247	2,845,385	10.2%
5110	College Incentive	3,900	-	-	3,900	3,510	11.1%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	7,560	-	-	-	-	N/A
5115	Post Employment Health Plan	-	-	-	-	-	N/A
5116	Sick Leave Buy Back	72,606	5,780	-	78,386	48,790	60.7%
TOTAL PERSONNEL SERVICES		23,652,153	1,773,825	2,000	25,427,978	24,091,144	5.5%
CONTRACTUAL SERVICES							
5201	Publishing	8,400	-	-	8,400	8,055	4.3%
5202	Animal Impound	4,000	-	-	4,000	4,500	-11.1%
5203	Audit	42,870	-	-	42,870	43,200	-0.8%
5204	Codification	7,000	-	-	7,000	6,750	3.7%
5205	Multiple Day Conferences	63,275	1,500	2,100	66,875	70,518	-5.2%
5206	Consulting Services	46,600	111,000	-	157,600	43,380	263.3%
5207	IS Service & Maintenance Agreement	324,608	81,540	67,639	473,787	436,708	8.5%
5208	Debris	14,575	32,000	-	46,575	51,825	-10.1%
5209	Energy	107,525	138,000	-	245,525	215,200	14.1%
5210	Extermination Services	6,800	-	-	6,800	9,450	-28.0%
5211	Extinguisher Service	1,800	-	-	1,800	1,620	11.1%
5212	Employee Group Insurance	3,305,243	264,960	-	3,570,203	3,607,654	-1.0%
5213	General Liability Insurance	1,096,948	142,542	-	1,239,490	1,094,366	13.3%
5214	Testing / Hydrants	-	30,000	-	30,000	30,000	0.0%
5215	Janitorial Service	155,400	-	-	155,400	144,360	7.6%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	91,700	60,106	-	151,806	158,270	-4.1%
5218	Legal Services	348,600	-	-	348,600	408,600	-14.7%
5219	Bank Charges	21,240	23,400	-	44,640	42,300	5.5%
5220	Maint. of Office/Spec. Equip.	124,248	5,892	15,150	145,290	132,799	9.4%
5221	Maint. of Radio Equipment	800	-	52,010	52,810	52,750	0.1%
5222	Membership Dues	46,687	5,591	250	52,528	46,196	13.7%
5223	Engineering & Design Svc.	-	-	-	-	-	
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	6,900	-	-	6,900	6,210	11.1%
5226	Personnel Testing	17,500	-	-	17,500	31,500	-44.4%
5227	Postage	43,718	16,741	-	60,459	42,776	41.3%
5228	Printing and Binding	37,546	12,756	-	50,302	46,285	8.7%
5229	Prisoner Welfare	4,500	-	-	4,500	4,050	11.1%
5230	Recording Fees	1,000	-	-	1,000	1,400	-28.6%
5231	Regional Special Agency	592,438	-	343,415	935,853	930,355	0.6%
5232	Rental Agreements	12,604	-	-	12,604	11,344	11.1%
5233	Rental Equipment	2,000	750	-	2,750	8,485	-67.6%
5234	Service to Maintain Trees	155,000	30,000	-	185,000	169,500	9.1%
5236	Credit Card Fees	13,025	-	-	13,025	9,585	35.9%
5237	Telemetric Equipment	-	14,500	-	14,500	17,000	-14.7%
5238	Tele-Communication Serv.	205,324	-	-	205,324	177,054	16.0%
5239	Cellular Services	99,660	-	-	99,660	96,895	2.9%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	684,259	21,552	-	705,811	713,834	-1.1%
5243	Pump House Maintenance	-	17,500	-	17,500	17,500	0.0%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2014

Account	Description				Total Operating Funds	FY 2013	YR/YR Change
		General	Water & Sewer	E911		Operating Funds	
Expenditures and Other Financing Sources							
5244	Duplication Services	25,400	-	-	25,400	14,085	80.3%
5246	Medical Exams	37,650	-	-	37,650	38,515	-2.2%
5247	Pavement Marking	10,000	-	-	10,000	9,000	11.1%
5248	Finger Printing Fees	3,035	-	-	3,035	2,735	11.0%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	47,700	-	-	47,700	47,700	0.0%
5299	Misc. Contractual Services	258,217	110,170	-	368,387	127,945	187.9%
TOTAL CONTRACTUAL SERVICES		8,075,795	1,120,500	480,564	9,676,859	9,132,254	6.0%
COMMODITIES							
5301	Auto Petrol. Products	287,150	55,000	-	342,150	334,880	2.2%
5302	Books and Subscriptions	17,320	1,250	623	19,193	17,921	7.1%
5303	Chemicals	23,000	15,000	-	38,000	44,088	-13.8%
5305	Firefighting Supplies	94,631	-	-	94,631	62,000	52.6%
5306	Health Test Supplies	200	-	-	200	180	11.1%
5308	Water Samples	-	11,350	-	11,350	13,000	-12.7%
5309	Janitorial Supplies	25,000	-	-	25,000	20,700	20.8%
5310	Vehicle Maintenance	209,345	45,000	-	254,345	209,805	21.2%
5311	Building/Ground Maint.	183,875	16,000	-	199,875	105,230	89.9%
5312	Medical Supplies	19,450	-	-	19,450	19,543	-0.5%
5313	IS Misc Equipment & Supplies	94,810	-	22,000	116,810	124,800	-6.4%
5314	Minor Street Repairs	30,000	-	-	30,000	36,000	-16.7%
5315	Small Tools and Equip.	49,850	13,500	-	63,350	79,427	-20.2%
5316	Range Supplies	38,235	-	-	38,235	36,916	3.6%
5317	Misc. Operating Supplies	73,095	2,310	800	76,205	81,700	-6.7%
5318	Office Supplies	40,825	-	-	40,825	39,015	4.6%
5319	Protective Clothing	40,463	6,500	-	46,963	46,119	1.8%
5320	Street Signs	15,000	-	-	15,000	5,400	177.8%
5322	Water Charge	28,450	-	-	28,450	25,605	11.1%
5323	Awards/Decorations	5,100	-	-	5,100	4,950	3.0%
5325	Investigative Funds	2,500	-	-	2,500	1,350	85.2%
5327	IS Misc. Software	51,885	-	3,000	54,885	57,135	-3.9%
5333	Business Recruitment	55,500	-	-	55,500	36,075	53.8%
5340	Lift Stations	-	25,000	-	25,000	25,000	0.0%
5341	Meters	-	21,820	-	21,820	32,800	-33.5%
5342	Sewer Lines	-	75,000	-	75,000	75,000	0.0%
5344	Water Mains	-	60,000	-	60,000	60,000	0.0%
5345	Water Storage	-	20,000	-	20,000	35,000	-42.9%
TOTAL COMMODITIES		1,385,684	367,730	26,423	1,779,837	1,629,639	9.2%
CAPITAL OUTLAY							
5401	Mobile Equipment	-	-	-	-	-	N/A
5402	Radio Equipment	-	-	-	-	-	N/A
5404	Firefighting Equipment	-	-	-	-	-	N/A
5405	Medical Equipment	-	-	-	-	-	N/A
5406	Misc. Equipment	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	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		-	-	-	-	-	N/A
CAPITAL IMPROVEMENTS							
5502	Sanitary Sewer Improvements	-	395,000	-	395,000	330,000	19.7%
5503	Water Imprvmnts.	-	3,267,850	-	3,267,850	5,707,500	-42.7%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A
5506	Streetscape Improvements	-	-	-	-	117,000	-100.0%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2014

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2013 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	-	-	-	-	N/A
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		-	3,662,850	-	3,662,850	6,154,500	-40.5%
DEBT SERVICE							
5609	Fiscal Agent Fees	-	800	-	800	800	0.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	129,294	-	129,294	137,103	-5.7%
TOTAL DEBT SERVICE		-	130,094	-	130,094	137,903	-5.7%
OTHER							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,189,396	-	1,189,396	1,152,870	3.2%
5705	NWWC Water Charge	-	1,650,000	-	1,650,000	1,790,000	-7.8%
5706	Debt Service Payment	-	537,844	-	537,844	492,023	9.3%
5707	Transfer to CERF	512,290	98,521	85,259	696,070	197,146	253.1%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	160,000	-	-	160,000	100,000	60.0%
5751	Sales Tax Sharing	150,000	-	-	150,000	150,000	0.0%
5820	Transfer to 911 Fund	180,000	-	-	180,000	150,000	20.0%
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	406,525	-	-	406,525	407,425	-0.2%
5855	Transfer to Grant Fund	43,416	-	-	43,416	45,070	-3.7%
TOTAL OTHER		1,452,231	3,475,761	85,259	5,013,251	4,484,534	11.8%
GRAND TOTAL		34,565,863	10,530,760	594,246	45,690,869	45,629,974	0.1%
LESS INTERFUND TRANSFERS					(1,863,855)	(1,291,664)	44.3%
TOTAL OPERATING BUDGET					43,827,014	44,338,310	-1.2%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2014

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Liability Insurance	Grant	Total	FY 2013 Total	YR/YR Chge
Expenditures and Other Financing Sources												
PERSONNEL SERVICES												
5102	Overtime	-	-	-	-	-	-	-	39,680	39,680	26,374	50.5%
5104	Salaries	-	-	164,379	-	80,095	-	-	77,877	322,351	301,437	6.9%
5108	Employer Contribution	-	-	-	-	16,565	-	-	16,022	32,587	29,156	11.8%
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL PERSONNEL SERVICES		-	-	164,379	-	96,660	-	-	133,579	394,618	356,967	10.5%
CONTRACTUAL SERVICES												
5201	Advertising & Publishing	-	-	-	-	720	-	-	-	720	720	0.0%
5203	Audit/Annual Report	-	13,280	-	-	-	-	-	-	13,280	12,345	7.6%
5205	Conferences/Meetings	-	2,000	-	-	800	-	-	-	2,800	3,800	-26.3%
5206	Consulting Services	32,000	162,000	285,000	-	13,400	-	55,015	-	547,415	192,515	184.3%
5209	Energy	63,250	-	-	-	-	-	-	-	63,250	95,000	-33.4%
5212	Employee Health Insurance	-	-	-	-	10,920	-	-	21,495	32,415	33,496	-3.2%
5213	General Liability Insurance	-	10,700	-	-	-	-	301,910	-	312,610	304,925	2.5%
5218	Legal/Medical Services	-	6,000	-	-	150,000	-	-	-	156,000	110,500	41.2%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	48,000	-100.0%
5222	Membership Dues	-	2,325	-	-	-	-	-	-	2,325	2,325	0.0%
5223	Engineering & Design Services	-	-	306,000	-	-	-	-	-	306,000	-	N/A
5233	Rental Equipment	-	-	-	-	-	26,250	-	-	26,250	-	N/A
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	150	-100.0%
5246	Medical Exams	-	1,500	-	-	-	-	-	-	1,500	1,500	0.0%
5247	Pavement Markings	20,000	-	-	-	-	-	-	-	20,000	20,000	0.0%
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	45,000	45,000	0.0%
5271	Insurance Claims Admin.	-	-	-	-	-	-	85,000	-	85,000	89,500	-5.0%
5272	Insurance Claims	-	-	-	-	-	-	850,000	-	850,000	921,760	-7.8%
5299	Misc. Contractual Services	10,000	-	130,000	-	1,820,214	-	-	33,963	1,994,177	2,038,712	-2.2%
TOTAL CONTRACTUAL SERVICES		170,250	197,805	721,000	-	1,996,054	26,250	1,291,925	55,458	4,458,742	3,920,248	13.7%
COMMODITIES												
5303	Chemicals	154,000	-	-	-	-	-	-	-	154,000	119,000	29.4%
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	12,000	-100.0%
5317	Misc. Operating Supplies	-	-	-	-	-	-	-	-	-	-	N/A
5318	Office Supplies	-	-	-	-	-	-	-	-	-	250	-100.0%
5320	Street Signs	20,000	-	-	-	-	-	-	-	20,000	20,000	0.0%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	2,860	2,860	3,200	-10.6%
5333	Business Recruitment	-	-	-	-	27,220	-	-	-	27,220	30,000	-9.3%
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL COMMODITIES		174,000	-	-	-	27,220	-	-	2,860	204,080	184,450	10.6%
CAPITAL OUTLAY												
5401	Automotive Equipment	-	-	-	-	-	1,007,000	-	-	1,007,000	421,000	139.2%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	-	-	-	-	27,000	-100.0%
5408	Building Equipment	-	-	108,000	-	-	-	-	-	108,000	35,000	208.6%
5411	Special Equipment	-	-	-	-	-	-	-	-	-	-	N/A
5412	IS Capital Equipment/Supplies	-	-	-	-	-	20,000	-	-	20,000	-	N/A
5413	IS Capital Software	-	-	-	-	-	-	-	-	-	60,000	-100.0%
5420	Land Acquisition	-	-	-	-	500,000	-	-	-	500,000	-	N/A
TOTAL CAPITAL OUTLAY		-	-	108,000	-	500,000	1,027,000	-	-	1,635,000	543,000	201.1%
CAPITAL IMPROVEMENTS												
5502	Sanitary Sewer Improvements	-	-	-	-	-	-	-	-	-	-	N/A
5503	Water Improvements	-	-	-	-	1,086,000	-	-	-	1,086,000	-	N/A
5504	Storm System Improvements	-	-	1,415,000	-	-	-	-	-	1,415,000	140,000	910.7%
5506	Streetscape Improvements	-	-	681,000	-	837,800	-	-	-	1,518,800	2,046,800	-25.8%
5507	Sidewalk Improvements	-	-	331,500	-	-	-	-	-	331,500	339,700	-2.4%
5508	Pavement Improvements	973,000	-	895,000	-	-	-	-	-	1,868,000	1,935,000	-3.5%
5509	Building Improvements	-	-	-	-	-	-	-	-	-	-	N/A
5512	Bridge Improvements	-	-	425,500	-	-	-	-	-	425,500	417,500	1.9%
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		973,000	-	3,748,000	-	1,923,800	-	-	-	6,644,800	4,879,000	36.2%
DEBT SERVICE												
5609	Agent Fees	-	-	400	400	5,080	-	-	-	5,880	6,280	-6.4%
5623	Principal Payments	-	-	298,129	840,000	1,340,050	-	-	-	2,478,179	2,216,377	11.8%
5624	Interest Payments	-	-	90,611	1,598,907	1,185,920	-	-	-	2,875,438	2,971,390	-3.2%
TOTAL DEBT SERVICE		-	-	389,140	2,439,307	2,531,050	-	-	-	5,359,497	5,194,047	3.2%
OTHER												
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	3,869,000	-	-	-	-	-	-	3,869,000	3,659,800	5.7%
5714	Non-Duty Disability Pension	-	61,700	-	-	-	-	-	-	61,700	60,500	2.0%
5716	Duty Disability Pension	-	492,100	-	-	-	-	-	-	492,100	430,600	14.3%
5718	Surviving Spouse Pension	-	443,100	-	-	-	-	-	-	443,100	389,500	13.8%
5750	TIF Incentive Payments	-	-	-	-	1,545,639	-	-	-	1,545,639	610,000	153.4%
5822	Transfer to 2008 Bond	-	-	310,089	-	-	-	-	-	310,089	860,000	-63.9%
TOTAL OTHER		-	4,865,900	310,089	-	1,545,639	-	-	-	6,721,628	6,010,400	11.8%
GRAND TOTAL		1,317,250	5,063,705	5,440,608	2,439,307	8,620,423	1,053,250	1,291,925	191,897	25,418,365	21,088,112	20.5%

Village of Wheeling Budgetary Fund Structure

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

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

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

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

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

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

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

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

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

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

VILLAGE OF WHEELING
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)
Fiscal Year Ending December 31, 2014

Fund	FY 2014 Est. Beginning Fund Balance	FY 2014 Budgeted Revenues	FY 2014 Budgeted Expenditures	FY 2014 Surplus (Deficit)	FY 2014 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Fund Balance Reserve Policy
General	\$ 14,226,063	\$ 33,510,059	\$ 34,565,863	\$ (1,055,804)	\$ 13,170,259	38.10%	25%
Special Revenue Funds							
Motor Fuel Tax	1,407,481	1,143,519	1,317,250	(173,731)	\$ 1,233,750	93.66%	N/A
Emergency 911 System	228,974	552,290	594,246	(41,956)	\$ 187,018	31.47%	15.00%
Grant	-	174,071	191,897	(17,826)	\$ (17,826)	-9.29%	N/A
Foreign Fire Insurance	110,680	54,000	54,000	-	\$ 110,680	204.96%	N/A
Debt Service Funds							
General Obligation & Revenue Bond	29,708	2,438,905	2,439,307	(402)	\$ 29,306	1.20%	N/A
Capital Projects Funds							
Town Center TIF District (1)	-	-	-	-	\$ -		N/A
Town Center TIF District (2) **	-	-	1,119,436	-	\$ (1,119,436)	-100.00%	
Crossroads TIF District	(268,333)	2,507,241	2,338,309	168,932	\$ (99,401)	-4.25%	N/A
South Milwaukee TIF District	7,845,020	1,712,309	31,876	1,680,433	\$ 9,525,453	29882.84%	N/A
Capital Equipment Replacement	4,431,915	740,389	1,053,250	(312,861)	\$ 4,119,054	391.08%	N/A
Capital Projects	2,058,369	3,434,087	5,440,608	(2,006,521)	\$ 51,848	0.95%	N/A
Southeast TIF (1)	-	-	-	-	\$ -		N/A
Southeast TIF (2) **	-	-	398,876	-	\$ (398,876)	-100.00%	
Lake Cook/Milwaukee TIF District	2,558,879	4,045,489	4,731,926	(686,437)	\$ 1,872,442	39.57%	N/A
Enterprise Funds							
Water and Sewer	8,936,632	8,614,407	10,530,760	(1,916,353)	\$ 7,020,279	66.66%	25%
Internal Service Funds							
Liability Insurance	1,308,472	1,253,882	1,291,925	(38,043)	\$ 1,270,429	98.34%	*
Fiduciary Funds							
Police Pension	38,243,594	2,566,654	2,217,755	348,899	\$ 38,592,493	N/A	N/A
Firefighters' Pension	28,164,916	2,578,446	2,845,950	(267,504)	\$ 27,897,412	N/A	N/A
Totals	<u>\$ 109,171,690</u>	<u>\$ 65,325,748</u>	<u>\$ 71,163,234</u>		<u>\$ 103,444,884</u>		

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

** Negative fund balances are anticipated in the Town Center (2) and Southeast (2) TIFs because these are new districts that will not receive property tax increment. We expect the fund to have a positive balance in future years as property tax increment is received in these districts.

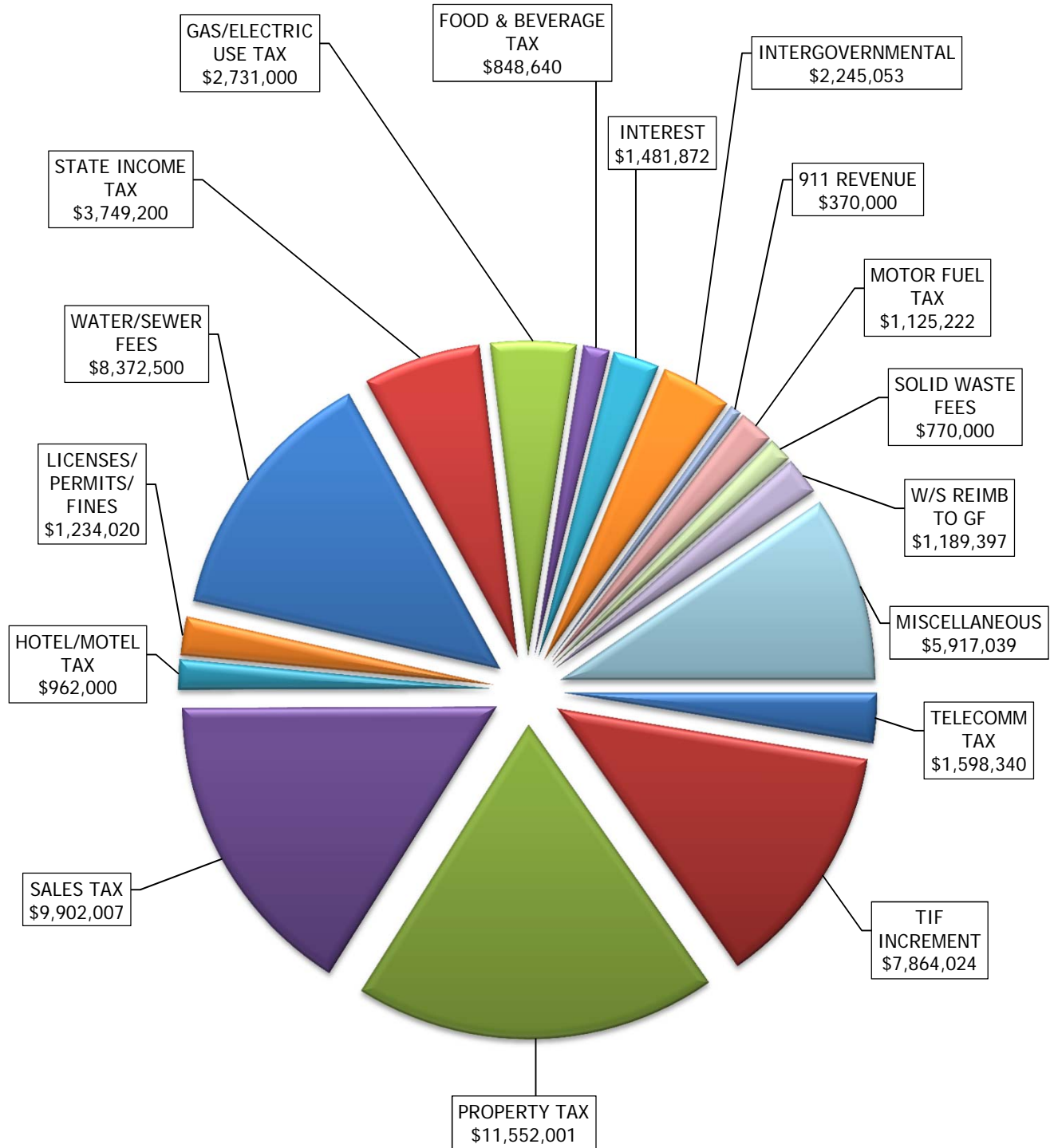
VILLAGE OF WHEELING
 Revenues Summary - Total by Fund
 Fiscal Year Ending December 31, 2014

Fund	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Board Approved 2014
Revenues and Other Finance Sources					
General	\$ 29,654,374	\$ 31,857,625	\$ 30,244,678	\$ 32,044,728	\$ 33,510,059
Special Revenue Funds					
Motor Fuel Tax	1,214,759	1,301,038	1,117,316	1,102,518	1,143,519
Emergency 911 System	396,444	380,780	616,726	483,538	552,290
Grant	648,669	295,889	277,897	158,796	174,071
Foreign Fire Insurance	-	-	57,596	54,000	54,000
Debt Service Funds					
General Obligation & Revenue Bond	2,257,256	2,246,931	2,175,073	2,297,917	2,438,905
Capital Projects Funds					
Town Center TIF District (1)	6,865,568	256	10	-	-
Town Center TIF District (2)	-	-	-	-	-
Crossroads TIF District	9,102,678	2,769,780	2,794,065	2,787,337	2,507,241
South Milwaukee TIF District	1,563,878	1,605,519	1,744,483	1,721,824	1,712,309
Capital Equipment Replacement	679,870	644,528	1,148,093	240,041	740,389
Capital Projects	2,393,388	2,747,992	3,447,149	4,450,873	3,434,087
Southeast TIF (1)	922,007	186,047	151,812	-	-
Southeast TIF (2)	-	-	-	-	-
Lake Cook/Milwaukee TIF District	3,748,194	4,202,220	3,968,927	3,885,642	4,045,489
Enterprise Funds					
Water and Sewer	7,720,047	7,637,619	8,321,989	8,583,803	8,614,407
Internal Service Funds					
Liability Insurance	1,608,717	1,053,895	1,243,096	1,106,450	1,253,882
Fiduciary Funds					
Police Pension	5,192,444	2,736,376	5,395,782	2,444,409	2,566,654
Firefighters' Pension	4,532,402	2,110,789	3,728,349	2,383,851	2,578,446
Total Revenues	\$ 78,500,695	\$ 61,777,284	\$ 66,433,041	\$ 63,745,727	\$ 65,325,748

VILLAGE OF WHEELING
Expenditures Summary - Total by Fund
Fiscal Year Ending December 31, 2014

Fund	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Board Approved 2014
Expenditures and Other Financing Uses					
General	\$ 30,922,986	\$ 30,293,955	\$ 34,129,961	\$ 32,444,728	\$ 34,565,863
Special Revenue Funds					
Motor Fuel Tax	1,002,915	1,667,671	1,037,342	1,291,000	1,317,250
Emergency 911 System	542,073	476,763	491,931	507,756	594,246
Grant	648,669	295,889	277,897	150,758	191,897
Foreign Fire Insurance	-	-	-	54,000	54,000
Debt Service Funds					
General Obligation & Revenue Bond	2,228,756	2,232,912	2,268,880	2,298,317	2,439,307
Capital Projects Funds					
Town Center TIF District (1)	21,000	904,981	208,382	628,806	-
Town Center TIF District (2)					1,119,436
Crossroads TIF District	9,745,394	3,205,667	6,015,997	2,282,344	2,338,309
South Milwaukee TIF District	23,054	60,226	23,692	29,106	31,876
Capital Equipment Replacement	578,294	242,642	327,256	508,000	1,053,250
Capital Projects	8,756,072	6,598,419	1,371,146	4,598,787	5,440,608
Southeast TIF (1)	555,320	26,597	866,902	84,606	-
Southeast TIF (2)					398,876
Lake Cook/Milwaukee TIF District	8,632,690	8,285,627	2,924,141	3,099,218	4,731,926
Enterprise Funds					
Water and Sewer	7,193,710	7,217,147	7,307,854	12,677,490	10,530,760
Internal Service Funds					
Liability Insurance	1,158,785	1,136,317	1,019,098	1,361,000	1,291,925
Fiduciary Funds					
Police Pension	1,737,587	1,859,106	1,939,651	2,083,025	2,217,755
Firefighters' Pension	2,243,773	2,394,819	2,460,738	2,673,145	2,845,950
Total Expenditures	\$ 75,991,078	\$ 66,898,738	\$ 62,670,868	\$ 66,772,086	\$ 71,163,234

FY 2014 REVENUES BY SOURCE ALL FUNDS



REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 PROPOSED	FY 2014 PROPOSED MINUS FY 2013 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	7,863,464	7,527,902	7,210,628	6,825,761	-384,867
		4113	PROPERTY TAXES-POLICE PEN	1,296,344	1,378,043	1,385,278	1,492,912	107,634
		4114	PROPERTY TAXES - FIRE PEN	1,194,810	1,314,938	1,460,107	1,642,356	182,249
		4131	HOME RULE SALES TAX	3,338,657	3,479,625	3,602,314	3,998,613	396,299
		4132	STATE SALES TAX	4,737,949	5,030,987	5,170,681	5,903,394	732,713
		4133	AUTO RENTAL TAX	7,737	3,720	3,067	3,128	61
		4136	HOTEL/MOTEL TAX	817,218	899,759	913,399	962,000	48,601
		4138	FOOD AND BEVERAGES TAX	757,431	783,361	847,895	848,640	745
		4141	TELECOMMUNICATIONS TAX	1,733,726	1,702,077	1,745,066	1,598,340	-146,726
		4210	BUSINESS LICENSES	75,683	73,544	71,561	75,654	4,093
		4211	LIQUOR LICENSES	153,134	156,010	144,000	160,000	16,000
		4212	COIN-OPERATED LICENSES	10,578	10,746	10,838	12,490	1,652
		4213	DELIVERY LICENSES	1,713	1,709	1,687	1,721	34
		4214	ANIMAL LICENSES	991	1,291	946	1,143	197
		4215	RESIDENTIAL RENTAL LIC	29,980	35,310	34,595	32,346	-2,249
		4216	VIDEO GAMING LICENSES	0	0	0	1,734	1,734
		4217	DETECTION/ALARM PERMITS	3,870	4,142	3,956	3,162	-794
		4218	SUPPRESSION/SPRINKLERS	30,753	19,287	24,024	11,220	-12,804
		4219	PATIO/SIDEWALK PERMITS	2,552	2,494	2,351	3,310	959
		4220	BUILDING PERMITS	281,666	192,928	163,568	195,000	31,432
		4221	SIGN PERMITS	20,648	24,526	20,957	17,442	-3,515
		4223	ELECT INSPECTION	70,560	70,435	61,338	65,025	3,687
		4224	PLUMBING INSPECTIONS	32,709	41,551	33,439	45,441	12,002
		4227	DRIVEWAY PERMITS	2,697	1,653	2,556	3,912	1,356
		4228	ALARM SYSTEM PERMITS	12,761	13,088	13,801	15,300	1,499
		4310	FEDERAL GRANTS	283,386	139,655	0	0	0
		4316	FEMA	0	0	0	0	0
		4352	INCOME TAXES	2,988,314	3,308,032	3,463,000	3,749,200	286,200
		4353	LOCAL USE TAX	552,539	592,551	555,109	659,360	104,251
		4355	POLICE TRAINING REIMBURSE	0	0	0	0	0
		4356	FIRE TRAINING REIMBURSE	2,270	1,434	0	0	0
		4358	VIDEO GAMING TAX	0	0	0	40,000	40,000
		4359	PULL TABS & JAR GAMES TAX	1,077	2,010	0	0	0
		4360	PERS PROP REPLACEMENT TAX	166,615	166,921	147,917	196,248	48,331
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	84,608	73,842	82,806	86,119	3,313
		4382	TWNSHP PERS PROP REPLACE	6,216	5,973	6,543	6,177	-366
		4387	TIF SURPLUS DISTRIBUTION	173,822	148,459	210,630	140,760	-69,870
		4409	AMBULANCE FEES	459,830	493,201	496,838	510,000	13,162
		4410	FLOOD PLAIN DETERM FEES	87	0	87	151	64
		4412	PLANNING HEARING FEES	5,085	4,434	5,112	5,075	-37
		4413	SUBDIVISION PRE-FILE FEES	0	576	0	2,810	2,810
4414	PLAN REVIEW FEES	33,813	40,538	34,758	35,453	695		
4415	DUPLICATING SERVICES	6,562	5,836	6,159	5,814	-345		
4416	MAPS AND CODEBOOKS	40	5	0	0	0		
4417	WATER & SEWER REIMBURSE	1,209,055	1,163,755	1,152,870	1,189,397	36,527		
4418	MFT REIMBURSEMENT	0	0	0	0	0		
4419	IND REV BOND & 6-B FEES	1,800	3,600	1,200	1,800	600		
4421	POLICE LIASON REIMBURSE	139,763	146,133	146,066	153,593	7,527		
4422	FINGER PRINTING FEE	2,211	2,212	3,578	3,264	-314		

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 PROPOSED	FY 2014 PROPOSED MINUS FY 2013 BUDGET
01...	GENERAL FUND...	4423	IMPOUNDING FEES	920	735	409	689	280
		4426	FALSE ALARM FEES	11,049	11,423	11,295	11,521	226
		4427	CPR FEES	773	990	792	1,000	208
		4428	EROSION CONTROL FEES	0	0	0	176,154	176,154
		4429	ENGINEERING INSPECTION	181,692	445,846	185,593	0	-185,593
		4431	SOLID WASTE SERVICE CHRGE	578,988	540,558	517,000	540,000	23,000
		4432	SWANCC FEES	236,981	238,457	219,000	230,000	11,000
		4433	HOST COMMUNITY FEE	187,320	100,000	100,000	100,000	0
		4460	SENIOR MEMBERSHIP FEES	2,830	4,864	3,500	3,500	0
		4470	PAVILION PROGRAM FEES	14,033	25,594	25,558	27,171	1,613
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	27,505	28,230	28,500	28,500	0
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	55,907	49,327	48,400	51,000	2,600
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	175,441	160,222	178,903	142,800	-36,103
		4512	LOCAL ORDINANCE FINES	66,985	70,490	72,788	83,436	10,648
		4513	TRAFFIC JUDGMENTS	597	0	624	0	-624
		4514	DUI FINES	19,233	23,513	22,491	22,940	449
		4515	ADMINISTRATIVE CITATION	4,175	2,433	2,556	8,016	5,460
		4516	ADMINISTRATIVE TOW FEE	252,095	195,500	296,000	190,230	-105,770
		4517	HOUSING FINES	0	0	0	0	0
		4518	RED LIGHT VIOLATORS	189,116	215,960	204,700	231,540	26,840
		4519	COURT SUPERVISION FEES	24,324	18,722	19,168	16,626	-2,542
		4520	ADMIN HEARING FEE	450	3,432	1,500	4,000	2,500
		4610	INTEREST REVENUE	150,563	135,301	140,210	142,261	2,051
		4620	GAIN(LOSS) SALE INVESTMTS	-16,478	-9,905	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-17,910	22,941	0	0	0
		4653	DONATIONS	0	200	100	100	0
		4655	FOURTH OF JULY DONATIONS	48,480	0	0	30,100	30,100
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	6,212	6,212	6,200	6,200	0
		4662	RENTAL INCOME T-MOBILE	25,509	26,274	26,225	27,012	787
		4701	CABLE TV FRANCHISE FEES	320,046	336,892	335,698	354,552	18,854
		4703	ALARM SVC FRANCHISE FEES	38,731	40,198	40,397	41,820	1,423
		4704	WASTE MGMT FRANCHISE FEE	83,478	85,705	87,243	88,606	1,363
		4705	AT&T FRANCHISE FEE	135,539	147,128	141,651	161,160	19,509
		4710	FOREIGN FIRE INSURE TAX	52,656	-52,656	0	0	0
		4720	SALE OF FIXED ASSETS	7,800	19,703	20,446	10,200	-10,246
		4722	BIKE PATH REVENUES	0	0	0	0	0
4723	ADVERTISING SHELTER REV	9,348	9,815	9,815	11,032	1,217		
4730	RECYCLING PROGRAM REVENUE	38,258	3,127	6,134	6,528	394		
4752	BEACON LIGHT BULB	0	0	0	0	0		
4765	IPBC TERM RESERVE REVENUE	99,450	238,057	0	0	0		
4780	LEGAL SETTLEMENT	168,000	1,500	0	0	0		
4790	OTHER MISC. REVENUE	82,806	30,986	51,115	56,100	4,985		
				31,857,625	32,246,064	32,044,736	33,510,059	1,465,323
11	MFT	4354	MOTOR FUEL TAX	1,121,979	1,085,540	1,084,365	1,093,534	9,169
		4362	MFT-HIGH GROWTH CITIES	23,590	23,581	0	31,688	31,688

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 PROPOSED	FY 2014 PROPOSED MINUS FY 2013 BUDGET
11...	MFT...	4610	INTEREST REVENUE	24,221	20,743	18,153	18,297	144
		4620	GAIN(LOSS) SALE INVESTMTS	-4,882	-3,679	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-6,370	-8,869	0	0	0
		4790	OTHER MISC. REVENUE	142,500	0	0	0	0
				1,301,038	1,117,316	1,102,518	1,143,519	41,001
12	FOREIGN FIRE INS TAX FL	4610	INTEREST REVENUE	0	0	0	0	0
		4710	FOREIGN FIRE INSURE TAX	0	57,596	54,000	54,000	0
				0	57,596	54,000	54,000	0
15	EMERGENCY TELEPHONE	4420	911 WIRELESS EMERG SURCH	230,572	251,516	206,556	230,000	23,444
		4424	911 EMERGENCY SURCHARGES	147,029	139,037	125,000	140,000	15,000
		4610	INTEREST REVENUE	3,179	3,351	1,982	2,290	308
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	225,000	150,000	180,000	30,000
				380,780	618,904	483,538	552,290	68,752
21	2007 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	0	0	392,000	81,911	-310,089
		4610	INTEREST REVENUE	221	257	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	392,000	392,000	0	310,089	310,089
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				392,221	392,257	392,000	392,000	0
22	2008 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	0	21,501	161,894	1,117,061	955,167
		4610	INTEREST REVENUE	478	1,034	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	584,550	908,000	860,000	0	-860,000
		4840	TRANS FROM WATER/SEWER	281,450	447,200	492,023	537,844	45,821
				866,478	1,377,735	1,513,917	1,654,905	140,988
23	2009 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	0	397,842	392,000	392,000	0
		4610	INTEREST REVENUE	165	74	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	392,000	0	0	0	0
				392,165	397,916	392,000	392,000	0
24	2012A REFUNDING BOND	4610	INTEREST REVENUE	0	20	0	0	0
		4900	BOND PROCEEDS	0	3,925,000	0	0	0
		4903	PREMIUM ON BONDS ISSUED	0	222,801	0	0	0
				0	4,147,821	0	0	0
25	2012B WATER SYSTEM BOND	4610	INTEREST REVENUE	0	0	0	0	0
						0	0	0
26	2012C CORP REFUNDING	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 PROPOSED	FY 2014 PROPOSED MINUS FY 2013 BUDGET
				0	0	0	0	0
27	2001 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	398,158	0	0	0	0
		4610	INTEREST REVENUE	110	0	0	0	0
				398,268	0	0	0	0
28	2003 GEN REFUNDING B	4111	PROPERTY TAX-CURRENT YEAR	66,194	0	0	0	0
		4610	INTEREST REVENUE	155	0	0	0	0
		4831	TRANS FROM TIF IMPLEMENT	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	131,450	0	0	0	0
				197,799	0	0	0	0
30	TOWN CENTER TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	0	5	0	0	0
		4310	FEDERAL GRANTS	104	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	152	4	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4831	TRANS FROM TIF IMPLEMENT	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				256	10	0	0	0
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,741,818	2,652,392	2,786,137	2,507,241	-278,896
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	27,674	24,245	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	-2,024	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-27	-2,272	0	0	0
		4660	RENTAL INCOME	0	0	1,200	0	-1,200
		4790	OTHER MISC. REVENUE	289	121,724	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	3,500,000	0	0	0
				2,769,753	6,294,066	2,787,337	2,507,241	-280,096
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,577,075	1,656,242	1,641,552	1,610,324	-31,228
		4610	INTEREST REVENUE	28,444	50,214	80,272	101,985	21,713
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	4,113	38,026	0	0	0
				1,609,632	1,744,482	1,721,824	1,712,309	-9,515
33	CAPITAL EQPT REPL FUND	4610	INTEREST REVENUE	90,870	83,248	42,895	44,319	1,424
		4620	GAIN(LOSS) SALE INVESTMTS	-8,852	-7,335	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-11,881	1,253	0	0	0
		4801	TRANSFER FROM GEN FUND	508,377	985,372	0	512,290	512,290
		4815	TRANSFER FROM 911 EMERG	66,014	85,555	85,424	85,259	-165
		4840	TRANS FROM WATER/SEWER	0	0	111,722	98,521	-13,201

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 PROPOSED	FY 2014 PROPOSED MINUS FY 2013 BUDGET
				644,528	1,148,093	240,041	740,389	500,348
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	1,871,180	1,799,567	2,260,112	2,731,000	470,888
		4310	FEDERAL GRANTS	0	87,034	1,080,800	0	-1,080,800
		4313	BIKE PATH GRANT	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	150,000	0	0	0	0
		4378	DNR GRANT	0	0	0	0	0
		4610	INTEREST REVENUE	25,017	25,891	30,266	26,759	-3,507
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	-3,413	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-3,400	-3,499	0	0	0
		4660	RENTAL INCOME	716,732	716,732	679,695	676,328	-3,367
		4790	OTHER MISC. REVENUE	-11,537	24,837	400,000	0	-400,000
		4801	TRANSFER FROM GEN FUND	0	800,000	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				2,747,992	3,447,149	4,450,873	3,434,087	-1,016,786
35	TOWNCENTER TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				0	0	0	0	0
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				0	0	0	0	0
37	SOUTHEAST TIF DISTRICT	4111	PROPERTY TAX-CURRENT YEAR	173,994	133,773	0	0	0
		4610	INTEREST REVENUE	12,053	13,492	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				186,047	147,265	0	0	0
39	LAKE COOK/MILW TIF FU	4111	PROPERTY TAX-CURRENT YEAR	3,777,121	3,544,515	3,454,643	3,605,699	151,056
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	7,500	1,129	23,574	33,265	9,691
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4777	REMEDICATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	89	0	0	0
		4801	TRANSFER FROM GEN FUND	417,600	423,194	407,425	406,525	-900
		4824	TRANS FROM 2012A BONDS	0	0	0	0	0
		4831	TRANS FROM TIF IMPLEMENT	0	0	0	0	0
				4,202,220	3,968,927	3,885,642	4,045,489	159,847
3900	NORTH TIF DISTRICT	4824	TRANS FROM 2012A BONDS	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 PROPOSED	FY 2014 PROPOSED MINUS FY 2013 BUDGET
				0	0	0	0	0
40	WATER AND SEWER FUN	4441	WATER	5,962,262	6,436,390	6,652,800	6,654,300	1,500
		4442	WATER-CONSTRUCTION	4,231	2,826	2,266	3,120	854
		4443	WATER-CONNECTIONS	31,708	36,002	22,000	30,000	8,000
		4444	TURN-ON FEES	3,462	3,002	2,200	2,397	197
		4445	WATER METER SALES	15,167	7,458	10,000	10,000	0
		4446	WATER-PENALTIES	59,355	93,057	78,375	84,819	6,444
		4451	SEWER	1,394,337	1,514,271	1,650,600	1,648,200	-2,400
		4452	SEWER-CONNECTIONS	88,556	84,013	30,000	40,000	10,000
		4453	SEWER-PENALTIES	15,015	21,033	19,080	23,268	4,188
		4610	INTEREST REVENUE	43,485	63,949	96,482	98,303	1,821
		4620	GAIN(LOSS) SALE INVESTMTS	0	-7,231	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-13,539	27,166	0	0	0
		4720	SALE OF FIXED ASSETS	57,122	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	-5,386	18,166	0	0	0
		4775	DEVELOPER DONATIONS	166,803	220,890	0	0	0
		4790	OTHER MISC. REVENUE	33,985	21,886	20,000	20,000	0
		4799	INVEST IN JOINT VENTURE	-218,942	260,788	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				7,637,619	8,803,664	8,583,803	8,614,407	30,604
51	LIABILITY INSURANCE FU	4610	INTEREST REVENUE	12,135	19,337	12,084	14,393	2,309
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	55	5,997	0	0	0
		4790	OTHER MISC. REVENUE	0	179	0	0	0
		4801	TRANSFER FROM GEN FUND	898,958	1,123,140	945,513	1,096,948	151,435
		4840	TRANS FROM WATER/SEWER	142,802	119,956	148,853	142,541	-6,312
				1,053,950	1,268,609	1,106,450	1,253,882	147,432
55	GRANT FUND	4310	FEDERAL GRANTS	236,969	193,632	110,526	127,795	17,269
		4370	STATE OF ILLINOIS GRANTS	2,728	3,374	3,200	2,860	-340
		4801	TRANSFER FROM GEN FUND	56,192	80,824	45,070	43,416	-1,654
				295,889	277,830	158,796	174,071	15,275
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,296,344	1,378,043	1,385,278	1,492,912	107,634
		4610	INTEREST REVENUE	1,070,601	1,797,838	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	26,454	70,494	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-195,420	1,690,000	0	0	0
		4651	POLICE PENS EMP CONTRIBS	538,322	540,861	559,131	573,742	14,611
		4790	OTHER MISC. REVENUE	75	1,820	0	0	0
				2,736,376	5,479,057	2,444,409	2,566,654	122,245
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,194,810	1,314,938	1,460,107	1,642,356	182,249
		4610	INTEREST REVENUE	916,236	741,015	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	-579,137	264,670	0	0	0
		4630	UNREALIZED GAIN (LOSS)	187,531	1,135,918	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	391,349	407,047	423,744	436,090	12,346

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2014 PROPOSED	FY 2014 PROPOSED MINUS FY 2013 BUDGET
62...	FIRE PENSION FUND...	4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	50	0	0	0
				2,110,789	3,863,638	2,383,851	2,578,446	194,595
				61,781,424	76,798,398	63,745,735	65,325,748	

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for fiscal year 2014 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 and sewer use fees associated with those sales, the Village's share of State Income tax, and other significant sources. This section describes the major revenue sources for each fund and includes a discussion of the trends and significant events, if any, affecting these sources. All figures are based on the inclusion of interfund transfers.

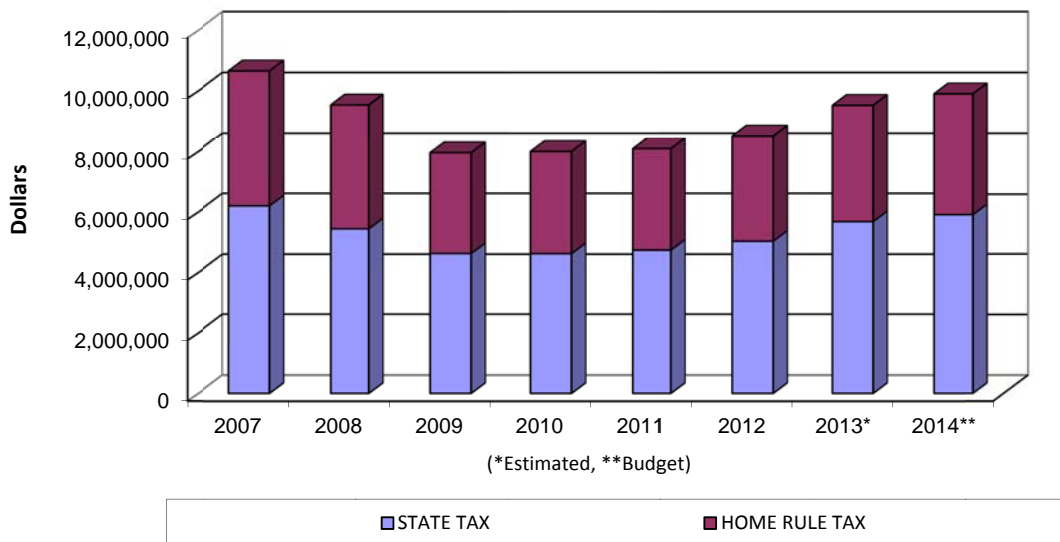
GENERAL FUND

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

SALES TAX - \$9,902,007 (29.55%). More than any other source of revenue, sales tax receipts have been negatively impacted by the global financial crisis. In fact, 2014 estimated receipts are expected to fall short of 2007 receipts - the year the Village received the most sales tax revenue in its history – by \$752,347. This is the primary reason we have been experienced deficit budgets the last few years and why we expect another General Fund deficit of -\$1,055,804 in 2014.

Through eight (8) months of FY 2013, the Village's sales tax receipts were up 11.46% compared to the same period in 2012. This is a very promising indicator of the health of the Wheeling economy and provides us with optimism that the worst may be behind us. As a result, included in the 2014 budget is a 4.00% increase (\$380,847) in sales tax receipts over our 2013 estimate. The anticipated 4.00% increase to our existing sales tax base reflects our conservative view of the economic recovery and the impact it will have on sales tax receipts. Since this is such a volatile source of revenue, we will continue to monitor our receipts on a monthly basis and recommend changes to the budget if our projections prove too optimistic.

SALES TAX



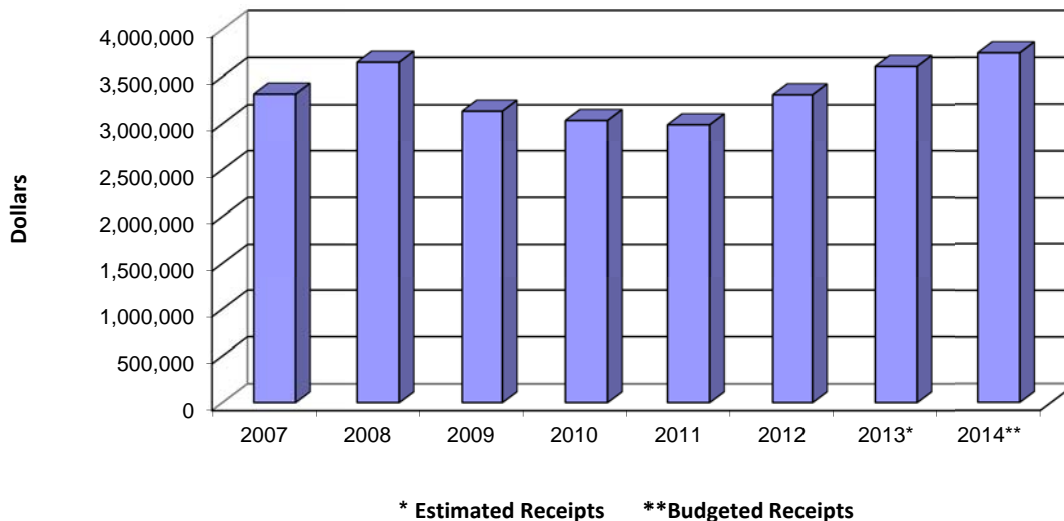
PROPERTY TAXES - \$6,825,761 (20.37%). In December 2013, the Village Board approved the 2013 Tax Levy, which reflected a 5.00% increase in taxes as compared to the 2012 Tax Levy. In recent years, increases in the total levy have been necessary to pay for increases in operating costs and the Village's required contribution to the Police, Fire and Illinois Municipal Retirement Fund (IMRF) pension funds. The pension funds incurred significant losses in

asset value in 2008 as a result of the decline in the stock market, and, as a result, the employer contribution to these funds has increased substantially since then. In addition, increases in the cost of salaries and health insurance benefits have created the need for property tax increases despite the Village's efforts to reduce expenditures in all departments.

STATE INCOME TAX - \$3,749,200 (11.19%). The Village receives a portion of the State's 5.0% personal income tax on individuals and 7.0% 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. We expect state income tax revenue to increase by \$144,200 (4.00%) compared to FY 2013 estimated receipts. Our projections are based on historical receipts, especially those of the last year. As with sales tax, our share of State income tax is significantly impacted by changes in the economy and therefore, we monitor it carefully throughout the year.

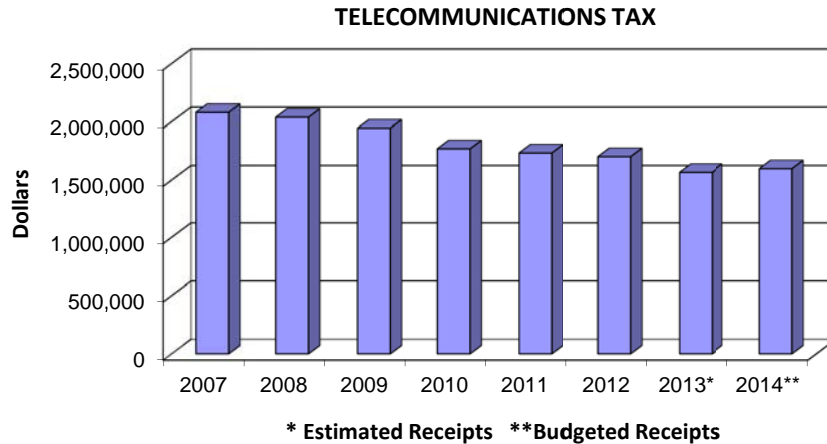
In 2010, the U.S. Bureau of Labor conducted a nationwide census, and, as a result of that process, the Village's population decreased by 907 people (-2.35%) to 37,648. The municipal share of State income tax is controlled by the State legislature and is subject to change at any time.

STATE INCOME TAX



SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$1,598,340 (4.77%). 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 because many cellular phone providers offer free long distance service and due to competition in the industry. Additionally, a new law which went into effect in January 2007 exempted DSL service from the tax. As the chart shows, telecom revenue has been relatively flat for the last 5 years and the Village expects no significant change in 2014.



WATER & SEWER FUND REIMBURSEMENT - \$1,189,397 (3.55%). This source of revenue represents the Water & Sewer Operating Fund’s share of overhead and salary costs borne by the General Fund. This annual transfer is based on a formula that takes into account a number of services benefiting the W&S Fund including salaries of administrative personnel, building maintenance costs, etc.

FOOD & BEVERAGE TAX - \$848,640 (2.53%) - On August 15, 2005, the Village established a 1% Restaurant and Other Places for Eating Tax. The tax applies to the sale of “prepared food”, which is defined as food or liquid, including alcoholic beverages that are prepared for immediate consumption at Restaurants and Other Places for Eating. Places for Eating is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not. Carry-out only restaurants are exempt from the tax.

Our 2014 budget includes an increase of \$32,640 (4.00%) compared to 2013 estimated receipts which reflects the revenue we anticipate receiving from the Village’s existing restaurants. This source of revenue has suffered in recent years as people have reduced their discretionary spending.

SOLID WASTE SYSTEM REVENUE- \$770,000 (2.30%). The Village contracts with a private firm to pick up waste and deliver it to the Solid Waste Agency of Northern Cook County (SWANCC) transfer station. The contractor bills the residents directly for the Village and collects its hauling fee and a tipping fee for the Village. The Village is responsible for the payment of the tipping fees to SWANCC and this revenue represents these fees (\$4.48 per single family and multi-family housing unit per month), which are passed through the Village. In addition, the Village collects a fixed cost fee of \$1.35 per month on all residential units (approximately 14,000) via the water billing system to partially offset the SWANCC debt service or fixed cost facility fees. The fees collected have offset the payments to SWANCC and no increase in the near future is foreseen.

INTERGOVERNMENTAL REVENUE – \$989,176 (2.95%). The two major sources of intergovernmental revenue are the Personal Property Replacement Tax (PPRT) and Local Use Tax remitted by the State of Illinois. PPRT is a tax imposed by the General Assembly to replace revenue lost by units of local government as a result of the abolition of ad valorem personal property taxes several years ago. Local Use Tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property (e.g. vehicles, boats, aircraft) that is purchased outside the State at retail and then registered in Illinois or is sold by a retailer outside of Illinois and then shipped to Illinois residents and businesses (e.g. office supplies, clothing, etc.). The tax is collected by the State of Illinois and with a few exceptions, is remitted to each municipality based on population. FY 2014 revenue estimates are based on projections provided by the Illinois Municipal League and the State of Illinois Department of Revenue. This category also includes revenue received from the Township Property Tax and Township Personal Property Replacement Tax.

HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$962,000 (2.87%). The Village implemented a 5% hotel operator's occupation tax on April 22, 2002 and increased the rate to 6% on December 21, 2009. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at a rate of 6% of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax is borne by the user, lessee or tenant of the room(s). Prior to 2007, the tax was collected from three hotels/motels in Wheeling and produced about \$50,000 each year in revenue; however, a 411-room Westin hotel opened in October 2006 and as a result, receipts have increased to over \$900,000 each year.

LICENSES, PERMITS INSPECTION FEES AND FINES - \$534,431 (1.59%). This revenue source includes building permits, business licenses and liquor license fees. It also includes revenue from court fines and traffic judgments. Revenue from these sources is fairly consistent from year to year. In late 2005, the Village Board approved an ordinance that automatically increases these fees by the change in the Consumer Price Index (C.P.I.) each year. The ordinance helps ensure that Village fees keep pace with inflation and cover the costs of providing these services.

INVESTMENT INCOME - \$142,261 (.42%). The Village Treasurer is directed by State statute to invest idle funds in order to offset revenue requirements. The treasurer invests in short-term (i.e. maturities up to 5 years) federally insured certificates of deposit, US government agencies, and the Illinois Metropolitan Investment Fund (IMET). IMET is a one to three year fixed income bond fund which tends to produce better returns than other investments when interest rates are falling. This revenue is dependent on short-term interest rates and investable funds. Revenue for 2014 is lower than in prior years due to a declining General Fund fund balance and low interest rates.

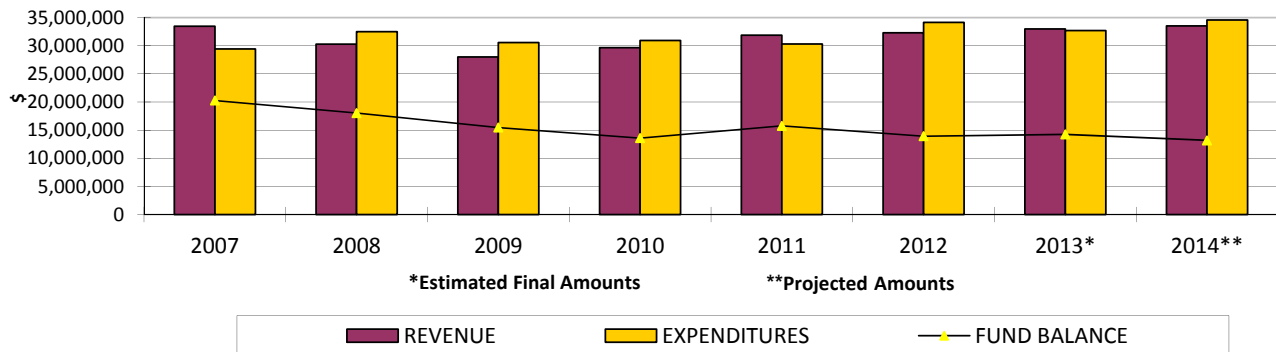
OTHER - \$4,132,785 (12.33%). The majority of revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy (\$3,135,268). "Other" also includes cable television and other utility franchise fees, state intergovernmental transfers, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

The Village's contribution to the Police Pension Fund is increasing from \$1,385,278 to \$1,492,912 and the Fire Pension Fund's contribution will increase from \$1,460,107 to \$1,642,356. The total amount allocated to the two pension funds has increased substantially in recent years due to losses resulting from the stock market decline of 2008. Both Funds invest approximately 55% of their assets in equities and 45% in fixed income securities as permitted by State Statute. The employer's contribution is determined by an independent actuary hired annually by the Village.

GENERAL FUND RESERVES

The chart below shows the end of year results for the General Fund with the affect on fund balance. The trend line gives the reader an idea of how fund balance has changed from year to year. Fund balance is generally expressed as a percentage of operating expenditures, with three to six months (25% to 50%) of operating expenditures representing a conservative amount to retain for use in funding Village services in the event of emergencies, unanticipated events or a downturn in the economy. Due to declining revenue caused by the economy, the Village anticipates using \$1,055,804 of General Fund reserves next year to balance the budget. Using these reserves to eliminate the deficit will cause the fund balance to drop to approximately 38.10% of annual operating expenditures by the end of FY 2014.

**GENERAL FUND
REVENUES VS EXPENDITURES**



WATER AND SEWER FUND

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

WATER AND SEWER USE FEES - \$8,372,500. This consists of fees derived from the retail sale of water and sewer use fees, which are based on amount of water billed. The budget reflects an increase of 2.43% from \$6.59 to \$6.75 per 1,000 gallons of water. This increase is necessary in order to provide sufficient funding for the on-going operation and maintenance of the water and sewer system.

INVESTMENT INCOME - \$98,303. This represents investment income from available funds. Investment income has been decreasing due to lower interest rates and smaller fund balances (i.e. retained earnings) as cash is used in the operation of the system.

OTHER - \$143,604 - Includes revenue from the sale of water meters to customers and other miscellaneous charges.

MOTOR FUEL TAX FUND

This fund accounts for the intergovernmental revenue from the State’s tax on motor fuel products sold at retail. A statutory formula is used which results in the distribution to local governments of approximately \$24.60 per capita this year. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$926,102, an additional distribution from the State (\$199,120) related to a capital spending program, and interest earnings of \$18,297. The size of the road program affects the amount of MFT used for capital improvements.

GENERAL OBLIGATION BOND DEBT SERVICE FUND

Property tax is the primary source of funds used to pay the principal and interest payments on the outstanding bond issues. The Village’s outstanding GO debt consists of the following issues and principal amounts as of December 31, 2013:

2007	10,000,000
2008	18,820,000
2009	10,000,000
2011	7,435,000
2012A	3,810,000
2012B	3,375,000
Total:	\$53,440,000

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

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

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

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

Anticipated revenue for the fiscal year from property taxes is \$1,590,972. Other sources of revenue to the fund include a \$310,089 transfer from the Capital Projects Fund (i.e. to help reduce the General Fund deficit next year), and a \$537,844 transfer from the Water and Sewer Fund (i.e. for its share of the debt related to the new Public Works Building).

POLICE PENSION FUND

The Police Pension Fund is a statutory board established to provide benefits to sworn police personnel of the Village. The sources of revenue to the fund include employee contributions, investment income, and a Village contribution through a property tax levy. The Village contribution is determined by an actuarial analysis of the fund performed each year. Due to significant losses in recent years as a result of the decline in the stock market, the proposed level of funding for FY 2014 from property taxes is \$1,492,912 (up from \$1,385,278 in FY 2013). Other sources of revenue to the Fund include employee contributions of \$573,742 and investment income of \$500,000.

FIREFIGHTERS PENSION FUND

The Firefighters’ Pension Fund is a statutory board established to provide benefits to sworn fire department personnel of the Village. The sources of revenue to the Fund are similar to the Police Fund and subject to the same variables as described before. Again, as a result of significant losses in the stock market in recent years, an employer contribution of \$1,642,356 (up from \$1,460,107 in FY 2013) is required in 2014.

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. Sources of revenue to the Fund include employer contributions of \$1,642,356, employee contributions of \$436,090 and investment income of \$500,000.

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

TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds utilize revenue from the Village's five (5) TIF districts. The major sources of revenue to these funds are property taxes, bond proceeds, and investment income from available fund balances. The projected funds from these sources are: property tax increment of \$7,723,264 and investment income of \$135,250. Also included is a \$406,525 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel bonds.

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

MISCELLANEOUS FUNDS

Several funds were closed beginning in FY 2002-2003 and merged with the General Fund. The reason for consolidating these funds was so the Village could more easily comply with the requirements of GASB 34. Among the funds closed include: the Road and Bridge Fund, Cemetery Fund, Solid Waste System Fund, and the Commuter Station Operating Fund. Other miscellaneous funds have been kept open for legal or internal accounting purposes. These include the following:

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$740,389. 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 (\$696,070) from the various operating departments and is based on the expected life and replacement costs of the equipment. Also included is \$44,319 in interest earnings.

The amount of revenue to the fund has been reduced this year as a result of cost cutting decisions. To reduce the size of the 2014 General Fund deficit, the Village decided to contribute only 50% of the required General Fund contribution to the CERF Fund this year – the full contribution will still be made by the Water and Sewer and Emergency 911 Funds - and delay the replacement of some capital equipment as well.

CAPITAL PROJECTS FUND - \$3,434,087. 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 or tax increment financing districts. Revenue consists of a Use Tax on electricity and gas (\$2,731,000), rental income (\$676,328) and interest income (\$26,759). Revenue is down from prior years because the Village received bond proceeds in past years to pay for the construction of a new fire station headquarters and renovation of the existing police station.

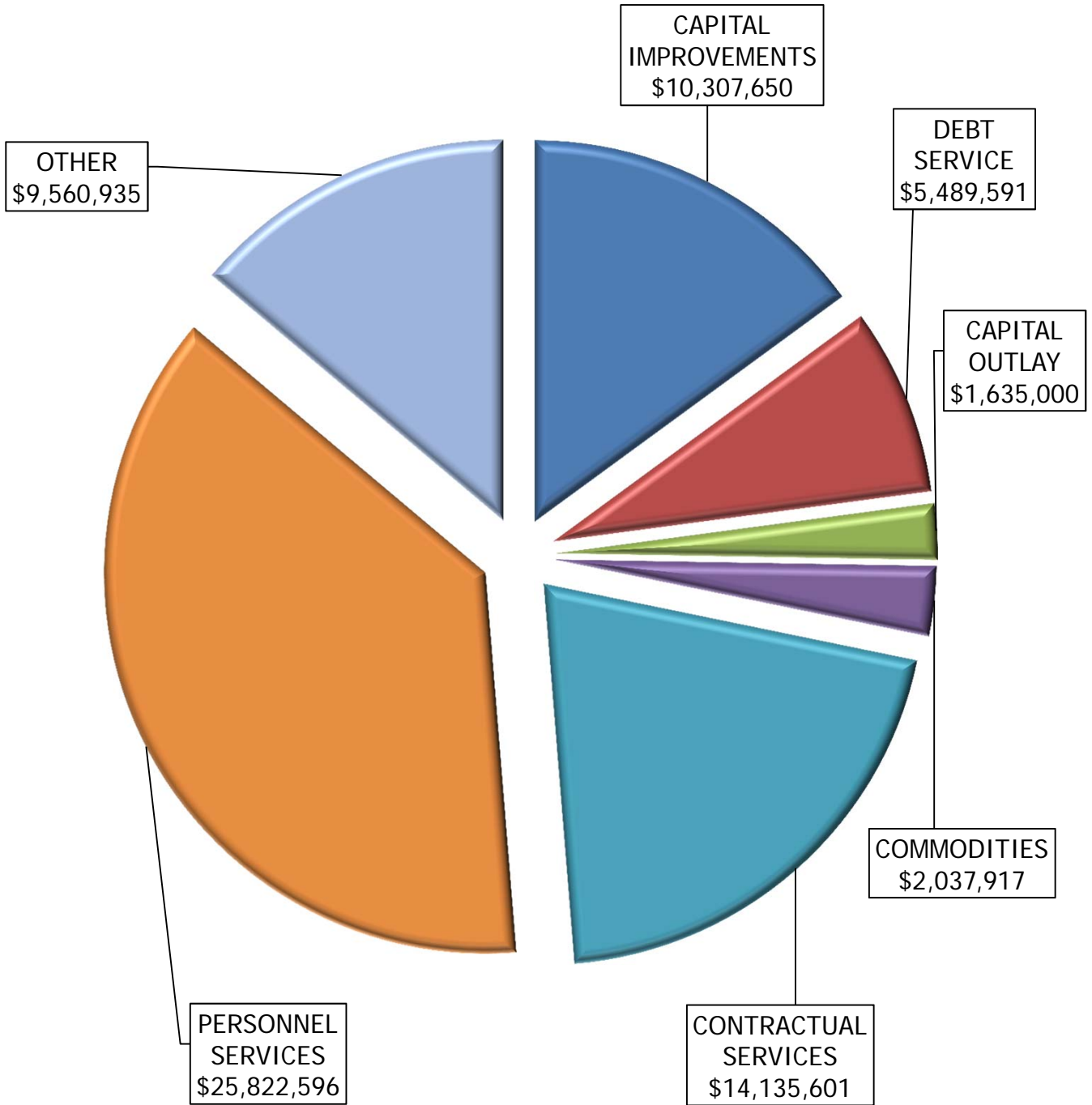
EMERGENCY TELEPHONE SYSTEM (E-911) - \$552,290. The operation of the E911 system is funded through a monthly charge of \$0.75 per telephone landline and cellular phone line. The landline portion has declined over the years because many people have dropped their home phone service and use their cellular phones exclusively. The Emergency Telephone System Board determines the expenditure budget for the E911 Fund.

LIABILITY INSURANCE FUND - \$1,253,882. 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. The fund is designed to retain a surplus from year to year to eventually permit more flexibility in the design of coverage and self-insured retention limits. Revenue to the fund consists primarily of transfers from other operating funds. The transfers represent each fund's share of liability coverage.

GRANT FUND - \$174,071. The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2014 budget includes grant funds that will help pay for Police Department related programs, the cost of a full-time social worker, and a congregate dining program at the Village's senior center. Grant revenue is one-time only revenue and fluctuates significantly from year to year depending on availability.

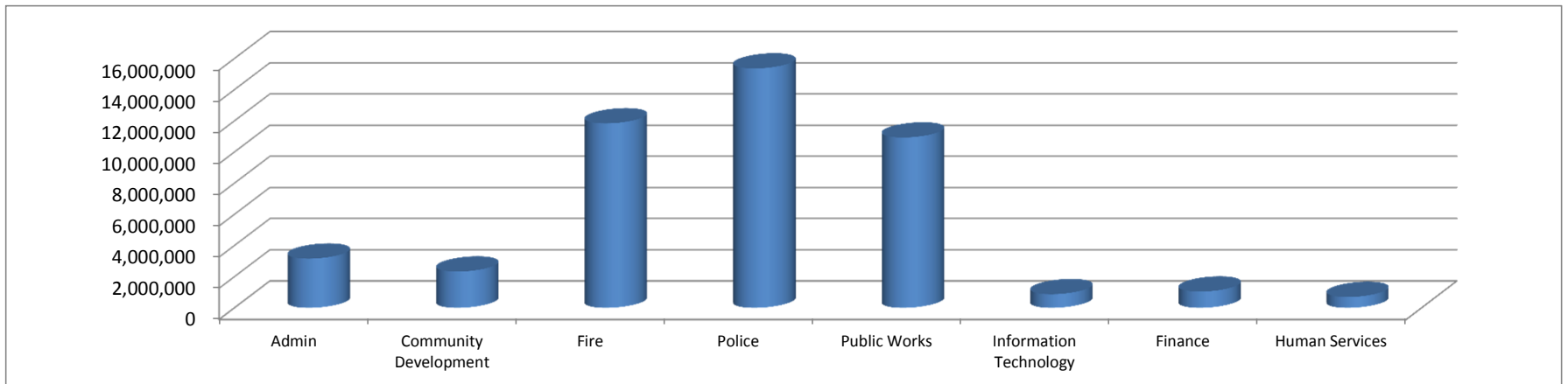
FOREIGN FIRE INSURANCE FUND - \$54,000. The Village receives tax revenue from companies located outside of Illinois that sell fire insurance policies in the Village. By State Statute, the funds are administered by the Foreign Fire Insurance Board and must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and 6 firefighters elected at large by the sworn members of the department.

FY 2014
BUDGETED EXPENDITURES BY CATEGORY
ALL FUNDS
(EXCLUDING INTERFUND TRANSFERS)



VILLAGE OF WHEELING, ILLINOIS
Expenditures by Department and Fund
Fiscal Year 2014

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2014 Total Budget
General Fund	3,156,394	2,326,376	9,566,129	12,514,429	4,388,309	876,333	1,042,263	695,630		34,565,863
Water/Sewer Fund					6,542,891				3,987,869	10,530,760
Foreign Fire Insurance Fund			54,000							54,000
Emergency Telephone (911)									594,246	594,246
Grant Fund									191,897	191,897
Police and Fire Pension Funds			2,217,755	2,845,950						5,063,705
Debt Service Funds									2,439,307	2,439,307
Tax Increment Financing Funds									8,620,423	8,620,423
Capital Projects Fund									5,440,608	5,440,608
Capital Equipment Replacement Fund									1,053,250	1,053,250
Liability Insurance Fund									1,291,925	1,291,925
Motor Fuel Tax Fund									1,317,250	1,317,250
BUDGETED EXPENDITURES	3,156,394	2,326,376	11,837,884	15,360,379	10,931,200	876,333	1,042,263	695,630	24,936,775	71,163,234



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

ACCT #	ACCT TITLE	FY2011 ACTUAL	FY2012 ACTUAL	2013 BUDGET	FY2014 BUDGET
5101	LONGEVITY	90,991	86,018	92,000	103,000
5102	OVERTIME	1,066,976	1,042,943	1,066,644	1,114,251
5103	SEASONAL HELP	127,604	191,536	143,000	179,500
5104	SALARIES	17,512,262	17,901,114	18,212,019	19,057,635
5105	LOCAL TRAINING & MEETINGS	77,563	72,329	93,407	114,020
5106	UNIFORM ALLOWANCE	101,894	105,357	111,510	110,650
5107	EXTRA DUTY PAY	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	1,831,572	1,919,282	1,825,906	1,918,447
5109	POL/FIR PENS EMPLR CNTRB	2,491,153	2,692,981	2,845,385	3,135,247
5110	COLLEGE INCENTIVE	3,900	3,900	3,510	3,900
5111	UNEMPLOYMENT COMPENSATION	20,468	5,785	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0
5113	TUITION REIMBURSEMENT	3,112	2,242	5,940	7,560
5115	SLDPA RETIREE CONTRIBUTN	58,656	0	0	0
5116	SICK LEAVE ANNL BUY BACK	48,037	53,582	48,790	78,386
5125	SAFETY PROGRAM	0	0	0	0
5201	ADVERTISING & PUBLISHING	5,926	7,116	8,775	9,120
5202	ANIMAL IMPOUND	4,691	3,032	4,500	4,000
5203	AUDIT	55,745	57,502	55,545	56,150
5204	CODIFICATION	8,870	5,929	6,750	7,000
5205	MULTIPLE DAY CONFERENCES	58,265	71,868	74,318	69,675
5206	CONSULTING SERVICES	199,953	513,907	235,895	705,015
5207	IS SERV & MAINT AGREEMENT	359,942	425,374	436,708	473,787
5208	DEBRIS DUMP CHARGES	31,786	45,335	51,825	46,575
5209	ENERGY	305,940	246,738	310,200	308,775
5210	EXTERMINATION SERVICE	10,033	10,462	9,450	6,800
5211	EXTINGUISHER SERVICE	2,268	2,132	1,620	1,800
5212	EMPLOYEE HEALTH INSURANCE	3,266,022	3,430,084	3,641,150	3,602,618
5213	GEN LIABILITY INSURANCE	1,399,903	1,337,090	1,399,291	1,552,100
5214	HYDRANT MAINTENANCE	30,529	28,038	30,000	30,000
5215	JANITORIAL SERVICES	139,173	136,988	144,360	155,400
5216	LAUNDRY SERVICE	0	0	0	0
5217	LANDSCAPE MAINTENANCE	114,988	84,964	158,270	151,806
5218	LEGAL SERVICES	447,033	409,744	519,100	504,600
5219	BANK CHARGES	186,851	144,757	90,300	44,640
5220	MAINT OFF/SPEC EQUIPMENT	124,804	120,061	132,799	145,290
5221	MAINT RADIO EQUIPMENT	51,507	33,553	52,750	52,810
5222	MEMBERSHIP DUES	42,956	44,785	48,521	54,853
5223	ENGINEERING & DESIGN SERV	13,087	165,110	0	306,000
5224	VILLAGE NEWSLETTER	41,667	41,937	0	0
5225	ACTUARIAL SERVICES	4,650	6,900	6,210	6,900
5226	PERSONNEL SERVICES	23,251	3,950	31,500	17,500
5227	POSTAGE	42,137	37,672	42,776	60,459
5228	PRINTING & BINDING	53,336	50,021	46,285	50,302
5229	PRISONER WELFARE	3,926	3,804	4,050	4,500
5230	RECORDING FEES	228	888	1,400	1,000
5231	REG & SPCL AGENCY ASSESS	897,631	862,721	930,355	935,853
5232	RENTAL AGREEMENTS	11,889	12,632	11,344	12,604
5233	RENTAL EQUIPMENT	11,337	7,886	8,485	29,000
5234	TREE MAINT SERVICE	66,023	68,253	169,500	185,000

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

ACCT #	ACCT TITLE	FY2011 ACTUAL	FY2012 ACTUAL	2013 BUDGET	FY2014 BUDGET
5236	CREDIT CARD FEES	13,082	13,575	9,585	13,025
5237	TELEMETRY EQUIP MAINT	10,591	17,213	17,000	14,500
5238	TELE-COMMUNICATION SERV	183,751	185,260	177,054	205,324
5239	CELLULAR SERVICES	83,301	78,756	96,895	99,660
5240	TRAVEL & TRANSPORTATION	75	84	150	0
5242	RETIREE HEALTH INSURANCE	677,521	700,811	713,834	705,811
5243	PUMPHOUSE MAINTENANCE	15,912	23,614	17,500	17,500
5244	DUPLICATION SERVICES	9,368	8,047	14,085	25,400
5246	MEDICAL EXAMS	33,020	47,678	40,015	39,150
5247	PAVEMENT MARKINGS	18,771	18,590	29,000	30,000
5248	FINGER PRINTING FEES	3,459	3,616	2,735	3,035
5251	STREET LIGHT MAINTENANCE	69,565	47,600	92,700	92,700
5271	INSURANCE CLAIMS ADMIN	25,350	25,000	89,500	85,000
5272	INSURANCE CLAIMS	706,296	654,803	921,760	850,000
5299	MISC CONTRACTUAL SERVICES	2,662,579	2,673,463	2,166,657	2,362,564
5301	AUTO PETROL PRODUCTS	338,727	357,416	334,880	342,150
5302	BOOKS & SUBSCRIPTIONS	17,187	16,788	17,921	19,193
5303	CHEMICALS	144,716	111,292	163,088	192,000
5305	FIREFIGHTING SUPPLIES	46,426	55,560	116,000	148,631
5306	HEALTH TEST SUPPLIES	207	199	180	200
5308	WATER SAMPLES	10,313	10,427	13,000	11,350
5309	JANITORIAL SUPPLIES	30,615	20,977	20,700	25,000
5310	VEHICLE MAINTENANCE	190,408	224,635	209,805	254,345
5311	BLDG/GROUNDS MAINTENANCE	86,318	157,768	105,230	199,875
5312	MEDICAL SUPPLIES	19,397	16,474	19,543	19,450
5313	IS MISC EQPT & SUPPLIES	73,710	84,245	124,800	116,810
5314	MINOR STREET REPAIRS	36,940	38,392	48,000	30,000
5315	SMALL TOOLS & EQUIPMENT	49,215	57,101	79,427	63,350
5316	RANGE SUPPLIES	44,847	36,639	36,916	38,235
5317	MISC OPERATING SUPPLIES	95,559	87,326	81,700	76,205
5318	OFFICE SUPPLIES	40,706	43,192	39,265	40,825
5319	PROTECTIVE CLOTHING/SUPL	45,285	51,029	46,119	46,963
5320	STREET SIGNS	17,643	22,493	25,400	35,000
5322	WATER CHARGE	37,331	36,411	25,605	28,450
5323	AWARDS/DECORATIONS	1,929	1,481	4,950	5,100
5324	POLICE DUI FUND EXPENSES	0	8,473	0	0
5325	INVESTIGATIVE FUNDS	1,535	785	4,550	5,360
5327	IS MISC SOFTWARE	23,030	28,741	57,135	54,885
5333	BUSINESS RECRUITMENT	55,463	56,120	66,075	82,720
5340	LIFT STATIONS	19,623	13,365	25,000	25,000
5341	METERS	38,585	10,249	32,800	21,820
5342	SEWER LINE MAINTENANCE	58,803	72,550	75,000	75,000
5344	WATER MAIN MAINTENANCE	43,311	67,343	60,000	60,000
5345	WATER STORAGE MAINT	26,443	30,768	35,000	20,000
5401	MOBILE EQUIPMENT	209,445	261,926	421,000	1,007,000
5406	MISCELLANEOUS EQUIPMENT	0	0	0	0
5407	OFFICE EQUIPMENT	3,700	46,565	27,000	0
5408	BUILDING EQUIPMENT	0	12,150	35,000	108,000
5411	SPECIAL EQUIPMENT	54,911	121,725	0	0
5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	20,000

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

ACCT #	ACCT TITLE	FY2011 ACTUAL	FY2012 ACTUAL	2013 BUDGET	FY2014 BUDGET
5413	IS CAPITAL SOFTWARE	16,810	0	60,000	0
5420	LAND ACQUISITION	0	0	0	500,000
5502	SANITARY SEWER IMPROVEMNT	152,338	178,641	330,000	395,000
5503	WATER IMPROVEMENTS	159,039	729,880	5,707,500	4,353,850
5504	STORM SEWER IMPROVEMENTS	57,872	20,495	140,000	1,415,000
5506	STREETSCAPE IMPROVEMENTS	371,858	401,656	2,163,800	1,518,800
5507	SIDEWALK IMPROVEMENTS	124,472	155,339	339,700	331,500
5508	PAVEMENT IMPROVEMENTS	973,096	941,020	1,935,000	1,868,000
5509	BUILDING IMPROVEMENTS	228,472	13,917	0	0
5512	BRIDGE IMPROVEMENTS	224,482	0	417,500	425,500
5513	WATERWAY IMPROVEMENTS	4,538	20,651	0	0
5531	GENERAL MAINTENANCE	-6,711	0	0	0
5609	FISCAL AGENT FEES	6,730	9,075	7,080	6,680
5621	LOSS ON REFUNDING	0	42,803	0	0
5622	AMORTIZATION - PREMIUM	0	-19,130	0	0
5623	BOND PRINCIPAL	0	-125,973	2,216,377	2,478,179
5624	BOND INTEREST EXPENSE	3,229,074	3,324,016	3,108,493	3,004,732
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0
5628	AMORTIZATION - BOND INTER	43,418	33,498	0	0
5629	BOND ISSUANCE COSTS	-23,720	176,213	0	0
5631	PAYMENT - BOND ESCROW	0	0	0	0
5701	CONTINGENCIES	357,099	38,449	0	0
5702	REFUND PENSION CONTRIBUTI	0	44,263	0	0
5703	GENERAL FUND REIMBRSMNT	1,209,055	1,163,755	1,152,870	1,189,396
5704	RETIREMENT PENSION	3,236,866	3,444,743	3,659,800	3,869,000
5705	NWWC WATER CHARGE	1,743,976	1,707,719	1,790,000	1,650,000
5706	TRANSFER TO DEBT SERVICE	281,450	447,200	492,023	537,844
5707	TRANSFER TO CERF	574,391	1,070,927	197,146	696,070
5710	DEPRECIATION EXPENSE	1,020,799	1,024,783	0	0
5712	LOSS/LAND HELD FOR RESALE	0	0	0	0
5713	OPEB EXPENSE	-145,667	-36,482	0	0
5714	NON-DUTY DISABILITY PENSN	57,407	58,646	60,500	61,700
5716	DUTY DISABILITY PENSION	359,725	404,334	430,600	492,100
5718	SURVIVING SPOUSE PENSION	389,371	389,371	389,500	443,100
5741	DEPR EXP - GENERAL GOV	1,220,846	1,195,857	0	0
5742	DEPR EXP - COMM RR STN	0	0	0	0
5744	DEPR EXP - HWY/STREETS	2,928,282	1,132,372	0	0
5745	DEPR EXP - INFRASTRUCTURE	0	0	0	0
5746	DEPR EXP - PUBLIC SAFETY	766,017	697,063	0	0
5750	TIF INCENTIVE PAYMENTS	3,110,652	4,577,214	710,000	1,705,639
5751	SALES TAX SHARING CHARGE	0	878,864	150,000	150,000
5755	TRANSFER TO GRANT FUND	0	0	0	0
5812	TRANSFER TO FFIB FUND	0	0	0	0
5820	TRANSFER TO 911 FUND	0	225,000	150,000	180,000
5822	TRANSFER TO 2008 BOND	1,500,000	1,300,000	860,000	310,089
5827	TRANSFER TO 2001 BONDS	0	7,145	0	0
5831	TRANSFER TO TIF IMPLEMENT	0	0	1,109,834	0
5834	TRANSFER TO CAP PROJ FUND	0	800,000	0	0
5838	TRANSFER TO CROSSROAD TIF	0	0	0	0
5839	TRANSFER TO NORTH TIF	575,774	423,194	407,425	406,525

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

ACCT #	ACCT TITLE	FY2011 ACTUAL	FY2012 ACTUAL	2013 BUDGET	FY2014 BUDGET
5840	TRF TO WATER & SEWER FUND	11,829	13,864	0	0
5851	TRANSFER TO LIABILITY INS	0	200,000	0	0
5855	TRANSFER TO GRANT FUND	56,192	80,824	45,070	43,416
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0
5941	CHANGE IN COMP ABS GEN.	43,313	693	0	0
5944	CHANGE IN COMP ABS HW/STR	-26,036	-1,129	0	0
5946	CHANGE IN COMP ABS PUB SF	12,020	76,699	0	0
		62,670,632	66,424,488	67,881,920	71,163,234

EXPLANATION OF EXPENDITURES SECTION

Expenditures are divided into seven sections by fund type:

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

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

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

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

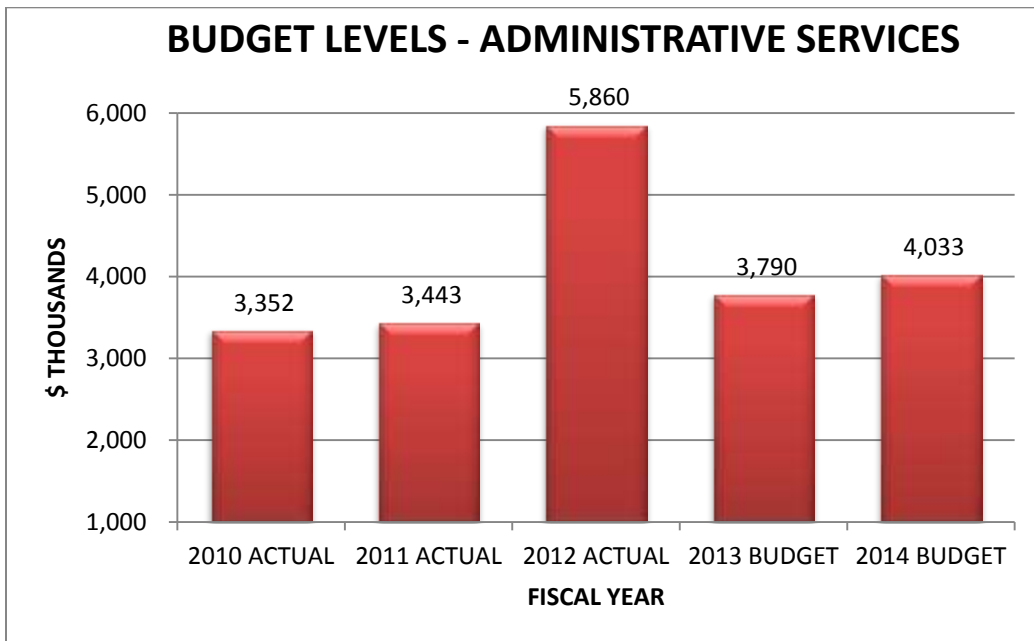
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison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

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

GENERAL FUND

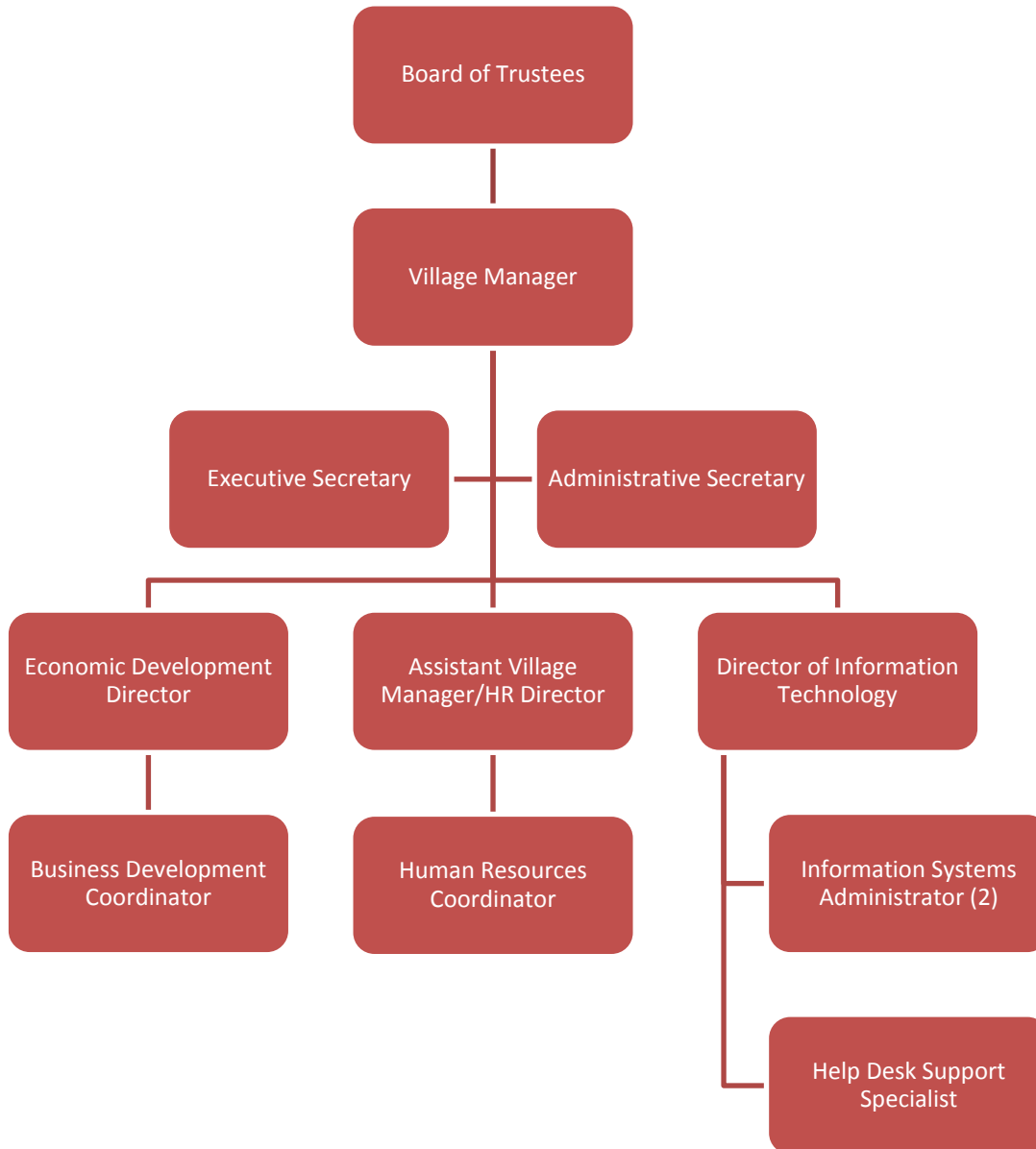
Administrative Services Department

Administration & Board of Trustees.....	\$2,023,975
IT Department	876,333
Human Resources	213,080
Legal Division	350,450
Special Events	68,000
Solid Waste System	500,889
TOTAL.....	\$4,032,727



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, 2014**








Administrative Services Department


Department Description: The Administrative Services Department is comprised of the elected officials and the village clerk, village manager's office, legal services, human resources administration and information technology functions. In addition to these day-to-day activities, the department provides professional staff for meetings of the corporate authorities, Board of Fire and Police Commissioners (BOFPC) and Human Rights Commission.

2013 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Strategic plan for existing TIF districts

-  Executed a non-binding Term Sheet with Urban R2 and Marquette Companies for the development of Wheeling Town Center on the former Wickes Furniture site.
-  Coordinated and assisted The Procaccianti Group with the acquisition of the Westin Chicago North Shore hotel.
-  Recruited the Retail Centers Investment Group (RCIG) and assisted them with the acquisition of Building C in the Prairie Crossings Shopping Center. Promoted the vacant retail space and coordinated tenant recruitment.
-  Prepared vacant sites for redevelopment. Acquired 115–119 South Milwaukee Avenue to move forward with site demolition to create a shovel-ready redevelopment opportunity, and also partnered with property owners to demolish the former Don Roth's restaurant to prepare this site for redevelopment.
-  Initiated the process to create the Town Center-II and the Southeast-II TIF Districts in order to maximize the redevelopment opportunities in these key areas.

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Improved planning and implementation of capital improvements by adopting a financial policy for funding projects and restructuring the Village's Capital Projects & Design functions into the Department of Community Development.
-  Partnered extensively with local business leaders in the comprehensive revitalization of the Wheeling / Prospect Heights Area Chamber of Commerce & Industry as part of an overall effort to enhance outreach to local businesses and enhance the business climate for the greater Wheeling community. A new Executive Director was hired, marketing materials and communications platforms were updated, and new programming was initiated. The Village and the Chamber collaborated on regular educational and networking events, most prominently on the annual Taste of the Town event, which was attended by nearly 500 people and raised approximately \$20,000 for the Chamber.
-  Partnered with Wheeling High School to hold the Wheeling Manufacturing Conference and Career Expo to create partnerships with manufacturers in order to support local job creation and workforce sustainability for existing businesses as part of retention programming.
-  Successfully negotiated a responsible three-year collective bargaining agreement with the International Association of Firefighters, Local 3079 (Wheeling Firefighters Association), representing certain sworn positions in the Fire Department.

- ⊗ Amended certain provisions of the Personnel Policy Manual to ensure that the Village's policies surrounding the provision of health insurance to employees are not adversely affected by federal healthcare reform.
- ⊗ Provided anti-discrimination and harassment training to all Village employees, and amended related provisions of the Personnel Policy Manual to capture current best practices with respect to same.
- ⊗ Coordinated the establishment of new eligibility registers for the positions of Firefighter/Paramedic and Police Officer, and began the process of establishing a new eligibility register for the position of Police Sergeant.
- ⊗ Recruited and hired replacements for position vacancies, including Director of Economic Development, Village Engineer, Human Resources Coordinator, Police Officer, Firefighter/Paramedic, Police Staff Secretary, Radio Operator, part-time Plumbing Inspector and part-time Administrative Services Officer.
- ⊗ Replaced computers older than six years in order to improve performance and efficiency at the desktop level. Upgraded to Windows 7 as the standard operating system for desktops, and established the Microsoft Office 2010 Suite of Applications as the new standard for office productivity software.
- ⊗ Successfully implemented the new water meter reading system, which resulted in improved efficiency, accuracy, and automation in the process of collecting electronic meter readings and automatically integrating the data with the utility billing software.



BOARD OF TRUSTEES GOAL: Hire a marketing firm to recruit businesses to the Village's commercial areas

- ⊗ Promoted Wheeling through multimedia advertising campaign focused on corporate, industrial and retail business attraction. Promoted leasing and redevelopment opportunities at regional conventions and business networking events.
- ⊗ Partnered with BrokerSavant to develop and implement an interactive commercial property search engine in the Business section of the Village website to enhance site search capabilities for prospective businesses.
- ⊗ Prepared a new community brochure for use in business recruitment and attraction efforts. The Wheeling Restaurant Guide was also updated to reflect changes in the Village's restaurant portfolio. A community promotion video was also produced for use in the Village's Korean Sister City initiative which highlights Wheeling's schools, parks, housing, businesses, manufacturers, and high quality of life.







2014 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Strategic plan for existing TIF districts



- ⊗ Execute a Redevelopment Agreement with Urban R2 and Marquette Companies for the development of Wheeling Town Center on the former Wickes Furniture site.
- ⊗ Promote redevelopment opportunities and retail opportunities throughout the community, with particular focus on sites in the Town Center planning area, the former Kmart site, the former Don Roth's and Le Francais sites, and the Village-owned land on Restaurant Row.

-  Complete the re-establishment of the Town Center-II and the Southeast-II TIF Districts to maximize the redevelopment opportunities in these important districts.
-  Continue to develop a formal strategy in conjunction with Chicago Executive Airport to address the short- and long-term development objectives for the Southeast-II TIF District.

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Establish a comprehensive Stormwater Master Plan that addresses the planning and financing of stormwater management and flood mitigation improvements Village-wide.
-  Create mechanism for the regulation of video gaming establishments via limitations on certain liquor license classes.
-  Continue active collaboration with the greater Wheeling business community, the Wheeling / Prospect Heights Area Chamber of Commerce & Industry, and supportive state and local agencies as part of overall effort to improve relationship development with local business owners, enhance business retention, and support business recruitment. This includes continued leveraging of multiagency partnerships to address workforce needs and support local job creation, partnering with Wheeling High School to implement a Business Incubator program, and responding to any relocation offers presented to Wheeling businesses by other states.
-  Negotiate new collective bargaining agreements with the Combined Counties Police Association (CCPA) representing Police Officers, Police Sergeants, and certain non-sworn Police positions, and with the American Federation of State, County and Municipal Employees (AFSCME) representing certain personnel in the Department of Public Works.
-  Amend certain provisions of the Personnel Policy Manual to respond to state legislation concerning cellular phone usage while driving, the concealed carry of firearms, and medical cannabis.
-  Complete the establishment of a new eligibility register for the position of Police Sergeant.
-  Implement a social media presence such as a Facebook page or Twitter account in order to improve communication with the community.
-  Upgrade the Enterprise Resource Planning municipal software system and improve integration across the entire organization by making use of increased efficiency offered through tools available in the new version.
-  Revisit the design and implementation of all computer networks and optimize their configurations for best performance and reliability. Explore cloud computing technology options through a virtualized IT environment and investigate offsite disaster recovery initiatives to achieve highest possible availability of data systems.
-  Enhance the comprehensive business directory made available on the Village website and improve the mapping integration with GIS to promote awareness and patronization of Wheeling businesses.

BOARD OF TRUSTEES GOAL: Address the Dundee Road traffic problems

-  Work with stakeholders including the Wheeling Park District, the Illinois Department of Transportation, the United States Postal Service, the Wheeling Town Center developers, and private property owners to extend Community Boulevard and establish a traffic signal at the intersection of Community and Dundee Road.
-  Continue outreach to the Regional Transportation Authority and Canadian National Railway to explore options for decreasing gate-down time at Dundee Road at-grade rail crossing.

BOARD OF TRUSTEES GOAL: Hire a marketing firm to recruit businesses to the Village’s commercial areas

-  Maintain up-to-date content and presentation of business marketing materials, including advertisements, community brochures, and the Economic Development section of the Village’s website. Post available information on commercial real estate listings on the Village’s Available Properties page.
-  Promote Wheeling through advertising campaign customized for corporate, industrial, and retail business attraction, using multiple media formats, with placement in publications and outlets reaching targeted business audiences. Promote leasing and redevelopment opportunities at regional conventions and business networking events.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2013	Actual 2012	Actual 2011
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Computer Network uptime	>95%	99.81% (16 hours of downtime)	99.77% (20 hours of downtime)	99.86% (10 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (all 5 incidents took under 1 day)	96.33% (4 of 109 incidents took over 1 day)	80% (1 of 5 incidents took over 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	95.87% (61 of 1,480 incidents took over 5 days)	94.55% (77 of 1,322 incidents took over 5 days)	76.67%
Time to resolve IT service request – LOW priority	>95% (10 Days)	96% (2 of 50 low priority incidents took over 10 days)	95.94% (3 of 74 low priority incidents took over 10 days)	100%
Employee Satisfaction with IT Department	>95%	98.72% (154 of 156 employees were very satisfied)	97.70% (128 of 131 employees were very satisfied)	98.92%
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Number of contacts with potential businesses/developers	40/month	50.5/month	9/month	N/A*
Number of retention contacts with existing businesses	10/month	17/month	8.5/month	N/A*

* These performance measures were created in FY2012 and will be tracked prospectively.

AUTHORIZED PERSONNEL	FY 2014	FY 2013	Increase/ Decrease
Administration & Board of Trustees			
Village Manager	1	1	-
Assistant Village Manager/HR Director	.5	.5	-
Economic Development Director	1	1	-
Business Development Coordinator	1	1	-
Executive Secretary	1	1	-
Administrative Secretary	1	1	
TOTAL FULL-TIME	5.5	5.5	---
Village President	1	1	-
Village Clerk	1	1	-
Village Trustee	6	6	-
TOTAL PART-TIME	8	8	---
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	0	1
Human Resources Assistant	0	1	-1
TOTAL FULL-TIME	1.5	1.5	---

FY 2014 BUDGET WORKSHEET

ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1600	5101	LONGEVITY	600	600	600	LONGEVITY	1,000
TOTAL JUSTIFICATION:							1,000
1600	5102	OVERTIME	0	0	398		
TOTAL JUSTIFICATION:							
1600	5103	SEASONAL HELP	0	0	856		
TOTAL JUSTIFICATION:							
1600	5104	SALARIES	451,694	499,457	492,798	SALARIES FOR PROGRAM EMPLOYEES	519,163
TOTAL JUSTIFICATION:							519,163
1600	5105	LOCAL TRAINING & MEETINGS	160	208	3,372	MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMINISTRATION) MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL FOOD AND EXPENSES FOR ON-SITE MEETINGS (ECON DEV) URBAN LAND INSTITUTE WPH CHAMBER OF COMMERCE LAMBDA ALPHA ICSC - MW IDEA EXCHANGE - SPRING ICSC - CHICAGOLAND RETAIL CONNECTION - SUMMER ICSC - CHICAGO DEAL MAKING - OCTOBER EDNETWORKING.ORG - MONTHLY ED EVENTS ASSN OF INDUSTRIAL REAL ESTATE STAFF & ELECTED OFFICIALS NETWORKING EVENTS (MOVED FROM 1600-5205)	0 2,000 0 1,500 600 500 300 240 300 700 180 210 5,000 0
TOTAL JUSTIFICATION:							11,530
1600	5108	EMPLOYER CONTRIBUTIONS	87,734	100,307	91,058	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	97,051 0
TOTAL JUSTIFICATION:							97,051
1600	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5115	SLDPA RETIREE CONTRIBUTN	0	0	7		
TOTAL JUSTIFICATION:							
1600	5116	SICK LEAVE ANNL BUY BACK	1,569	1,731	1,788	SICK LEAVE BUY BACK PROGRAM COSTS	1,937
TOTAL JUSTIFICATION:							1,937
1600	5201	ADVERTISING & PUBLISHING	2,491	1,581	1,635	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC.	0 2,500
TOTAL JUSTIFICATION:							2,500
1600	5204	CODIFICATION	8,870	5,929	7,364	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE AND MAINTENANCE FEE VM ADJUSTMENT	0 7,000 500 -500
TOTAL JUSTIFICATION:							7,000
1600	5205	MULTIPLE DAY CONFERENCES	12,629	12,198	8,896	INTERNATIONAL CITY MANAGEMENT ASSOC. - VILLAGE MGR ILLINOIS CITY MANAGEMENT ASSOCIATION -WINTER CONF. WPH CHAMBER GOLF OUTING	2,400 950 500
TOTAL JUSTIFICATION:							3,850
1600	5206	CONSULTING SERVICES	0	11,376	59,005	CONSULTING SERVICES VM ADJUSTMENT	5,000 -500
TOTAL JUSTIFICATION:							4,500
1600	5207	IS SERV & MAINT AGREEMENT	165,417	68,909	84,867	SEVENTH YR OF GEOGRAPHIC INFORMATION SYSTEMS PROGRAM	80,000

FY 2014 BUDGET WORKSHEET

ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							80,000
1600	5209	ENERGY	31,918	11,056	20,349	ENERGY COSTS (PRIMARILY HEATING FUEL) RELATED TO THE MUNICIPAL COMPLEX	0 32,200
TOTAL JUSTIFICATION:							32,200
1600	5212	EMPLOYEE HEALTH INSURANCE	47,941	50,689	48,962	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES IN THE DEPARTMENT.	52,302 0
TOTAL JUSTIFICATION:							52,302
1600	5213	GEN LIABILITY INSURANCE	10,158	10,431	10,684	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL SERVICE FUND FOR WORKERS' COMPENSATION LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 12,395
TOTAL JUSTIFICATION:							12,395
1600	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1600	5220	MAINT OFF/SPEC EQUIPMENT	884	1,333	105	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT W/TECHSTAR AMERICA CORP.	0 1,100 0
TOTAL JUSTIFICATION:							1,100
1600	5222	MEMBERSHIP DUES	24,081	24,772	25,060	NORTHWEST MUNICIPAL CONFERENCE (NWMC)-DUE IN MAY EACH YEAR METROPOLITAN MAYORS CAUCUS CHAMBER OF COMMERCE ILLINOIS CITY MANAGEMENT ASSOC (ILCMA)- VM & AVM INTERNATIONAL CITY MANAGEMENT ASSOC (ICMA) VM & AVM (2) ILLINOIS MUNICIPAL LEAGUE MUNICIPAL CLERKS ASSOCIATION-DUE IN SEPTEMBER EACH YEAR MISCELLANEOUS ORGANIZATIONS METRO CITY MANAGERS ASSOCIATION VM & AVM INTERNATIONAL COUNCIL ON SHOPPING CENTERS (ICSC) CHICAGOLAND RESTAURANT BROKERS ASSOCIATION (CRBA) LAMBDA ALPHA APWA	0 18,100 1,320 200 650 2,400 1,600 100 200 500 150 400 450 160
TOTAL JUSTIFICATION:							26,230
1600	5224	VILLAGE NEWSLETTER	41,667	41,937	0		
TOTAL JUSTIFICATION:							
1600	5227	POSTAGE	24,286	20,778	36,400	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS VILLAGE NEWSLETTER	0 25,000 15,000
TOTAL JUSTIFICATION:							40,000
1600	5228	PRINTING & BINDING	1,124	109	1,214	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS, LETTERHEAD, ENVELOPES, ETC. VM ADJUSTMENT	0 1,500 -150
TOTAL JUSTIFICATION:							1,350
1600	5232	RENTAL AGREEMENTS	1,165	2,958	2,863	LEASE AGREEMENT FOR FP1500 INSERTER	2,880
TOTAL JUSTIFICATION:							2,880
1600	5238	TELE-COMMUNICATION SERV	174,554	184,828	216,883	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) 800 MHZ RADIO SYSTEM CHG FOR 7 DEDICATED VOICE QUALITY TELEPHONE LINES REQUIRED TO LINK THE VARIOUS	0 0 180,000 35,000 0 0 0

**FY 2014 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1600	5238	TELE-COMMUNICATION SERV...	174,554 ...	184,828 ...	216,883 ...	TRANSMITTERS AND REPEATERS IN THE POLICE RADIO SYSTEM (MOVED FROM 15 - 5238) VM ADJUSTMENT	5,500 0 -15,500
TOTAL JUSTIFICATION:							205,000
1600	5239	CELLULAR SERVICES	83,301	78,756	70,555	CELL PHONE SERVICE FOR ALL VERIZON PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES IPAD DATA PLAN - BOARD OF TRUSTEES & PLAN COMMISSION 12 @ \$15/MO X 12 MONTHS IPAD DATA PLAN - DEPARTMENT HEADS 10 @ \$25/MO X 12 MONTHS 3 @ \$30/MO X 12 MONTHS VERIZON WIRELESS DATA SERVICE FOR PW LAPTOPS (2) \$60/MO X 12 MONTHS X 2 WIRELESS DATA SERVICES (MOVED FROM 1750 - 5207) FEES FOR ACCESS TO CAD SYSTEM MONTHLY FEES TO VERIZON: (MOVED FROM 15 - 5231) FIRE DEPARTMENT - \$400/MO X 12 MONTHS POLICE DEPARTMENT - \$1,200/MO X 12 MONTHS	65,000 5,000 0 2,160 0 3,360 0 1,440 3,500 0 0 4,800 14,400
TOTAL JUSTIFICATION:							99,660
1600	5242	RETIREE HEALTH INSURANCE	18,226	18,971	19,413	HEALTH INSURANCE COSTS FOR ADMIN DEPT RETIREES	21,552
TOTAL JUSTIFICATION:							21,552
1600	5244	DUPLICATION SERVICES	5,310	1,704	2,791	SCANNING OF ORDINANCES/RESOLUTIONS VM ADJUSTMENT	6,000 -600
TOTAL JUSTIFICATION:							5,400
1600	5299	MISC CONTRACTUAL SERVICES	0	0	8,470		
TOTAL JUSTIFICATION:							
1600	5302	BOOKS & SUBSCRIPTIONS	206	5,833	7,145	REALTY INFORMATION SUBSCRIPTION: COSTAR MISCELLANEOUS BOOKS/PERIODICALS CRAIN CHICAGO BUSINESS	6,600 200 100
TOTAL JUSTIFICATION:							6,900
1600	5313	IS MISC EQPT & SUPPLIES	11,590	3,413	1,582		
TOTAL JUSTIFICATION:							
1600	5315	SMALL TOOLS & EQUIPMENT	0	435	210	MISCELLANEOUS VM ADJUSTMENT	500 -50
TOTAL JUSTIFICATION:							450
1600	5317	MISC OPERATING SUPPLIES	3,747	3,187	6,599	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	4,000
TOTAL JUSTIFICATION:							4,000
1600	5318	OFFICE SUPPLIES	4,332	10,525	11,442	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER VM ADJUSTMENT	0 1,500 10,800 -1,300
TOTAL JUSTIFICATION:							11,000
1600	5322	WATER CHARGE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5323	AWARDS/DECORATIONS	237	150	370	PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS ANNUAL APPRECIATION PARTY VM ADJUSTMENT	1,000 16,000 -16,000
TOTAL JUSTIFICATION:							1,000
1600	5333	BUSINESS RECRUITMENT	55,463	56,010	59,573	ECONOMIC DEVELOPMENT ADVERTISING & PROMOTIONAL MATERIALS:	0 0

**FY 2014 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1600	5333	BUSINESS RECRUITMENT...	55,463 ...	56,010 ...	59,573 ...	BUSINESS FACILITIES: NATL INDUSTRIAL MAGAZINE: 4 ADS COLDWELL BANKER RESIDENTIAL GUIDE MISC LOCAL BUSINESS PROMOS MISC ADS (IE. WJ&T, SITE SELECTION, SPCL RATE OFFERS) MISC COMMUNITY PROMOS (IE. LOCAL BIZ/CMNTY VIDEOS) VOW MARKETING MATERIALS: FOLDER, BOOKLET, INSERTS, ETC WHEELING JOURNAL & TOPICS WINDY CITY GUIDE: REGIONAL RECREATION MAGAZINE ADS FRANCE PUBLICATION	18,000 1,500 7,500 3,000 5,000 6,000 1,200 8,000 5,300
TOTAL JUSTIFICATION:							55,500
1600	5407	OFFICE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5707	TRANSFER TO CERF	0	500,000	0		
TOTAL JUSTIFICATION:							
1600	5750	TIF INCENTIVE PAYMENTS	0	15,526	109,235	FRESH FARMS SALES TAX INCENTIVE (BASED ON FINANCIAL ADVISOR ANALYSIS) - AN OFFSETTING REVENUE EXISTS FOR THIS EXPENDITURE	160,000 0 0
TOTAL JUSTIFICATION:							160,000
1600	5751	SALES TAX SHARING CHARGE	0	878,864	475,000	SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS	150,000
TOTAL JUSTIFICATION:							150,000
1600	5812	TRANSFER TO FFIB FUND	0	0	0		
TOTAL JUSTIFICATION:							
1600	5827	TRANSFER TO 2001 BONDS	0	7,145	0		
TOTAL JUSTIFICATION:							
1600	5834	TRANSFER TO CAP PROJ FUND	0	800,000	0		
TOTAL JUSTIFICATION:							
1600	5839	TRANSFER TO NORTH TIF	417,600	423,194	407,425	TRANSFER TO LAKE COOK/MILW FOR 2012A GO REFUNDING BONDS	406,525
TOTAL JUSTIFICATION:							406,525
1600	5851	TRANSFER TO LIABILITY INS	0	200,000	0		
TOTAL JUSTIFICATION:							
			1,688,953	4,054,900	2,294,974		2,023,975

**FY 2014 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1750	5101	LONGEVITY	1,200	1,200	1,600	LONGEVITY	1,600
TOTAL JUSTIFICATION:							1,600
1750	5104	SALARIES	275,272	314,691	328,544	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	354,355
TOTAL JUSTIFICATION:							354,355
1750	5105	LOCAL TRAINING & MEETINGS	2,495	3,908	3,577	PC & NETWORK TRAINING FOR IT STAFF CBT NUGGETS ONLINE IT TRAINING - ANNUAL SUBSCRIPTION MICROSOFT SHAREPOINT TRAINING	0 2,500 1,500
TOTAL JUSTIFICATION:							4,000
1750	5108	EMPLOYER CONTRIBUTIONS	55,972	68,726	67,187	IMRF/FICA/MEDICARE	73,183
TOTAL JUSTIFICATION:							73,183
1750	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1750	5116	SICK LEAVE ANNL BUY BACK	1,101	1,432	1,933	SICK LEAVE BUY BACK PROGRAM BENEFITS	1,851
TOTAL JUSTIFICATION:							1,851
1750	5205	MULTIPLE DAY CONFERENCES	159	0	0		
TOTAL JUSTIFICATION:							
1750	5207	IS SERV & MAINT AGREEMENT	109,522	197,250	176,259	PAPERVISION SOFTWARE MAINTENANCE FEE WEBSITE HOSTING AND MAINTENANCE CONTRACT DATA PROCESSING SERVICES AS REQUIRED INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS INTERNET MONITORING & ANTISPAM SOFTWARE MAINTENANCE SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM NETWORK SERVERS SYSTEMS & BACKUP SOFTWARE MAINTENANCE PENTAMATION FINANCIAL SOFTWARE REGULAR MAINTENANCE CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE	1,000 7,000 5,000 10,000 8,500 3,000 35,000 60,000 40,000 24,000 5,000
TOTAL JUSTIFICATION:							198,500
1750	5212	EMPLOYEE HEALTH INSURANCE	57,344	69,026	70,583	HEALTH INSURANCE BENEFITS FOR IT EMPLOYEES	70,994
TOTAL JUSTIFICATION:							70,994
1750	5220	MAINT OFF/SPEC EQUIPMENT	1,516	1,089	684	IT DEPT SHARE OF COLOR COPIER MAINTENANCE LASER PRINTERS & MISC EQUIP MAINTENANCE VM ADJUSTMENT	750 2,000 -750
TOTAL JUSTIFICATION:							2,000
1750	5222	MEMBERSHIP DUES	100	100	100	ILLINOIS GMIS MEMBERSHIP	100
TOTAL JUSTIFICATION:							100
1750	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1750	5313	IS MISC EQPT & SUPPLIES	2,594	6,457	18,969	REPLACEMENT OF FOUR COMPUTER SYSTEMS FOR IT DEPT REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES ADDL COMPUTER NETWORK STORAGE SYSTEM - EXPANDED LEVEL REQUEST APPROVED BY VM	7,000 3,000 0 25,000 0
TOTAL JUSTIFICATION:							35,000
1750	5317	MISC OPERATING SUPPLIES	2,525	2,071	1,693	PHOTO ID SYSTEM - ONGOING VIDEO TAPES AND DVD DISKS FOR THE TV STUDIO EQUIPMENT MISCELLANEOUS IT & OFFICE SUPPLIES VM ADJUSTMENT	1,000 1,000 750 -275

**FY 2014 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							2,475
1750	5318	OFFICE SUPPLIES	131	55	80	IT DEPT SHARE OF PLOTTER SUPPLIES	250
						VM ADJUSTMENT	-100
TOTAL JUSTIFICATION:							150
1750	5327	IS MISC SOFTWARE	19,595	24,631	39,342	MICROSOFT OFFICE SUITE VERSION 2010 UPGRADES	25,000
						SYMANTEC ANTI-VIRUS SOFTWARE LICENSES FOR ALL SYSTEMS	12,500
						MICROSOFT NETWORK ACCESS AND EMAIL ACCOUNTS LICENSES	5,000
						MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS:	7,500
						MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER	0
						ADOBE PHOTOSHOP, ADOBE ACROBAT PROFESSIONAL	0
						VM ADJUSTMENT	-5,000
TOTAL JUSTIFICATION:							45,000
1750	5707	TRANSFER TO CERF	61,425	65,443	0	IT NETWORK SERVERS	33,374
						BOARD ROOM AUDIO-VIDEO EQUIPMENT	18,790
						CISCO VOICE OVER IP PHONE SYSTEM	27,628
						SECURITY VIDEO SURVEILLANCE & DOOR ACCESS SYSTEM	7,333
TOTAL JUSTIFICATION:							87,125
			590,951	756,079	710,552		876,333

**FY 2014 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1800	5101	LONGEVITY	600	600	0		
TOTAL JUSTIFICATION:							
1800	5102	OVERTIME	0	0	487		
TOTAL JUSTIFICATION:							
1800	5104	SALARIES	123,404	129,671	134,744	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR COORDINATOR	0 128,203
TOTAL JUSTIFICATION:							128,203
1800	5105	LOCAL TRAINING & MEETINGS	394	215	38	MISCELLANEOUS PERSONNEL SEMINARS	500
TOTAL JUSTIFICATION:							500
1800	5108	EMPLOYER CONTRIBUTIONS	25,427	28,311	27,299	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	25,717 0
TOTAL JUSTIFICATION:							25,717
1800	5116	SICK LEAVE ANNL BUY BACK	0	0	0	ANNUAL BUY BACK - HR DIRECTOR	249
TOTAL JUSTIFICATION:							249
1800	5201	ADVERTISING & PUBLISHING	1,116	2,504	2,124	PUBLICATION COSTS FOR JOB ADVERTISEMENTS VM ADJUSTMENT	2,800 -300
TOTAL JUSTIFICATION:							2,500
1800	5205	MULTIPLE DAY CONFERENCES	3,648	4,097	3,360	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION GENERAL IPELRA MEETINGS MILEAGE/TOLLS/MEALS	1,250 2,200 250 250
TOTAL JUSTIFICATION:							3,950
1800	5206	CONSULTING SERVICES	6,138	5,016	6,681	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES HR SIMPLIFIED COBRA NOTIFICATION FEES \$100/MO X 12 HR SIMPLIFIED ANNUAL FEE VM ADJUSTMENT	5,500 1,200 500 -800
TOTAL JUSTIFICATION:							6,400
1800	5207	IS SERV & MAINT AGREEMENT	1,282	0	0		
TOTAL JUSTIFICATION:							
1800	5212	EMPLOYEE HEALTH INSURANCE	20,749	21,342	19,103	HEALTH INSURANCE COSTS FOR HR DIRECTOR AND HR ASSISTANT	10,503 0
TOTAL JUSTIFICATION:							10,503
1800	5213	GEN LIABILITY INSURANCE	3,555	3,651	3,739	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL FUND FOR WORKERS' COMPENSATION, GENERAL LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 4,338
TOTAL JUSTIFICATION:							4,338
1800	5222	MEMBERSHIP DUES	1,135	1,148	1,148	ILLINOIS PUBLIC EMPLOYER LABOR RELATIONS ILL ASSOC OF FIRE & POLICE COMMISSIONERS PUBLICSALARY.COM SOCIETY FOR HUMAN RESOURCE MANAGEMENT	225 375 390 180
TOTAL JUSTIFICATION:							1,170
1800	5226	PERSONNEL SERVICES	23,251	3,950	18,370	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL, INCLUDING PSYCHOLOGICAL AND POLYGRAPH INCIDENTAL COSTS OF THE BOARD OF FIRE AND POLICE COMMISSIONERS: FIREFIGHTER ELIGIBILITY REGISTER POLICE OFFICER ELIGIBILITY REGISTER FIRE LT ELIGIBILITY REGISTER AND TEST QUESTION VALIDATION SERVICES	0 5,500 0 0 0 0 12,000

**FY 2014 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							17,500
1800	5228	PRINTING & BINDING	0	0	0	MISCELLANEOUS PRINTING AND BINDING	100
TOTAL JUSTIFICATION:							100
1800	5246	MEDICAL EXAMS	10,128	10,830	6,818	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	10,000
TOTAL JUSTIFICATION:							10,000
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1800	5313	IS MISC EQPT & SUPPLIES	0	1,294	0		
TOTAL JUSTIFICATION:							
1800	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5317	MISC OPERATING SUPPLIES	38	0	149	MISCELLANEOUS OPERATING SUPPLIES	200
TOTAL JUSTIFICATION:							200
1800	5318	OFFICE SUPPLIES	388	411	256	OFFICE SUPPLIES VM ADJUSTMENT	500 -100
TOTAL JUSTIFICATION:							400
1800	5323	AWARDS/DECORATIONS	597	401	882	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS VM ADJUSTMENT	1,500 0 -150
TOTAL JUSTIFICATION:							1,350
			221,850	213,441	225,199		213,080

**FY 2014 BUDGET WORKSHEET
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1900	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1900	5218	LEGAL SERVICES	353,053	349,232	330,424	PROSECUTOR SERVICES KLEIN THORPE & JENKINS LEGAL FEES LABOR NEGOTIATIONS ADMINISTRATIVE HEARING OFFICER	16,000 300,000 25,000 7,600
TOTAL JUSTIFICATION:							348,600
1900	5230	RECORDING FEES	162	293	500	COUNTY RECORDING FEES (MOVED FROM 1300 - 5230 & 1400 - 5230)	1,000 0
TOTAL JUSTIFICATION:							1,000
1900	5244	DUPLICATION SERVICES	0	30	0		
TOTAL JUSTIFICATION:							
1900	5299	MISC CONTRACTUAL SERVICES	2,099	540	270	COUNTY COURT REPORTERS	750
TOTAL JUSTIFICATION:							750
1900	5302	BOOKS & SUBSCRIPTIONS	0	0	0	SULLIVAN'S LAW DIRECTORY	100
TOTAL JUSTIFICATION:							100
			355,314	350,095	331,194		350,450

**FY 2014 BUDGET WORKSHEET
SPECIAL EVENTS**

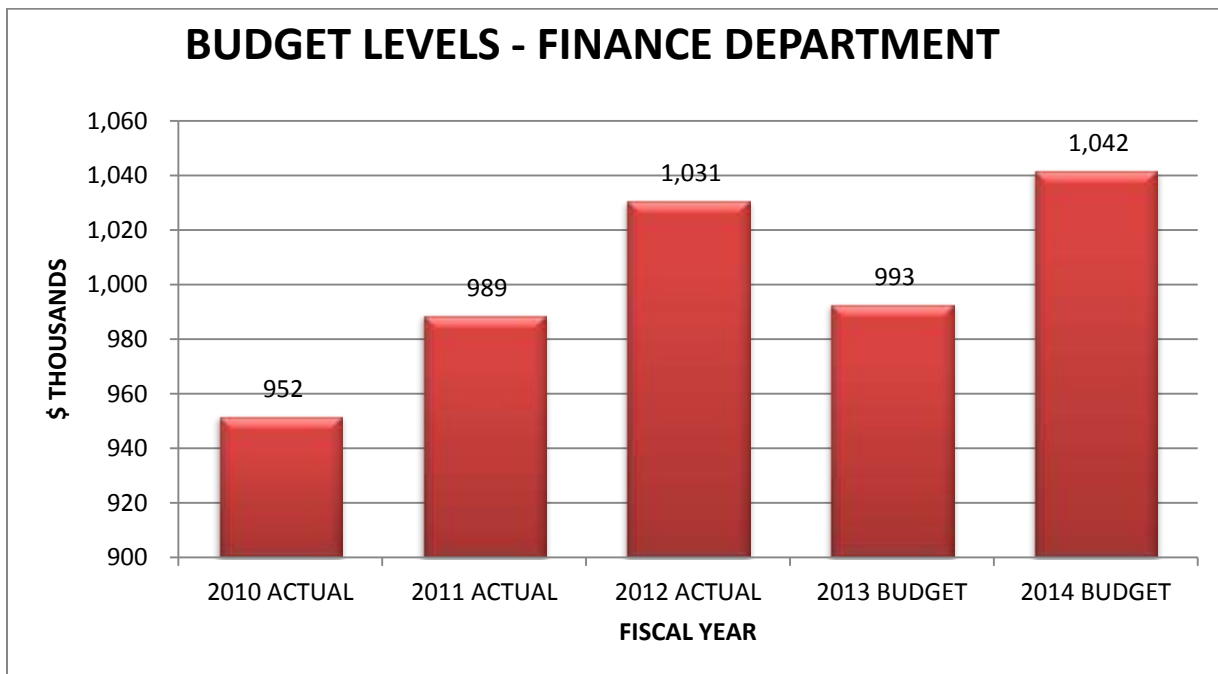
DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1140	5102	OVERTIME	3,859	94	0	OVERTIME EXPENSES RELATED TO FIREWORKS DISPLAY VM ADJUSTMENT - DUE TO NO LAUNCH SITE	12,000 -12,000
TOTAL JUSTIFICATION:							0
1140	5103	SEASONAL HELP	228	0	0		
TOTAL JUSTIFICATION:							
1140	5222	MEMBERSHIP DUES	309	0	0	ASCAP RIGHTS FOR FESTIVALS, CH 17 & FRIENDSHIP PARK	500
TOTAL JUSTIFICATION:							500
1140	5228	PRINTING & BINDING	1,449	0	1,824		
TOTAL JUSTIFICATION:							
1140	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1140	5299	MISC CONTRACTUAL SERVICES	30,200	0	22,253	CONTRACTUAL COST FOR FIREWORKS DISPLAY VM ADJUSTMENT - DUE TO NO LAUNCH SITE SPONSORSHIP OF IL FIRE SAFETY ALLIANCE BURN CAMP LIFT FOR SEASONAL LIGHTS INSTALLATION LOLLIPOP LANE DONATION SPECIAL EVENTS COMMITTEE	35,000 -35,000 500 7,000 500 50,000
TOTAL JUSTIFICATION:							58,000
1140	5317	MISC OPERATING SUPPLIES	16,334	8,036	20,199	REPLACEMENT HOLIDAY LIGHTS MISC OPERATING SUPPLIES RELATED TO FIREWORKS DISPLAY (I.E., SIGNS, SNOW FENCE, ETC.) VM ADJUSTMENT - DUE TO NO LAUNCH SITE	9,500 3,000 0 -3,000
TOTAL JUSTIFICATION:							9,500
			52,378	8,130	44,276		68,000

**FY 2014 BUDGET WORKSHEET
SOLID WASTE SYSTEM**

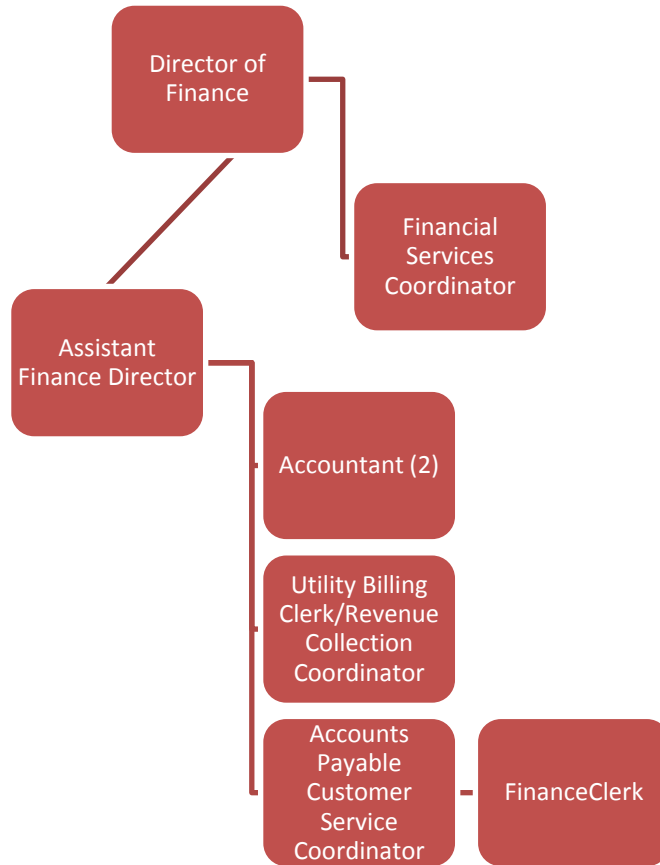
DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1160	5227	POSTAGE	481	484	491	MAILING COSTS (3%) ASSOCIATED WITH WATER BILLING BASED ON 50,000 BILLS AT .34 PER BILL & 2,160 LATE NOTICES AT .46 47,840 X .34 X 3% 2,160 X .46 X 3%	0 0 0 488 30
TOTAL JUSTIFICATION:							518
1160	5228	PRINTING & BINDING	0	350	381	3% OF UTILITY BILL PRINTING CHARGES 50,000 X .19 X 3% SET UP COST \$150 X 12 X 3% LATE CHARGES \$90 X 12 X 3%	0 285 54 32
TOTAL JUSTIFICATION:							371
1160	5231	REG & SPCL AGENCY ASSESS	533,866	476,284	441,168	FIXED COSTS JAN - APR 2014 771.45 TONS X \$2.73 X 4 FIXED COSTS MAY - DEC 2014 769.71 TONS X \$2.87 X 8 OPERATION & MAINTENANCE COST JAN - APR 2014 771.45 TONS X \$55.36=\$42,708 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 2014 769.71 TONS X \$58.13= \$44,743 X 8 ESTIMATED AMOUNT FOR TONNAGE OVERAGES FY 2013 TRUE-UP	8,424 17,673 0 170,830 0 357,946 0 -54,873
TOTAL JUSTIFICATION:							500,000
			534,347	477,117	442,039		500,889

GENERAL FUND FINANCE DEPARTMENT

Finance Department.....\$1,042,263



**VILLAGE OF WHEELING
FINANCE DEPARTMENT
JANUARY 1, 2014**







Finance Department

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







2013 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Received the GFOA Certificate of Achievement for FY 2012 and the GFOA Distinguished Budget Award for FY 2013.
-  Implemented the State of Illinois' Local Debt Recovery program allowing the Village to collect outstanding parking ticket and red light violation fees owed to the Village. Collected over \$20,000 as of 12/31/2013.
-  Worked with Public Works to complete installation of the new water meter system which will ensure more accurate billing.
-  Helped negotiate a responsible three-year collective bargaining agreement with the International Union of Operating Engineers – Local 150, representing certain positions in the Department of Public Works.

2014 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Work with the Village's auditors to complete the 2013 audit and apply for the Certificate of Achievement in Financial Reporting.
-  Apply for and receive the Distinguished Budget Award for the Village's 2014 fiscal year.
-  Implement additional performance measurements to identify and improve Village services.
-  Complete the Pentamotion accounting software upgrade and training.
-  Use the new water meter reading system to be more pro-active with residents and businesses and help prevent high bills by informing them of possible leaks when detected.
-  Continue to use the Local Debt Recovery system to collect outstanding fees due to the Village.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2013	Actual 2012	Actual 2011
Council Goal: Sustain and Maintain Service Levels Type of Measure: Effectiveness				
Adjusting journal entries by auditors	<5	N/A	12	7
Errors in processing payroll checks	<2	0	0	0
Council Goal: Sustain and Maintain Service Levels Type of Measure: Efficiency				
Invoices processed within 30 days	97%	100.0%	100.0%	99.5%
Council Goal: Sustain and Maintain Service Levels Type of Measure: Output				
Pet Licenses Processed	N/A	114	120	94
Water & Sewer bills issued	N/A	47,858	47,543	47,460
Real estate transfer certificates issued	N/A	1,049	1,012	675
Accounts Payable checks issued	N/A	2,728	2,646	2,687

AUTHORIZED PERSONNEL	FY 2014	FY 2013	Increase/Decrease
Director of Finance	1	1	---
Assistant Finance Director	1	1	---
Accountant	2	2	---
Financial Services Coordinator	1	1	---
AP/Customer Service Coordinator	1	1	---
Utility Billing Clerk/Revenue Collections Coordinator	1	1	---
Finance Clerk	1	1	---
TOTAL FULL-TIME	8	8	---

**FY 2014 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1700	5101	LONGEVITY	3,300	3,600	4,200	LONGEVITY	4,800
TOTAL JUSTIFICATION:							4,800
1700	5102	OVERTIME	385	3,147	298	OVERTIME FOR FRONT DESK COVERAGE	500
TOTAL JUSTIFICATION:							500
1700	5104	SALARIES	586,944	593,381	617,587	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	628,465
TOTAL JUSTIFICATION:							628,465
1700	5105	LOCAL TRAINING & MEETINGS	580	1,278	1,440	MISC SEMINARS AND CONFERENCES FOR DEPT PERSONNEL	1,000
TOTAL JUSTIFICATION:							1,000
1700	5106	UNIFORM ALLOWANCE	0	0	0		
TOTAL JUSTIFICATION:							
1700	5108	EMPLOYER CONTRIBUTIONS	116,640	125,122	123,177	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE & IMRF	129,361
TOTAL JUSTIFICATION:							129,361
1700	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1700	5116	SICK LEAVE ANNL BUY BACK	2,513	2,813	3,188	SICK LEAVE BUY BACK - FINANCE DEPARTMENT	3,008
TOTAL JUSTIFICATION:							3,008
1700	5201	ADVERTISING & PUBLISHING	0	1,142	1,103	TREASURER'S REPORT PUBLICATION	1,150
TOTAL JUSTIFICATION:							1,150
1700	5203	AUDIT	43,539	45,296	38,498	COST OF AUDITING FY2013 STATEMENTS	42,870
TOTAL JUSTIFICATION:							42,870
1700	5205	MULTIPLE DAY CONFERENCES	3,748	3,772	4,917	IGFOA CONFERENCE TRAVEL EXPENSES TO IGFOA CONF GFOA CONFERENCE REGISTRATION TRAVEL EXPENSES TO GFOA CONF (MINNEAPOLIS) IPELRA CONFERENCE (GALENA)	600 1,500 950 1,700 975
TOTAL JUSTIFICATION:							5,725
1700	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5207	IS SERV & MAINT AGREEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1700	5212	EMPLOYEE HEALTH INSURANCE	136,042	134,613	138,970	EMPLOYER PORTION OF INSURANCE PREMIUMS	144,213
TOTAL JUSTIFICATION:							144,213
1700	5213	GEN LIABILITY INSURANCE	10,158	10,431	10,684	WORKERS' COMP, GENERAL LIABILITY & PROPERTY/CASUALTY INSURANCE COVERAGE AMOUNT OF ANNUAL CONTRIBUTION TO LIABILITY INSURANCE	0 0 12,395
TOTAL JUSTIFICATION:							12,395
1700	5219	BANK CHARGES	20,545	21,040	22,138	DEPOSITORY SERVICES \$1,600/MONTH, COLE TAYLOR BANK INVESTMENT TRUST SERVICE FEE \$170/MONTH, US BANK	19,200 2,040
TOTAL JUSTIFICATION:							21,240
1700	5220	MAINT OFF/SPEC EQUIPMENT	2,286	693	2,853	MAINTENANCE CONTRACT FOR NEW LANIER COPIER AGREEMENT WITH TECHSTAR PRINTER AND TYPEWRITER MAINTENANCE AND REPAIRS	2,000 0 500
TOTAL JUSTIFICATION:							2,500

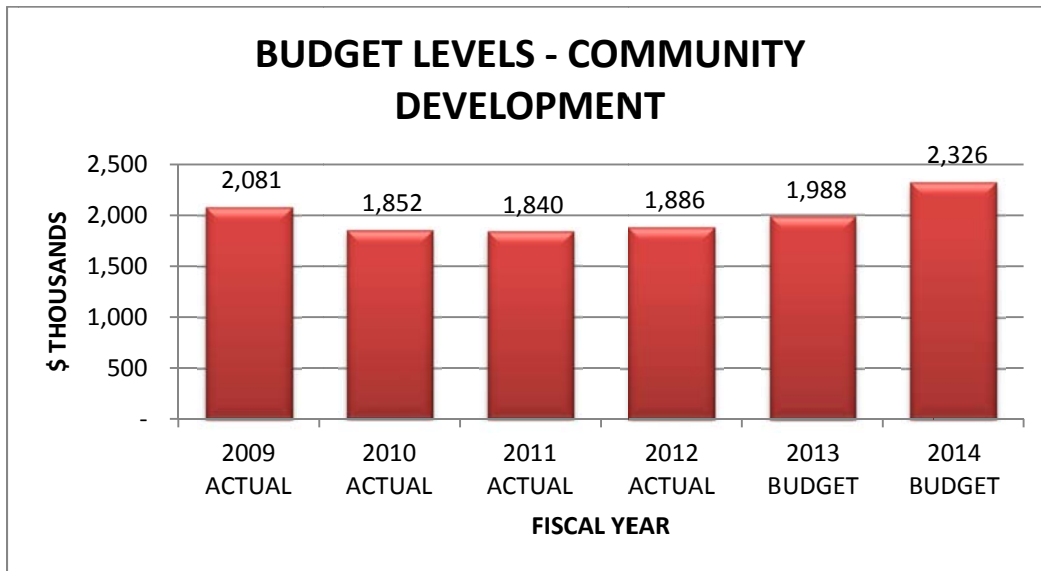
**FY 2014 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1700	5222	MEMBERSHIP DUES	1,130	1,365	1,045	ILLINOIS GFOA (4) GFOA (2) SAM'S CLUB MEMBERSHIP (1)	990 250 50
TOTAL JUSTIFICATION:							1,290
1700	5225	ACTUARIAL SERVICES	4,650	6,900	5,050	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS OPEB ACTUARIAL EVALUATION FEE	4,400 2,500
TOTAL JUSTIFICATION:							6,900
1700	5228	PRINTING & BINDING	4,470	4,234	4,187	PRINTING	4,000
TOTAL JUSTIFICATION:							4,000
1700	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5236	CREDIT CARD FEES	7,024	7,787	11,631	CREDIT CARD PROCESSING FEES \$640 PER MONTH	7,680
TOTAL JUSTIFICATION:							7,680
1700	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5242	RETIREE HEALTH INSURANCE	9,100	9,548	9,889	HEALTH INSURANCE COSTS FOR FINANCE DEPT RETIREES	10,087
TOTAL JUSTIFICATION:							10,087
1700	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5299	MISC CONTRACTUAL SERVICES	5,048	4,079	3,968	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - \$350/MO RECORD INFORMATION SVCS (TITLE SEARCHES) 50% OF \$500/YR	500 4,200 250
TOTAL JUSTIFICATION:							4,950
1700	5302	BOOKS & SUBSCRIPTIONS	250	159	34	MISC BOOKS/PUBLICATIONS	200
TOTAL JUSTIFICATION:							200
1700	5313	IS MISC EQPT & SUPPLIES	597	5,391	3,567	TWO (2) REPLACEMENT COMPUTER SYSTEMS FOR FINANCE DEPT \$1,750 X 2	0 3,500
TOTAL JUSTIFICATION:							3,500
1700	5315	SMALL TOOLS & EQUIPMENT	410	658	0	REPLACE CALCULATORS/STAPLERS/HEADSETS	250
TOTAL JUSTIFICATION:							250
1700	5317	MISC OPERATING SUPPLIES	1,559	1,289	1,192	MISC SUPPLIES WATER COOLER RENTAL COFFEE & SUPPLIES	150 450 750
TOTAL JUSTIFICATION:							1,350
1700	5318	OFFICE SUPPLIES	4,708	3,812	2,128	OFFICE SUPPLIES TONER CARTRIDGES	1,500 1,500
TOTAL JUSTIFICATION:							3,000
1700	5323	AWARDS/DECORATIONS	930	930	930	GFOA BUDGET AND AUDIT CERTIFICATION FEES	950
TOTAL JUSTIFICATION:							950
1700	5707	TRANSFER TO CERF	22,279	2,388	0	TRANSFER OF FUNDS TO CERF FUND	879
TOTAL JUSTIFICATION:							879
			988,834	994,868	1,012,673		1,042,263

GENERAL FUND

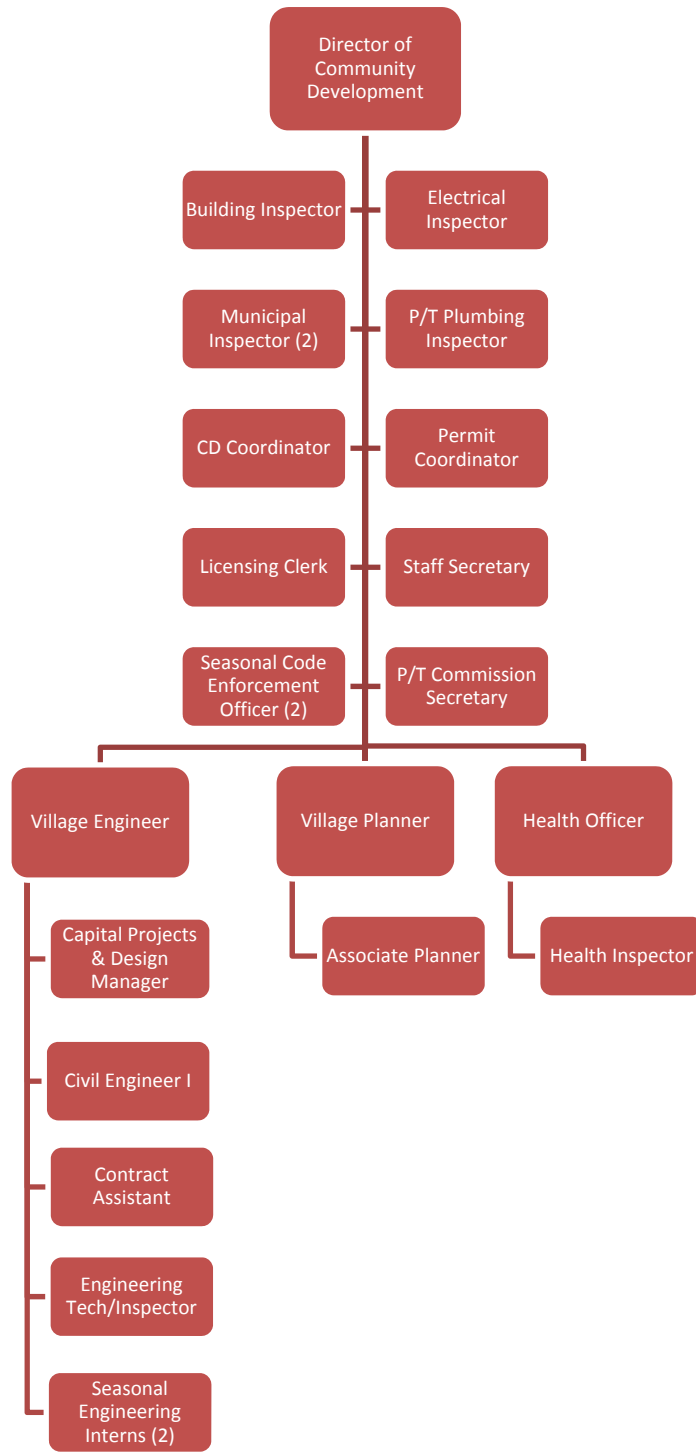
Community Development

Community Development	\$2,095,745
Capital Projects & Design.....	\$230,631
TOTAL.....	\$2,326,376



*Beginning FY2014 the Village moved the Capital Projects & Design Division from the Public Works Department to Community Development.

Village of Wheeling Community Development Department January 1, 2014






Community Development Department



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

2013 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels



-  During 2013, the Health Officer and Board of Health conducted multiple community outreach events including three (3) community blood drives, monthly medication/sharps collection (third Saturday of each month) and sponsored a Community Health Fair & Open House, coordinated by Health Division staff.
-  A major accomplishment for Code Enforcement was the increase in the number of Municipal Code Violations entered into the Administrative Adjudication Hearings process. The increase in adjudication hearings has created a more efficient and practical way to enforce violations concerning property maintenance and building codes, while reducing legal fees and increasing municipal revenue.
-  Continued expansion of the information entered into the GIS System allowing for updates to Village base maps and mapping of the storm sewer and water distribution systems, while also assisting surveyors, engineers, planners and floodplain managers in locating elevations throughout the Village.

BOARD OF TRUSTEES GOAL: Comprehensive Plan to improve appearance of Wheeling

-  Community Development managed the consultant contracts and activities resulting in development of a Bike and Pedestrian Plan and development of plans for Industrial Lane redevelopment.
-  The Planning Division assisted the Plan Commission in updating subareas of the Comprehensive Plan including appearance standards.

2014 OBJECTIVES/GOALS

BOARD OF TRUSTEES: Sustain and maintain service levels

-  Continue to implement the 2012 International Building Codes (IBC) and 2011 National Electric Code (NEC). All Community Development inspector divisions have continued training for implementation of the new codes throughout 2013 in preparation for this code version change.
-  The Planning Division will work closely with the Economic Development Department to aid in the effort to attract new business and retain existing businesses.

- ⊗ As advisors to the Board of Health, we will continue to provide and operate the Community Outreach activities which have worked in the past, and will investigate new methods of reaching constituents with activities and information for the future health and safety of our community.
- ⊗ Administrative Adjudication hearings will continue to be held every two weeks, aiding the department's efforts to expedite prompt compliance with Village ordinances and reduce the time spent by Village personnel and residents in finding solutions to compliance issues. One of the original goals of the program, a reduction in the number of required appearances at the Circuit Court in Rolling Meadows, has largely been accomplished, resulting in substantial time and money saved by Village employees and residents.
- ⊗ Review and actively participate in the Lower Des Plaines River Watershed Study modeling process (conducted by the Metropolitan Water Reclamation District of Greater Chicago) to identify flooding inundation areas that communities of the watershed are currently facing.
- ⊗ Obtain a Class 6 Rating in the Community Rating Systems (CRS) so that residents can realize monetary savings through further reduction of discounted insurance rates through the National Flood Insurance Program.
- ⊗ Continue to update Village engineering standards for use by design engineers and contractors conducting work within the Village. This data will be made available on the Village of Wheeling's website. Staff will also revise and update the written guideline procedure for the Engineering Development Review, Permitting Process, Record Drawing and other review processes for internal use.

BOARD OF TRUSTEES GOAL: Comprehensive plan to improve appearance of Wheeling

- ⊗ The Planning Division will continue to manage consultant contracts and work on both ecological and energy smart initiatives to benefit the Village such as the Potawatomi Prairie project (ecological restoration project for the Cook County Forest Preserve property adjacent to the Westin Hotel development), the Dundee Road bike/pedestrian path project, and implementation of the Non-Motorized Transportation Plan.
- ⊗ Manage the Capital Projects & Design Division (CPDD) of the Village in order to accomplish various projects such as the Northwest Pressure Zone Water Tower, 2014 MFT projects, Jeffrey Avenue bridge replacement, replacement of the storm sewer pipe servicing the Strong Street area, and the street patch/grinding program. Provide staff to design, bid, award, review plans, inspect, and manage these projects, as necessary.

BOARD OF TRUSTEES GOAL: Strategic plan for existing TIF districts

- ⊗ Prepare Village-owned parcels and TIF located parcels for future development. By targeting investment in staff time and preliminary permit work, the department will work toward the goal of reducing barriers to the development of these parcels. Building on the success of the first such project (635-769 South Milwaukee Avenue), staff hopes to apply a similar process to other Village-owned land such as 115-119 South Milwaukee Avenue and land located on Meadow Lane, while beginning compliance efforts as described in the Industrial Lane redevelopment study.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2013	Actual 2012	Actual 2011
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				#
Customer Satisfaction - % "Excellent" or "Good"	>90%	96%	96%	97%
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Business Days Between Building Permit Application & Issuance	7	4.03	6.8	3.58
Business Days Between Code Violation Recognition & Resolution	5	4.06	4.18	5.81

AUTHORIZED PERSONNEL	FY 2014	FY 2013	Increase/Decrease
Community Development			
Director of Community Development	1	1	-
Village Planner	1	1	-
Village Engineer	1	1	-
Associate Planner	1	1	-
Civil Engineer I	1	1	-
Community Development Coordinator	1	1	-
Engineering Tech/Inspector	.5	0	.5
Building Inspector	1	1	-
Municipal Inspector	2	2	-
Electrical Inspector	1	1	-
Health Officer	1	1	-
Health Inspector	1	1	-
Staff Secretary	1	1	-
Permit Coordinator	1	1	-
Licensing Clerk	1	1	-
Division Total FULL-TIME	15.5	15	.5
Seasonal Code Enforcement Officer	2	2	-
Plumbing Inspector	1	1	-
Commission Secretary	1	1	-
Seasonal Engineering Intern	3	1	2
Division Total PART-TIME	7	5	2
*Capital Projects & Design			
Capital Projects & Design Manager	1	0	1
Contract Assistant	1	0	1
Engineering Tech/Inspector	.5	0	.5
Division Total FULL-TIME	2.5	0	2.5
TOTAL FULL-TIME	18	15	3

*Capital Projects & Design Division personnel previously accounted for in the Public Works Department.

**FY 2014 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1300	5101	LONGEVITY	2,500	3,550	4,150	LONGEVITY	4,150
TOTAL JUSTIFICATION:							4,150
1300	5102	OVERTIME	139	2,354	1,867	THESE FUNDS PROVIDE FOR UNFORESEEN CALL-BACK AND (CD) SPECIAL ACTIVITY COVERAGE. (CIP/ENG) VM ADJUSTMENT	2,000 0 -500
TOTAL JUSTIFICATION:							1,500
1300	5103	SEASONAL HELP	9,763	15,101	9,789	SALARIES FOR SEASONAL HELP VM ADJUSTMENT	13,500 -2,000
TOTAL JUSTIFICATION:							11,500
1300	5104	SALARIES	1,144,816	1,153,297	1,181,908	SALARIES FOR DEPARTMENT EMPLOYEES	1,292,026
TOTAL JUSTIFICATION:							1,292,026
1300	5105	LOCAL TRAINING & MEETINGS	3,407	4,108	1,507	CHAMBER, ICCA, ABCI, APA, IAEI, NWBOCA, ETC. SBOC IACE HARPER COURSES MISCELLANEOUS TRAINING HEALTH DIVISION IEHA NORTH ANDERSON PC LOCAL SEMINARS PLANNING DIVISION LOCAL SEMINARS SUPPORT STAFF LOCAL SEMINARS BUILDING DIVISION SAFETY TRAINING ENGINEERING DIVISION LOCAL SEMINARS VM ADJUSTMENT	850 250 560 1,500 85 0 145 90 850 0 325 0 525 0 150 0 0 -830
TOTAL JUSTIFICATION:							4,500
1300	5106	UNIFORM ALLOWANCE	567	653	517	CLOTHING ALLOWANCE	650
TOTAL JUSTIFICATION:							650
1300	5108	EMPLOYER CONTRIBUTIONS	231,724	247,335	238,511	VILLAGE'S CONTRIBUTION FOR FICA/IMRF	262,097
TOTAL JUSTIFICATION:							262,097
1300	5111	UNEMPLOYMENT COMPENSATION	2,295	0	0		
TOTAL JUSTIFICATION:							
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1300	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1300	5116	SICK LEAVE ANNL BUY BACK	0	861	1,765	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	2,378
TOTAL JUSTIFICATION:							2,378
1300	5201	ADVERTISING & PUBLISHING	2,320	1,889	1,412	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING, SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%)	2,250 0 0
TOTAL JUSTIFICATION:							2,250
1300	5205	MULTIPLE DAY CONFERENCES	2,688	2,234	4,064	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION: BUILDING DIVISION UW MADISON	0 0 1,600

**FY 2014 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1300	5205	MULTIPLE DAY CONFERENCES...	2,688 ...	2,234 ...	4,064 ...	ICC ANNUAL ICCA IAEI IPIA HEALTH DIVISION IEHA/AEC OTHER PLANNING DIVISION ILAPA & OTHER SUPPORT STAFF LOCAL TRAVEL (TOLLS; PARKING) ENGINEERING DIVISION ASFFPM IL FLOODPLAIN MGMT- EMMITSBURG, MD 2@ \$200 LOCAL TRAVEL (TOLLS; PARKING) CIP VM ADJUSTMENT	0 530 835 275 0 375 200 0 675 0 55 0 450 0 55 0 -1,000
TOTAL JUSTIFICATION:							4,050
1300	5206	CONSULTING SERVICES	26,977	28,951	28,263	STRUCTURAL REVIEW & ELEVATOR INSPECTIONS TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS ENGINEERING CONSULTING SERVICES	8,000 2,000 2,500 13,000
TOTAL JUSTIFICATION:							25,500
1300	5207	IS SERV & MAINT AGREEMENT	12,273	12,600	12,600	PENTAMATION SOFTWARE/APPLICATION MAINTENANCE PAPERVISION ANNUAL SUPPORT SIDWELL ON-LINE/ONE (1) LICENSE	12,000 600 990
TOTAL JUSTIFICATION:							13,590
1300	5210	EXTERMINATION SERVICE	10,033	10,462	9,240	CONTRACT FOR ROUTINE PEST SPRAYING OF ALL VILLAGE FACILITIES, ON-CALL REMOVAL OF BEES AND RODENTS FROM PUBLIC RIGHT-OF-WAY, AND ROUTINE SURVEILLANCE OF RODENT NESTING AREAS AND OTHER PEST CONTROL PROBLEMS.	6,000 0 800 0 0
TOTAL JUSTIFICATION:							6,800
1300	5212	EMPLOYEE HEALTH INSURANCE	185,108	197,814	202,040	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES-CD	236,735
TOTAL JUSTIFICATION:							236,735
1300	5213	GEN LIABILITY INSURANCE	99,545	102,223	104,701	PRO-RATED SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKERS' COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY, ETC.	121,470 0 0
TOTAL JUSTIFICATION:							121,470
1300	5220	MAINT OFF/SPEC EQUIPMENT	6,471	5,611	5,374	MICROFILM READER/PRINTER MAINTENANCE MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS LANIER MAINTENANCE (COSTS SHARED WITH IT \$2100 X 90%) LARGE (KIP) COPIER VM ADJUSTMENT	850 2,000 2,400 1,750 -610
TOTAL JUSTIFICATION:							6,390
1300	5222	MEMBERSHIP DUES	2,421	3,279	2,452	BUILDING DIVISION NORTHWEST BUILDING OFFICIALS (NWBOCA) ICC INTERNATIONAL (VILLAGE MEMBERSHIP) SUBURBAN BUILDING OFFICIALS (SBOC) ILLINOIS ASSOCIATION ELECTRICAL INSPECTORS PLUMBING INSPECTORS ASSOCIATION PERMIT COORDINATORS ASSOCIATION ILLINOIS ASSOCIATION OF CODE ENFORCERS (3 @ \$25) AMERICAN ASSOCIATION OF CODE ENFORCERS (3 @ \$85) NFPA HEALTH DIVISION	0 55 130 70 105 60 65 75 255 155 0

**FY 2014 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1300	5222	MEMBERSHIP DUES...	2,421 ...	3,279 ...	2,452 ...	ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2 @ \$45) NATIONAL ENVIRONMENTAL HEALTH ASSOCIATION (2 @ \$100) LEHP RECERTIFICATION (2 @ \$160) ILLINOIS ASSOCIATION OF CODE ENFORCERS (1 @ \$30) AMERICAN ASSOCIATION OF CODE ENFORCERS (1 @ \$90) PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (PLANNERS & COMMISSIONERS) AMERICAN INSTITUTE OF CERTIFIED PLANNERS (2 @ \$120) ENGINEERING STAFF IL FLOODPLAIN MANAGER'S ASSOC AMERICAN SOCIETY OF CIVIL ENGINEERS AMERICAN PUBLIC WORKS (APWA) IEPA (2) SUPPORT STAFF NOTARY RENEWAL (3) SAM'S CLUB	90 200 320 30 90 0 0 955 240 0 50 250 150 30 0 60 40
TOTAL JUSTIFICATION:							3,475
1300	5228	PRINTING & BINDING	8,038	7,189	5,549	PRINTING OF INSPECTION FORMS PRINTING OF MISCELLANEOUS DEPARTMENT FORMS CRS ANNUAL FLOOD FLIER BUSINESS LICENSE FORMS	2,825 2,050 1,600 1,350
TOTAL JUSTIFICATION:							7,825
1300	5230	RECORDING FEES	45	379	0	MOVED TO 1900 - 5230	0
TOTAL JUSTIFICATION:							0
1300	5236	CREDIT CARD FEES	4,605	3,933	7,125	CREDIT CARD PROCESSING FEES	3,500
TOTAL JUSTIFICATION:							3,500
1300	5242	RETIREE HEALTH INSURANCE	34,907	33,772	32,832	HEALTH INSURANCE COSTS FOR RETIREES.	33,442
TOTAL JUSTIFICATION:							33,442
1300	5244	DUPLICATION SERVICES	2,120	2,700	4,562	SCANNING OF FILES (REPLACES MICROFILMING)BUILDING FILES	6,000
TOTAL JUSTIFICATION:							6,000
1300	5248	FINGER PRINTING FEES	3,459	3,364	2,474	FINGER PRINTING FEES	3,000
TOTAL JUSTIFICATION:							3,000
1300	5299	MISC CONTRACTUAL SERVICES	0	0	36,916	BOARD UP SERVICES RECORD INFORMATION SVCS (TITLE SEARCH SERVICE) VM ADJUSTMENT	1,000 500 -1,000
TOTAL JUSTIFICATION:							500
1300	5301	AUTO PETROL PRODUCTS	10,967	10,855	11,600	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS.	10,500 0
TOTAL JUSTIFICATION:							10,500
1300	5302	BOOKS & SUBSCRIPTIONS	3,357	1,592	892	BUILDING DIVISION CODE BOOK & COMMENTARY FORECLOSURE REPORT SUBSCRIPTION HEALTH DIVISION MISCELLANEOUS PLANNING DIVISION MISC. ICC, PLANNING & ZONING PUBLICATIONS JAPA VM ADJUSTMENT	0 1,000 550 0 50 0 400 150 -530
TOTAL JUSTIFICATION:							1,620
1300	5306	HEALTH TEST SUPPLIES	207	199	284	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS VM ADJUSTMENT	250 -50

**FY 2014 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							200
1300	5310	VEHICLE MAINTENANCE	5,555	4,254	5,007	ROUTINE MAINTENANCE AND PARTS FOR COMMUNITY DEVELOPMENT VEHICLES VM ADJUSTMENT	7,000 0 -1,000
TOTAL JUSTIFICATION:							6,000
1300	5313	IS MISC EQPT & SUPPLIES	597	3,402	16,571	REPLACEMENT SCANNER PARTS	500
TOTAL JUSTIFICATION:							500
1300	5315	SMALL TOOLS & EQUIPMENT	1,176	1,580	1,081	INSPECTION EQUIPMENT THERMOMETERS & SAMPLING EQUIPMENT DIGITAL CAMERAS REPLACEMENT CELLULAR PHONES MISCELLANEOUS TOOLS	275 125 150 350 700
TOTAL JUSTIFICATION:							1,600
1300	5317	MISC OPERATING SUPPLIES	5,710	4,284	5,337	MISCELLANEOUS EQUIPMENT & SUPPLIES BOARD OF HEALTH SUPPLIES COMMUNITY HEALTH FAIR SUPPLIES PLAN COMMISSION SUPPLIES WATER COOLER RENTAL TONER VM ADJUSTMENT	4,550 250 550 250 500 500 -600
TOTAL JUSTIFICATION:							6,000
1300	5318	OFFICE SUPPLIES	3,649	2,293	2,732	OFFICE SUPPLIES SPECIALIZED FORMS, FOLDERS, LABELS, ETC. STAMPERS, COUNTER SUPPLIES LUNCHROOM SUPPLIES LARGE FORMAT PRINTER/SCANNER PAPER FLASH DRIVES, CD JACKETS, TECH MAILING SUPPLIES	1,175 1,050 350 400 400 150
TOTAL JUSTIFICATION:							3,525
1300	5319	PROTECTIVE CLOTHING/SUPL	899	695	628	PROTECTIVE CLOTHING VM ADJUSTMENT	1,100 -300
TOTAL JUSTIFICATION:							800
1300	5327	IS MISC SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
1300	5707	TRANSFER TO CERF	11,613	13,654	0	TRANSFER TO CERF ACCOUNT	11,672
TOTAL JUSTIFICATION:							11,672
			1,839,949	1,886,466	1,943,745		
							2,095,745

**FY 2014 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1400	5101	LONGEVITY	1,300	650	650	LONGEVITY	650
TOTAL JUSTIFICATION:							650
1400	5102	OVERTIME	4,637	9,061	3,400	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. A PORTION OF THE COST IS CHARGED TO CONTRACTORS AND DEVELOPERS, DURING CONSTRUCTION SEASON, INSPECTIONS ARE OFTEN REQUIRED AFTER NORMAL WORK HOURS AND ON SATURDAYS TO ENSURE PROPER INSTALLATION OF IMPROVEMENTS.	0 0 0 0 0 0 2,000
TOTAL JUSTIFICATION:							2,000
1400	5103	SEASONAL HELP	13,830	18,667	13,245	ENGINEERING INTERNS	18,000
TOTAL JUSTIFICATION:							18,000
1400	5104	SALARIES	4,939	0	5,440	SALARIES FOR FULL-TIME EMPLOYEES, REDUCTION FOR SALARIES CHARGED TO 3410 (CAP PROJ FUND). REDUCTION FOR SALARIES CHARGED TO W/S R&R FUND.	230,632 -164,379 -63,925
TOTAL JUSTIFICATION:							2,328
1400	5105	LOCAL TRAINING & MEETINGS	367	555	622	IDOT TRAINING PROGRAMS; APWA, AWWA AND ASCE TRAINING/SEMINARS.	250 250
TOTAL JUSTIFICATION:							500
1400	5108	EMPLOYER CONTRIBUTIONS	74,498	35,411	48,697	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL. REDUCTION FOR BALANCE OF ENGINEERING EMPLOYEES COSTS CHARGED TO W/S FUND (SEE 1400-5104)	0 0 47,828 0 0
TOTAL JUSTIFICATION:							47,828
1400	5111	UNEMPLOYMENT COMPENSATION	3,465	0	0		
TOTAL JUSTIFICATION:							
1400	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1400	5116	SICK LEAVE ANNL BUY BACK	354	0	0	SICK LEAVE BUY BACK	804
TOTAL JUSTIFICATION:							804
1400	5205	MULTIPLE DAY CONFERENCES	64	30	186		
TOTAL JUSTIFICATION:							
1400	5206	CONSULTING SERVICES	1,786	9,265	13,650	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED FOR TRAFFIC SIGNAL STUDIES, ANALYSES OF UNIQUE TRAFFIC-RELATED PROBLEMS, DESIGNS OF PROPOSED TRAFFIC SIGNAL PROJECTS, MATERIAL TESTING, WETLAND MITIGATION AREA STUDIES, GRANT APPLICATIONS, STRUCTURAL DESIGN, FLOODPLAIN MAPPING, STREAMBANK STABILIZATION, ETC. VM ADJUSTMENT	0 0 0 0 0 0 11,000 -2,000
TOTAL JUSTIFICATION:							9,000
1400	5207	IS SERV & MAINT AGREEMENT	3,250	2,860	2,550	SERVICE/MAINT CONTRACT OCE SCANNER 300 AND GPS, ETC. VM ADJUSTMENT	4,435 -1,435
TOTAL JUSTIFICATION:							3,000

**FY 2014 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1400	5212	EMPLOYEE HEALTH INSURANCE	45,821	37,615	27,519	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	21,666
TOTAL JUSTIFICATION:							21,666
1400	5213	GEN LIABILITY INSURANCE	70,088	71,974	73,718	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY, AND THEFT.	0 0 85,525
TOTAL JUSTIFICATION:							85,525
1400	5220	MAINT OFF/SPEC EQUIPMENT	140	145	195	MAINT OF SURVEYING EQUIPMENT.	500
TOTAL JUSTIFICATION:							500
1400	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5222	MEMBERSHIP DUES	756	796	464	AMERICAN SOCIETY OF CIVIL ENGINEERS IL PROFESSIONAL ENGINEER'S REGISTRATION - 1 @ \$75 AMERICAN PUBLIC WORKS ASSOCIATION - 1 @ \$140	250 75 140
TOTAL JUSTIFICATION:							465
1400	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
1400	5228	PRINTING & BINDING	160	802	1,100	SIDWELL UPDATES; CONTRACT DOCUMENTS, CIP AND OTHER DIVISION DOCUMENTS.	600 500
TOTAL JUSTIFICATION:							1,100
1400	5230	RECORDING FEES	6	73	31	RECORDING & TITLE SEARCH FEES FOR MISC. DOCUMENTS (MOVED TO 1900 - 5230)	0 0
TOTAL JUSTIFICATION:							0
1400	5232	RENTAL AGREEMENTS	1,500	450	500	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83 AND EQUESTRIAN DRIVE.	500 0
TOTAL JUSTIFICATION:							500
1400	5244	DUPLICATION SERVICES	0	0	0	ONE QUARTER OF SCANNING BACKLOG (4 YEAR PROJECT)	14,000
TOTAL JUSTIFICATION:							14,000
1400	5301	AUTO PETROL PRODUCTS	4,813	3,839	2,330	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, GASOLINE FUEL, ETC. FOR DIVISION VEHICLES.	0 4,000
TOTAL JUSTIFICATION:							4,000
1400	5302	BOOKS & SUBSCRIPTIONS	337	1,057	8,858	DIVISION MANUALS AND TECHNICAL PUBLICATIONS OR REFERENCES. VM ADJUSTMENT	500 0 -50
TOTAL JUSTIFICATION:							450
1400	5310	VEHICLE MAINTENANCE	1,733	1,405	550	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES INCLUDING VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 2,500
TOTAL JUSTIFICATION:							2,500
1400	5313	IS MISC EQPT & SUPPLIES	0	2,197	3,163	(1) REPLACEMENT COMPUTERS THAT DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS (INCLUDES EXTRA RAM CAPACITY).	1,750 0
TOTAL JUSTIFICATION:							1,750
1400	5315	SMALL TOOLS & EQUIPMENT	1,689	367	1,179	MISC TOOLS AS REQUIRED; REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS OR EQUIPMENT (I.E. PICKS, MARKERS, FLASHLIGHTS, SURVEY TAPE, ETC.).	500 0 0
TOTAL JUSTIFICATION:							500
1400	5317	MISC OPERATING SUPPLIES	2,996	4,827	2,442	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS	2,000

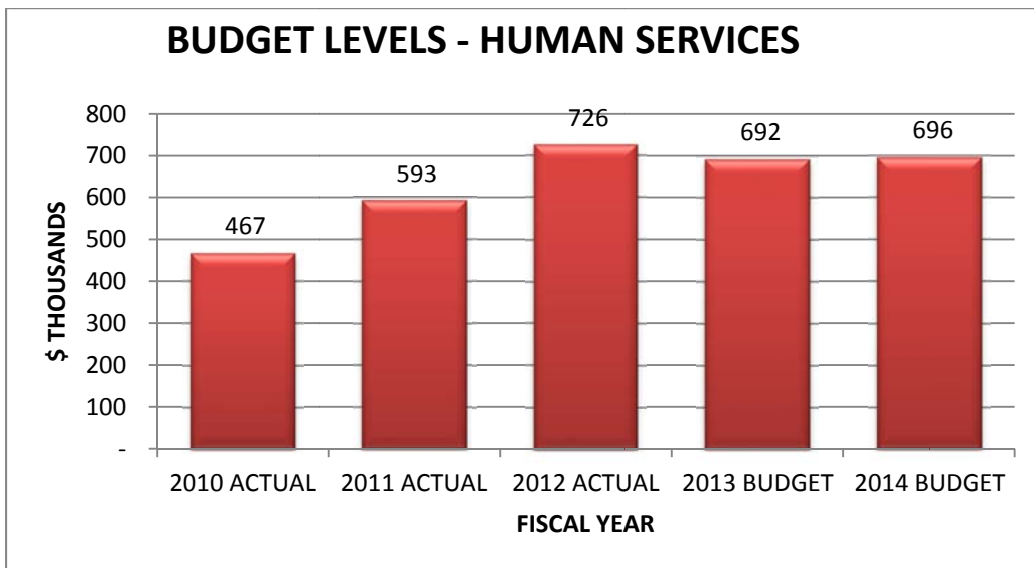
**FY 2014 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							2,000
1400	5318	OFFICE SUPPLIES	1,044	963	734	MISC DIVISION OFFICE SUPPLIES	900
TOTAL JUSTIFICATION:							900
1400	5319	PROTECTIVE CLOTHING/SUPL	1,136	745	1,045	PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS FOR EMPLOYEES, DEPARTMENT LOGO ATTIRE, SAFETY BOOTS FOR EMPLOYEES AND ENGINEERING INTERNS.	800 0 0
TOTAL JUSTIFICATION:							800
1400	5327	IS MISC SOFTWARE	273	300	300	MISC SOFTWARE (I.E. AUTO CAD) UPDATES; PAPERVISION SEATS RENEWAL (2 AT \$175/EA).	1,635 350
TOTAL JUSTIFICATION:							1,985
1400	5707	TRANSFER TO CERF	6,484	5,301	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIPT.	7,880 0
TOTAL JUSTIFICATION:							7,880
			247,467	209,353	212,568		230,631

GENERAL FUND

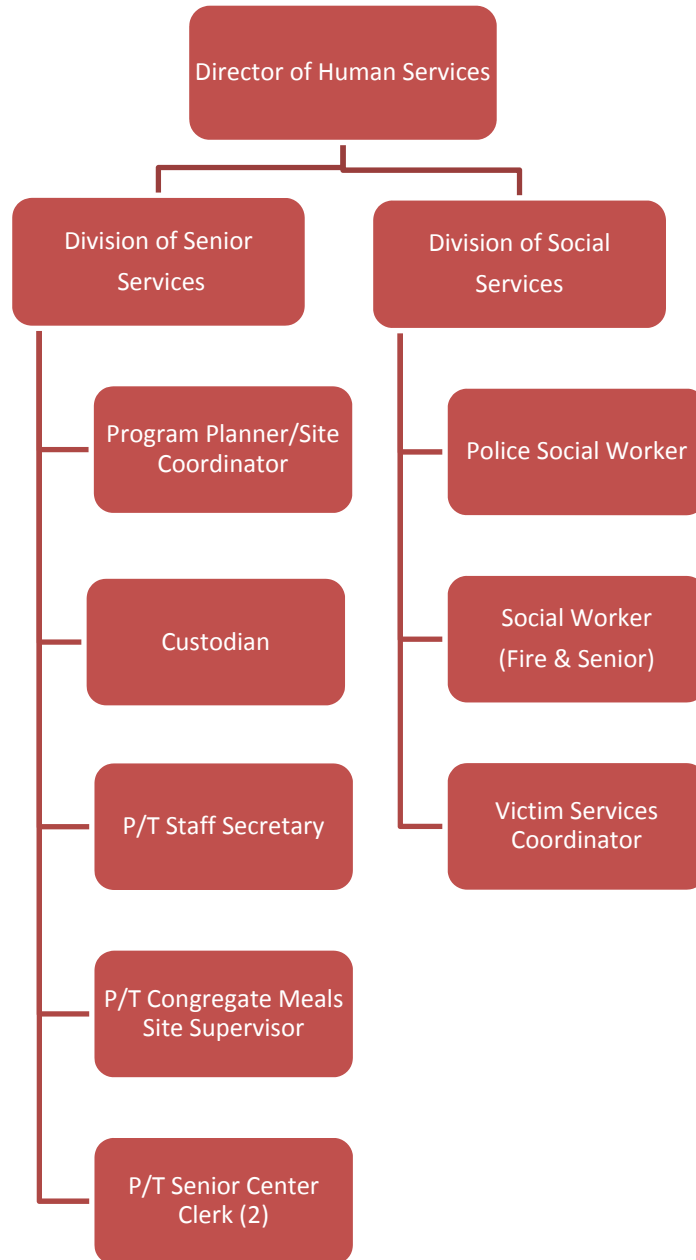
Human Services Department

Social Services.....	\$354,297
Senior Citizen Services	\$341,333
TOTAL.....	\$695,630



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

Village of Wheeling Human Services Department January 1, 2014









Human Services Department

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




2013 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Increase collaboration and planning with Wheeling Park District and Indian Trails Library to expand programming to reach all ages and levels of activity of older adults: Monthly planning and coordination meetings are now held between all parties.
-  Seek out additional opportunities for community sponsorship of events: The sponsorship of special events at the Wheeling Pavilion Senior Center was at its highest level in 2013.
-  Distribute the Community Resource Book to residents in need of social services: Books are distributed at all public events and are available through the Village social workers at any time.
-  Actualize a Human Services webpage on the Village of Wheeling website: The Human Services Department webpage on the Village of Wheeling site is finished and updated as often as possible.
-  Completed 12 two hour training sessions for all Police Department personnel on the topic of Responding to the Mentally Ill. The training meets the CALEA requirements for the Wheeling Police Department.
-  Trained Fire Department personnel on Village of Wheeling social services including services provided by the division, how to engage services when needed, and special topics including social service intervention in domestic violence cases, mental health cases; and juvenile and child abuse cases.

2014 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Initiate a community support group for Village residents providing care for elderly or disabled family members.
-  Continue planning and coordination of services and programming for older adults with the Wheeling Park District and the Indian Trails Library District.
-  Develop protocol for victim services in the event of a community disaster.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2013	Actual 2012	Actual 2011
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				#
Number of Social Services Clients Returning for Services within current year	<10%	5%	10%	11%
Number of Senior Services Clients Reporting Satisfaction with Services Provided	>95%	97%	97.7%	94.5%
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Total Cases per Social Worker *excluding the Information & Referral Quick Assists	N/A	203	242	265

AUTHORIZED PERSONNEL	FY 2014	FY 2013	Increase/Decrease
Senior Services Division			
Director of Human Services	.5	.5	-
Staff Secretary	0	0	-
Program Planner/Site Coordinator	1	1	-
Custodian	1	1	-
TOTAL FULL-TIME	2.5	2.5	-
Congregate Meals Site Supervisor	1	1	-
Senior Center Clerk	2	2	-
Staff Secretary	1	1	-
TOTAL PART-TIME	4	4	-
Social Services Division			
Director of Human Services	.5	.5	-
Social Worker	2	2	-
Victims Services Coordinator	1	1	-
TOTAL FULL-TIME	3.5	3.5	-

**FY 2014 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1315	5101	LONGEVITY	600	600	600	LONGEVITY	600
TOTAL JUSTIFICATION:							600
1315	5102	OVERTIME	0	1,704	4,245	OVERTIME FOR SOCIAL WORKERS	1,500
TOTAL JUSTIFICATION:							1,500
1315	5104	SALARIES	199,411	203,498	208,111	SALARIES FOR 2 SOCIAL WORKERS; 1 VICTIMS SERVICES COORDINATOR; AND DIRECTOR OF HUMAN SERVICES (50%) VOCA GRANT ALLOCATED TO VICTIMS SERVICES COORDINATOR'S SALARY MILEAGE STIPEND FOR SOCIAL WORKERS \$50.83 X MONTH X 3 SOCIAL WORKERS	274,471 0 0 -66,458 0 1,830
TOTAL JUSTIFICATION:							209,843
1315	5105	LOCAL TRAINING & MEETINGS	0	116	418	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC. VM ADJUSTMENT	600 0 -200
TOTAL JUSTIFICATION:							400
1315	5108	EMPLOYER CONTRIBUTIONS	31,832	43,861	42,891	EMPLOYER FICA/IMRF	43,518
TOTAL JUSTIFICATION:							43,518
1315	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1315	5116	SICK LEAVE ANNL BUY BACK	0	0	0		
TOTAL JUSTIFICATION:							
1315	5205	MULTIPLE DAY CONFERENCES	2,633	2,727	3,056	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM GOVERNORS CONFERENCE ON AGING (CHICAGO) NATIONAL COUNSEL ON AGING NATIONAL CONFERENCE LODGING, AIRFARE, PER DIEM VM ADJUSTMENT	500 1,500 250 750 1,500 -500
TOTAL JUSTIFICATION:							4,000
1315	5212	EMPLOYEE HEALTH INSURANCE	30,317	32,382	33,473	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	33,822
TOTAL JUSTIFICATION:							33,822
1315	5222	MEMBERSHIP DUES	2,199	218	437	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP \$40 X 3 STAFF NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS NATIONAL ORGANIZATION OF VICTIM ADVOCATES	0 120 200 130
TOTAL JUSTIFICATION:							450
1315	5228	PRINTING & BINDING	338	1,779	803	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC. PRINTING OF HUMAN SERVICES COMMUNITY RESOURCE GUIDE VM ADJUSTMENT	850 850 -200
TOTAL JUSTIFICATION:							1,500
1315	5299	MISC CONTRACTUAL SERVICES	0	1,000	5,120	SOCIAL SERVICE DATABASE UPDATE	2,500
TOTAL JUSTIFICATION:							2,500
1315	5302	BOOKS & SUBSCRIPTIONS	24	0	0		
TOTAL JUSTIFICATION:							
1315	5312	MEDICAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1315	5313	IS MISC EQPT & SUPPLIES	0	8,142	4,354	REPLACEMENT OF SOCIAL WORKER PRINTER LAPTOP COMPUTER FOR FIELD WORK	350 1,500

**FY 2014 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							1,850
1315	5317	MISC OPERATING SUPPLIES	(64)	459	958	MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS CARE VOLUNTEER ORGANIZATION T-SHIRTS	700 300
TOTAL JUSTIFICATION:							1,000
1315	5318	OFFICE SUPPLIES	1,490	1,463	549	MISC OFFICE SUPPLIES	1,350
TOTAL JUSTIFICATION:							1,350
1315	5855	TRANSFER TO GRANT FUND	36,558	38,747	0	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT.	39,000 0
TOTAL JUSTIFICATION:							39,000
			305,338	336,695	305,015		
							341,333

**FY 2014 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1320	5101	LONGEVITY	600	818	0		
TOTAL JUSTIFICATION:							
1320	5102	OVERTIME	3	0	303		
TOTAL JUSTIFICATION:							
1320	5104	SALARIES	160,668	195,791	206,646	SALARIES OF DIRECTOR OF SENIOR SERVICES (50%); PART-TIME DEPARTMENT SECRETARY; CUSTODIAN; 2 PART-TIME SENIOR CENTER CLERKS AND PROGRAM PLANNER	0 0 216,222
TOTAL JUSTIFICATION:							216,222
1320	5105	LOCAL TRAINING & MEETINGS	0	0	0	TRAINING FOR SENIOR CENTER STAFF	300
TOTAL JUSTIFICATION:							300
1320	5108	EMPLOYER CONTRIBUTIONS	41,469	40,966	38,019	EMPLOYER FICA/IMRF	39,967
TOTAL JUSTIFICATION:							39,967
1320	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1320	5116	SICK LEAVE ANNL BUY BACK	437	0	0	SICK LEAVE BUY BACK PROGRAM	182
TOTAL JUSTIFICATION:							182
1320	5205	MULTIPLE DAY CONFERENCES	10,922	21,406	21,353	PROGRAMS & MEETINGS PROGRAM ACTIVITIES ILLINOIS SENIOR CENTER CONFERENCE VOLUNTEER RECOGNITION PAVILION ANNIVERSARY 50+/90+ MAY 2012 COMPUTER LEARNING CENTER VM ADJUSTMENT	0 10,850 250 800 600 1,900 800 -1,200
TOTAL JUSTIFICATION:							14,000
1320	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1320	5209	ENERGY	2,090	1,640	4,892	NICOR GAS CHARGES	5,175
TOTAL JUSTIFICATION:							5,175
1320	5212	EMPLOYEE HEALTH INSURANCE	33,121	39,498	42,597	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	41,822
TOTAL JUSTIFICATION:							41,822
1320	5213	GEN LIABILITY INSURANCE	3,555	3,651	3,739	DEPT. SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKER'S COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY FOR SENIOR CENTER	4,338 0 0
TOTAL JUSTIFICATION:							4,338
1320	5215	JANITORIAL SERVICES	0	569	0	STRIPPING AND WAXING OF TILED FLOORS	400
TOTAL JUSTIFICATION:							400
1320	5217	LANDSCAPE MAINTENANCE	1,694	1,530	1,343	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE PLANTS AND FLOWERS FOR GROUNDS	1,200 0 500

**FY 2014 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							1,700
1320	5220	MAINT OFF/SPEC EQUIPMENT	2,596	4,468	4,076	FIRE ALARM SYSTEM MAINTENANCE MAINTENANCE AGREEMENT FOR PRINTER/COPIER MAINTENANCE AGREEMENT FOR MY SENIOR CENTER SYSTEM	400 2,600 1,200
TOTAL JUSTIFICATION:							4,200
1320	5222	MEMBERSHIP DUES	495	245	605	AISC-ASSOCIATION OF ILLINOIS SENIOR CENTERS VOLUNTEER CENTER NCOA	50 300 150
TOTAL JUSTIFICATION:							500
1320	5227	POSTAGE	1,815	759	2,991	WHEELING FORWARD NEWSLETTER 12 X PER YEAR MISCELLANEOUS CORRESPONDENCE	3,200 0
TOTAL JUSTIFICATION:							3,200
1320	5228	PRINTING & BINDING	1,326	5,396	1,444	BUSINESS ENVELOPES AND LETTERHEAD	700
TOTAL JUSTIFICATION:							700
1320	5231	REG & SPCL AGENCY ASSESS	218	302	196	TAXI SUBSIDY	360
TOTAL JUSTIFICATION:							360
1320	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1320	5236	CREDIT CARD FEES	323	583	2,224	CREDIT CARD FEES	640
TOTAL JUSTIFICATION:							640
1320	5302	BOOKS & SUBSCRIPTIONS	100	146	278	BOOKS AND MAGAZINES	100
TOTAL JUSTIFICATION:							100
1320	5309	JANITORIAL SUPPLIES	4,430	81	0	EXPENSES MOVED TO 5317	0
TOTAL JUSTIFICATION:							0
1320	5311	BLDG/GROUNDS MAINTENANCE	13,627	11,881	6,709	GENERAL BUILDING & GROUNDS MAINTENANCE & REPAIRS REPLACEMENT HUMIDIFIER FILTERS	8,625 2,500
TOTAL JUSTIFICATION:							11,125
1320	5313	IS MISC EQPT & SUPPLIES	649	8,341	6,854	REPLACEMENT OF LCD PROJECTOR	750
TOTAL JUSTIFICATION:							750
1320	5315	SMALL TOOLS & EQUIPMENT	248	549	263	CRAFT EQUIPMENT, RECREATION EQUIPMENT, KITCHEN UTENSILS	400
TOTAL JUSTIFICATION:							400
1320	5317	MISC OPERATING SUPPLIES	1,582	5,897	2,072	MISC OPERATING SUPPLIES	1,500
TOTAL JUSTIFICATION:							1,500
1320	5318	OFFICE SUPPLIES	2,060	2,255	1,762	GENERAL OFFICE SUPPLIES FOR STAFF - PRINTER CARTRIDGES, COPIER AND FAX CARTRIDGES VM ADJUSTMENT	2,600 0 -300
TOTAL JUSTIFICATION:							2,300
1320	5407	OFFICE EQUIPMENT	3,700	0	0		
TOTAL JUSTIFICATION:							
1320	5855	TRANSFER TO GRANT FUND	0	42,145	0	AGE OPTIONS GRANT FOR CONGREGATE DINING SITE SUPERVISOR	4,416 0
TOTAL JUSTIFICATION:							4,416

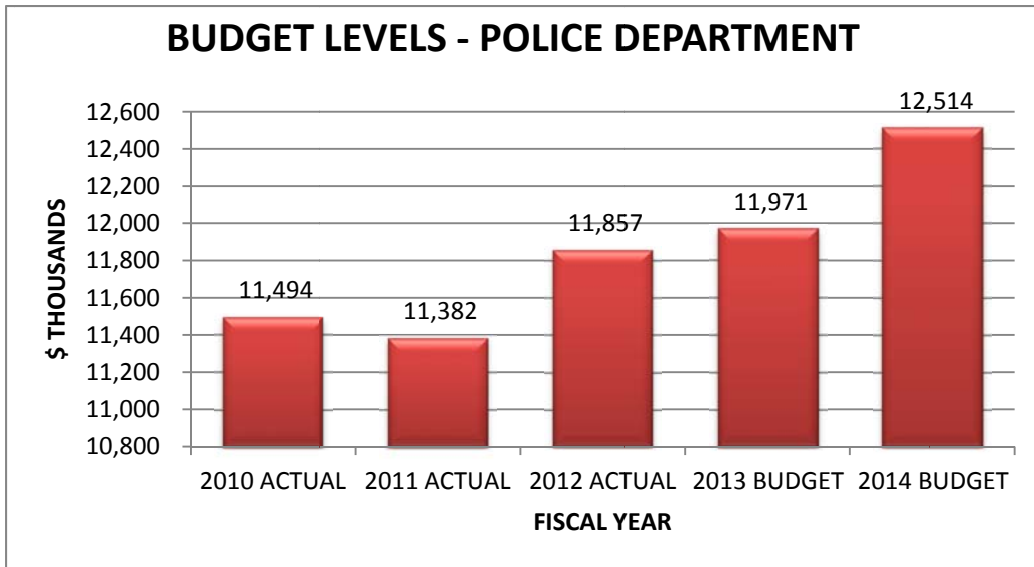
**FY 2014 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
			287,727	388,917	348,369		354,297

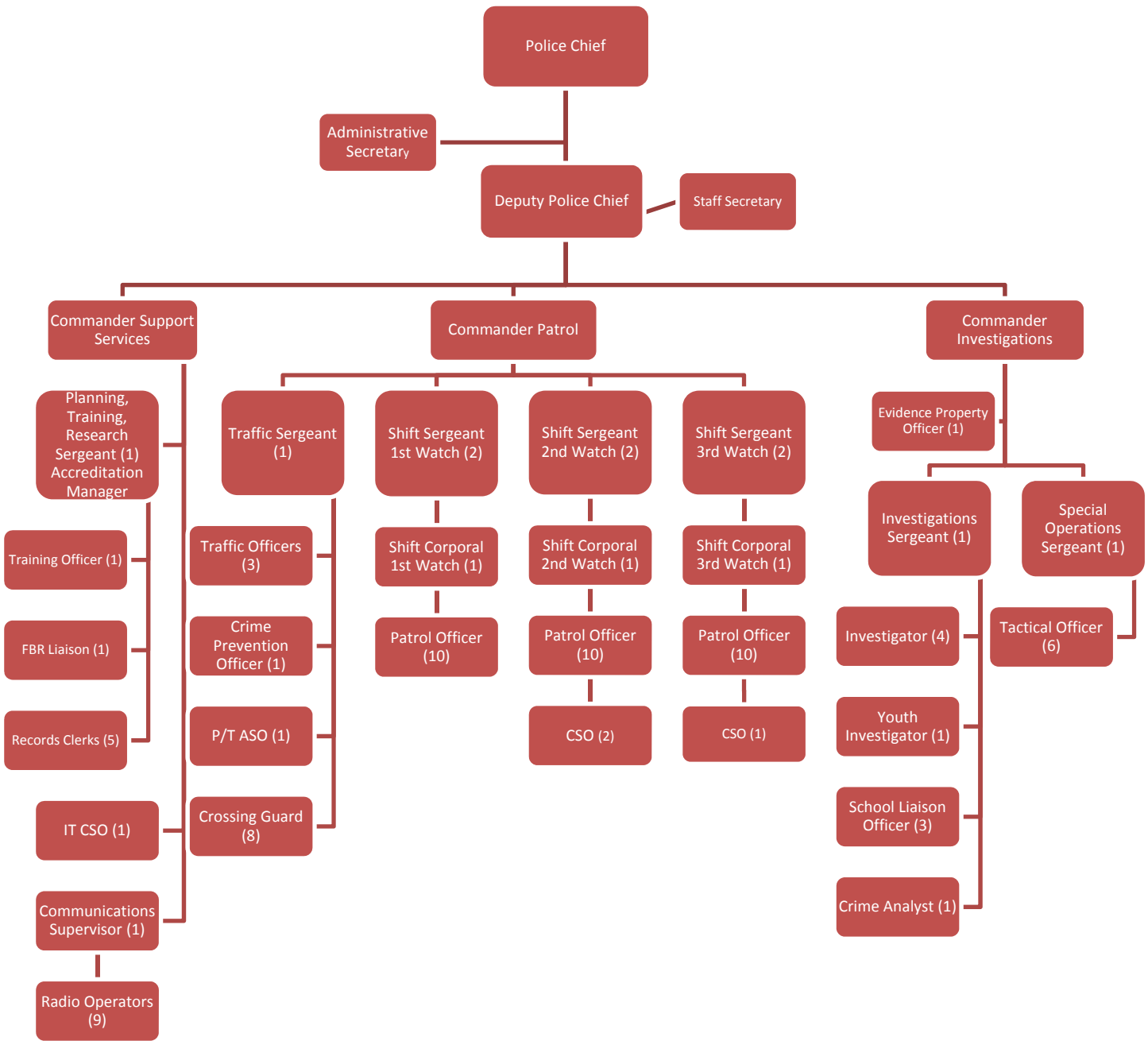
GENERAL FUND

Police Department

Police Department.....\$12,514,429



Village of Wheeling Police Department January 1, 2014






Police Department

Department Description: The Wheeling Police Department's authorized 68 sworn officers (61 actual) and 23 full-time and 1 part-time civilian members, staff three divisions within the department. Responsibilities range from field activities, such as Patrol, Traffic and Investigations, to various support functions, such as Records, Communications and Crime Prevention. As a team, the Department philosophy continues to be building partnerships with the community to more effectively deal with crime, the fear of crime and to enhance the quality of life for the residents of the Village of Wheeling.




2013 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Partnered with crimemapping.com to offer Wheeling residents information on the latest crimes that have occurred in the village.
-  Placed second in the Illinois Traffic Safety Challenge in the category of Municipal Police Department (51-65 Sworn Officers). The Illinois Traffic Safety Challenge is sponsored by the Illinois Association of Chiefs of Police (IACP) and is designed to encourage increased traffic enforcement in local communities.
-  Successfully implemented the new electronic crash reporting software program utilizing IYETECH (Lexis Nexis) to replace I.D.O.T.'s MCR program which is no longer supported/updated by the State.

2014 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Transition to an electronic ticketing program for moving violations on software provided by the Clerk of the Circuit Court of Cook County. The implementation of electronic citations should streamline processes for both patrol officers and Records personnel.
-  Train all detectives, school resource officers and tactical officers on the use of the Bar Coded Evidence Analysis Statistical Tracking (BEAST) system. The BEAST system is a valuable tool for maintaining evidence integrity and control, which is essential in the law enforcement community today.
-  Maintain and improve the current functions of the 911 Communications Center while simultaneously adding new equipment, and continue to identify local area departments that may need our assistance and dispatch services.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2013	Actual 2012	Actual 2011
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Compliance with Mandatory CALEA Standards	100%	100%	100%	100%
Compliance with Non-Mandatory CALEA Standards	>80%	95.9	94.8%	94.7%
Total Part 1 Crime Per 1,000 of Population	>Clearance	15.60	16.15	15.67
Total Part 2 Crime Per 1,000 of Population	>Clearance	87.60	63.24	65.97
Total Crime Per 1,000 of Population (Part 1 & 2)	>Clearance	102	79.39	81.65
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Response Time (Dispatched to On Scene)	<3 min.	2.41	2.4	1.9
Average Cost per Call for Service	N/A	\$369.96	347.99	\$387.48
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Average Calls for Service Per Patrol Officer/CSO	N/A	551	632.95	608.08
Patrol/Traffic Special Events	N/A	270	301	417
Accidents/Crashes Investigated	N/A	1,165	1,012	1,198
Total Calls for Service ---- All Types	N/A	34,193	34,812	33,324
Reimbursement Police Liaison (SRO)	N/A	\$150,581	\$146.132	\$131,047
DUI Fines	N/A	\$23,167	\$19,020	\$16,533
Administrative Tows	N/A	\$185,000	\$195,500	\$252,000
Red Light Violations	N/A	\$227,242	\$213,677	\$186,587
Cash seized	N/A	\$2,638	\$8,488	\$26,447
Narcotics seized	N/A	\$2,420	\$10,250	\$6,009,840
Clearance Rate Part I Offenses Against Persons	N/A	77%	76%	73%
Clearance Rate Part I Offenses Against Property	N/A	47%	53%	49%

AUTHORIZED PERSONNEL	FY 2014	FY 2013	Increase/Decrease
Police Chief	1	1	-
Deputy Police Chief	1	1	-
Commander	3	3	-
Sergeant	10	10	-
Officer	47	47	-
Evidence/Property Officer	1	1	-
Radio Operator	9	9	-
Community Service Officer	5	4	1
Records Clerk	5	5	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
FBR Liaison	1	1	-
TOTAL FULL-TIME	85	84	1
Part-time Community Service Officer	0	1	-1
Part-time Administrative Service Officer	1	1	-
Crossing Guard	8	8	-
TOTAL PART-TIME	9	10	-1

**FY 2014 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
2100	5101	LONGEVITY	41,924	43,000	48,857	LONGEVITY	48,500
TOTAL JUSTIFICATION:							48,500
2100	5102	OVERTIME	454,225	520,183	579,177	CITIZENS POLICE ACADEMY MEMORIAL DAY PARADE 4TH OF JULY FESTIVITIES (PAID BY SPECIAL EVENTS) TRAINING MUTUAL AID CALL-OUT UNSCHEDULED OVERTIME OVERTIME FOR CHILD SAFETY SEAT PROGRAM VM ADJUSTMENT	2,819 2,563 0 46,125 9,225 563,750 3,075 -77,557
TOTAL JUSTIFICATION:							550,000
2100	5104	SALARIES	6,790,544	6,936,522	7,151,859	SALARIES & OTHER PAY FOR POLICE PERSONNEL NOTE: SCHOOL DISTRICTS 21 AND 214 PAY THE VILLAGE APPROXIMATELY \$130,000 PER YEAR FOR THEIR SHARE OF OFFICERS THAT WORK AT THE WHEELING SCHOOLS.	7,353,622 0 0 0
TOTAL JUSTIFICATION:							7,353,622
2100	5105	LOCAL TRAINING & MEETINGS	32,125	33,068	31,929	NORTH EAST MULTI-REGIONAL - 62 X 90.00 - MOVED TO 5222 SCHOOL OF POLICE STAFF AND COMMAND- UP TO 50% POSSIBLE REIMBURSEMENT BY ILETSSB SPSC PARKING \$8/DAY X 50 = \$400 TRAINING VIDEOS ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING TRAINING EQUIPMENT UNSCHEDULED TRAINING PROGRAMS AND SEMINARS (2) BASIC ET CLASSES (2) CRIME SCENE CLASSES (2) NORTHWESTERN CRASH RECONSTRUCTION II BLOODSTAIN COURSES AT NORTHWESTERN PARKING AT NORTHWESTERN TRAINING COURSES PER DIEM (PER VILLAGE POLICY) TRAINING - DEFENSIVE TACTICS. TRITECH USER'S CONFERENCE TRAINING (2) MOVED TO 5205 WARRANT SERVICE TEAM TRAINING IT TRAINING (5-DAY CISCO TRAINING & TRAINSIGNAL OR NUGGET SUBSCRIPTION) COOK COUNTY CAPTAINS ASSOCIATION - MOVED FROM 5205 ILLINOIS CRIME PREVENTION OFFICERS - MOVED FROM 5205 NIPAS (NORTHERN IL POLICE ALARM SYSTEM) ANNUAL MTG MOVED FROM 5205 NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE MOVED FROM 5205 NORTHWEST POLICE TRAINING ACADEMY MOVED FROM 5205 VM ADJUSTMENT	0 3,300 0 400 800 1,600 2,500 12,000 3,200 3,200 2,600 1,200 400 3,000 3,000 0 6,220 4,600 0 250 120 100 0 750 0 1,000 -2,500
TOTAL JUSTIFICATION:							47,740
2100	5106	UNIFORM ALLOWANCE	52,706	52,361	67,508	SWORN POLICE OFFICERS (50 X \$595) DETECTIVE/YOUTH OFFICERS (12 X \$620) COMMUNITY SERVICE OFFICERS (5 X \$575) EVIDENCE/PROPERTY CONTROL OFFICER POLICE RADIO OPERATORS (9 X \$375) RECORDS CLERKS (5 X \$375) ADMINISTRATIVE OFFICER REPLACEMENT BALLISTIC SHIELD/PATROL DIVISION SPECIALTY UNIFORMS - NIPAS, ET, HONOR GUARD, AI, ET CARRY-OVER MISCELLANEOUS VM ADJUSTMENT	29,750 7,440 2,875 575 3,375 1,875 375 2,200 10,000 12,000 1,500 -18,965
TOTAL JUSTIFICATION:							53,000
2100	5107	EXTRA DUTY PAY	0	0	0		

**FY 2014 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							
2100	5108	EMPLOYER CONTRIBUTIONS	375,573	406,715	392,057	FICA/IMRF	395,456
TOTAL JUSTIFICATION: 395,456							
2100	5109	POL/FIR PENS EMPLR CNTRB	1,296,344	1,378,043	25,830	POLICE PENSION COSTS	1,492,891
TOTAL JUSTIFICATION: 1,492,891							
2100	5110	COLLEGE INCENTIVE	3,600	3,600	3,600	COLLEGE INCENTIVE	3,600
TOTAL JUSTIFICATION: 3,600							
2100	5111	UNEMPLOYMENT COMPENSATION	2,834	0	0		
TOTAL JUSTIFICATION:							
2100	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5113	TUITION REIMBURSEMENT	0	0	0	TUITION REIMBURSEMENT	3,240
TOTAL JUSTIFICATION: 3,240							
2100	5115	SLDPA RETIREE CONTRIBUTN	15,947	0	37,632	SLDPA/VEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE END OF TH YEAR.	0 0
TOTAL JUSTIFICATION: 0							
2100	5116	SICK LEAVE ANNL BUY BACK	35,447	38,156	40,841	ANNUAL SICK TIME LEAVE BUY-BACK PROGRAM	46,515
TOTAL JUSTIFICATION: 46,515							
2100	5202	ANIMAL IMPOUND	4,691	3,032	3,885	ANIMAL IMPOUND VM ADJUSTMENT	4,500 -500
TOTAL JUSTIFICATION: 4,000							
2100	5205	MULTIPLE DAY CONFERENCES	7,816	8,885	7,115	ILLINOIS ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS REGISTRATION - 3 OFFICERS LODGING ----- ILL CRIME PREVENTION OFFICERS ASSOCIATION CONFERENCE REGISTRATION LODGING ----- ILLINOIS TACTICAL OFFICERS ASSOCIATION MEETING REGISTRATION (4) ----- CALEA (COMMISSION/ACCREDITATION LAW ENFORCEMENT AGENCY) REGISTRATION LODGING TRAVEL ASSOCIATED EXPENSES ----- COOK COUNTY CAPTAINS ASSOCIATION - MOVED TO 5105 ILLINOIS CRIME PREVENTION OFFICERS - MOVED TO 5105 NIPAS (NORTHERN IL POLICE ALARM SYSTEM (ANNUAL MEETING MOVED TO 5105 NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE - MOVED TO 5105 NORTHWEST POLICE TRAINING ACADEMY - MOVED TO 5105 TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, AND UNSCHEDULED TRAVEL ----- ILEETA - 4 OFFICERS X \$400 ----- MOCIC CONFERENCE REGISTRATION LODGING - 2 NIGHTS	0 800 1,000 0 0 0 0 0 1,200 0 0 0 1,000 1,000 300 0 0 0 0 0 0 0 2,000 0 0 1,600 0 0 150 250

**FY 2014 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
2100	5205	MULTIPLE DAY CONFERENCES...	7,816 ...	8,885 ...	7,115 ...	PER DIEM ----- FBI TRAINING ----- FOOD FOR HOSTED MEETINGS AND TRAINING SESSIONS TRITECH USER'S CONFERENCE - MOVED FROM 5105 ----- ILEAS CONFERENCE - 2 ATTENDEES VM ADJUSTMENT	120 0 1,500 0 1,500 5,000 0 400 -3,820
TOTAL JUSTIFICATION:							14,000
2100	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2100	5207	IS SERV & MAINT AGREEMENT	8,584	12,720	11,437	MAINTENANCE OF LIVE SCAN FINGERPRINT MACHINE BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN AND INTERNET CONNECTION COBAN MAINTENANCE (IN-CAR VIDEO RECORDERS) SCAN PRO 1000 MAINTENANCE	2,000 1,145 0 3,729 0 4,800 825
TOTAL JUSTIFICATION:							12,499
2100	5209	ENERGY	12,734	6,601	9,896	ENERGY VM ADJUSTMENT	11,500 -2,300
TOTAL JUSTIFICATION:							9,200
2100	5211	EXTINGUISHER SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5212	EMPLOYEE HEALTH INSURANCE	1,273,713	1,333,566	1,338,500	EMPLOYEE GROUP INSURANCE	1,374,671
TOTAL JUSTIFICATION:							1,374,671
2100	5213	GEN LIABILITY INSURANCE	206,202	211,748	216,881	POLICE DEPT SHARE OF GENERAL LIABILITY INS COVERAGE.	251,616
TOTAL JUSTIFICATION:							251,616
2100	5220	MAINT OFF/SPEC EQUIPMENT	16,669	16,933	19,027	FIREARMS/RANGE MAINTENANCE PRE & HEPA FILTERS, HAZMAT SHIPPING & DISPOSAL, HEPA-VAC, SPENT BULLET REMOVAL MISCELLANEOUS MATERIALS (I.E. CEILING TILES, SHELVING, LIGHTS) SECURITY SYSTEM MAINTENANCE ACTION TARGET MAINTENANCE MICROFILM READER POWER DMS ANNUAL MAINTENANCE - MOVED FROM 5231 MISCELLANEOUS MAINTENANCE HEPA AND PRE-FILTERS - MOVED TO FIREARMS / RANGE MAINTENANCE LINE ITEM LANIER COLOR COPIER (RECORDS) INCLUDES BLACK & COLOR MOVED FROM 5244 LANIER COPIER (PATROL) INCLUDES BLACK & COLOR TONER MOVED FROM 5244 VM ADJUSTMENT	13,295 0 0 0 0 1,000 1,390 0 3,500 9,000 0 0 2,924 0 2,413 0 -2,000
TOTAL JUSTIFICATION:							31,522
2100	5221	MAINT RADIO EQUIPMENT	143	0	0		
TOTAL JUSTIFICATION:							
2100	5222	MEMBERSHIP DUES	2,255	1,678	3,400	GREATER COOK COUNTY POLICE CAPTAINS (2) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) F.B.I. NATIONAL ACADEMY ASSOCIATION (3) ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1)	200 220 430 100

**FY 2014 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
2100	5222	MEMBERSHIP DUES...	2,255 ...	1,678 ...	3,400 ...	ILLINOIS LAW ENFORCEMENT INTELLIGENCE NETWORK ILLINOIS POLICE ACCREDITATION COALITION ILLINOIS TACTICAL OFFICERS ASSOCIATION INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE INTERNATIONAL CRIME FREE ASSOCIATION (1) MID-STATES ORGANIZED CRIME INFORMATION CENTER NATIONAL ASSOCIATION OF TOWN WATCH NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2) NORTHWEST POLICE ACADEMY ILEETA 6 X \$50 UNSCHEDULED INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS NOTARY CERTIFICATION NORTH EAST MULTI-REGIONAL TRAINING 68X\$90.00 MOVED FROM 5105 CRIME ANALYSTS OF ILLINOIS IALEIA IACA (INTERNATIONAL ASSOCIATION OF CRIME ANALYSTS)	100 125 300 200 150 250 25 100 100 300 400 50 104 5,580 0 30 50 50
TOTAL JUSTIFICATION:							8,864
2100	5228	PRINTING & BINDING	19,213	17,328	8,931	CRIME PREVENTION PROGRAMS AND MATERIALS - INCLUDES EXPENSES FOR YOUTH POLICE ACADEMY, ROCKIN' WITH THE COPS, & NATIONAL NIGHT OUT SUPPORT SERVICES - FORMS, TICKETS, STATIONARY, AND HANDBOOKS CRIME FREE MULTI-HOUSING PROGRAM MATERIALS PACT CAMP - ACTIVITIES AND SUPPLIES	7,000 0 0 8,500 0 200 2,500
TOTAL JUSTIFICATION:							18,200
2100	5229	PRISONER WELFARE	3,926	3,804	4,313	PRISONER WELFARE	4,500
TOTAL JUSTIFICATION:							4,500
2100	5231	REG & SPCL AGENCY ASSESS	63,891	65,010	73,536	NIPAS (NORTHERN ILLINOIS POLICE ALARM SYSTEM) NORTH REGIONAL MAJOR CRIMES TASK FORCE (NORTAF) CALEA ----- MAJOR CRASH ASSISTANCE TEAM NORTHERN ILLINOIS POLICE CRIME LAB NORTHERN ILL POLICE CRIME LAB COST SHARING AGREEMENT CLEAR FEE TRANSUNION CRITICAL REACH - INTEL DATA BASE LEADS ON-LINE ANNUAL POWER DMS SUBSCRIPTION - ANNUAL MAINTENANCE MOVED TO 5220 ILEAS LESO	5,700 4,600 4,065 0 1,200 47,805 3,000 1,868 1,200 630 3,750 0 0 360 900
TOTAL JUSTIFICATION:							75,078
2100	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5236	CREDIT CARD FEES	475	549	2,214	CREDIT CARD PROCESSING FEES \$40 PER MONTH	480
TOTAL JUSTIFICATION:							480
2100	5242	RETIREE HEALTH INSURANCE	190,783	176,153	182,912	HEALTH INSURANCE COSTS FOR POLICE DEPT RETIREES.	165,603
TOTAL JUSTIFICATION:							165,603
2100	5244	DUPLICATION SERVICES	1,938	3,613	6,210	MAINTENANCE AND LEASE FOR COPY MACHINES - (2) RICOH AND LANIER - MOVED TO 5220	0 0
TOTAL JUSTIFICATION:							0
2100	5246	MEDICAL EXAMS	6,982	4,238	4,807	MEDICAL EXAMS	7,200

**FY 2014 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
2100	5246	MEDICAL EXAMS...	6,982 ...	4,238 ...	4,807 ...	VM ADJUSTMENT	-2,200
TOTAL JUSTIFICATION:							5,000
2100	5299	MISC CONTRACTUAL SERVICES	0	370	1,198	MICROFILMING OF POLICE RECORDS (MOVED FROM 5318)	4,000
TOTAL JUSTIFICATION:							4,000
2100	5301	AUTO PETROL PRODUCTS	154,736	157,529	146,330	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	153,000 0
TOTAL JUSTIFICATION:							153,000
2100	5302	BOOKS & SUBSCRIPTIONS	1,549	1,415	2,297	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	1,800
TOTAL JUSTIFICATION:							1,800
2100	5310	VEHICLE MAINTENANCE	52,247	54,867	64,589	VEHICLE CHANGEOVER COSTS MAINTENANCE VM ADJUSTMENT	5,000 60,000 -5,000
TOTAL JUSTIFICATION:							60,000
2100	5311	BLDG/GROUNDS MAINTENANCE	220	0	0		
TOTAL JUSTIFICATION:							
2100	5313	IS MISC EQPT & SUPPLIES	16,518	18,327	30,896	LAPTOP COMPUTERS - 2 REPLACEMENTS FOR OUT OF DATE LIVE SCAN SUPPLIES IT MISCELLANEOUS SUPPLIES DVD LABEL PRINTER CJIS MANDATED 2 FACTOR AUTHENTICATION	3,000 1,500 3,000 1,000 5,000
TOTAL JUSTIFICATION:							13,500
2100	5315	SMALL TOOLS & EQUIPMENT	5,717	10,920	22,127	CHAPLAIN PROGRAM FIVE MAG LIGHTS - \$100 EACH IN CAR VIDEO CAMERAS 5 COBAN REPLACEMENT CAMERAS TO COME OUT OF CERF LINE ITEM MOVED TO 33-5315 10 TASER X26 WITH BATTERIES & EXTENDED WARRANTY	200 500 7,000 0 0 10,950
TOTAL JUSTIFICATION:							18,650
2100	5316	RANGE SUPPLIES	44,847	36,639	35,370	SERVICE AMMUNITION TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION LESS LETHAL AMMUNITION / TASER CARTRIDGES REPLACEMENT TASER BATTERIES - 10 X \$54.00	3,025 23,295 1,500 1,553 787 7,535 540
TOTAL JUSTIFICATION:							38,235
2100	5317	MISC OPERATING SUPPLIES	31,233	29,138	37,434	FUSE FLARES DISPOSABLE BLANKETS BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/AED'S DRUG TEST KIT EVIDENCE EQUIPMENT CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT CAMERAS) MISCELLANEOUS SUPPLIES CITIZEN PATROL EQUIPMENT K-9 TRAINING, HEALTHCARE, FOOD	2,000 250 0 500 3,000 13,000 0 3,250 550 5,500
TOTAL JUSTIFICATION:							28,050
2100	5318	OFFICE SUPPLIES	12,498	10,364	10,182	MISCELLANEOUS SUPPLIES VM ADJUSTMENT	9,300 -1,000
TOTAL JUSTIFICATION:							8,300
2100	5323	AWARDS/DECORATIONS	0	0	1,259	AWARDS/DECORATIONS	1,800

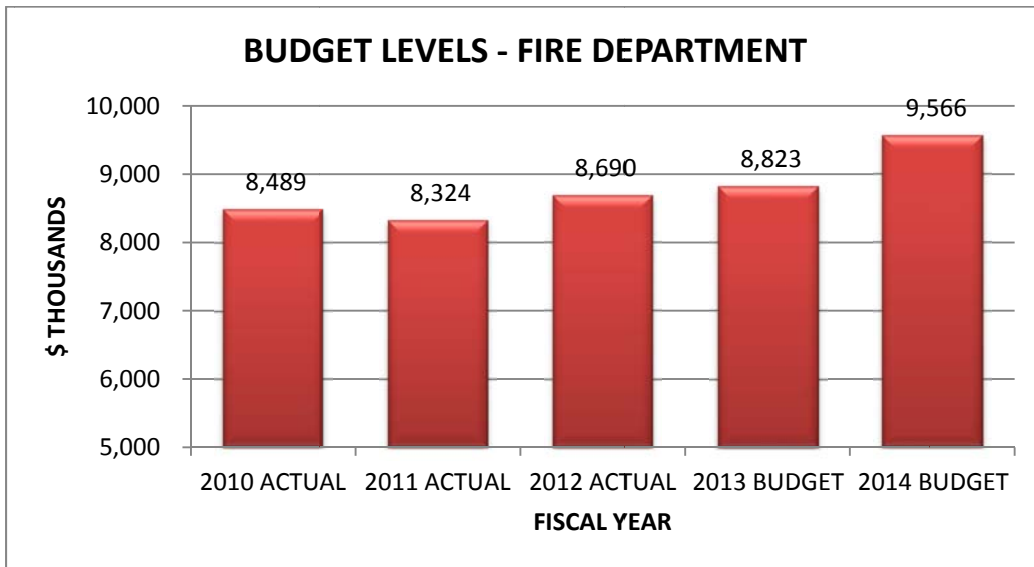
**FY 2014 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							1,800
2100	5324	POLICE DUI FUND EXPENSES	0	8,473	8,905		
TOTAL JUSTIFICATION:							
2100	5325	INVESTIGATIVE FUNDS	1,035	35	1,078	INVESTIGATIVE FUNDS - INCLUDES TRANSPORTS TO MEDICAL EXAMINERS OFFICE VM ADJUSTMENT	3,000 0 -500
TOTAL JUSTIFICATION:							2,500
2100	5327	IS MISC SOFTWARE	2,151	3,810	9,597	COMPUTER SOFTWARE/ADDITIONAL LICENSES	4,000
TOTAL JUSTIFICATION:							4,000
2100	5413	IS CAPITAL SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5707	TRANSFER TO CERF	130,531	135,330	0	TRANSFER TO CERF	120,797
TOTAL JUSTIFICATION:							120,797
2100	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5820	TRANSFER TO 911 FUND	0	112,500	75,000	TRANSFER TO FUND 15	90,000
TOTAL JUSTIFICATION:							90,000
2100	5855	TRANSFER TO GRANT FUND	7,134	(68)	0		
TOTAL JUSTIFICATION:							
			11,381,699	11,857,155	10,718,616		12,514,429

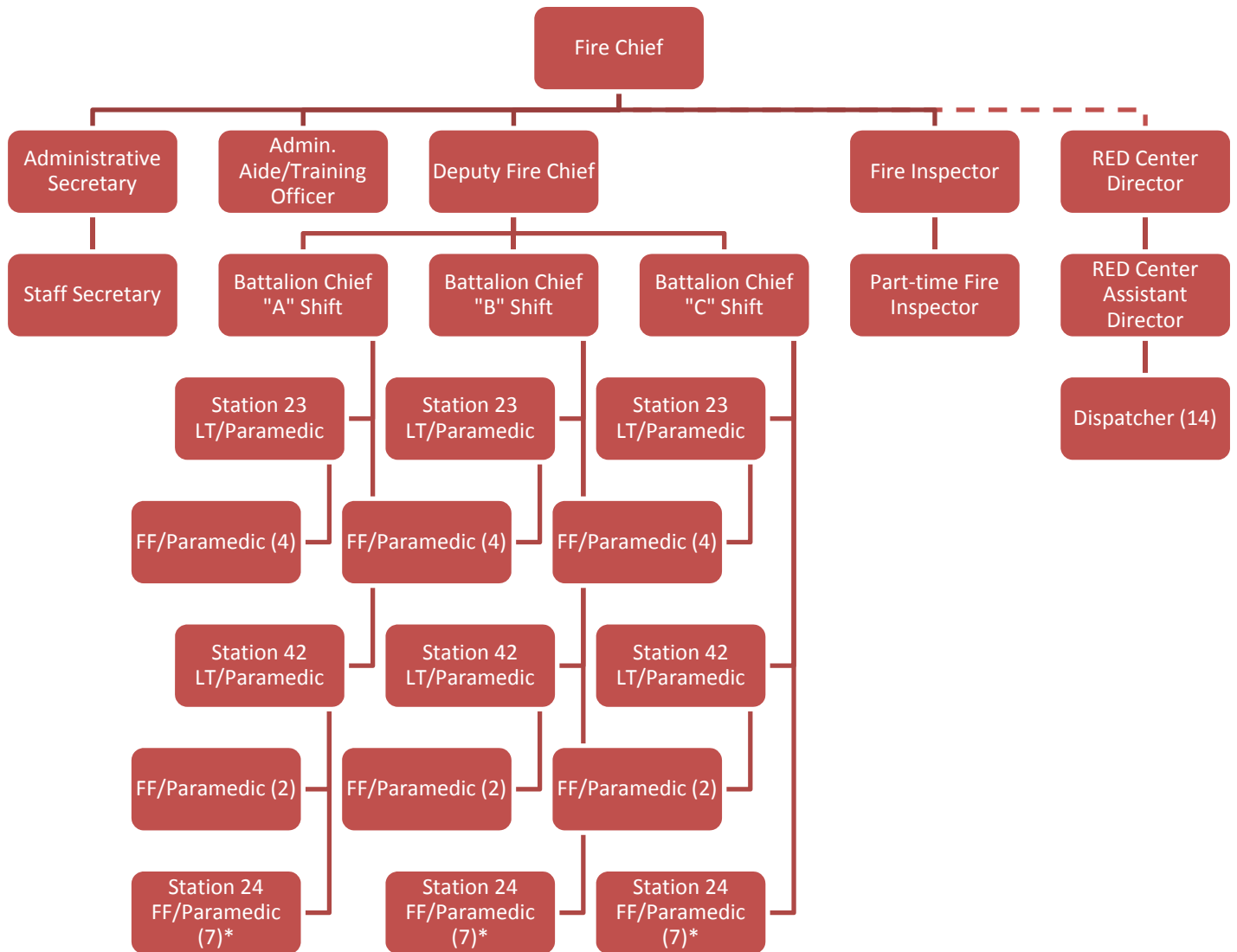
GENERAL FUND

Fire Department

Fire Department\$9,566,129



Village of Wheeling Fire Department January 1, 2014



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










(NOTE: STAFF PER SHIFT - 16)

Fire Department

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

2013 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  The Fire Department responded to 4,534 emergency calls for service in 2013. During this period, emergency medical calls increased by 0.5% to 2,884 or 63.6% of all emergency calls handled in 2013.
-  The community fire loss for 2013 was \$320,071. This was the lowest annual fire loss in the past ten (10) years.
-  Continued the redevelopment training of the Technical Rescue Team with financial assistance provided by the Illinois Terrorism Task Force (ITTF) and the Federal Emergency Management Agency (FEMA). Additional team members qualified for the State of Illinois Urban Search and Rescue (USAR) national response team.
-  Used a \$34,200 Federal Emergency Management Agency (FEMA) Training Grant to provide advanced emergency response training to all shift personnel in order to obtain the new state and national "Advanced Firefighter" certification.
-  Completed negotiations and implemented a three (3) year collective bargaining agreement between the Village of Wheeling and the Wheeling Firefighters Association (AFL-CIO, IAFC Local 3079).
-  Adopted and implemented the 2012 International Fire Code (IFC) and the 2013 International Building Code (IBC); both with various local amendments. This was a joint project with the Community Development Department.
-  Continued to increase the amount of joint training exercises conducted with all Combined Area Fire Training Facility (CAFT) members, in order to further increase operational efficiencies and standardization between area departments.
-  Completed the hiring process to fill one (1) Firefighter/Paramedic vacancy.
-  Actively participated in the Cook County Hazard Mitigation Plan development process. This was done in conjunction with the development of a new village-wide all-hazard emergency preparedness plan.

2014 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

- ⊗ Solicit grant funding for various Fire Department programs, including but not limited to: staffing, vehicles, and equipment.
- ⊗ Continue to develop a new village-wide all-hazard emergency preparedness plan in conjunction with all Village departments, as well as all applicable outside agencies.
- ⊗ Maintain additional focus on reducing muscular/skeletal injuries through continuing education, personal fitness conditioning, and equipment modifications, as necessary.
- ⊗ Maintain Current State of Illinois Paramedic Certification by 95% of all paramedics receiving an average continuing education score of 85% or higher.
- ⊗ Anticipate, interview, evaluate, and hire replacement personnel, as needed, in order to maintain sixteen member duty shifts and minimize the need to hire back personnel on overtime.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2013	Actual 2012	Actual 2011
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				#
Response Time (Time Received to First Unit on Scene)	<6 min.	5:08	5:50	5:15
Avoidable Accidents & Injuries	<5	6	3	3
“Quality of Service” Survey - Rated as Acceptable	>92%	99%	98%	98%
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Average Cost per FIRE/EMS Response	<\$1,981.82 (CPI Adj.)	\$1,945.96	\$1,986.23	\$1,908.40
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Calls for Service (Fire/EMS)	N/A	4,534	4,354	4,422
Total EMS Calls	N/A	2,884	2,735	2,711

AUTHORIZED PERSONNEL	FY 2014	FY 2013	Increase/Decrease
Fire Chief	1	1	-
Deputy Fire Chief	1	1	-
Battalion Chief	3	3	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
Lieutenant/Paramedic	6	6	-
Firefighter/Paramedic	39	39	-
Fire Inspector	1	1	-
TOTAL FULL-TIME	53	53	---
Part-time Fire Inspector	1	1	-
Part-time Administrative Aide/Training Officer	1	1	-
TOTAL PART-TIME	2	2	---

**FY 2014 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
2200	5101	LONGEVITY	14,727	14,500	15,762	LONGEVITY	18,100
TOTAL JUSTIFICATION:							18,100
2200	5102	OVERTIME	402,571	368,058	553,599	ARFF TRAINING (ONE SHIFT) DIVE TEAM (TRAINING/SCHOOLS) EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS) FIRE INVESTIGATION TEAM (TRAINING/SCHOOL) FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS) HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS) IT (DATA MANAGEMENT) SERVICES (TRAINING/SCHOOLS) PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES PUMP TESTING (ISO REQUIREMENT) SELF-CONTAINED BREATHING APPARATUS PROGRAM TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING) (NOTE: PARTIAL REIMBURSEMENT BY MABAS/ITTF USAR) EMERGENCY CALL-BACKS (ESTIMATED) SHORT-SHIFT HIRE BACKS (ESTIMATED) ACTING LIEUTENANT PAY (PER UNION CONTRACT) MISCELLANEOUS PROJECT/ASSIGNMENTS (ESTIMATED) TRAVEL TIME (PER UNION CONTRACT)	8,795 22,218 54,104 8,241 20,983 17,486 3,086 8,357 1,389 2,057 25,921 0 7,715 123,432 34,715 5,143 6,429
TOTAL JUSTIFICATION:							350,071
2200	5104	SALARIES	4,386,565	4,533,470	4,630,805	SALARIES FOR DEPARTMENT EMPLOYEES	4,844,008
TOTAL JUSTIFICATION:							4,844,008
2200	5105	LOCAL TRAINING & MEETINGS	26,610	19,366	12,589	ADMINISTRATIVE DEVELOPMENT TRAINING DIVE TEAM TRAINING EMERGENCY MEDICAL SERVICES TRAINING FIRE INVESTIGATION TEAM TRAINING FIRE PREVENTION BUREAU TRAINING FIRE SUPPRESSION SERVICES TRAINING HAZARDOUS MATERIALS TEAM TRAINING PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TRAINING TECHNICAL RESCUE SPECIALIST (TRS) TEAM TRAINING (NOTE: PARTIAL REIMBURSEMENT BY MABAS/ITTF USAR) VM ADJUSTMENT	2,952 1,975 10,750 1,625 600 9,495 1,650 3,150 2,600 0 -4,797
TOTAL JUSTIFICATION:							30,000
2200	5106	UNIFORM ALLOWANCE	28,620	25,793	19,582	UNIFORMS FOR 54 EMPLOYEES ACCOUNT CARRY-OVER FROM PREVIOUS FISCAL YEAR MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES) NEW EMPLOYEE UNIFORM ISSUE (1) VM ADJUSTMENT	28,725 5,000 2,500 1,575 -5,800
TOTAL JUSTIFICATION:							32,000
2200	5108	EMPLOYER CONTRIBUTIONS	117,640	123,863	123,241	EMPLOYER MATCHING FUND FOR MEDICARE & IMRF	124,300
TOTAL JUSTIFICATION:							124,300
2200	5109	POL/FIR PENS EMPLR CNTRB	1,194,810	1,314,938	28,277	EMPLOYER CONTRIBUTION TO FIRE PENSION FUND	1,642,356
TOTAL JUSTIFICATION:							1,642,356
2200	5110	COLLEGE INCENTIVE	300	300	300	COLLEGE INCENTIVE (CONTRACTUAL OBLIGATION)(1 EMPLOYEE)	300
TOTAL JUSTIFICATION:							300
2200	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
2200	5113	TUITION REIMBURSEMENT	3,112	2,242	5,162	TUITION REIMBURSEMENT (CONTRACTUAL OBLIGATION)	4,320
TOTAL JUSTIFICATION:							4,320
2200	5115	SLDPA RETIREE CONTRIBUTN	42,709	0	13		

**FY 2014 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							
2200	5116	SICK LEAVE ANNL BUY BACK	3,908	5,143	3,526	POST RETIREMENT SICK-LEAVE BUY BACK OBLIGATION	5,272
TOTAL JUSTIFICATION:							
							5,272
2200	5205	MULTIPLE DAY CONFERENCES	4,495	2,825	3,828	INTERNATIONAL FIRE CHIEFS CONFERENCE LAKE COUNTY FIRE CHIEFS MEETINGS METRO FIRE CHIEFS MEETINGS ILLINOIS FIRE INSPECTORS MEETINGS/MINI-SEMINARS ILLINOIS FIRE INSPECTORS FALL SEMINAR MIDWEST HAZARDOUS MATERIALS CONFERENCE ILLINOIS FIRE SERVICE INSTRUCTORS CONFERENCE ILLINOIS FIRE ADMINISTRATIVE PROFESSIONALS CONFERENCE MISCELLANEOUS TRAVEL/MILEAGE REIMBURSEMENT (IRS RATE) NATIONAL FIRE ACADEMY TRAVEL (NOTE: REIMBURSED BY FEDERAL GOVERNMENT/FEMA) VM ADJUSTMENT	2,000 100 100 270 350 2,555 550 550 285 0 0 -1,060
TOTAL JUSTIFICATION:							
							5,700
2200	5207	IS SERV & MAINT AGREEMENT	3,943	3,623	4,935	INCIDENT REPORTING SOFTWARE UPDATE/MAINTENANCE EMS PATIENT SOFTWARE MAINTENANCE CONTRACT GENERAL SOFTWARE UPGRADES PERFORMANCE METRICS SOFTWARE CONTRACT PRE-INCIDENT PLANNING SOFTWARE UPGRADE	1,600 1,775 1,000 1,675 1,610
TOTAL JUSTIFICATION:							
							7,660
2200	5209	ENERGY	6,232	3,739	5,725	ANNUAL NICOR GAS USAGE (FS24, FS23, AND FS 42)	6,900
TOTAL JUSTIFICATION:							
							6,900
2200	5211	EXTINGUISHER SERVICE	2,268	2,132	2,132	HYDROSTATIC TESTING/GENERAL SERVICE KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 23) KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 24)	1,000 300 500
TOTAL JUSTIFICATION:							
							1,800
2200	5212	EMPLOYEE HEALTH INSURANCE	803,423	842,987	895,075	GROUP HEALTH INSURANCE FOR FULL-TIME EMPLOYEES	931,652
TOTAL JUSTIFICATION:							
							931,652
2200	5213	GEN LIABILITY INSURANCE	369,743	379,687	388,889	GENERAL LIABILITY INSURANCE	451,174
TOTAL JUSTIFICATION:							
							451,174
2200	5216	LAUNDRY SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
							5,005
2200	5220	MAINT OFF/SPEC EQUIPMENT	51,746	49,210	43,393	BATTERY REPLACEMENT PROGRAM CPR PROGRAM EQUIPMENT MAINTENANCE DIVE TEAM EQUIPMENT MAINTENANCE EMERGENCY MEDICAL SERVICE EQUIPMENT MAINTENANCE HAZARDOUS MATERIALS TEAM EQUIPMENT MAINTENANCE LADDER EQUIPMENT MAINTENANCE OFFICE EQUIPMENT MAINTENANCE RESCUE EQUIPMENT MAINTENANCE SELF-CONTAINED BREATHING APPARATUS MAINTENANCE TORNADO SIREN MAINTENANCE TRAFFIC PREEMPTION EQUIPMENT MAINTENANCE VM ADJUSTMENT	200 4,050 9,580 6,825 5,350 2,850 4,800 5,556 3,300 10,140 -2,656
TOTAL JUSTIFICATION:							
							55,000
2200	5221	MAINT RADIO EQUIPMENT	11,708	483	4,965		
TOTAL JUSTIFICATION:							
							55
2200	5222	MEMBERSHIP DUES	1,375	1,344	1,349	IL FIRE SERVICE PROFESSIONALS ASSOC. (IFSAP) IL FIRE CHIEFS ASSOCIATION (IFCA)	450

**FY 2014 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
2200	5222	MEMBERSHIP DUES...	1,375 ...	1,344 ...	1,349 ...	INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC) METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA) LAKE COUNTY FIRE CHIEFS ASSOCIATION (LCFCA) INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCT. (ISFSI) IL SOCIETY OF FIRE SERVICE INSTRUCTORS (ISFSI) NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) IL FIRE INSPECTORS ASSOCIATION (IFIA) NORTHERN IL ARSON STRIKE FORCE (NIASF) INTERNATIONAL CODE COUNCIL (ICC) NORTHERN IL EMERGENCY MGMT CONSORTIUM	234 40 75 75 100 165 95 75 125 35
TOTAL JUSTIFICATION:							1,524
2200	5228	PRINTING & BINDING	2,163	1,129	1,030	ADMINISTRATION EMERGENCY MEDICAL SERVICES PUBLIC EDUCATION/PUBLIC RELATIONS FIRE PREVENTION BUREAU	800 400 400 500
TOTAL JUSTIFICATION:							2,100
2200	5231	REG & SPCL AGENCY ASSESS	16,975	16,887	16,124	ST. FRANCIS EMS CONTINUING EDUCATION FEE ST. FRANCIS EMS ADMINISTRATIVE FEE CAFT MAINTENANCE ASSESSMENT FEE IDPH AMBULANCE/ENGINE REGISTRATION FEE (7) MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE) MABAS DIV. IV ASSESSMENT (HAZ. MAT.) METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE VM ADJUSTMENT	3,400 1,250 5,500 245 3,000 5,000 600 -1,995
TOTAL JUSTIFICATION:							17,000
2200	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
2200	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2200	5242	RETIREE HEALTH INSURANCE	371,478	408,721	466,963	HEALTH INSURANCE COSTS FOR FIRE DEPARTMENT RETIREES	420,561
TOTAL JUSTIFICATION:							420,561
2200	5246	MEDICAL EXAMS	12,745	14,835	14,518	ENTRY LEVEL PHYSICAL EXAMINATION (1 EMPLOYEE) PERIODIC PHYSICALS (12 EMPLOYEES) MAINTENANCE PHYSICALS (38 EMPLOYEES) HEPATITIS B IMMUNIZATIONS (1 EMPLOYEE) RETURN TO WORK PHYSICAL EXAMINATIONS VM ADJUSTMENT	900 5,400 10,830 395 1,450 -3,975
TOTAL JUSTIFICATION:							15,000
2200	5248	FINGER PRINTING FEES	0	0	189	NEW EMPLOYEE FINGERPRINTING (1 EMPLOYEE)	35
TOTAL JUSTIFICATION:							35
2200	5299	MISC CONTRACTUAL SERVICES	0	0	307		
TOTAL JUSTIFICATION:							
2200	5301	AUTO PETROL PRODUCTS	65,491	67,118	67,528	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	60,000 0
TOTAL JUSTIFICATION:							60,000
2200	5302	BOOKS & SUBSCRIPTIONS	3,962	3,354	3,523	FIRE PREVENTION BUREAU FIRE SUPPRESSION SERVICES HAZARDOUS MATERIALS TEAM VM ADJUSTMENT	3,798 790 200 -788
TOTAL JUSTIFICATION:							4,000
2200	5305	FIREFIGHTING SUPPLIES	46,426	55,560	64,909	FIRE EXTINGUISHER SUPPLIES/EQUIPMENT	1,486

**FY 2014 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
2200	5305	FIREFIGHTING SUPPLIES...	46,426 ...	55,560 ...	64,909 ...	FIRE HOSE SUPPLIES/EQUIPMENT FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.) FIRE SUPPRESSION SUPPLIES/EQUIPMENT HAZARDOUS MATERIALS RESPONSE SUPPLIES/EQUIPMENT RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT SELF-CONTAINED BREATHING APPARATUS SUPPLIES/EQUIP. TECHNICAL RESUCE RESPONSE SUPPLIES/EQUIPMENT UNDERWATER RESCUE/RECOVERY RESPONSE SUPPLIES/EQUIP. SKID-MOUNTED FIREFIGHTING MODULE VM ADJUSTMENT	9,491 1,000 41,680 16,279 9,065 2,200 1,650 4,930 16,850 -10,000
TOTAL JUSTIFICATION:							94,631
2200	5310	VEHICLE MAINTENANCE	55,920	70,431	45,467	GENERAL VEHICLE MAINTENANCE/REPAIR INDEPENDENT AERIAL TOWER INSPECTION	77,000 1,850
TOTAL JUSTIFICATION:							78,850
2200	5311	BLDG/GROUNDS MAINTENANCE	11,838	13,237	20,697	PAINT & ASSOCIATED SUPPLIES CARPET & UPHOLSTERY CLEANING MISCELLANEOUS FIRE STATION REPAIRS GENERAL CLEANING SUPPLIES MISC. FIRESTATIONS REPAIRS	900 1,800 5,550 4,000 750
TOTAL JUSTIFICATION:							13,000
2200	5312	MEDICAL SUPPLIES	19,397	16,474	20,078	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES (NOTE: INCLUDES NON-REIMBURSED MEDICATIONS & INFECTIOUS DISEASE CONTAINMENT SUPPLIES)	19,450 0 0
TOTAL JUSTIFICATION:							19,450
2200	5313	IS MISC EQPT & SUPPLIES	25,598	14,002	24,507	REPLACEMENT DESKTOP COMPUTERS (4) REPLACEMENT RUGGED LAPTOPS (3) (EMER. MED. SERVICE) REPLACEMENT MOBILE DATA TERMINALS (MDC) (3) REPLACEMENT LASER PRINTERS (2) MISCELLANEOUS COMPUTER COMPONENTS	7,000 12,705 12,705 1,050 1,000
TOTAL JUSTIFICATION:							34,460
2200	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
2200	5317	MISC OPERATING SUPPLIES	9,360	5,591	7,138	EMERGENCY OPERATIONS CENTER (EOC) SUPPLIES/EQUIPMENT LAUNDRY SUPPLIES/EQUIPMENT MISCELLANEOUS FIRE STATION SUPPLIES/EQUIPMENT VM ADJUSTMENT	1,850 1,820 6,300 -2,970
TOTAL JUSTIFICATION:							7,000
2200	5318	OFFICE SUPPLIES	5,179	5,775	5,064	GENERAL OFFICE SUPPLIES PRINTER SUPPLIES (LASER & INK JET)	4,000 1,750
TOTAL JUSTIFICATION:							5,750
2200	5319	PROTECTIVE CLOTHING/SUPL	29,545	32,774	28,777	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION) TURNOUT CLOTHING (NEW EMPLOYEE)(FIRE SUPPRESSION) TURNOUT CLOTHING MAINTENANCE/REPAIRS (FIRE SUPPRESS.) REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION) FIRE HELMET (NEW EMPLOYEE) (FIRE SUPPRESSION) REPLACEMENT GLOVES (FIRE SUPPRESSION) REPLACEMENT LEATHER BOOTS (FIRE SUPPRESSION) LEATHER BOOTS (NEW EMPLOYEE) (FIRE SUPPRESSION) REPLACEMENT FLASHLIGHTS (FIRE SUPPRESSION) REPLACEMENT RESCUE/TRUCKMAN BELTS (SUPPRESSION) REPLACEMENT ANSI/OSHA SAFETY VESTS (FIRE SUPPRESSION) ANSI/OSHA VESTS (AMBULANCES) (EMERGENCY MEDICAL) REPLACEMENT SPLASH PROTECTION GLASSES (EMER. MEDICAL) REPLACEMENT SURGICAL GLOVES (EMERGENCY MEDICAL)	18,740 1,874 500 1,260 252 550 1,580 316 540 515 370 296 150 2,250

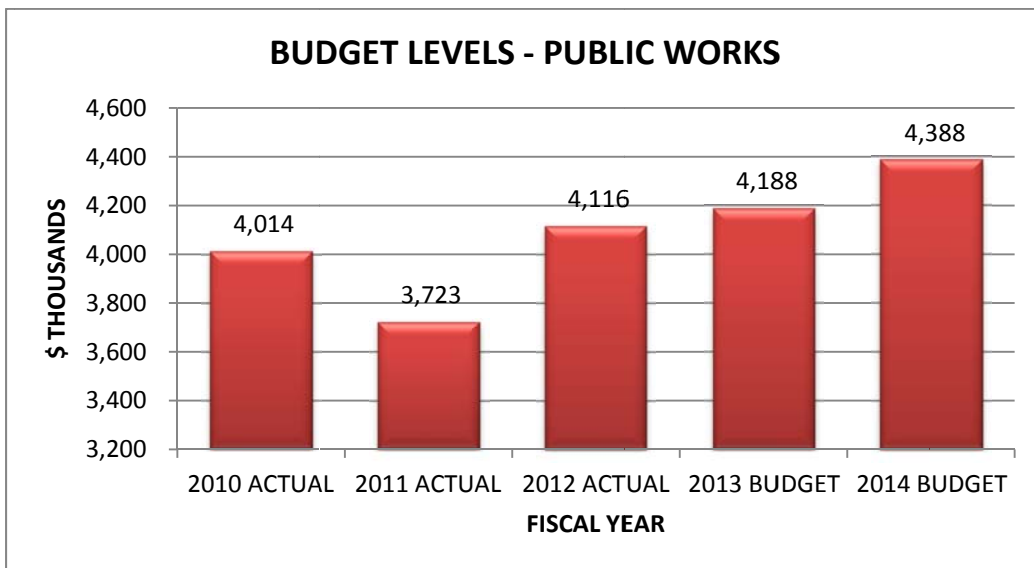
**FY 2014 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							29,193
2200	5707	TRANSFER TO CERF	158,896	158,090	0	TRANSFER OF FUNDS TO CERF ACCOUNT	162,962
TOTAL JUSTIFICATION:							162,962
2200	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5820	TRANSFER TO 911 FUND	0	112,500	75,000	TRANSFER TO FUND 15	90,000
TOTAL JUSTIFICATION:							90,000
2200	5855	TRANSFER TO GRANT FUND	12,500	0	0		
TOTAL JUSTIFICATION:							
			8,323,977	8,690,180	7,604,965		9,566,129

GENERAL FUND

Public Works Department

Public Works Administration	\$563,949
Building Services	1,022,893
Commuter Parking	39,663
Fleet Services	646,424
Street Division.....	993,027
Forestry Division	1,122,353
TOTAL.....	\$.4,388,309



*Beginning FY2014 the Village moved the Capital Projects & Design Division from the Public Works Department to Community Development.

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

Village of Wheeling Public Works Department January 1, 2014










Public Works Department

Department Description: The Department of Public Works is comprised of five divisions: Administration, Building Services, Fleet Services, Streets/Forestry and Utility. The department was established to manage, maintain, operate, and repair the Village's infrastructure, facilities, and related assets, which include public streets, private streets (where maintenance agreements have been executed), sidewalks, street lighting, signage, traffic controls, storm sewer system, water distribution system, sanitary sewer collection and conveyance system, parkways, municipal buildings, cemetery, commuter rail station, parking lots, municipal fleet, waterways and the William Rogers Memorial Diversion Channel.

2013 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Completed the 2013 Sanitary Sewer Lining Program in Hollywood Ridge with 5,245 feet of sewer lined.
-  Cleaned 33,483 linear feet of sewer line for optimal flow as part of the Village's ongoing in-house Sanitary Sewer Preventive Maintenance Program,
-  Performed project supervision for both the water main project in Hollywood Ridge and on Dundee Road. Coordinated shut-downs, assisted with traffic control, witnessed pressure tests, chlorinations and recorded detailed field notes.
-  Delivered 532 water samples to the laboratory for analysis to ensure compliance with all Illinois Environmental Protection Agency (IEPA) regulations.
-  Upgraded the Village's existing water SCADA system using non-proprietary equipment and changed from using leased phone lines for communication to a radio network.
-  Purchased a trailer mounted diesel generator to power the Village's lift stations during power outages.
-  Upgraded the Arlington Club and Dundee Sanitary Lift Stations with manual transfer switches and receptacles to provide a connection point between the lift stations and the trailer mounted portable generator.
-  Working with a contractor, installed over 7,000 water meters throughout the Village. Oversaw the installation process, assisted with shut-downs, coordinated the installs, performed installations when necessary and served as a liaison between the installation contractor, the meter supply company and the residents.
-  Received a \$19,995 grant in March of 2013 grant to aid in the purchase of 71 new parkway trees as part of Mitigating Emerald Ash Borer Impacts on the Urban Forest, which was administered by the Metropolitan Mayors Caucus and funded through the US Forest Service, US EPA.
-  Received three new next generation Ford Police Interceptor SUV's and set-up for the Police Department. Setup included police radios, emergency lighting, prisoner partitions with hard plastic rear seats, computers, printers, radar units, video system, graphics, etc.
-  Completed 3,369 fleet related repairs totaling 7,320 hours of labor.
-  Completed 3,117 building related work orders for preventative maintenance and/or special requests.

- ⊗ Completed 510 work orders ranging from water/sewer issues, water quality, flooding, water meters, high water bills, etc. Additionally, completed 1,800 Finance generated work orders.
- ⊗ Completed 1,042 work orders (street/forestry) which included 414 parkway trees trimming request, 333 streetlight repairs, 99 street sign repairs, 23 graffiti removals, 92 tree removals and 82 deceased animals collected on roadways.
- ⊗ Made extensive repairs to a 65 foot 1993 aerial truck by Fleet Services to correct deficiencies found during the re-certification process. These repairs allowed the Village to continue to safely utilize this truck for Forestry work.
- ⊗ Maintained and repaired Airport equipment in a cooperative effort with the Chicago Executive Airport.
- ⊗ Provided locations and project supervision for the 2013 Crack Sealing Program of asphalt and concrete streets. This project consisted of filling 295,575 linear feet of cracks utilizing 98,592 lbs. of filler material.
- ⊗ Provided locations and measurements for the 2013 Asphalt Patching and Grinding Program.
- ⊗ Completed approximately 4,000 Joint Utility Locating Information for Excavator (JULIE) tickets.
- ⊗ Designed, built and installed a solar lighting system for the Village Entrance Sign on South Milwaukee Avenue.
- ⊗ Facilitated the Village's participation in the Northwest Municipal Conference/Suburban Purchasing Cooperative's Fuel Hedging program through Palatine Oil Company.
- ⊗ Installed Eco-Lock idle control systems on several squad cars.
- ⊗ Refurbished a 1996 Sewer Jet truck with a new floor, water pressure pump, hoses, electrical and lighting.
- ⊗ Inspected the salt dome conveyer system, rebuilt and upgraded the roller bed to a skid bed, reconfigured the steel loading hopper, performed electrical updates, roller replacements and other necessary required repairs to improve efficiency when loading the salt dome.
- ⊗ Supervised the removal and installation of 3 new HVAC systems, which included 1 at MABAS and 2 at the Senior Center.
- ⊗ Continued locating underground utilities to update the Village's Geographic Information System (GIS).

BOARD OF TRUSTEES GOAL: Comprehensive plan to improve appearance of Wheeling

- ⊗ Completed the rehabilitation and re-coating of the elevated tank (ET3) at 175 Old McHenry Road with the new Village logo painted on the tank.
- ⊗ Working with a contractor, sandblasted and painted 127 fire hydrants. Performed re-taping to indicate main size, re-numbering and installation of marking flags.
- ⊗ Worked around the clock responding to nearly 200 flood related service calls as a result of two storm related floods in 2013.

- ⊗ Removed 57 infested trees by staff and 201 by contract due to Emerald Ash Borer (EAB) disease.
- ⊗ Supervised the planting of 590 parkway trees by contract.
- ⊗ Trimmed 1,317 parkway trees trimmed in 2013 (i.e. 414 were trimmed staff 903 by contract). Staff removed 35 parkway trees due to hazardous conditions.
- ⊗ Used approximately 468,000 pounds of asphalt to perform in-house minor street repairs and to fill 1,742 potholes.
- ⊗ Performed concrete repairs utilizing approximately 76 cubic yards of concrete for 2,957 square feet of flat work and 339 linear feet of curb. Installed 22 new Americans with Disabilities Act (ADA) panels at crosswalks and ground 163 locations where displacement in the sidewalk was a potential trip hazard.
- ⊗ Provided locations and project supervision for the Thermoplastic Road Striping Program as well as the Roadway Paint Marking Program.
- ⊗ Eliminated approximately 317 trip hazards through contractual services by shaving the existing trip hazard down to meet the adjoining sidewalk edge, making it American with Disability Act (ADA) compliant and providing a level grade where a trip hazard once occurred.
- ⊗ Completed the removal and installation of 22 deteriorating fence posts by contractual services along the Dundee Road uniform fence from the west Village limits heading east.
- ⊗ Using a contractor, painted 48 streetlight poles in the Avalon/Sienna subdivision and 6 poles on Prairie View Lane.

2014 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

- ⊗ Complete implementation of the Village's water meter replacement program.
- ⊗ Upgrade the Fletcher and Milwaukee sanitary lift stations with manual transfer switches and receptacles to provide a connection point for the trailer mounted portable generator.
- ⊗ Work with GIS personnel to insert street sign inventory information into GIS Map Office to aid in compliance with the federally mandated requirements of the Federal Highway Administrations for traffic sign retro-reflectivity and maintain a street sign management method.
- ⊗ Install a 10 Ton Crane in the Fleet Services shop to safely facilitate the removal and installation of heavy equipment like dump bodies, salt spreaders, engines, etc.
- ⊗ Continue the Sanitary and Storm Sewer Lining Program with approximately 7,250+ feet scheduled to be lined.
- ⊗ Drill an additional emergency backup well in order to create redundancy for the Village of Wheeling's water supply and to meet the average/peak demands for water. The new well will create assurance that enough

supply will be available to residents and businesses if we were to temporarily lose our supply from the Northwest Water Commission (NWWC) and will allow for adequate supply for fire protection.

- ⊗ Provide locations and project supervision for the 2014 Crack Sealing Program of asphalt and concrete streets.
- ⊗ Provide locations and measurements for the 2014 Asphalt Patching and Grinding Program.
- ⊗ Replace a natural gas combustion engine to run a high service pump at the Husky Park storm water pumping station. The Natural gas engine/pump will run during a power failure, which will allow the continual pumping of storm water from the basin.
- ⊗ Continue the annual cycle of tearing down retired Police squad cars and setting up their replacements.
- ⊗ Evaluate and recommend HVAC unit replacement at municipal buildings to improve reliability as well as efficiency, through the HVAC Replacement Program and bid process.
- ⊗ Continue the cooperative efforts with Chicago Executive Airport to maintain and repair Airport equipment.
- ⊗ Work with a consultant to finalize the Operation and Maintenance Manual and Emergency Action Plan as required by the Illinois Department of Natural Resources (IDNR) for a dam operating permit for the Cornell Avenue Dam.

BOARD OF TRUSTEES GOAL: *Comprehensive plan to improve appearance of Wheeling*

- ⊗ Rehabilitate and recoat the elevated storage tank at 750 South Wheeling Road (Central Receiving Station).
- ⊗ Sandblast and paint approximately 175 fire hydrants. The Utility Division will re-tape, re-number and install marking flags at the conclusion of the painting.
- ⊗ Remove the broken concrete, excavate and replace the existing poly sump, and frame and pour a new concrete pad for the Underground Storage Tank at the North Water Receiving Station.
- ⊗ Perform in-house asphalt street patching and pothole filling.
- ⊗ Trim parkway trees, remove diseased ash trees due to Emerald Ash Borer and seek grant opportunities.
- ⊗ Provide locations and project supervision for the Thermoplastic Road Striping Program as well as the Roadway Paint Marking Program.
- ⊗ Replace the existing quartz halogen light fixtures in municipal fountains with 30 watt RGB LED color fixtures.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2013	Actual 2012	Actual 2011
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness	#	#	#	#
Avoidable Accidents & Injuries	<10	1	5	4
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Average Time to Complete a Building Services Work Order (Hours)	1.75	2.90	2.05	1.82
Cost of Sewer Relining Program	\$176,606	\$185,484	\$189,785	\$163,410
Sanitary and Storm Sewer Relining Program (Linear Feet)	7,250	5,245	4,750	5,039
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Village Vehicles Maintained	N/A	153	152	150
Average Cost to Maintain Vehicles (Per Mile)	N/A#	\$1.35	\$1.20	\$1.09
Building Services Work Orders Completed	N/A#	3,117	2,777	2,554
Snowplowing Events	N/A#	14	3	15
Total Precipitation of Snow for Plow Events (Inches)	N/A#	40.5	16.5	57.0
Actual Odometer Miles of Snowplowing Events	N/A#	13,755	5,149	9,801
Salt Events	N/A#	38	18	26
Salt Purchase Cost (Ton)	N/A#	\$59.59	\$59.59	\$59.59
Salt Utilized (Tons)	N/A#	2,905	1,398	2,426
Actual Odometer Miles of Salt Spread	N/A#	10,571	3,984	5,135
Amount of Calcium Chloride (De-Icing) Agent (Gallons)	N/A#	16,355	6,636	8,144
Amount of Organic (Anti-Icing/De-Icing) Agent (Gallons)	N/A#	5,125	5,480	500
Asphalt Used for Street Maintenance (Tons)	N/A#	234	273	275
Cost of Asphalt	N/A#	\$53.00	\$53.00	\$53.00
Concrete Poured (Cubic Yards)	N/A#	76	138	68
Cost of Concrete	N/A	\$108.25	\$107.00	\$108.25
Total Streetlights Maintained	N/A	1,120	1,120	1,113
Streetlights that Required Maintenance	N/A	333	313	332
Streetlights Requiring Bulb Maintenance	N/A	65%	62%	52%
Streetlights Requiring Other Repairs (Fixtures, etc.)	N/A	35	38%	48%
No of Water Main Breaks Repaired	N/A	43	32	13
No. of Hydrants Maintained/Flushed	N/A	1,707	1,664	1,624
No. of Hydrants Repaired of Those Maintained	N/A	42	57	64
No. of Buffalo Boxes Inspected (From a Total of 8,091)	N/A	6,920	1,180	451
No. of Inspected Buffalo Boxes Repaired	N/A	63	93	64
No. of Sanitary Sewer Complaints	N/A	111	65	73
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	10,000	8,083	10,000	2,157
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	5,000	3,285	5,950	3,212
Linear Feet of Sanitary Sewer Rodding	35,000	28,238	58,000	14,204
Board of Trustees Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Effectiveness				
Miles of Village Streets Swept Each Sweeping Day During Sweeping Season (144 Days)	40	27	41	37
Board of Trustees Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Efficiency	#	#	#	#
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	-1,356	-1,356	-1,015	-1,026
Board of Trustees Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Output	#	#	#	#
No. of Village Owned Parkway Trees	7,500	7,828	7,554	7,554
Street sweeping Debris (Miles)	5,000	3,961	5,937	5,404
No. of Trees Trimmed In-House	500	414	682	1,513

AUTHORIZED PERSONNEL	FY 2014	FY 2013	Increase/ Decrease
PW Administration			
Director of Public Works	1	1	-
Assistant Director of Public Works	1	1	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
Division Total	4	4	---
**Capital Projects & Design			
Capital Projects & Design Manager	0	1	-1
Civil Engineer II	0	0	-
Engineering Tech/Inspector	0	1	-1
Contract Assistant	0	1	-1
Division Total	0	3	-3
Building Services Division			
Superintendent of Building Services	1	1	-
Maintenance Operators	5	5	-
Division Total	6	6	---
Fleet Services Division			
Superintendent of Fleet Services	1	1	-
Mechanics	4	4	-
Division Total – FULL-TIME	5	5	-
Part-Time Clerk	1	0	1
Division Total – PART-TIME	1	0	1
Streets & Forestry Division			
Superintendent of Streets & Forestry	1	1	-
Foreman	1	1	-
Maintenance Operators	7	7	-
Division Total	9	9	---
*Utility Division			
Superintendent of Utility	1	1	-
Forman	1	1	-
Water Operators	3	3	-
Maintenance Operators	13	13	-
Division Total	18	18	---
TOTAL PART-TIME	1	0	1
TOTAL FULL-TIME	42	45	-3

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

**FY 2014 Capital Projects & Design Division personnel moved to Community Development Department.

**FY 2014 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1500	5101	LONGEVITY	2,300	2,300	3,042	LONGEVITY	1,300
TOTAL JUSTIFICATION:							1,300
1500	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
1500	5104	SALARIES	330,681	342,777	352,173	SALARIES FOR DIVISION EMPLOYEES	354,005
TOTAL JUSTIFICATION:							354,005
1500	5105	LOCAL TRAINING & MEETINGS	842	1,262	523	MISC SAFETY, SUPERVISORY, ETC. TRAINING/WORKSHOPS/MTGS	800
TOTAL JUSTIFICATION:							800
1500	5108	EMPLOYER CONTRIBUTIONS	67,376	73,789	70,778	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISON EMPLOYEES	0 72,107
TOTAL JUSTIFICATION:							72,107
1500	5115	SLDPA RETIREE CONTRIBUTN	0	0	16,884		
TOTAL JUSTIFICATION:							
1500	5116	SICK LEAVE ANNL BUY BACK	1,647	1,696	1,738	SICK LEAVE BUY BACK	1,834
TOTAL JUSTIFICATION:							1,834
1500	5205	MULTIPLE DAY CONFERENCES	680	3,537	5,727	APWA CONFERENCE & EXPO, INCL REGIST, LODGING, ETC. IL POTABLE WATER CONFERENCE INCL REGIST, LODGING, ETC. IL PUBLIC SERVICE INSTITUTE/APWA INCL REGIST & LODGING	2,800 800 1,300
TOTAL JUSTIFICATION:							4,900
1500	5206	CONSULTING SERVICES	0	0	680		
TOTAL JUSTIFICATION:							
1500	5207	IS SERV & MAINT AGREEMENT	2,122	850	700	COUNT-ME-IN TIMECARD MONITOR MAINTENANCE FEE DIVISION PORTION OF PHOTOCOPIER MAINT AGREEMENT	1,000 770
TOTAL JUSTIFICATION:							1,770
1500	5209	ENERGY	9,915	5,490	10,643	ESTIMATED COST FOR HEATING THERMS AT 77 W. HINTZ THAT EXCEED FREE-OF-CHARGE SERVICE BY NICOR.	0 12,650
TOTAL JUSTIFICATION:							12,650
1500	5212	EMPLOYEE HEALTH INSURANCE	50,375	58,124	56,936	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	69,735
TOTAL JUSTIFICATION:							69,735
1500	5213	GEN LIABILITY INSURANCE	17,268	17,733	18,162	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 21,071
TOTAL JUSTIFICATION:							21,071
1500	5220	MAINT OFF/SPEC EQUIPMENT	7,043	6,689	14,276	DIVISION PORTION OF PHOTOCOPIER LEASE REPAIRS/SERVICES TO MISC PERIPHERAL EQUIP (FAX, ETC.)	946 1,000
TOTAL JUSTIFICATION:							1,946
1500	5221	MAINT RADIO EQUIPMENT	196	210	736	REPAIRS/MAINT/ REPLACEMENT OF DEPT MOBILE PHONES MAINTENANCE FOR MOTOROLA REMOTE RADIOS VM ADJUSTMENT	800 400 -400
TOTAL JUSTIFICATION:							800
1500	5222	MEMBERSHIP DUES	3,446	5,929	4,937	AMERICAN PUBLIC WORKS ASSOCIATION AMERICAN WATER WORKS ASSOCIATION NORTH SUBURBAN WATER WORKS	146 81 25
TOTAL JUSTIFICATION:							252
1500	5228	PRINTING & BINDING	0	0	0		

**FY 2014 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							
1500	5231	REG & SPCL AGENCY ASSESS	0	0	0		
TOTAL JUSTIFICATION:							
1500	5242	RETIREE HEALTH INSURANCE	8,449	5,308	5,498	HEALTH INSURANCE COSTS PW ADMINISTRATION RETIREES	4,257
TOTAL JUSTIFICATION: 4,257							
1500	5246	MEDICAL EXAMS	3,166	2,924	5,944	ANNUAL EMPLOYEE HEARING TESTS PER OSHA EMPLOYEE HEPATITIS B VACCINATION/BOOSTER PER OSHA CDL RANDOM DRUG & ALCOHOL TESTING PER DOT	1,550 5,000 1,100
TOTAL JUSTIFICATION: 7,650							
1500	5299	MISC CONTRACTUAL SERVICES	0	0	307	DEPT SHARE OF MSDS ONLINE	307
TOTAL JUSTIFICATION: 307							
1500	5301	AUTO PETROL PRODUCTS	470	525	352	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	450 0
TOTAL JUSTIFICATION: 450							
1500	5302	BOOKS & SUBSCRIPTIONS	1,041	32	90	MANUALS AND PUBLICATIONS	400
TOTAL JUSTIFICATION: 400							
1500	5310	VEHICLE MAINTENANCE	419	78	646	REPAIRS/MAINT OF VEHICLES, INCL INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 495
TOTAL JUSTIFICATION: 495							
1500	5313	IS MISC EQPT & SUPPLIES	597	0	4,914		
TOTAL JUSTIFICATION:							
1500	5317	MISC OPERATING SUPPLIES	1,740	2,115	1,591	FOOD SUPPLIES FOR MEETINGS AND AROUND-THE-CLOCK EMERGENCY RESPONSE OPERATIONS	0 2,800
TOTAL JUSTIFICATION: 2,800							
1500	5318	OFFICE SUPPLIES	3,488	3,674	2,735	MISC DEPT OFFICE SUPPLIES (PENS, TONER, ETC.) COMBINED ALL DIVISIONS	4,150 0
TOTAL JUSTIFICATION: 4,150							
1500	5319	PROTECTIVE CLOTHING/SUPL	337	341	77	SAFETY GEAR AND DEPT LOGO ATTIRE	270
TOTAL JUSTIFICATION: 270							
1500	5323	AWARDS/DECORATIONS	165	0	22		
TOTAL JUSTIFICATION:							
			513,763	535,383	580,109		563,949

**FY 2014 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1220	5101	LONGEVITY	2,200	2,200	2,200	LONGEVITY	2,800
TOTAL JUSTIFICATION:							2,800
1220	5102	OVERTIME	10,318	7,376	15,469	COMPENSATION FOR CALL-BACKS OR CALL-INS AS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (I.E. SNOW/ICE CONTROL, EMERGENCY BLDG REPAIRS, ETC.) VM ADJUSTMENT	0 0 12,000 -1,000
TOTAL JUSTIFICATION:							11,000
1220	5103	SEASONAL HELP	22,198	21,976	17,730	SEASONAL HELP VM ADJUSTMENT	38,000 -10,000
TOTAL JUSTIFICATION:							28,000
1220	5104	SALARIES	402,905	384,252	413,316	SALARIES FOR DIVISION EMPLOYEES	421,885
TOTAL JUSTIFICATION:							421,885
1220	5105	LOCAL TRAINING & MEETINGS	2,552	1,116	2,146	MISC SAFETY, HVAC, ELECTRIC GENERATORS, SUPERVISORY ETC., TRAINING CDL REIMBURSEMENTS PER CBA VM ADJUSTMENT	3,000 0 60 -560
TOTAL JUSTIFICATION:							2,500
1220	5106	UNIFORM ALLOWANCE	1,800	2,924	2,449	UNIFORM ALLOWANCES PER CBA CARRYOVER UNIFORM ALLOWANCES PER CBA SEASONAL HELP UNIFORMS AND BOOT REIMBURSEMENT VM ADJUSTMENT	2,250 500 550 -300
TOTAL JUSTIFICATION:							3,000
1220	5108	EMPLOYER CONTRIBUTIONS	88,981	88,214	88,325	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISON EMPLOYEES	0 87,819
TOTAL JUSTIFICATION:							87,819
1220	5111	UNEMPLOYMENT COMPENSATION	0	0	1,080		
TOTAL JUSTIFICATION:							
1220	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	3,757
TOTAL JUSTIFICATION:							3,757
1220	5205	MULTIPLE DAY CONFERENCES	39	0	31		
TOTAL JUSTIFICATION:							
1220	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1220	5207	IS SERV & MAINT AGREEMENT	3,829	3,440	2,634	MAINTENANCE FOR 3 UPS (BATTERY BACK-UP) -VH, PW, FS#24 ANNUAL PW SECURITY CAMERA SOFTWARE MAINTENANCE ANNUAL FACILITY WIZARDS WORK ORDER SYSTEM	2,955 400 2,634
TOTAL JUSTIFICATION:							5,989
1220	5208	DEBRIS DUMP CHARGES	456	296	744	DISPOSAL OF HAZARDOUS CHEMICALS, BULBS, BALLASTS, ETC.	400
TOTAL JUSTIFICATION:							400
1220	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
1220	5212	EMPLOYEE HEALTH INSURANCE	80,155	85,274	83,384	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	78,374
TOTAL JUSTIFICATION:							78,374
1220	5213	GEN LIABILITY INSURANCE	26,410	27,120	27,778	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 32,227

**FY 2014 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							32,227
1220	5215	JANITORIAL SERVICES	132,813	130,059	132,983	CUSTODIAL SERVICES FOR ALL VILLAGE BUILDINGS CARPET CLEANING SERVICES OF ALL VILLAGE BUILDINGS VM ADJUSTMENT	140,000 20,000 -5,000
TOTAL JUSTIFICATION:							155,000
1220	5220	MAINT OFF/SPEC EQUIPMENT	10,089	9,996	11,453	ANNUAL/SEMI ANNUAL MAINT. FIRE SYSTEMS/ALARMS, ETC. TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS	8,000 3,000
TOTAL JUSTIFICATION:							11,000
1220	5221	MAINT RADIO EQUIPMENT	81	200	0		
TOTAL JUSTIFICATION:							
1220	5222	MEMBERSHIP DUES	0	0	165	NATIONAL FIRE PROTECTION ASSOCIATION	165
TOTAL JUSTIFICATION:							165
1220	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1220	5233	RENTAL EQUIPMENT	1,521	5,886	4,819	(MOVED TO 1140-5299)	0
TOTAL JUSTIFICATION:							0
1220	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1220	5242	RETIREE HEALTH INSURANCE	4,543	4,767	4,937	HEALTH INSURANCE COSTS FOR BLDG SERVICES RETIREES	5,044
TOTAL JUSTIFICATION:							5,044
1220	5299	MISC CONTRACTUAL SERVICES	36,594	34,731	30,805	CONTRACTUAL SERVICES FOR VARIOUS BUILDING SYSTEMS (I.E. HVAC, ELECTRICAL, PLUMBING, ROOFING, OVERHEAD GARAGE DOORS, FENCE, ETC.) GENERATOR TESTING & MAINTENANCE (4 GENERATORS) ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING CENTENNIAL FOUNT EPOXY COATING (OUTSIDE SERVICE OPTION) MIGRATORY BIRD CONTROL FOR MUNICIPAL BUILDINGS	0 0 10,750 6,000 5,000 10,460 5,000
TOTAL JUSTIFICATION:							37,210
1220	5301	AUTO PETROL PRODUCTS	9,699	9,097	13,593	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS.	10,000 0
TOTAL JUSTIFICATION:							10,000
1220	5302	BOOKS & SUBSCRIPTIONS	332	165	389	MANUALS AND PUBLICATIONS (I.E. ADA, NFPA, ETC.)	300
TOTAL JUSTIFICATION:							300
1220	5303	CHEMICALS	2,708	5,718	5,018	CENTENNIAL FOUNTAIN CHEMICALS SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS MISC CHEMICALS (I.E. PAINT, THINNER, SOLVENTS, ETC.)	500 2,500 1,500
TOTAL JUSTIFICATION:							4,500
1220	5309	JANITORIAL SUPPLIES	20,461	19,002	20,998	CLEANING SUPPLIES, INCLUDING PAPER PRODUCTS, FOR ALL MUNICIPAL BUILDINGS	0 25,000
TOTAL JUSTIFICATION:							25,000
1220	5310	VEHICLE MAINTENANCE	6,434	12,581	6,477	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 8,000
TOTAL JUSTIFICATION:							8,000
1220	5311	BLDG/GROUNDS MAINTENANCE	15,026	69,928	31,797	MISC REPAIRS/MAINTENANCE TO MUNICIPAL BUILDINGS MISC REPAIRS/MAIN TO CENTENNIAL FOUNTAIN	37,000 2,000

**FY 2014 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1220	5311	BLDG/GROUNDS MAINTENANCE...	15,026 ...	69,928 ...	31,797 ...	REPAIRS & IMPROVEMENTS TO WHEELING CEMETARY GROUNDS ROOF HATCH SAFETY RAIL (2 @ VH; 1 @ PW)	1,000 2,250
TOTAL JUSTIFICATION:							42,250
1220	5313	IS MISC EQPT & SUPPLIES	0	0	1,576	(2) REPLACEMENT COMPUTERS THAT DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS	0 3,500
TOTAL JUSTIFICATION:							3,500
1220	5315	SMALL TOOLS & EQUIPMENT	6,997	7,502	5,517	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP	7,000
TOTAL JUSTIFICATION:							7,000
1220	5317	MISC OPERATING SUPPLIES	3,924	1,938	2,408	LOCK MAINTENANCE FOR MUNICIPAL BUILDINGS SECURITY MISC. SUPPLIES (BATTERIES, FASTENERS, ETC.)	1,000 710
TOTAL JUSTIFICATION:							1,710
1220	5318	OFFICE SUPPLIES	357	348	207	CONSOLIDATED TO ADM	0
TOTAL JUSTIFICATION:							0
1220	5319	PROTECTIVE CLOTHING/SUPL	1,500	4,098	3,256	SAFETY GEAR (PPE, WEATHER OR RAIN GEAR, ETC) & SUPPLIES RECERTIFICATION OF AIR MONITORING SYSTEMS - PW, FS#24 RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD VM ADJUSTMENT	2,000 1,990 230 -420
TOTAL JUSTIFICATION:							3,800
1220	5322	WATER CHARGE	26,908	28,644	20,703	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS	20,000
TOTAL JUSTIFICATION:							20,000
1220	5509	BUILDING IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1220	5707	TRANSFER TO CERF	23,990	21,942	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	10,663 0
TOTAL JUSTIFICATION:							10,663
			945,821	990,791	954,386		1,022,893

**FY 2014 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1170	5209	ENERGY	15,773	12,761	15,073	COST OF NATURAL GAS & ELECTRICITY	17,250
TOTAL JUSTIFICATION:							17,250
1170	5215	JANITORIAL SERVICES	6,360	6,360	0		
TOTAL JUSTIFICATION:							
1170	5217	LANDSCAPE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5220	MAINT OFF/SPEC EQUIPMENT	5,713	6,387	5,251	MISC REPAIRS TO ELECTRONIC PAY MACHINES ANNUAL COST TO RECERTIFY RPZ ANNUAL COST OF WEBOFFICE FOR COIN MACHINES MAINTAINANCE OF FIRE AND BURGLAR ALARM EQUIPMENT ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS	1,500 210 3,120 1,500 460
TOTAL JUSTIFICATION:							6,790
1170	5228	PRINTING & BINDING	2,915	0	3,492		
TOTAL JUSTIFICATION:							
1170	5232	RENTAL AGREEMENTS	9,224	9,224	9,224	COST OF LEASING COM ED OWNED PROPERTY AT WHEELING RD/ TOWN ST FOR COMMUTER PARKING PURPOSES. LEASE PAYMENT IS DUE FEB. 1ST FOR EACH YEAR AND BASED ON NUMBER OF VEHICLES PARKED ON THE PROPERTY FOR THE PRECEDING TWO YEARS.	0 0 0 0 9,224
TOTAL JUSTIFICATION:							9,224
1170	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5236	CREDIT CARD FEES	655	723	918	METRA CREDIT CARD PROCESSING FEES (\$60 PER MONTH).	725
TOTAL JUSTIFICATION:							725
1170	5238	TELE-COMMUNICATION SERV	324	432	432	VIDEO SECURITY SYSTEM (ADT) MAINTENANCE AGREEMENT	324
TOTAL JUSTIFICATION:							324
1170	5309	JANITORIAL SUPPLIES	1,365	588	0		
TOTAL JUSTIFICATION:							
1170	5311	BLDG/GROUNDS MAINTENANCE	4,620	7,087	5,100	REPAIR/REPLACEMENT OF OVERHEAD CABLES, SUPPORT POLES, PARKING LOT LIGHTS, ELECTRONIC PAY MACHINE SHELTERS, HVAC, PLUMBING, ETC. SALT FOR ICE CONTROL	0 0 2,000 3,000
TOTAL JUSTIFICATION:							5,000
1170	5314	MINOR STREET REPAIRS	0	0	0		
TOTAL JUSTIFICATION:							
1170	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1170	5322	WATER CHARGE	386	422	349	WATER CHARGES	350
TOTAL JUSTIFICATION:							350
1170	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1170	5508	PAVEMENT IMPROVEMENTS	0	36,787	0		
TOTAL JUSTIFICATION:							

**FY 2014 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
			47,336	80,771	39,839		39,663

**FY 2014 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1240	5101	LONGEVITY	3,400	2,400	1,800	LONGEVITY	3,300
TOTAL JUSTIFICATION:							3,300
1240	5102	OVERTIME	5,924	2,973	4,804	COMPENSATION FOR CALL-BACKS OR CALL-INS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (I.E. EMERGENCY SERVICE/ REPAIRS TO VEHICLES OR EQUIP, SNOW/ICE CONTROL, ETC.)	0 0 6,000
TOTAL JUSTIFICATION:							6,000
1240	5104	SALARIES	364,636	352,585	373,275	SALARIES FOR DIVISION EMPLOYEES	403,444
TOTAL JUSTIFICATION:							403,444
1240	5105	LOCAL TRAINING & MEETINGS	1,122	2,206	1,700	INTERNATIONAL, ALLISON, FORD EVT AND ASE CERTIFICATIONS MFMA TRAINING MISC SAFETY, MECHANICS, SUPERVISORY, ETC. TRAINING MFMA ANNUAL FORD AND CHEVROLET MEETING	1,000 120 280 300 200
TOTAL JUSTIFICATION:							1,900
1240	5106	UNIFORM ALLOWANCE	7,820	10,397	5,666	UNIFORM RENTAL FOR MECHANICS PER CBA TOOL ALLOWANCE PER CBA VILLAGE UNIFORM PROVISIONS PER CBA MECHANICS SAFETY BOOT ALLOTMENT PER CBA VM ADJUSTMENT	5,700 2,600 600 400 -800
TOTAL JUSTIFICATION:							8,500
1240	5108	EMPLOYER CONTRIBUTIONS	79,205	79,265	79,405	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 82,164
TOTAL JUSTIFICATION:							82,164
1240	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1240	5116	SICK LEAVE ANNL BUY BACK	1,062	1,083	1,110	SICK LEAVE BUY BACK	2,745
TOTAL JUSTIFICATION:							2,745
1240	5205	MULTIPLE DAY CONFERENCES	1,179	1,734	1,687	GOVERNMENT FLEET EXPO/NAFA INSTITUTE, INCL REGISTRATION LODGING, MEALS, PARKING APWA IL CHAPTER CONFERENCE (PEORIA), LODGING, ETC. IFAMA CONFERENCE (PEORIA), LODGING, ETC.	0 1,300 900 900
TOTAL JUSTIFICATION:							3,100
1240	5206	CONSULTING SERVICES	1,185	1,083	1,291	SERVICES RELATING TO FUEL STATION, FUEL MONITORING, DIAGNOSTIC EQUIP, HYDRAULIC LIFTS, ETC.	0 1,200
TOTAL JUSTIFICATION:							1,200
1240	5207	IS SERV & MAINT AGREEMENT	1,595	1,595	1,595	COMPUTERIZED FLEET ANALYSIS SOFTWARE	1,600
TOTAL JUSTIFICATION:							1,600
1240	5208	DEBRIS DUMP CHARGES	(158)	107	0	DISPOSAL OF CONTAMINATED FUEL FROM TANK CLEANING & CONTAMINATED WATER INFILTRATED INTO MONITORING SUMPS DISPOSAL OF WASTE OIL/SLUDGE, CRUSHED OIL FILTERS, ETC. VM ADJUSTMENT	0 125 100 -100
TOTAL JUSTIFICATION:							125
1240	5212	EMPLOYEE HEALTH INSURANCE	87,079	84,656	86,574	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	83,390
TOTAL JUSTIFICATION:							83,390
1240	5213	GEN LIABILITY INSURANCE	16,252	16,690	17,094	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 19,832
TOTAL JUSTIFICATION:							19,832

**FY 2014 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1240	5220	MAINT OFF/SPEC EQUIPMENT	2,541	3,381	1,631	MISC OFFICE OR EQUIP MAINTENANCE/REPAIRS, INCL EPA REQUIRED UST LINE LEAK TESTING	0 1,300
TOTAL JUSTIFICATION:							1,300
1240	5221	MAINT RADIO EQUIPMENT	69	21	37		
TOTAL JUSTIFICATION:							
1240	5222	MEMBERSHIP DUES	604	643	658	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) NATIONAL ASSOCIATION OF FLEET ADMINISTRATION (NAFA) ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION (IFAMA) MUNICIPAL FLEET MANAGERS ASSOCIATION (MFMA)	146 475 80 30
TOTAL JUSTIFICATION:							731
1240	5228	PRINTING & BINDING	398	57	195	POLYESTER BARCODE LABELS AND LAMINATE MATERIALS LABELS FOR ELECTRONIC LABEL MAKER	150 150
TOTAL JUSTIFICATION:							300
1240	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5242	RETIREE HEALTH INSURANCE	0	4,179	7,039	HEALTH INSURANCE COSTS FOR FLEET SERVICES RETIREES	5,000
TOTAL JUSTIFICATION:							5,000
1240	5301	AUTO PETROL PRODUCTS	3,127	3,133	3,413	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, DIESEL, FUEL, ETC.	0 3,200
TOTAL JUSTIFICATION:							3,200
1240	5302	BOOKS & SUBSCRIPTIONS	191	356	319	MANUALS AND PUBLICATIONS (PRINT OR ELECTRONIC) VM ADJUSTMENT	600 -150
TOTAL JUSTIFICATION:							450
1240	5303	CHEMICALS	1,653	1,771	1,600	BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS, ETC. OXYGEN, ARGON, ACETYLENE CYLINDER REFILLS, ETC. SOLVENT AND FILTERS FOR PARTS WASHER	500 500 500
TOTAL JUSTIFICATION:							1,500
1240	5310	VEHICLE MAINTENANCE	2,704	3,022	4,012	REPAIRS/MAINT OF VEHICLES AND EQUIP INCL INSPECTIONS, FIRE EXTINGUISHER SERVICE, REGISTRATIONS, RENEWALS	0 3,500
TOTAL JUSTIFICATION:							3,500
1240	5313	IS MISC EQPT & SUPPLIES	0	3,632	0		
TOTAL JUSTIFICATION:							
1240	5315	SMALL TOOLS & EQUIPMENT	5,208	5,588	4,466	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP UPDATES FORSNAPON FORD, MPSI, AND TECK ONE TEST EQUIP	3,000 2,500
TOTAL JUSTIFICATION:							5,500
1240	5317	MISC OPERATING SUPPLIES	4,344	5,247	3,604	MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC.)	4,450
TOTAL JUSTIFICATION:							4,450
1240	5318	OFFICE SUPPLIES	275	218	538	CONSOLIDATED TO ADM	0
TOTAL JUSTIFICATION:							0
1240	5319	PROTECTIVE CLOTHING/SUPL	808	791	985	SAFETY GEAR (PPE, WEATHER & RAIN GEAR, ETC.) & SUPPLIES	400
TOTAL JUSTIFICATION:							400
1240	5327	IS MISC SOFTWARE	0	0	518	COMPUTER DIAGNOSTIC SOFTWARE	900
TOTAL JUSTIFICATION:							900
1240	5408	BUILDING EQUIPMENT	0	0	0		

**FY 2014 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							
1240	5707	TRANSFER TO CERF	0	2,468	0	CONTRIBUTION TO THE CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	1,893 0
TOTAL JUSTIFICATION:							1,893
			592,222	591,281	605,016		646,424

**FY 2014 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1420	5101	LONGEVITY	1,735	1,200	1,500	LONGEVITY	1,700
TOTAL JUSTIFICATION:							1,700
1420	5102	OVERTIME	3,838	29,949	86,289	COMPENSATION FOR CALL-BACKS OR CALL-INS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (SNOW/ICE CONTROL, ETC.) ROADSIDE CHECKS	0 68,000 2,000
TOTAL JUSTIFICATION:							70,000
1420	5103	SEASONAL HELP	25,323	51,841	24,373	SEASONAL HELP VM ADJUSTMENT	50,000 -10,000
TOTAL JUSTIFICATION:							40,000
1420	5104	SALARIES	190,862	303,467	316,911	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 327,754
TOTAL JUSTIFICATION:							327,754
1420	5105	LOCAL TRAINING & MEETINGS	1,527	827	1,169	MISC SAFETY, SUPERVISORY, ETC. TRAINING	1,500
TOTAL JUSTIFICATION:							1,500
1420	5106	UNIFORM ALLOWANCE	2,301	2,492	1,784	UNIFORM ALLOWANCES PER CBA CARRYOVER UNIFORM ALLOWANCES PER CBA SEASONAL HELP UNIFORMS AND BOOT REIMBURSEMENT VM ADJUSTMENT	1,575 350 1,000 -425
TOTAL JUSTIFICATION:							2,500
1420	5108	EMPLOYER CONTRIBUTIONS	28,162	73,473	72,584	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 68,127
TOTAL JUSTIFICATION:							68,127
1420	5111	UNEMPLOYMENT COMPENSATION	5,310	0	2,438		
TOTAL JUSTIFICATION:							
1420	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1420	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	1,037
TOTAL JUSTIFICATION:							1,037
1420	5205	MULTIPLE DAY CONFERENCES	35	65	1,286		
TOTAL JUSTIFICATION:							
1420	5206	CONSULTING SERVICES	0	0	680		
TOTAL JUSTIFICATION:							
1420	5207	IS SERV & MAINT AGREEMENT	176	228	0		
TOTAL JUSTIFICATION:							
1420	5208	DEBRIS DUMP CHARGES	3,321	12,954	1,205	DISPOSAL CHARGES FOR STREET SWEEPINGS & ROAD DEBRIS VM ADJUSTMENT	4,500 -450
TOTAL JUSTIFICATION:							4,050
1420	5209	ENERGY	2,606	2,878	3,142	ELECTRICITY FOR WHEELING RD & MILWAUKEE AVE MEDIAN	3,450
TOTAL JUSTIFICATION:							3,450
1420	5212	EMPLOYEE HEALTH INSURANCE	40,260	78,866	74,897	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 77,682

**FY 2014 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							77,682
1420	5213	GEN LIABILITY INSURANCE	46,217	47,461	48,611	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 56,397
TOTAL JUSTIFICATION:							56,397
1420	5220	MAINT OFF/SPEC EQUIPMENT	30	0	0	AVALON-SIENNA PLAYGROUND EQUIP REPLACEMENT/REPAIRS (MOVED TO 1430-5311)	0 0
TOTAL JUSTIFICATION:							0
1420	5221	MAINT RADIO EQUIPMENT	35	19	0		
TOTAL JUSTIFICATION:							
1420	5222	MEMBERSHIP DUES	0	138	0	AMERICAN PUBLIC WORKS ASSOCIATION	146
TOTAL JUSTIFICATION:							146
1420	5233	RENTAL EQUIPMENT	9,816	1,845	1,812	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (I.E. BOOM FLAIL MOWER)	0 2,000
TOTAL JUSTIFICATION:							2,000
1420	5242	RETIREE HEALTH INSURANCE	17,082	17,929	17,050	HEALTH INSURANCE COSTS FOR STREET DIVISION RETIREES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 18,713
TOTAL JUSTIFICATION:							18,713
1420	5247	PAVEMENT MARKINGS	0	0	9,028	PAVEMENT MARKINGS - (VARIOUS)	10,000
TOTAL JUSTIFICATION:							10,000
1420	5251	STREET LIGHT MAINTENANCE	29,498	12,816	33,859	MATERIAL & SERVICES PERFORMED BY CERTIFIED ELECTRICIANS DECORATIVE STREET LIGHT MAINTENANCE IDENTIFICATION MARKERS VM ADJUSTMENT	25,000 25,000 3,000 -5,300
TOTAL JUSTIFICATION:							47,700
1420	5299	MISC CONTRACTUAL SERVICES	0	0	0	SWAP (24 VISITS)	5,000
TOTAL JUSTIFICATION:							5,000
1420	5301	AUTO PETROL PRODUCTS	26,206	35,309	38,005	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC.	35,000 0
TOTAL JUSTIFICATION:							35,000
1420	5302	BOOKS & SUBSCRIPTIONS	900	900	900	CONTINENTAL WEATHER SERVICE VM ADJUSTMENT	1,000 -100
TOTAL JUSTIFICATION:							900
1420	5303	CHEMICALS	0	127	18,119	SUPERMIX FOR PREWETTING AND ANTI-ICING	16,000
TOTAL JUSTIFICATION:							16,000
1420	5309	JANITORIAL SUPPLIES	323	620	0		
TOTAL JUSTIFICATION:							
1420	5310	VEHICLE MAINTENANCE	25,049	35,094	40,292	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 40,000
TOTAL JUSTIFICATION:							40,000
1420	5311	BLDG/GROUNDS MAINTENANCE	(6,265)	24,470	7,281	MISC REPAIRS TO LIQUID ANTI-ICING & DE-ICING TANKS STAINLESS STEEL CHLORIDE PUMP WITH ACCESSORIES UNIFORM FENCE MAINTENANCE/REPAIRS (RTE 83, LAKE COOK COOK ROAD, DUNDEE)	2,700 1,800 0 20,000
TOTAL JUSTIFICATION:							24,500

**FY 2014 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1420	5314	MINOR STREET REPAIRS	24,940	28,197	21,781	MISC SUPPLIES FOR ABOVE GROUND IMPROVEMENTS (CONCRETE, GRAVEL, ASPHALT, EMULSION, SOD, ETC.)	0 30,000
TOTAL JUSTIFICATION:							30,000
1420	5315	SMALL TOOLS & EQUIPMENT	8,317	6,626	5,655	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP REPLACEMENT OF DAMAGED FLASHING BARRICADES/CONES VM ADJUSTMENT	4,000 3,000 -500
TOTAL JUSTIFICATION:							6,500
1420	5317	MISC OPERATING SUPPLIES	3,034	3,470	2,091	MISC SUPPLIES (MARKING PAINT, FLAGS, ETC.)	500
TOTAL JUSTIFICATION:							500
1420	5318	OFFICE SUPPLIES	236	229	208	CONSOLIDATE TO ADM	0
TOTAL JUSTIFICATION:							0
1420	5319	PROTECTIVE CLOTHING/SUPL	3,926	2,449	1,021	SAFETY GEAR (PPE, WEATHER OR RAIN GEAR, ETC) & SUPPLIES VM ADJUSTMENT	3,000 -300
TOTAL JUSTIFICATION:							2,700
1420	5320	STREET SIGNS	3,643	1,197	4,732	RETRO-REFLECTIVE SHEETING, POSTS, BRACKETS, HARDWARE, ETC. ADVANCED WARNING SIGNAGE FOR CONSTRUCTION	13,000 0 2,000
TOTAL JUSTIFICATION:							15,000
1420	5322	WATER CHARGE	1,599	1,783	475	WATER AND SEWER FOR STREET MEDIANS	1,600
TOTAL JUSTIFICATION:							1,600
1420	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5506	STREETSCAPE IMPROVEMENTS	(323)	20,838	13,500		
TOTAL JUSTIFICATION:							
1420	5707	TRANSFER TO CERF	66,525	61,232	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	82,571 0
TOTAL JUSTIFICATION:							82,571
			566,243	860,988	852,677		993,027

**FY 2014 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1430	5101	LONGEVITY	1,735	1,200	1,500	LONGEVITY	1,700
TOTAL JUSTIFICATION:							1,700
1430	5102	OVERTIME	436	376	3,718	COMPENSATION FOR CALL-BACKS OR CALL-INS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (SNOW/ICE CONTROL, DOWNED TREES, ETC.) VM ADJUSTMENT	0 0 3,000 -1,000
TOTAL JUSTIFICATION:							2,000
1430	5103	SEASONAL HELP	32,609	42,894	31,229	SEASONAL HELP VM ADJUSTMENT	50,000 -10,000
TOTAL JUSTIFICATION:							40,000
1430	5104	SALARIES	287,435	303,465	316,864	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 327,754
TOTAL JUSTIFICATION:							327,754
1430	5105	LOCAL TRAINING & MEETINGS	1,007	767	1,070	MISC SAFETY, ARBORIST, SUPERVISORY, ETC. TRAINING CDL REIMBURSEMENTS PER CBA IL ARBORIST LOCAL CONFERENCE/EXPO CHICAGO FLOWER & GARDEN SHOW VM ADJUSTMENT	1,500 30 450 50 -680
TOTAL JUSTIFICATION:							1,350
1430	5106	UNIFORM ALLOWANCE	1,334	2,443	1,801	UNIFORM ALLOWANCES PER CBA CARRYOVER UNIFORM ALLOWANCES ALLOWED PER CBA SEASONAL HELP UNIFORMS AND BOOT REIMBURSEMENT VM ADJUSTMENT	1,575 350 1,000 -425
TOTAL JUSTIFICATION:							2,500
1430	5108	EMPLOYER CONTRIBUTIONS	63,831	71,507	70,160	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 68,127
TOTAL JUSTIFICATION:							68,127
1430	5111	UNEMPLOYMENT COMPENSATION	6,225	4,855	6,858		
TOTAL JUSTIFICATION:							
1430	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	1,037
TOTAL JUSTIFICATION:							1,037
1430	5205	MULTIPLE DAY CONFERENCES	52	401	12		
TOTAL JUSTIFICATION:							
1430	5207	IS SERV & MAINT AGREEMENT	330	228	0		
TOTAL JUSTIFICATION:							
1430	5208	DEBRIS DUMP CHARGES	1,967	2,278	6,873	DISPOSAL CHARGES FOR STORM DAMAGE, LOGS, ETC. EAB PROGRAM DISPOSAL	5,000 5,000
TOTAL JUSTIFICATION:							10,000
1430	5209	ENERGY	19,760	21,498	20,558	ELECTRICITY FOR FRIENDSHIP PARK	20,700
TOTAL JUSTIFICATION:							20,700
1430	5212	EMPLOYEE HEALTH INSURANCE	66,065	78,865	74,896	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 77,682
TOTAL JUSTIFICATION:							77,682
1430	5213	GEN LIABILITY INSURANCE	19,807	20,340	20,833	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 24,170

**FY 2014 BUDGET WORKSHEET
FORESTRY DIVISION**

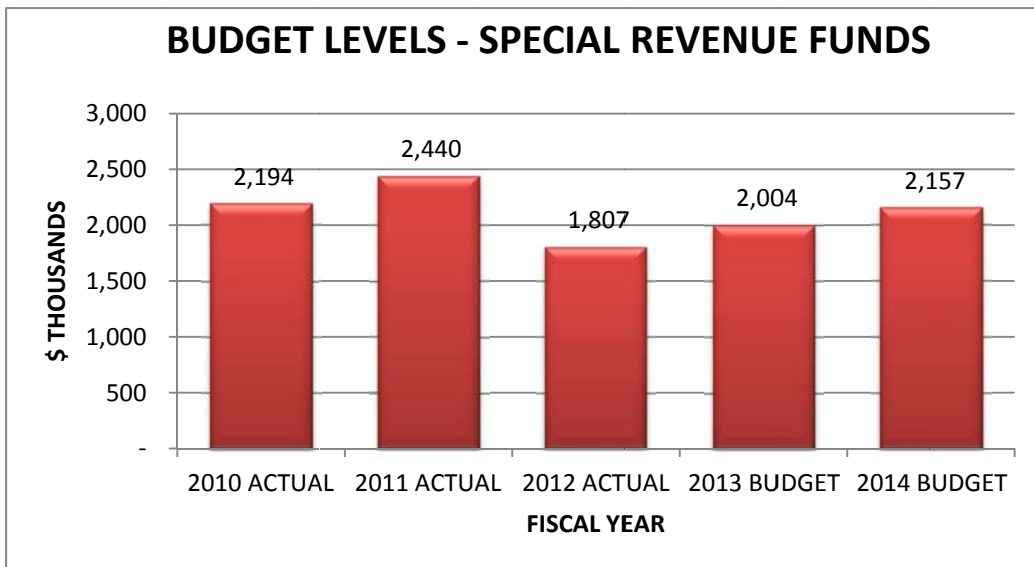
DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							24,170
1430	5217	LANDSCAPE MAINTENANCE	86,945	56,881	100,789	CONTRACTUAL GRASS CUTTING & MAINTENANCE CHEMICAL SPRAYING OF TURF AREAS CONTRACTUAL GRASS CUTTING FOR NON-COMPLIANT PROPERTIES VM ADJUSTMENT	80,000 8,000 7,000 -5,000
TOTAL JUSTIFICATION:							90,000
1430	5220	MAINT OFF/SPEC EQUIPMENT	30	0	0		
TOTAL JUSTIFICATION:							
1430	5221	MAINT RADIO EQUIPMENT	55	219	0		
TOTAL JUSTIFICATION:							
1430	5222	MEMBERSHIP DUES	594	760	333	SUBURBAN TREE CONSORTIUM IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE TREE CITY USA/ARBOR DAY FOUNDATION	600 175 50
TOTAL JUSTIFICATION:							825
1430	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5234	TREE MAINT SERVICE	36,045	36,253	160,114	TREE SPRAYING FOR DISEASE AFFECTED TREES CONTRACTUAL PARKWAY TREE TRIMMING PROGRAM EAB PROGRAM - TREE REPLACEMENT	5,000 50,000 100,000
TOTAL JUSTIFICATION:							155,000
1430	5299	MISC CONTRACTUAL SERVICES	0	0	85,288	EAB PROGRAM - EAB CONTRACTUAL REMOVAL FRIENDSHIP PARK FOUNTAIN MAINTENANCE FRIENDSHIP PARK LANDSCAPE MAINTENANCE	95,000 35,000 15,000
TOTAL JUSTIFICATION:							145,000
1430	5301	AUTO PETROL PRODUCTS	13,785	15,836	13,124	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUELS, ETC.	11,000 0
TOTAL JUSTIFICATION:							11,000
1430	5302	BOOKS & SUBSCRIPTIONS	0	0	70	MANUALS AND TECHNICAL PUBLICATIONS	100
TOTAL JUSTIFICATION:							100
1430	5303	CHEMICALS	931	965	0	SALT FOR PARKS, BUS SHELTERS, BRIDGE DECKS VM ADJUSTMENT	2,000 -1,000
TOTAL JUSTIFICATION:							1,000
1430	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1430	5310	VEHICLE MAINTENANCE	6,102	6,713	7,561	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 10,000
TOTAL JUSTIFICATION:							10,000
1430	5311	BLDG/GROUNDS MAINTENANCE	15,014	17,695	9,850	LANDSCAPE MATERIALS OR REPLACEMENTS OF BULBS, FLOWERS, SHRUBS, ETC. FOR VILLAGE SITES AVALON-SIENNA PLAYGROUND EQUIP REPLACEMENT/REPAIRS VM ADJUSTMENT MISC LANDSCAPE MATERIALS FLOWERS, BULBS & MUMS (VARIOUS SITES) FRIENDSHIP PARK FLOWERS, BULBS & MUMS FRIENDSHIP PARK FOUNTAIN REPAIRS VETERANS PARK LANDSCAPE MAINTENANCE VETERANS PARK FLOWERS, BULBS & MUMS CLOCKTOWER PARK LANDSCAPE MAINT, FLOWERS & BULBS	0 25,000 0 -7,000 30,000 10,000 10,000 15,000 5,000 2,000 4,000

**FY 2014 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
1430	5311	BLDG/GROUNDS MAINTENANCE...	15,014 ...	17,695 ...	9,850 ...	TREE GATOR WATERING BAGS LAKE COOK MEDIAN LANDSCAPING VM ADJUSTMENT	5,000 4,000 -15,000
TOTAL JUSTIFICATION:							88,000
1430	5313	IS MISC EQPT & SUPPLIES	0	3,332	0		
TOTAL JUSTIFICATION:							
1430	5315	SMALL TOOLS & EQUIPMENT	6,762	10,288	7,555	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP INCLUDING POWER EDGER, CHAIN SAWS, SNOW BLOWER, ETC. VM ADJUSTMENT	0 10,000 -1,000
TOTAL JUSTIFICATION:							9,000
1430	5317	MISC OPERATING SUPPLIES	1,281	1,842	864	MISC SUPPLIES (MARKING PAINT, FLAGS, ETC.) VM ADJUSTMENT	1,210 -650
TOTAL JUSTIFICATION:							560
1430	5318	OFFICE SUPPLIES	201	204	168		
TOTAL JUSTIFICATION:							
1430	5319	PROTECTIVE CLOTHING/SUPL	1,815	2,089	1,398	SAFETY GEAR (PPE, WEATHER OR RAIN GEAR, ETC) & SUPPLIES VM ADJUSTMENT	4,000 -1,500
TOTAL JUSTIFICATION:							2,500
1430	5322	WATER CHARGE	8,438	5,562	16,431	WATER FOR FRIENDSHIP PARK FOUNTAIN	6,500
TOTAL JUSTIFICATION:							6,500
1430	5506	STREETScape IMPROVEMENTS	102,563	118,072	111,455		
TOTAL JUSTIFICATION:							
1430	5707	TRANSFER TO CERF	26,634	19,524	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	25,848 0
TOTAL JUSTIFICATION:							25,848
			809,788	847,353	1,071,372		1,122,353

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$1,317,250
Foreign Fire Insurance Fund	54,000
Emergency Telephone System (E911) Fund	594,246
Grant Fund.....	191,897
TOTAL.....	\$2,157,393



FY 2014 BUDGET WORKSHEET

MFT

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
11	5104	SALARIES	203,415	0	0		
TOTAL JUSTIFICATION:							
11	5108	EMPLOYER CONTRIBUTIONS	56,636	0	0		
TOTAL JUSTIFICATION:							
11	5206	CONSULTING SERVICES	17,151	13,010	11,667	BRIDGE INSPECTION MFT STREET IMPROVEMENT PROGRAM	5,000 27,000
TOTAL JUSTIFICATION:							32,000
11	5209	ENERGY	45,593	41,959	44,127	STREET LIGHT ENERGY	63,250
TOTAL JUSTIFICATION:							63,250
11	5212	EMPLOYEE HEALTH INSURANCE	45,004	0	0		
TOTAL JUSTIFICATION:							
11	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
11	5247	PAVEMENT MARKINGS	18,771	18,590	19,887	PAVEMENT MARKING	20,000
TOTAL JUSTIFICATION:							20,000
11	5251	STREET LIGHT MAINTENANCE	40,067	34,784	44,782	STREET LIGHT MAINTENANCE/REPAIRS (POLES, FIXTURES, ETC) TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	20,000 25,000
TOTAL JUSTIFICATION:							45,000
11	5299	MISC CONTRACTUAL SERVICES	0	0	0	BRIDGE MAINTENANCE/REPAIR	10,000
TOTAL JUSTIFICATION:							10,000
11	5303	CHEMICALS	126,336	88,351	100,136	ROAD SALT; SALT AND DE-ICING AGENTS FOR SNOW AND ICE CONTROL FOR SIDEWALKS AT MUNICIPALLY MAINTAINED SITES (I.E., FRIENDSHIP PK, VETERANS PK, LEHMANN FOUNTAIN, CLOCK TOWER) LIQUID CALCIUM CHLORIDE	0 0 0 150,000 4,000
TOTAL JUSTIFICATION:							154,000
11	5314	MINOR STREET REPAIRS	12,000	10,195	12,096		
TOTAL JUSTIFICATION:							
11	5320	STREET SIGNS	14,000	21,296	20,000	SIGN MATERIALS FOR REPLACEMENT/REPAIR OF STREET SIGNS	20,000
TOTAL JUSTIFICATION:							20,000
11	5507	SIDEWALK IMPROVEMENTS	122,312	130,366	0		
TOTAL JUSTIFICATION:							
11	5508	PAVEMENT IMPROVEMENTS	973,096	678,791	1,023,731	STREET IMPROVEMENT PROGRAM	973,000
TOTAL JUSTIFICATION:							973,000
11	5531	GENERAL MAINTENANCE	(6,711)	0	0		
TOTAL JUSTIFICATION:							
			1,667,671	1,037,342	1,276,425		1,317,250

**FY 2014 BUDGET WORKSHEET
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
12	5213	GEN LIABILITY INSURANCE	0	0	0		
TOTAL JUSTIFICATION:							
12	5218	LEGAL SERVICES	0	0	26,292		
TOTAL JUSTIFICATION:							
12	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
12	5305	FIREFIGHTING SUPPLIES	0	0	11,392	FOREIGN FIRE INSURANCE RELATED PURCHASES	54,000
TOTAL JUSTIFICATION: 54,000							
12	5315	SMALL TOOLS & EQUIPMENT	0	0	524		
TOTAL JUSTIFICATION:							
12	5317	MISC OPERATING SUPPLIES	0	0	745		
TOTAL JUSTIFICATION:							
12	5319	PROTECTIVE CLOTHING/SUPL	0	0	0		
TOTAL JUSTIFICATION:							
			0	0	38,952		54,000

**FY 2014 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
15	5105	LOCAL TRAINING & MEETINGS	975	787	1,165	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS VM ADJUSTMENT	3,000 -1,000
TOTAL JUSTIFICATION:							2,000
15	5205	MULTIPLE DAY CONFERENCES	890	1,797	1,730	ASSOCIATED PUBLIC SAFETY COMMUNICATIONS OFFICERS CONF. TRAVEL & ASSOCIATED EXPENSES FOR ATTENDANCE AT THE APCO CONFERENCE - 2 ATTENDEES	2,100 0 0
TOTAL JUSTIFICATION:							2,100
15	5207	IS SERV & MAINT AGREEMENT	47,618	52,161	47,438	CONTRACTUAL FEE FOR CONTINUED UPDATES, PROBLEM SOLVING AND SERVICE ON E-911 SOFTWARE (NETMOTION) 3 YEAR CONTRACT WITH SAVINGS OF \$372.44/YR - 30 LICENSE TOTAL SAVINGS \$1117.32 - ADD IN 2017 ----- MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIR OF COMPUTERS, PRINTERS, AND OTHER EQUIPMENT UTILIZED AS A PORTION OF THE DISPATCH SYSTEM ----- MAINTENANCE CODE RED EMERGENCY NOTIFICATION SYSTEM ----- PIMS (POLICE INFORMATION MANAGEMENT SYSTEM) THIS AMOUNT IS BASED ON PROJECTED COSTS FROM THE ILLINOIS CRIMINAL JUSTICE AUTHORITY. ----- TRITECH MAINTENANCE AGREEMENT ----- WARRANTY FOR 21 MDT'S NEW LAPTOPS TO BE PURCHASED OUT OF CERF IN 2015	5,314 0 0 0 0 1,000 0 0 0 15,000 0 2,400 0 0 0 37,525 0 6,400 0
TOTAL JUSTIFICATION:							67,639
15	5220	MAINT OFF/SPEC EQUIPMENT	13,104	9,997	0	MIDWEST TIME MAINTENANCE COST FOR E-911 EQUIPMENT MAINTENANCE -VIPER	150 15,000
TOTAL JUSTIFICATION:							15,150
15	5221	MAINT RADIO EQUIPMENT	39,129	31,981	44,720	POLICE DEPT'S SHARE OF THE COST OF THE MAINTENANCE CONTRACT THAT COVERS ALL VILLAGE RADIO EQUIPMENT PLUS AN AMOUNT FOR MAINTENANCE AND REPAIRS NOT COVERED BEYOND CONTRACT. INCLUDES REPLACEMENT OF PORTABLE RADIO AND LAPTOP COMPUTER BATTERIES. COOK COUNTY INTEROPERABILITY RADIO MAINTENANCE ----- MISCELLANEOUS RADIO AND RELATED EQUIPMENT MAINTENANCE AND REPAIR NOT COVERED BY MAINTENANCE CONTRACTS FOR BOTH FIRE AND POLICE.	29,840 0 0 0 0 720 0 10,500 10,950 0
TOTAL JUSTIFICATION:							52,010
15	5222	MEMBERSHIP DUES	222	222	222	NATIONAL EMERGENCY NUMBER ASSOCIATION ASSOCIATED PUBLIC SAFETY COMMUNICATION OFFICER	125 125
TOTAL JUSTIFICATION:							250
15	5231	REG & SPCL AGENCY ASSESS	282,681	304,239	324,385	FIRE DISPATCH CENTER FEES (RED CENTER) FOR YEAR 2014	343,415
TOTAL JUSTIFICATION:							343,415
15	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
15	5238	TELE-COMMUNICATION SERV	8,873	0	0		
TOTAL JUSTIFICATION:							
15	5302	BOOKS & SUBSCRIPTIONS	577	623	673	PIKE AND FISCHER'S RADIO RULES SERVICE SUBSCRIPTION REQUIRED FOR A COMPLETE AND CURRENT SET OF FEDERAL COMMUNICATIONS COMMISSION RULES AND REGULATIONS.	623 0 0

**FY 2014 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

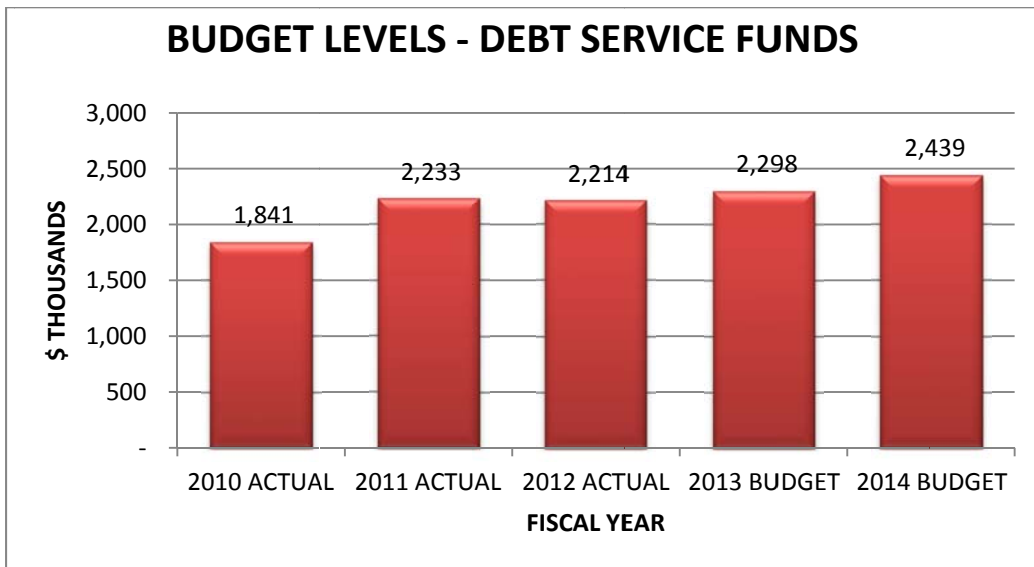
DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							623
15	5313	IS MISC EQPT & SUPPLIES	14,970	3,955	16,338	COMPUTER NETWORK - AMOUNT WILL PROVIDE FOR PURCHASE OF EQUIPMENT UTILIZED AS A PORTION OF THE VILLAGE-WIDE COMPUTER NETWORK AS IT PERTAINS TO THE 911 CENTER NEW 911 COMPUTERS (2 - REPLACING 1/2 EACH YEAR) NEW DELL LAPTOPS(2) WITH CAD SOFTWARE	12,000 0 0 4,000 6,000
TOTAL JUSTIFICATION:							22,000
15	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
15	5317	MISC OPERATING SUPPLIES	699	614	676	MISCELLANEOUS OPERATING SUPPLIES	800
TOTAL JUSTIFICATION:							800
15	5327	IS MISC SOFTWARE	1,011	0	3,000	COMPUTER NETWORK - AMOUNT WILL PROVIDE FOR PURCHASE OF SOFTWARE UTILIZED AS A PORTION OF THE VILLAGE-WIDE COMPUTER NETWORK AS IT PERTAINS TO THE 911 CENTER	3,000 0 0
TOTAL JUSTIFICATION:							3,000
15	5707	TRANSFER TO CERF	66,014	85,555	85,424	TRANSFER TO CERF	85,259
TOTAL JUSTIFICATION:							85,259
			476,763	491,931	525,771		594,246

**FY 2014 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
5500	5102	OVERTIME	109,178	46,485	40,888	STEP GRANT	39,680
TOTAL JUSTIFICATION:							39,680
5500	5104	SALARIES	80,900	78,324	78,418	VOCA GRANT PROGRAM COORDINATOR'S SALARY. CONGREGATE DINING PROGRAM GRANT - PORTION OF SENIOR CENTER CLERK'S SALARY	66,458 0 11,419
TOTAL JUSTIFICATION:							77,877
5500	5105	LOCAL TRAINING & MEETINGS	0	75	0		
TOTAL JUSTIFICATION:							
5500	5108	EMPLOYER CONTRIBUTIONS	16,607	16,536	16,037	VOCA GRANT COORD'S FICA/IMRF/MEDICARE COSTS. CONGREGATE DINING GRANT FICA/IMRF/MEDICARE COSTS	15,148 874
TOTAL JUSTIFICATION:							16,022
5500	5205	MULTIPLE DAY CONFERENCES	0	0	0		
TOTAL JUSTIFICATION:							
5500	5206	CONSULTING SERVICES	0	73,554	0		
TOTAL JUSTIFICATION:							
5500	5212	EMPLOYEE HEALTH INSURANCE	20,423	21,403	21,343	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	21,495
TOTAL JUSTIFICATION:							21,495
5500	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5228	PRINTING & BINDING	193	0	0		
TOTAL JUSTIFICATION:							
5500	5299	MISC CONTRACTUAL SERVICES	16,833	32,801	22,161	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	33,963
TOTAL JUSTIFICATION:							33,963
5500	5310	VEHICLE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
5500	5313	IS MISC EQPT & SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
5500	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5317	MISC OPERATING SUPPLIES	903	5,066	(254)		
TOTAL JUSTIFICATION:							
5500	5325	INVESTIGATIVE FUNDS	500	750	500	TOBACCO GRANT	2,860
TOTAL JUSTIFICATION:							2,860
5500	5411	SPECIAL EQUIPMENT	50,353	2,835	0		
TOTAL JUSTIFICATION:							
5500	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			295,889	277,830	179,093		191,897

DEBT SERVICE FUNDS

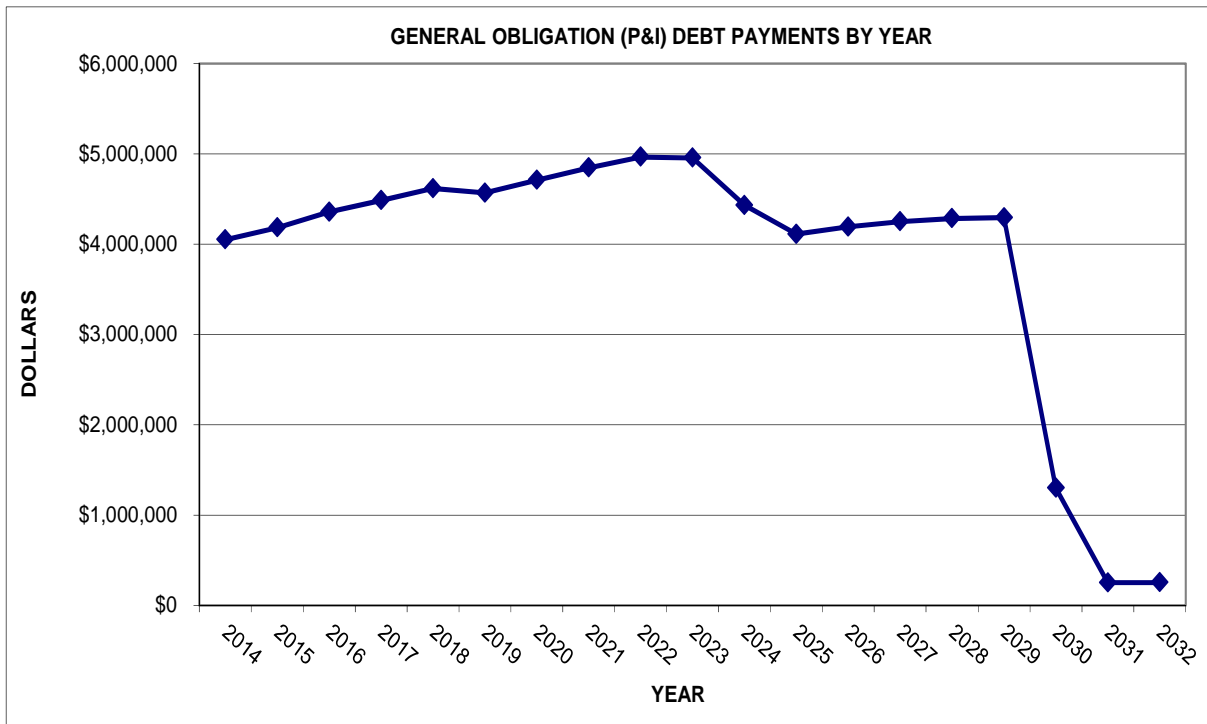
2007 General Obligation Bond Fund (21)	\$392,400
2008 General Obligation Bond Fund (22)	1,654,907
2009 General Obligation Bond Fund (23)	392,000
TOTAL.....	\$2,439,307



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

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

Fiscal Year	Series 2007	Series 2008	Series 2009	Series 2011	Series 2012A	Series 2012B	Total P&I
2014	392,000	1,654,906	392,000	970,900	406,525	232,400	\$4,048,731
2015	392,000	1,793,534	392,000	960,300	410,625	233,650	\$4,182,109
2016	392,000	1,939,585	392,000	984,600	413,000	234,750	\$4,355,935
2017	392,000	2,082,408	392,000	968,100	415,125	235,700	\$4,485,333
2018	392,000	2,221,788	392,000	961,600	417,000	231,500	\$4,615,888
2019	392,000	2,367,508	392,000	766,550	411,950	237,300	\$4,567,308
2020	392,000	2,503,919	392,000	766,600	416,750	237,800	\$4,709,069
2021	392,000	2,636,020	392,000	766,050	421,100	238,150	\$4,845,320
2022	392,000	2,763,595	392,000	759,900	420,000	238,350	\$4,965,845
2023	392,000	2,881,427	392,000	628,300	417,650	243,400	\$4,954,777
2024	392,000	1,554,517	1,827,000		414,000	243,150	\$4,430,667
2025	392,000		3,475,748			242,750	\$4,110,498
2026	392,000		3,552,660			246,969	\$4,191,629
2027	1,837,000		2,166,732			245,875	\$4,249,607
2028	4,035,356					249,375	\$4,284,731
2029	4,040,316					252,550	\$4,292,866
2030	1,044,396					254,850	\$1,299,246
2031						251,800	\$251,800
2032						253,575	\$253,575
Total	\$16,053,068	\$24,399,205	\$14,942,140	\$8,532,900	\$4,563,725	\$4,603,894	\$73,094,932



GENERAL OBLIGATION BOND DEBT SERVICE

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.

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

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

One such standard looks at a community’s total governmental funds debt service as a percentage of expenditures. Communities with a score of less than 15% are judged to be “strong” (less than 8% is considered “very strong”). At the beginning of FY 2014, Wheeling’s score will be 9.55%, at the high end of the “strong” category.

A second standard examines a community’s net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2014, the Village’s net debt will represent only 2.35% of market value, a strong position as viewed by Standard and Poor’s.

	<u>Wheeling</u>	<u>Standard</u>
Governmental funds debt payments as a % of expenditures:	9.55%	Less than 15% (strong)
Net Debt as a % of Market Value:	2.35%	Below 3% (low)

The Village’s bond rating with Fitch Ratings is AAA and is AA with Standard & Poor’s, the highest and second highest rating (respectively) available to municipalities. The ratings reflect the rating agencies confidence in the Village’s ability to manage its debt and to make its scheduled debt service payments.

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

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

On October 2, 2011, the Village sold \$8,445,000 in Series 2011 general obligation refunding bonds, in order to take advantage of lower interest rates and realize present value savings by refunding some of the Village’s existing

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

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

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

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 2014 BUDGET WORKSHEET
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
21	5206	CONSULTING SERVICES	0	0	123		
TOTAL JUSTIFICATION:							
21	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
21	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
21	5624	BOND INTEREST EXPENSE	392,000	392,000	392,000	INTEREST EXPENSE RELATED TO 2007 GO BONDS	392,000
TOTAL JUSTIFICATION:							392,000
			392,000	392,000	392,123		392,400

**FY 2014 BUDGET WORKSHEET
2008 GEN OBLIG BOND FUND**

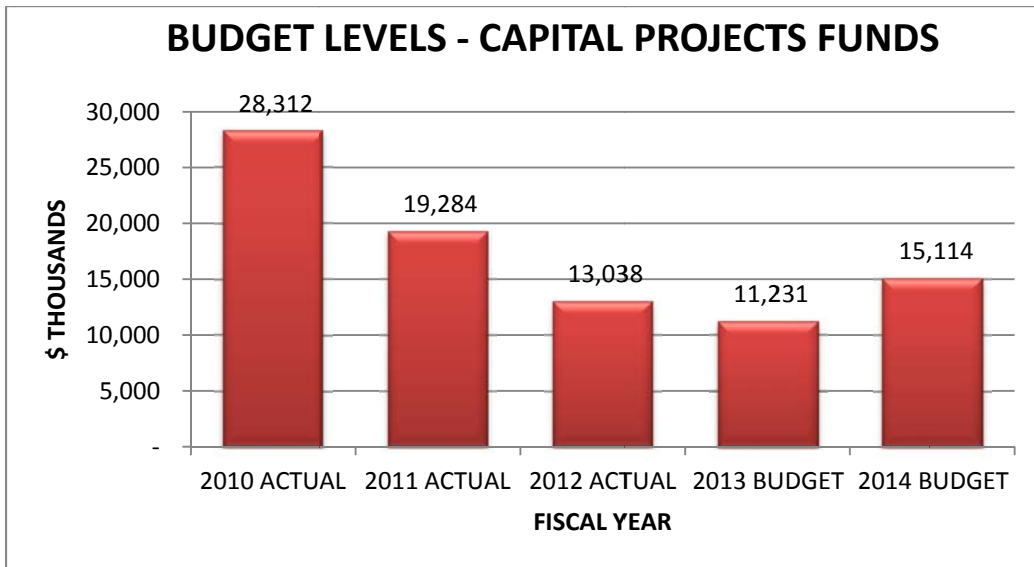
DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
22	5206	CONSULTING SERVICES	0	0	123		
TOTAL JUSTIFICATION:							
22	5609	FISCAL AGENT FEES	0	0	0		
TOTAL JUSTIFICATION:							
22	5623	BOND PRINCIPAL	0	510,000	670,000	2008 GO BONDS - PRINCIPAL PAYMENT (GF PORTION) 2008 GO BONDS - PRINCIPAL PAYMENT (WS PORTION)	567,000 273,000
TOTAL JUSTIFICATION: 840,000							
22	5624	BOND INTEREST EXPENSE	866,000	866,000	843,917	2008 GO BONDS - INTEREST EXPENSE (GF PORTION) 2008 GO BONDS - INTEREST EXPENSE (WS PORTION)	550,062 264,845
TOTAL JUSTIFICATION: 814,907							
22	5625	INTEREST RATE SWAP PAYMNT	0	0	0		
TOTAL JUSTIFICATION:							
			866,000	1,376,000	1,514,040		1,654,907

**FY 2014 BUDGET WORKSHEET
2009 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
23	5206	CONSULTING SERVICES	0	0	123		
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	391,997	392,217	391,994	2009 GO BONDS - INTEREST EXPENSE	392,000
TOTAL JUSTIFICATION:							392,000
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
TOTAL JUSTIFICATION:							
			391,997	392,217	392,117		392,000

CAPITAL PROJECTS FUNDS

TIF Implementation Fund - Crossroads Redevelopment Project.....	2,338,309
TIF Implementation Fund - South Milwaukee Area.....	31,876
TIF Implementation Fund - Town Center II.....	1,119,436
TIF Implementation Fund – Southeast II	398,876
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area	4,731,926
Capital Projects Fund:	
Infrastructure Improvements (3410).....	4,113,379
Non-Infrastructure Improvements (3420).....	1,327,229
Capital Equipment Replacement Fund (CERF).....	1,053,250
TOTAL.....	\$15,114,281



**FY 2014 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
3100	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
3100	5104	SALARIES	12,169	13,119	15,054	SALARY FOR REDEVELOPMENT COORDINATOR	16,019
TOTAL JUSTIFICATION:							16,019
3100	5108	EMPLOYER CONTRIBUTIONS	2,508	2,855	3,084	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,313
TOTAL JUSTIFICATION:							3,313
3100	5201	ADVERTISING & PUBLISHING	0	0	0	VLG OWNED RE LISTING MARKETING: BROKER SAVANT	720
TOTAL JUSTIFICATION:							720
3100	5205	MULTIPLE DAY CONFERENCES	303	175	742	MISC TIF CONFERENCES & MEETINGS ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	500 60
TOTAL JUSTIFICATION:							560
3100	5206	CONSULTING SERVICES	5,350	16,673	680		
TOTAL JUSTIFICATION:							
3100	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
3100	5212	EMPLOYEE HEALTH INSURANCE	1,984	2,086	2,150	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,184
TOTAL JUSTIFICATION:							2,184
3100	5218	LEGAL SERVICES	26,617	17,086	6,565	LEGAL SERVICES RELATED TO THE CROSSROADS TIF	20,000
TOTAL JUSTIFICATION:							20,000
3100	5222	MEMBERSHIP DUES	0	188	170		
TOTAL JUSTIFICATION:							
3100	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
3100	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3100	5230	RECORDING FEES	15	144	0		
TOTAL JUSTIFICATION:							
3100	5299	MISC CONTRACTUAL SERVICES	2,300,475	2,242,597	1,688,678	SURPLUS DISTRIBUTION TO THE TAXING DISTRICTS PER THE BOARD APPROVED INTERGOVERNMENTAL AGREEMENT.	1,805,214
TOTAL JUSTIFICATION:							1,805,214
3100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5333	BUSINESS RECRUITMENT	0	25	8,368	BROKER SAVANT FRANCE PUBLICATIONS	360 5,300
TOTAL JUSTIFICATION:							5,660
3100	5420	LAND ACQUISITION	0	0	546,634		
TOTAL JUSTIFICATION:							
3100	5503	WATER IMPROVEMENTS	166,803	0	0		
TOTAL JUSTIFICATION:							

**FY 2014 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
3100	5506	STREETSCAPE IMPROVEMENTS	102,261	51,513	19,586	FACADE PROGRAM DUNDEE ROAD LIGHTING	50,000 114,000
TOTAL JUSTIFICATION:							164,000
3100	5712	LOSS/LAND HELD FOR RESALE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5750	TIF INCENTIVE PAYMENTS	587,183	3,669,537	433,822	FRESH FARMS	320,639
TOTAL JUSTIFICATION:							320,639
3100	5831	TRANSFER TO TIF IMPLEMENT	0	0	1,109,834		
TOTAL JUSTIFICATION:							
3100	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
TOTAL JUSTIFICATION:							
3100	5839	TRANSFER TO NORTH TIF	0	0	0		
TOTAL JUSTIFICATION:							
			3,205,668	6,015,998	3,835,366		2,338,309

**FY 2014 BUDGET WORKSHEET
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
3200	5104	SALARIES	12,169	13,119	15,054	SALARY FOR REDEVELOPMENT COORDINATOR	16,019
TOTAL JUSTIFICATION:							16,019
3200	5108	EMPLOYER CONTRIBUTIONS	2,508	2,855	3,084	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,313 0
TOTAL JUSTIFICATION:							3,313
3200	5205	MULTIPLE DAY CONFERENCES	312	252	742	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3200	5206	CONSULTING SERVICES	32,574	4,537	2,780		
TOTAL JUSTIFICATION:							
3200	5212	EMPLOYEE HEALTH INSURANCE	1,984	2,086	2,150	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,184 0
TOTAL JUSTIFICATION:							2,184
3200	5218	LEGAL SERVICES	2,279	630	4,678	MISC LEGAL SERVICES	5,000
TOTAL JUSTIFICATION:							5,000
3200	5222	MEMBERSHIP DUES	0	188	170		
TOTAL JUSTIFICATION:							
3200	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3200	5299	MISC CONTRACTUAL SERVICES	500	0	0		
TOTAL JUSTIFICATION:							
3200	5333	BUSINESS RECRUITMENT	0	25	5,356	FRANCE PUBLICATIONS	5,300
TOTAL JUSTIFICATION:							5,300
3200	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3200	5506	STREETScape IMPROVEMENTS	7,900	0	0		
TOTAL JUSTIFICATION:							
3200	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
TOTAL JUSTIFICATION:							
			60,226	23,692	34,013		31,876

**FY 2014 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
3500	5104	SALARIES	0	0	0	SALARY FOR REDEVELOPMENT COORDINATOR	16,019
TOTAL JUSTIFICATION:							16,019
3500	5108	EMPLOYER CONTRIBUTIONS	0	0	0	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,313 0
TOTAL JUSTIFICATION:							3,313
3500	5205	MULTIPLE DAY CONFERENCES	0	0	0	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE(1) 20%	60
TOTAL JUSTIFICATION:							60
3500	5206	CONSULTING SERVICES	0	0	0	DUNDEE ROAD NEW SIGNALIZED INTERSECTION	13,400
TOTAL JUSTIFICATION:							13,400
3500	5212	EMPLOYEE HEALTH INSURANCE	0	0	0	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,184 0
TOTAL JUSTIFICATION:							2,184
3500	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	50,000
TOTAL JUSTIFICATION:							50,000
3500	5222	MEMBERSHIP DUES	0	0	0		
TOTAL JUSTIFICATION:							
3500	5223	ENGINEERING & DESIGN SERV	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 SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3500	5333	BUSINESS RECRUITMENT	0	0	0	BROKER SAVANT FRANCE PUBLICATIONS	360 5,300
TOTAL JUSTIFICATION:							5,660
3500	5420	LAND ACQUISITION	0	0	0	DUNDEE ROAD NEW SIGNALIZED INTERSECTION	500,000
TOTAL JUSTIFICATION:							500,000
3500	5504	STORM SEWER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3500	5506	STREETScape IMPROVEMENTS	0	0	0	FACADE PROGRAM DUNDEE ROAD LIGHTING	50,000 478,800
TOTAL JUSTIFICATION:							528,800
3500	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3500	5512	BRIDGE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3500	5701	CONTINGENCIES	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2014 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
			0	0	0		1,119,436

**FY 2014 BUDGET WORKSHEET
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
3600	5104	SALARIES	0	0	0	SALARY FOR REDEVELOPMENT COORDINATOR	16,019
TOTAL JUSTIFICATION:							16,019
3600	5108	EMPLOYER CONTRIBUTIONS	0	0	0	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,313 0
TOTAL JUSTIFICATION:							3,313
3600	5205	MULTIPLE DAY CONFERENCES	0	0	0	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE(1) 20%	60
TOTAL JUSTIFICATION:							60
3600	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3600	5212	EMPLOYEE HEALTH INSURANCE	0	0	0	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,184 0
TOTAL JUSTIFICATION:							2,184
3600	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	50,000
TOTAL JUSTIFICATION:							50,000
3600	5222	MEMBERSHIP DUES	0	0	0		
TOTAL JUSTIFICATION:							
3600	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3600	5333	BUSINESS RECRUITMENT	0	0	0	FRANCE PUBLICATIONS	5,300
TOTAL JUSTIFICATION:							5,300
3600	5503	WATER IMPROVEMENTS	0	0	0	WATERMAIN IMPROVEMENTS	272,000
TOTAL JUSTIFICATION:							272,000
3600	5506	STREETScape IMPROVEMENTS	0	0	0	FACADE PROGRAM	50,000
TOTAL JUSTIFICATION:							50,000
3600	5750	TIF INCENTIVE PAYMENTS	0	0	0		
TOTAL JUSTIFICATION:							
							398,876

**FY 2014 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
3900	5104	SALARIES	12,169	13,119	15,054	SALARY FOR REDEVELOPMENT COORDINATOR	16,019
TOTAL JUSTIFICATION:							16,019
3900	5108	EMPLOYER CONTRIBUTIONS	2,508	2,855	3,084	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,313
TOTAL JUSTIFICATION:							3,313
3900	5205	MULTIPLE DAY CONFERENCES	273	175	742	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3900	5206	CONSULTING SERVICES	13,987	67,862	36,378		
TOTAL JUSTIFICATION:							
3900	5212	EMPLOYEE HEALTH INSURANCE	1,984	2,086	2,150	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,184
TOTAL JUSTIFICATION:							2,184
3900	5218	LEGAL SERVICES	18,971	7,912	638	LEGAL EXPENSES	25,000
TOTAL JUSTIFICATION:							25,000
3900	5222	MEMBERSHIP DUES	0	188	170		
TOTAL JUSTIFICATION:							
3900	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
3900	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3900	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3900	5299	MISC CONTRACTUAL SERVICES	32,561	1,000	170	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS	15,000
TOTAL JUSTIFICATION:							15,000
3900	5317	MISC OPERATING SUPPLIES	0	0	24,405		
TOTAL JUSTIFICATION:							
3900	5333	BUSINESS RECRUITMENT	0	35	5,438	FRANCE PUBLICATIONS	5,300
TOTAL JUSTIFICATION:							5,300
3900	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3900	5502	SANITARY SEWER IMPROVEMNT	0	0	0		
TOTAL JUSTIFICATION:							
3900	5503	WATER IMPROVEMENTS	0	0	0	MEADOW LANE COMPENSATORY STORAGE	814,000
TOTAL JUSTIFICATION:							814,000
3900	5506	STREETSCAPE IMPROVEMENTS	8,080	0	0	FACADE PROGRAM PEDESTRIAN CROSSINGS	50,000 45,000
TOTAL JUSTIFICATION:							95,000
3900	5507	SIDEWALK IMPROVEMENTS	0	9,909	0		
TOTAL JUSTIFICATION:							
3900	5609	FISCAL AGENT FEES	5,180	4,980	5,381	FEE FOR 2005 TIF REVENUE BONDS FEE FOR 2011 GO REFUNDING BONDS	4,280 400

**FY 2014 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
3900	5609	FISCAL AGENT FEES...	5,180 ...	4,980 ...	5,381 ...	FEE FOR 2012A GO REFUNDING BONDS	400
TOTAL JUSTIFICATION:							5,080
3900	5623	BOND PRINCIPAL	928,125	1,170,926	1,259,433	2005 TIF REVENUE BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	780,000 265,050 295,000
TOTAL JUSTIFICATION:							1,340,050
3900	5624	BOND INTEREST EXPENSE	1,352,502	1,254,111	1,244,697	2005 WESTIN TIF REVENUE BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	996,000 78,395 111,525
TOTAL JUSTIFICATION:							1,185,920
3900	5629	BOND ISSUANCE COSTS	45,944	(3,167)	0		
TOTAL JUSTIFICATION:							
3900	5631	PAYMENT - BOND ESCROW	3,339,875	0	0		
TOTAL JUSTIFICATION:							
3900	5750	TIF INCENTIVE PAYMENTS	2,523,468	392,151	1,179,322	PRAIRIE PARK DEVELOPMENT INCENTIVE	1,225,000
TOTAL JUSTIFICATION:							1,225,000
3900	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
TOTAL JUSTIFICATION:							
			8,285,628	2,924,141	3,777,062		4,731,926

**FY 2014 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
3410	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
3410	5104	SALARIES	247,610	225,912	160,369	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS.	164,379
TOTAL JUSTIFICATION:							164,379
3410	5206	CONSULTING SERVICES	0	14,153	36,284	SIDEWALK R&R NEW SIDEWALK CONSTRUCTION CORRUGATED METAL ARCH PIPE REPLACEMENT JEFFERY AVENUE BRIDGE REPLACEMENT	2,500 2,500 100,000 180,000
TOTAL JUSTIFICATION:							285,000
3410	5218	LEGAL SERVICES	0	0	5,000		
TOTAL JUSTIFICATION:							
3410	5223	ENGINEERING & DESIGN SERV	13,087	164,072	459,287	STREET IMPROVEMENT PROGRAM DUNDEE RD. LIGHTING	200,000 106,000
TOTAL JUSTIFICATION:							306,000
3410	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3410	5299	MISC CONTRACTUAL SERVICES	2,400	0	0	STORMWATER MASTER PLAN	130,000
TOTAL JUSTIFICATION:							130,000
3410	5504	STORM SEWER IMPROVEMENTS	37,418	0	0	CORRUGATED METAL ARCH PIPE REPLACEMENT	1,400,000
TOTAL JUSTIFICATION:							1,400,000
3410	5506	STREETSCAPE IMPROVEMENTS	19,659	24,835	105,946	DUNDEE ROAD BICYCLE/PEDESTRIAN PATH BG - DUNDEE ROAD CORRIDOR PEDESTRIAN/BIKEWAY STREETLIGHT REPLACEMENT PROGRAM DUNDEE ROAD LIGHTING WOLF ROAD BRIDGE	150,000 24,800 0 101,200 50,000
TOTAL JUSTIFICATION:							326,000
3410	5507	SIDEWALK IMPROVEMENTS	2,160	0	196,956	SIDEWALK REMOVAL & REPLACEMENT PROGRAM NEW PUBLIC SIDEWALK PROGRAM	177,500 154,000
TOTAL JUSTIFICATION:							331,500
3410	5508	PAVEMENT IMPROVEMENTS	0	193,768	1,901,416	STREET IMPROVEMENT PROGRAM FIRE STATION #23 PARKING LOT IMPROVEMENTS	725,000 20,000
TOTAL JUSTIFICATION:							745,000
3410	5512	BRIDGE IMPROVEMENTS	0	0	143,936	NORTHGATE PKWY BRIDGE REPAIR JACK LONDON BRIDGE DECORATIVE FLAGSTONE WALL REPAIR JEFFREY AVENUE BRIDGE REPLACEMENT	0 225,500 200,000
TOTAL JUSTIFICATION:							425,500
3410	5513	WATERWAY IMPROVEMENTS	4,538	4,667	0		
TOTAL JUSTIFICATION:							
			326,872	627,407	3,009,193		4,113,379

**FY 2014 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
3420	5206	CONSULTING SERVICES	3,310	0	0		
TOTAL JUSTIFICATION:							
3420	5209	ENERGY	48,219	35,308	17,702		
TOTAL JUSTIFICATION:							
3420	5218	LEGAL SERVICES	13,530	170	0		
TOTAL JUSTIFICATION:							
3420	5223	ENGINEERING & DESIGN SERV	0	1,038	18,493		
TOTAL JUSTIFICATION:							
3420	5299	MISC CONTRACTUAL SERVICES	650	41,080	190		
TOTAL JUSTIFICATION:							
3420	5317	MISC OPERATING SUPPLIES	1,222	0	0		
TOTAL JUSTIFICATION:							
3420	5408	BUILDING EQUIPMENT	0	12,150	35,473	HVAC UNIT REPLACEMENT PROGRAM 10 TON OVERHEAD CRANE	40,000 68,000
TOTAL JUSTIFICATION: 108,000							
3420	5411	SPECIAL EQUIPMENT	0	114,717	0		
TOTAL JUSTIFICATION:							
3420	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3420	5504	STORM SEWER IMPROVEMENTS	20,454	20,495	14,982	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	15,000
TOTAL JUSTIFICATION: 15,000							
3420	5506	STREETSCAPE IMPROVEMENTS	54,381	74,920	61,934	PARKWAY TREE PLANTING PROGRAM PARKWAY REGRADING PROGRAM PAVER BRICK MAINTENANCE UPGRADES AT FRIENDSHIP PARK & LEHMANN FOUNTAINS	50,000 5,000 110,000 190,000
TOTAL JUSTIFICATION: 355,000							
3420	5508	PAVEMENT IMPROVEMENTS	0	31,674	139,684	CRACK SEALING PROGRAM	150,000
TOTAL JUSTIFICATION: 150,000							
3420	5509	BUILDING IMPROVEMENTS	228,472	13,917	1,296		
TOTAL JUSTIFICATION:							
3420	5513	WATERWAY IMPROVEMENTS	0	15,984	2,911		
TOTAL JUSTIFICATION:							
3420	5609	FISCAL AGENT FEES	400	600	206	2011 GO BONDS FISCAL AGENT FEES	400
TOTAL JUSTIFICATION: 400							
3420	5623	BOND PRINCIPAL	246,875	256,250	286,943	2011 GO REFUNDING BONDS - PRINCIPAL PAYMENT	298,129
TOTAL JUSTIFICATION: 298,129							
3420	5624	BOND INTEREST EXPENSE	97,597	129,259	98,774	2011 GO REFUNDING BOND INTEREST PAYMENT	90,611
TOTAL JUSTIFICATION: 90,611							
3420	5629	BOND ISSUANCE COSTS	92,810	(3,821)	0		
TOTAL JUSTIFICATION:							
3420	5631	PAYMENT - BOND ESCROW	3,923,274	0	0		

**FY 2014 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

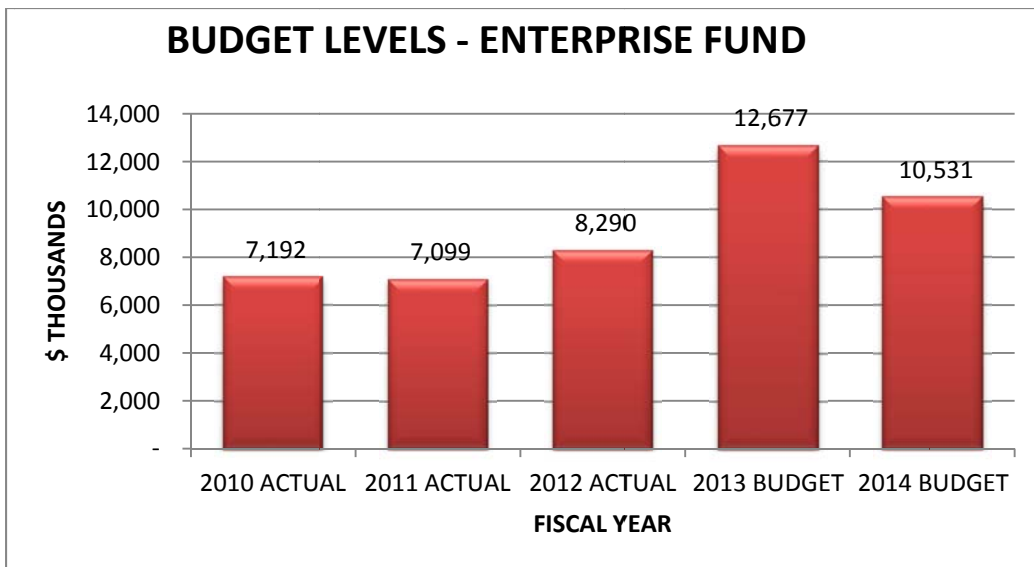
DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							
3420	5822	TRANSFER TO 2008 BOND	1,500,000	1,300,000	860,000	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES	310,089
TOTAL JUSTIFICATION:							310,089
			6,231,194	2,043,739	1,538,589		1,327,229

**FY 2014 BUDGET WORKSHEET
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
33	5233	RENTAL EQUIPMENT	0	0	0	COPIER LEASE - POLICE DEPARTMENT	26,250
TOTAL JUSTIFICATION:							26,250
33	5313	IS MISC EQPT & SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
33	5315	SMALL TOOLS & EQUIPMENT	0	727	10,640		
TOTAL JUSTIFICATION:							
33	5401	MOBILE EQUIPMENT	209,445	261,926	362,857	VEHICLES AND MACHINERY PURCHASE	1,007,000
TOTAL JUSTIFICATION:							1,007,000
33	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5407	OFFICE EQUIPMENT	0	46,565	8,100		
TOTAL JUSTIFICATION:							
33	5411	SPECIAL EQUIPMENT	4,558	4,174	2,303		
TOTAL JUSTIFICATION:							
33	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	SNAP SERVERS - 911 FUND	20,000
TOTAL JUSTIFICATION:							20,000
33	5413	IS CAPITAL SOFTWARE	16,810	0	60,939		
TOTAL JUSTIFICATION:							
33	5840	TRF TO WATER & SEWER FUND	11,829	13,864	0		
TOTAL JUSTIFICATION:							
33	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
			242,642	327,257	444,838		1,053,250

ENTERPRISE FUND

Water Operating Program	\$4,576,399
Sewer Operating Program	1,966,492
Water System Improvements	1,770,094
Sewer System Improvements	185,000
Water System R&R Projects	1,822,775
Sewer System R&R Projects.....	210,000
TOTAL.....	\$10,530,760



**FY 2014 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
4100	5101	LONGEVITY	6,135	3,800	3,950	LONGEVITY	6,400
TOTAL JUSTIFICATION:							6,400
4100	5102	OVERTIME	36,830	40,017	74,778	COMPENSATION FOR CALL-BACKS OR CALL-INS PER COLLECTIVE BARGAINING AGREEMENT (CBA) (I.E. FLOOD RESPONSE, ETC.) VM ADJUSTMENT	0 60,000 -10,000
TOTAL JUSTIFICATION:							50,000
4100	5103	SEASONAL HELP	13,641	21,011	19,826	SEASONAL HELP VM ADJUSTMENT	25,000 -3,000
TOTAL JUSTIFICATION:							22,000
4100	5104	SALARIES	552,498	594,479	630,747	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 644,141
TOTAL JUSTIFICATION:							644,141
4100	5105	LOCAL TRAINING & MEETINGS	2,177	1,526	2,410	MISC SAFETY, SUPERVISORY, WATER OP LICENSE, ETC. TRAINING	0 2,000
TOTAL JUSTIFICATION:							2,000
4100	5106	UNIFORM ALLOWANCE	4,479	4,224	5,146	UNIFORM ALLOWANCES PER CBA CARRYOVER UNIFORM ALLOWANCES PER CBA SEASONAL HELP UNIFORMS AND BOOT REIMBURSEMENT	3,600 600 300
TOTAL JUSTIFICATION:							4,500
4100	5108	EMPLOYER CONTRIBUTIONS	128,434	140,771	146,684	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 134,519
TOTAL JUSTIFICATION:							134,519
4100	5111	UNEMPLOYMENT COMPENSATION	339	930	1,584		
TOTAL JUSTIFICATION:							
4100	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
4100	5116	SICK LEAVE ANNL BUY BACK	0	333	362	SICK LEAVE BUY BACK	2,890
TOTAL JUSTIFICATION:							2,890
4100	5205	MULTIPLE DAY CONFERENCES	2,667	532	1,208	IL POTABLE CONFERENCE INCL REGISTRATION, LODGING, ETC.	1,500
TOTAL JUSTIFICATION:							1,500
4100	5206	CONSULTING SERVICES	0	192	1,420		
TOTAL JUSTIFICATION:							
4100	5207	IS SERV & MAINT AGREEMENT	0	34,455	43,532	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION DIVISION PORTION OF PHOTOCOPIER MAINT AGREEMENT	40,000 770
TOTAL JUSTIFICATION:							40,770
4100	5208	DEBRIS DUMP CHARGES	17,213	17,463	21,408	DISPOSAL OF CONCRETE, ASPHALT, EXCAVATING MATERIAL, ETC	20,000
TOTAL JUSTIFICATION:							20,000
4100	5209	ENERGY	93,602	88,937	83,054	ENERGY CHARGES IN WATER FACILITIES	115,000
TOTAL JUSTIFICATION:							115,000
4100	5212	EMPLOYEE HEALTH INSURANCE	120,875	124,968	126,293	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 132,480

**FY 2014 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							132,480
4100	5213	GEN LIABILITY INSURANCE	93,132	78,232	97,078	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 92,962
TOTAL JUSTIFICATION:							92,962
4100	5214	HYDRANT MAINTENANCE	30,529	28,038	30,000	FIRE HYDRANT REPLACEMENT AND PARTS, PAINT, ETC. SANDBLASTING OF FIRE HYDRANTS REFLECTIVE TAPE FOR COLOR CODING FIRE HYDRANTS	9,000 20,000 1,000
TOTAL JUSTIFICATION:							30,000
4100	5217	LANDSCAPE MAINTENANCE	14,525	9,817	12,103	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE AT VARIOUS WATER TOWERS, RESERVOIR, ETC. CONTRACTUAL CHEMICAL SPRAYING VM ADJUSTMENT	0 12,000 3,000 -3,000
TOTAL JUSTIFICATION:							12,000
4100	5218	LEGAL SERVICES	11,456	0	0		
TOTAL JUSTIFICATION:							
4100	5219	BANK CHARGES	19,057	20,530	22,788	LOCKBOX PROCESSING FEE \$1,280/MONTH \$1,250 X 12 X 80%; EPAY PROCESSING FEE \$700/MONTH	0 12,000 8,400
TOTAL JUSTIFICATION:							20,400
4100	5220	MAINT OFF/SPEC EQUIPMENT	149	1,894	839	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL CONFINED SPACE EQUIP, TANK GAUGES, ETC. DIVISION PORTION OF PHOTOCOPIER LEASE	0 1,000 946
TOTAL JUSTIFICATION:							1,946
4100	5221	MAINT RADIO EQUIPMENT	62	210	0		
TOTAL JUSTIFICATION:							
4100	5222	MEMBERSHIP DUES	285	470	449	AMERICAN WATER WORKS ASSOCIATION AMERICAN PUBLIC WORKS ASSOCIATION NORTH SUBURBAN WATER WORKS ASSOCIATION ANNUAL JULIE NOTIFICATION ASSESSMENT FEE (MOVED FROM ADMIN 1500)	170 146 75 2,600 0
TOTAL JUSTIFICATION:							2,991
4100	5227	POSTAGE	12,818	12,908	13,081	MAILING COSTS ASSOCIATED WITH WATER BILLING, SECOND NOTICES AND OPERATIONAL NEEDS. WATER FUND SHARE IS 80%, BASED ON 50,000 BILLS & LATE NOTICES 47,840 BILLS X .34 X 80%; 2,160 LATE NOTICES X .46 X 80%.	0 0 0 13,012 795
TOTAL JUSTIFICATION:							13,807
4100	5228	PRINTING & BINDING	9,568	9,613	10,880	WATER FUND SHARE OF WATER BILL PRINTING COSTS (80%) BASED ON 50,000 BILLS PER YEAR INCLUDING LATE NOTICES 50,000 X .19 CENTS = \$9,500 X 80%; SET-UP CHARGES \$150 X 12 = \$1,800 X 80%. LATE NOTICES \$90 X 12 = \$1,080 X 80% WATER BILLING USAGE TICKETS & REPORTS	0 0 7,600 1,440 860 750
TOTAL JUSTIFICATION:							10,650
4100	5233	RENTAL EQUIPMENT	0	155	37	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (I.E. BARRICADES, ETC.) VM ADJUSTMENT	0 1,500 -750
TOTAL JUSTIFICATION:							750
4100	5237	TELEMETRY EQUIP MAINT	9,853	10,117	10,386	MISC REPAIR PARTS (PILOT VALVES, ALTITUDE VALVES, ETC.)	3,500

**FY 2014 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
4100	5237	TELEMETRY EQUIP MAINT...	9,853 ...	10,117 ...	10,386 ...	SCADA MAINTENANCE/REPAIRS	4,000
TOTAL JUSTIFICATION:							7,500
4100	5242	RETIREE HEALTH INSURANCE	11,312	9,941	10,296	HEALTH INSURANCE COSTS FOR WATER DIVISION RETIREES	10,503
TOTAL JUSTIFICATION:							10,503
4100	5243	PUMPHOUSE MAINTENANCE	15,912	23,614	14,403	MISC REPAIRS FOR PUMP HOUSE EQUIP MAINTENANCE OF EMERGENCY GENERATORS MAINT OF TRANSFER SWITCHES & FIRE SUPPRESSION INSPECTION TANK, LINE AND SENSOR TESTING AT NORTH & SOUTH STATION	13,000 3,000 750 750
TOTAL JUSTIFICATION:							17,500
4100	5248	FINGER PRINTING FEES	0	252	0		
TOTAL JUSTIFICATION:							
4100	5299	MISC CONTRACTUAL SERVICES	64	116	167	WISCONSIN RAIL ROAD CROSSING LEASE AND WATER PIPELINE RENTAL FEES. CONTRACTUAL LOCATING SERVICES - EXPANDED LEVEL REQUEST APPROVED BY VM (50% IN 4100 AND 50% IN 4200)	0 170 45,000 0
TOTAL JUSTIFICATION:							45,170
4100	5301	AUTO PETROL PRODUCTS	30,009	32,835	36,575	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC. INCL STANDBY GENERATORS PROPANE, KEROSENE, AND NATURAL GAS FOR HEATING PUMP FACILITIES, PORTABLE HEATERS FOR WATER REPAIRS	32,000 0 0 0
TOTAL JUSTIFICATION:							32,000
4100	5302	BOOKS & SUBSCRIPTIONS	0	76	100	MANUALS AND PUBLICATIONS	100
TOTAL JUSTIFICATION:							100
4100	5303	CHEMICALS	6,214	8,550	4,212	CHEMICALS FOR POTABLE WATER TREATMENT, INCLUDES CO2 USED IN FREEZING SERVICE LINES, CHEMICAL REAGENTS, ETC.	0 9,000
TOTAL JUSTIFICATION:							9,000
4100	5308	WATER SAMPLES	10,313	10,427	10,405	REQUIRED IEPA SAMPLING AND ANALYSIS OF POTABLE WATER MISC TESTING TO RESOLVE CONSUMER CONCERNS	10,350 1,000
TOTAL JUSTIFICATION:							11,350
4100	5309	JANITORIAL SUPPLIES	4,036	686	0		
TOTAL JUSTIFICATION:							
4100	5310	VEHICLE MAINTENANCE	18,004	21,247	23,546	REPAIRS/MAINTENANCE TO VEHICLES AND EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 22,000
TOTAL JUSTIFICATION:							22,000
4100	5311	BLDG/GROUNDS MAINTENANCE	31,278	13,372	16,625	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BUILDING/ GROUNDS (I.E LIGHTS, PAINT, SEALERS, ETC.) FLOWERS & LANDSCAPE MATERIALS SURFACE SEALING OF ASPHALT DRIVEWAYS AT PUMP HOUSE FACILITIES & PRESSURE MONITORING STATIONS. VM ADJUSMENT	0 10,000 3,000 0 4,000 -2,000
TOTAL JUSTIFICATION:							15,000
4100	5313	IS MISC EQPT & SUPPLIES	0	1,811	4,736		
TOTAL JUSTIFICATION:							
4100	5315	SMALL TOOLS & EQUIPMENT	6,816	8,396	6,310	REPLACEMENT/REPAIRS TO WORN/DEFECTIVE TOOLS & EQUIP	7,000
TOTAL JUSTIFICATION:							7,000
4100	5317	MISC OPERATING SUPPLIES	1,111	1,003	695	MISC SUPPLIES (BATTERIES, ETC.)	610

**FY 2014 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							610
4100	5318	OFFICE SUPPLIES	343	307	415		
TOTAL JUSTIFICATION:							
4100	5319	PROTECTIVE CLOTHING/SUPL	2,800	3,454	2,590	SAFETY GEAR (PPE. WEATHER OR RAIN GEAR, ETC.) & SUPPLIES	3,500
TOTAL JUSTIFICATION:							3,500
4100	5341	METERS	38,585	10,249	26,286	NEW CONSTRUCTION WATER METERS ANNUAL REPLACEMENT OF TURBINE CHAMBERS AND RECALIBRATION OF METERS AT RECEIVING STATIONS MISC MATERIALS, SUPPLIES & PARTS FOR METER REPAIR	10,000 0 10,320 1,500
TOTAL JUSTIFICATION:							21,820
4100	5344	WATER MAIN MAINTENANCE	43,311	67,343	59,951	REPAIR PARTS (I.E. PIPE, VALVES, VAULTS, REPAIR CLAMPS, BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES, ETC.) FOR MAINTENANCE OF WATER MAINS & RELATED APPURTENANCES	0 0 60,000
TOTAL JUSTIFICATION:							60,000
4100	5345	WATER STORAGE MAINT	26,443	30,768	29,511	ANNUAL INSPECTION, EQUIP AND RE-CALIBRATION OF WATER STORAGE FACILITIES AND MISCELLANEOUS REPAIRS/MAINT WATER SYSTEM VULNERABILITY ASSESSMENT COMPLIANCE EXTERIOR ELEVATED STANDPIPE CLEANING.	0 10,000 5,000 5,000
TOTAL JUSTIFICATION:							20,000
4100	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5503	WATER IMPROVEMENTS	(7,764)	0	0		
TOTAL JUSTIFICATION:							
4100	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4100	5624	BOND INTEREST EXPENSE	(165)	8,536	(481)		
TOTAL JUSTIFICATION:							
4100	5703	GENERAL FUND REIMBRSMNT	967,244	931,004	922,296	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 0 951,517
TOTAL JUSTIFICATION:							951,517
4100	5705	NWWC WATER CHARGE	1,743,976	1,707,719	1,649,643	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS	0 1,650,000
TOTAL JUSTIFICATION:							1,650,000
4100	5706	TRANSFER TO DEBT SERVICE	140,725	223,600	246,012	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 268,922
TOTAL JUSTIFICATION:							268,922
4100	5707	TRANSFER TO CERF	0	0	72,739	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	61,201 0
TOTAL JUSTIFICATION:							61,201
4100	5710	DEPRECIATION EXPENSE	657,162	664,580	0		
TOTAL JUSTIFICATION:							
4100	5713	OPEB EXPENSE	(10,849)	(2,736)	0		
TOTAL JUSTIFICATION:							

**FY 2014 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
			4,917,203	5,022,770	4,497,075		4,576,399

**FY 2014 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
4200	5101	LONGEVITY	6,135	3,800	3,950	LONGEVITY	6,400
TOTAL JUSTIFICATION:							6,400
4200	5102	OVERTIME	34,634	11,167	55,890	COMPENSATION FOR CALL- BACKS OR CALL-INS PER COLLECTIVE BARGAINING AGREEMENT(CBA) (FLOOD RESPONSE, ETC.) INFLOW/INFILTRATION INSPECTIONS FOR CODE VIOLATIONS	0 20,000 10,000
TOTAL JUSTIFICATION:							30,000
4200	5103	SEASONAL HELP	10,013	20,047	15,506	SEASONAL HELP VM ADJUSTMENT	25,000 -5,000
TOTAL JUSTIFICATION:							20,000
4200	5104	SALARIES	573,216	594,478	630,715	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 644,141
TOTAL JUSTIFICATION:							644,141
4200	5105	LOCAL TRAINING & MEETINGS	1,222	941	1,241	MISC. SAFETY, SUPERVISORY, ETC. TRAINING VM ADJUSTMENT	2,000 -500
TOTAL JUSTIFICATION:							1,500
4200	5106	UNIFORM ALLOWANCE	2,267	4,070	3,848	UNIFORM ALLOWANCES PER CBA CARRYOVER UNIFORM ALLOWANCES PER CBA SEASONAL HELP UNIFORMS AND BOOT REIMBURSEMENT VM ADJUSTMENT	3,600 600 300 -500
TOTAL JUSTIFICATION:							4,000
4200	5108	EMPLOYER CONTRIBUTIONS	131,293	140,834	145,648	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 134,519
TOTAL JUSTIFICATION:							134,519
4200	5111	UNEMPLOYMENT COMPENSATION	0	0	603		
TOTAL JUSTIFICATION:							
4200	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
4200	5116	SICK LEAVE ANNL BUY BACK	0	333	362	SICK LEAVE BUY BACK	2,890
TOTAL JUSTIFICATION:							2,890
4200	5205	MULTIPLE DAY CONFERENCES	1,419	531	23		
TOTAL JUSTIFICATION:							
4200	5206	CONSULTING SERVICES	0	0	680		
TOTAL JUSTIFICATION:							
4200	5207	IS SERV & MAINT AGREEMENT	0	34,455	43,532	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION DIVISION PORTION OF PHOTOCOPIER MAINT AGREEMENT	40,000 770
TOTAL JUSTIFICATION:							40,770
4200	5208	DEBRIS DUMP CHARGES	8,988	12,237	12,638	DISPOSAL FROM CLEANING/REPAIRING SANITARY & STORM SEWER SYSTEMS, WATERWAY DEBRIS, FLOOD DEBRIS, ETC. VM ADJUSTMENT	0 15,000 -3,000
TOTAL JUSTIFICATION:							12,000
4200	5209	ENERGY	17,495	14,870	18,784	ENERGY CHARGES FOR SANITARY LIFT AND STORM WATER PUMPING STATIONS	0 23,000
TOTAL JUSTIFICATION:							23,000
4200	5212	EMPLOYEE HEALTH INSURANCE	112,285	127,968	126,290	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 132,480

**FY 2014 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							132,480
4200	5213	GEN LIABILITY INSURANCE	49,670	41,724	51,775	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 49,580
TOTAL JUSTIFICATION:							49,580
4200	5217	LANDSCAPE MAINTENANCE	11,824	16,737	57,444	WHEELING DIVERSION CHANNEL MITIGATION WETLAND MAINT WHEELING DIVERSION CHANNEL PRESCRIBED BURN BUFFALO CREEK STREAMBANK MAINTENANCE CONTRACTUAL SERVICES FOR GRASS CUTTING & LAWN MAINT OF DIVERSION CHANNEL AREAS	19,706 5,900 12,500 0 10,000
TOTAL JUSTIFICATION:							48,106
4200	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4200	5219	BANK CHARGES	2,987	2,899	2,953	LOCKBOX PROCESSING FEE \$1,280/MONTH \$1,250 X 12 X 20%.	0 3,000
TOTAL JUSTIFICATION:							3,000
4200	5220	MAINT OFF/SPEC EQUIPMENT	3,797	2,235	1,031	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL LOCATOR EQUIP, GAS DETECTOR, SEWER CAMERA, ETC. DIVISION PORTION OF PHOTOCOPIER LEASE	0 3,000 946
TOTAL JUSTIFICATION:							3,946
4200	5221	MAINT RADIO EQUIPMENT	30	210	0		
TOTAL JUSTIFICATION:							
4200	5222	MEMBERSHIP DUES	0	154	0	ANNUAL JULIE NOTIFICATION ASSESSMENT FEE	2,600
TOTAL JUSTIFICATION:							2,600
4200	5227	POSTAGE	2,724	2,743	2,780	MAILING COSTS ASSOCIATED WITH SEWER BILLING INCLUDING LATE NOTICES AND OTHER MISCELLANEOUS OPERATIONAL REQUIREMENTS. SEWER FUNDS SHARE IS 17% BASED ON 50,000 BILLS & LATE NOTICES 47,840 BILLS X .34 X 17%; 2,160 LATE NOTICES X .46 X 17%.	0 0 0 0 2,765 169
TOTAL JUSTIFICATION:							2,934
4200	5228	PRINTING & BINDING	1,982	2,037	2,159	SEWER FUND PORTION OF WATER/SEWER UTILITY BILL PRINTING CHARGE. SEWER FUNDS SHARE IS 17% BASED ON 50,000 BILLS AND LATE NOTICES A YEAR 50,000 X .19 X 17%; SET-UP CHARGES \$150 X 12 = \$1,800 X 17%. LATE CHARGES \$90 X 12 = \$1,080 X 17%	0 0 0 1,615 306 185
TOTAL JUSTIFICATION:							2,106
4200	5233	RENTAL EQUIPMENT	0	0	750		
TOTAL JUSTIFICATION:							
4200	5234	TREE MAINT SERVICE	29,978	32,000	0	CONTRACTUAL TREE TRIMMING/BRUSH REMOVAL ALONG BG CREEK/WHEELING DRAINAGE DITCH, CAMP MCDONALD, & WHEELING DIVERSION CHANNEL	0 0 30,000
TOTAL JUSTIFICATION:							30,000
4200	5237	TELEMETRY EQUIP MAINT	738	7,096	8,091	TECHNICAL/ELECTRICAL ASSISTANCE FOR MAINT OF PUMPING CONTROLS & RELATED EQUIPMENT ANNUAL OMNI SERVICE FEE	0 2,764 4,236
TOTAL JUSTIFICATION:							7,000
4200	5242	RETIREE HEALTH INSURANCE	11,642	11,525	10,886	HEALTH INSURANCE COSTS FOR SEWER DIVISION RETIREES.	11,049

**FY 2014 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							11,049
4200	5299	MISC CONTRACTUAL SERVICES	1,576	1,000	2,500	CONTRACTUAL LOCATING SERVICES - EXPANDED LEVEL REQUEST APPROVED BY VM (50% IN 4100 AND 50% IN 4200)	45,000 0
TOTAL JUSTIFICATION:							45,000
4200	5301	AUTO PETROL PRODUCTS	19,424	21,339	28,264	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC. INCL STANDBY GENERATORS	23,000 0
TOTAL JUSTIFICATION:							23,000
4200	5302	BOOKS & SUBSCRIPTIONS	4,360	1,078	1,150	MANUALS AND PUBLICATIONS CONTINENTAL WEATHER SERVICE	150 1,000
TOTAL JUSTIFICATION:							1,150
4200	5303	CHEMICALS	6,874	5,810	7,089	DEGREASING CHEMICALS FOR LIFT STATIONS & SEWER LINES MISC CHEMICALS (I.E. TRACE DYE, SEWER ODORS, ETC.)	5,000 1,000
TOTAL JUSTIFICATION:							6,000
4200	5310	VEHICLE MAINTENANCE	16,241	14,944	23,765	REPAIRS/MAINTENANCE TO VEHICLES AND EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE	0 23,000
TOTAL JUSTIFICATION:							23,000
4200	5311	BLDG/GROUNDS MAINTENANCE	960	98	1,610	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES VM ADJUSTMENT	1,500 -500
TOTAL JUSTIFICATION:							1,000
4200	5315	SMALL TOOLS & EQUIPMENT	5,875	3,465	6,156	REPLACEMENT/REPAIRS OF WORN/DEFECTIVE TOOLS & EQUIP	6,500
TOTAL JUSTIFICATION:							6,500
4200	5317	MISC OPERATING SUPPLIES	2,281	1,253	2,247	MISC SUPPLIES (I.E. BATTERIES, KEYS, LOCKS, ETC.)	1,700
TOTAL JUSTIFICATION:							1,700
4200	5318	OFFICE SUPPLIES	328	296	372		
TOTAL JUSTIFICATION:							
4200	5319	PROTECTIVE CLOTHING/SUPL	2,519	3,592	1,857	SAFETY GEAR (PPE, WEATHER OR RAIN GEAR, ETC) & SUPPLIES VM ADJUSTMENT	3,500 -500
TOTAL JUSTIFICATION:							3,000
4200	5340	LIFT STATIONS	19,623	13,365	59,872	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	0 25,000
TOTAL JUSTIFICATION:							25,000
4200	5342	SEWER LINE MAINTENANCE	58,803	72,550	72,317	MAINTENANCE/REPAIRS TO STORM AND SANITARY SEWER SYSTEMS, MANHOLES, INLETS, CATCH BASINS, ETC. ANNUAL COST RELATING TO MWRD SEWER SERVICE AGREEMENT REPAIRS/MAINT TO JACKSON DR PIPES & STRUCTURES STONE FOR TRENCH BACKFILL VM ADJUSTMENT	0 25,000 20,000 30,000 10,000 -10,000
TOTAL JUSTIFICATION:							75,000
4200	5401	MOBILE EQUIPMENT	0	0	40,838		
TOTAL JUSTIFICATION:							
4200	5703	GENERAL FUND REIMBRMNT	241,811	232,751	230,574	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM	0 237,879
TOTAL JUSTIFICATION:							237,879
4200	5706	TRANSFER TO DEBT SERVICE	140,725	223,600	246,011	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 268,922

**FY 2014 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
TOTAL JUSTIFICATION:							268,922
4200	5707	TRANSFER TO CERF	0	0	38,983	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	37,320 0
TOTAL JUSTIFICATION:							37,320
4200	5710	DEPRECIATION EXPENSE	363,637	360,203	0		
TOTAL JUSTIFICATION:							
			1,899,377	2,040,433	1,961,182		1,966,492

**FY 2014 BUDGET WORKSHEET
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
4310	5206	CONSULTING SERVICES	0	4,689	3,333		
TOTAL JUSTIFICATION:							
4310	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4310	5299	MISC CONTRACTUAL SERVICES	500	0	140	UST UPGRADES AT NORTH RECEIVING STATION	20,000
TOTAL JUSTIFICATION: 20,000							
4310	5503	WATER IMPROVEMENTS	0	0	203,291	SCADA UPGRADE NEW EMERGENCY BACKUP WELL	20,000 1,600,000
TOTAL JUSTIFICATION: 1,620,000							
4310	5609	FISCAL AGENT FEES	400	1,795	598	FISCAL AGENT FEES - 2011 GO REFUNDING BONDS FISCAL AGENT FEE - 2012B WATER METER BONDS	400 400
TOTAL JUSTIFICATION: 800							
4310	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4310	5624	BOND INTEREST EXPENSE	27,500	91,142	137,103	2011 GO REFUNDING BONDS - INTEREST EXPENSE 2012B GO BONDS (WATER METERS) - INTEREST EXPENSE	21,894 107,400
TOTAL JUSTIFICATION: 129,294							
4310	5629	BOND ISSUANCE COSTS	0	76,238	0		
TOTAL JUSTIFICATION:							
			28,400	173,865	344,465		1,770,094

**FY 2014 BUDGET WORKSHEET
SEWER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
4320	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4320	5502	SANITARY SEWER IMPROVEMNT	0	0	0	FLOW MONITORING FORCE MAIN REPAIR	135,000 50,000
TOTAL JUSTIFICATION:							185,000
4320	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
							185,000

**FY 2014 BUDGET WORKSHEET
WATER SYSTEM R&R PROJECT**

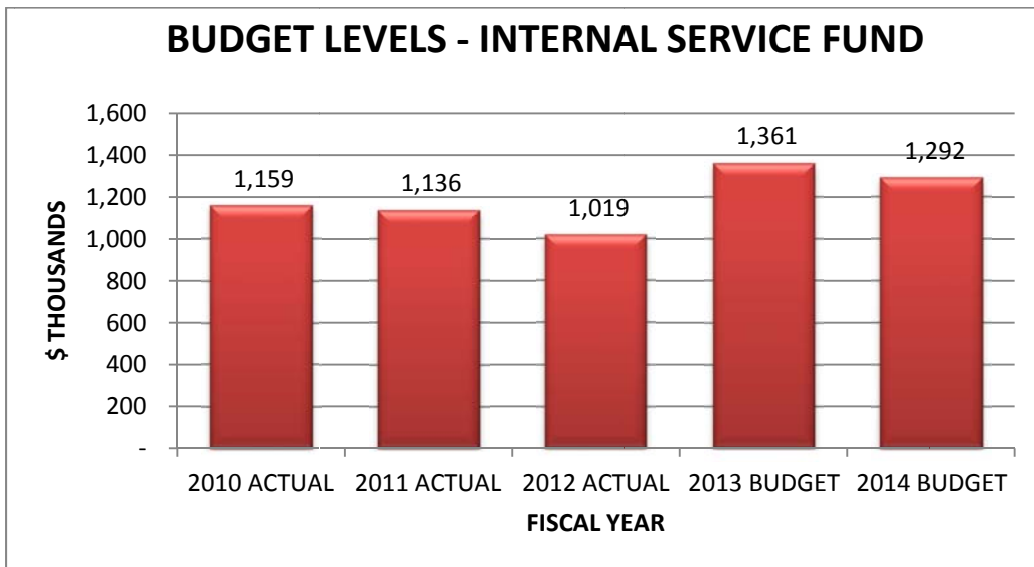
DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
4330	5104	SALARIES	93,000	96,000	62,366	W/S FUND SHARE OF ENGINEERING SALARIES	63,925
TOTAL JUSTIFICATION:							63,925
4330	5206	CONSULTING SERVICES	9,008	48,802	139,197	WATER MAIN REPLACEMENT PROGRAM ELEVATED TANK RE-COATING AND REPAIR PROGRAM	73,000 38,000
TOTAL JUSTIFICATION:							111,000
4330	5503	WATER IMPROVEMENTS	0	729,880	4,520,369	ELEVATED TANK RECOATING AND REPAIR WATER MAIN REPLACEMENT PROGRAM WATER METER IMPROVEMENT PROGRAM	735,000 417,850 495,000
TOTAL JUSTIFICATION:							1,647,850
			102,008	874,682	4,721,933		1,822,775

**FY 2014 BUDGET WORKSHEET
SEWER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
4340	5502	SANITARY SEWER IMPROVEMNT	152,338	178,641	384,619	SANITARY SEWER RELINING PROGRAM PUMP REPLACEMENT PROGRAM SANITARY & STORM SEWER REPLACEMENT PROGRAM	195,000 15,000 0
TOTAL JUSTIFICATION:							210,000
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			152,338	178,641	384,619		
							210,000

INTERNAL SERVICE FUND

Liability Insurance Fund.....\$1,291,925

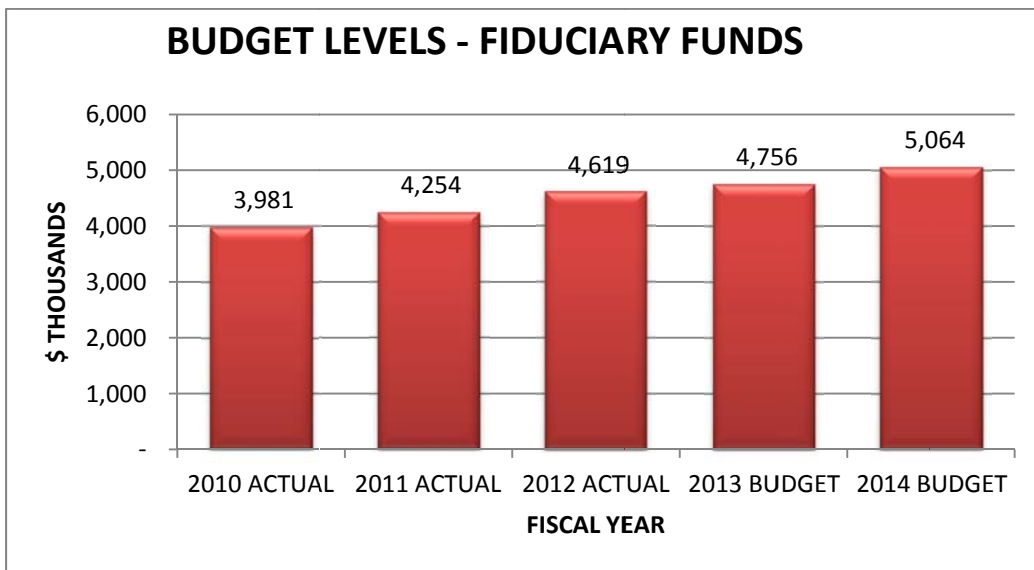


**FY 2014 BUDGET WORKSHEET
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
51	5125	SAFETY PROGRAM	0	0	0		
TOTAL JUSTIFICATION:							
51	5206	CONSULTING SERVICES	55,437	54,515	54,515	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	18,500 36,515
TOTAL JUSTIFICATION:							55,015
51	5213	GEN LIABILITY INSURANCE	349,234	284,780	296,089	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS' COMPENSATION COVERAGE.	301,910 0
TOTAL JUSTIFICATION:							301,910
51	5271	INSURANCE CLAIMS ADMIN	25,350	25,000	85,877	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES.	85,000
TOTAL JUSTIFICATION:							85,000
51	5272	INSURANCE CLAIMS	706,296	654,803	717,623	ANTICIPATED LOSSES FOR FY 2014	850,000
TOTAL JUSTIFICATION:							850,000
			1,136,317	1,019,099	1,154,104		1,291,925

FIDUCIARY FUNDS

Police Pension Fund.....	\$2,217,755
Fire Pension Fund	2,845,950
TOTAL.....	\$5,063,705



POLICE PENSION FUND

The Police Pension Fund was created in 1954, pursuant to State statutes, and provides retirement and disability benefits for all sworn police officers. Funding is obtained through defined employee contributions (currently 9.91% of base wages), investment earnings, and contributions from the Village.

Members of the Police Pension Fund hired before January 1, 2011, are entitled to a normal retirement pension on or after age 50 and completion of 20 years of creditable service. At that time, they receive a monthly benefit equal to 50% of either the annual salary for the rank held for one (1) year prior to retirement or the salary attached to the rank held on the last day of service, whichever is greater. In addition members receive 2.5% of such salary for each year of service in excess of 20 to a maximum of ten (10). The maximum pension a police officer can receive is 75% of salary.

Members of the Police Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Police officers receive a pension equal to 2.5% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the “average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period.” Police officers can retire at age 50, but are penalized .50% for every month they are under age 55. The maximum pension a police officer can receive is 75% of final average salary.

If the officer is disabled in the line of duty, he or she is entitled to a life annuity equal to the greater of 1) 65% of salary for the rank at the date of suspension of duty or retirement, or 2) the benefit he or she could have received if retiring on a service pension. If the member is disabled but not while on duty, he or she receives a life annuity of 50% of salary for the rank at the date of suspension of duty or retirement.

Additional benefits are provided for spouses and dependent children in certain circumstances.

During the 2013 Fiscal Year, the Village hired Timothy W. Sharpe, a certified actuary, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's police officers. The results of the analysis are:

	As of 12/31/2012	12/31/2013
Accrued Liability	\$49,030,589	\$55,233,258
Less Current Assets	35,716,906	38,135,281
	=====	=====
Unfunded Accrued Liability (Surplus)	13,313,683	17,097,977
Percent Funded	72.8%	69.0%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,492,912 for the 2013 tax year which was \$107,634 (7.77%) higher than the 2012 levy.

**FY 2014 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
61	5203	AUDIT	6,710	6,710	6,892	DEPT OF INSURANCE - ANNUAL COMPLIANCE FEE	7,580
TOTAL JUSTIFICATION:							7,580
61	5205	MULTIPLE DAY CONFERENCES	120	2,246	1,757	MEETINGS AND CONFERENCE EXPENSES	500
TOTAL JUSTIFICATION:							500
61	5206	CONSULTING SERVICES	1,950	83,274	86,625	CONSULTING SERVICES INVESTMENT MANAGEMENT FEES	2,000 88,000
TOTAL JUSTIFICATION:							90,000
61	5213	GEN LIABILITY INSURANCE	4,621	4,820	5,075	GALLAGHER FIDUCIARY LIABILITY INSURANCE	5,500
TOTAL JUSTIFICATION:							5,500
61	5218	LEGAL SERVICES	4,015	10,341	15,219	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING ADDITIONAL EXPENSES	3,000 500
TOTAL JUSTIFICATION:							3,500
61	5219	BANK CHARGES	85,639	0	0		
TOTAL JUSTIFICATION:							
61	5222	MEMBERSHIP DUES	1,550	0	775	PPFA ANNUAL MEMBERSHIP DUES	775
TOTAL JUSTIFICATION:							775
61	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
61	5246	MEDICAL EXAMS	0	8,490	575		
TOTAL JUSTIFICATION:							
61	5313	IS MISC EQPT & SUPPLIES	0	550	0		
TOTAL JUSTIFICATION:							
61	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
61	5702	REFUND PENSION CONTRIBUTI	0	44,263	0		
TOTAL JUSTIFICATION:							
61	5704	RETIREMENT PENSION	1,404,175	1,509,907	1,595,312	PENSION BENEFIT FOR 28 RETIRED POLICE OFFICERS ANTICIPATED RETIREMENTS	1,641,000 59,000
TOTAL JUSTIFICATION:							1,700,000
61	5714	NON-DUTY DISABILITY PENS	57,407	58,646	59,885	NON-DUTY RELATED RETIREMENT BENEFIT FOR 1 OFFICER	61,700
TOTAL JUSTIFICATION:							61,700
61	5716	DUTY DISABILITY PENSION	75,015	75,773	76,531	PENSION BENEFIT FOR 2 POLICE OFFICERS	76,600
TOTAL JUSTIFICATION:							76,600
61	5718	SURVIVING SPOUSE PENSION	217,905	217,905	235,788	SURVIVING SPOUSE BENEFIT FOR 8 SPOUSES	271,600
TOTAL JUSTIFICATION:							271,600
			1,859,106	2,022,926	2,084,434		2,217,755

FIREFIGHTERS' PENSION FUND

The Fire Pension Fund was created in 1971, pursuant to State statutes, and provides retirement and disability benefits for all firefighter/paramedics. Funding is obtained through defined employee contributions (currently 9.455% of base wages), investment earnings, and contributions from the Village.

Members of the Firefighters' Pension Fund hired prior to January 1, 2011, are entitled to a normal pension on or after age 50 and completion of 20 years of creditable service. They receive 50% of the annual salary for the rank held at the time of retirement plus 2.5% of such salary for each year of service in excess of 20 to a maximum of 10. The maximum pension a firefighter can receive is 75% of salary. Firefighters disabled in the line of duty receive a life annuity equal to the greater of 1) 65% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases.

Members of the Firefighters' Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Firefighters receive a pension equal to 2.5% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the "average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period." Firefighters can retire at age 50, but are penalized .50% for every month they are under age 55. The maximum pension a firefighter can receive is 75% of final average salary.

A non-duty disability pension provides a life annuity of 50% of salary for rank at the date of suspension of duty or retirement if they have at least 7 years of creditable service.

An occupational disease disability pension pays an annuity equal to the greater of 1) 65% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases if the firefighter has at least 5 years of creditable service and is disabled by reason of heart disease, cancer, stroke, tuberculosis or any disease of the lungs or respiratory tract resulting from service as a firefighter. The pension laws also provide benefits for spouses and dependant children in certain circumstances.

During the 2013 Fiscal Year, the Village hired Timothy W. Sharpe, a certified actuary, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's firefighters. The results of the analysis are:

	As of 12/31/2012	As of 12/31/2013
Accrued Liability	\$42,887,413	48,423,831
Less Current Assets	\$28,390,874 =====	29,332,350 =====
Unfunded Accrued Liability (Surplus)	\$14,496,539	19,091,481
Percent Funded	66.2%	60.6%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,642,356 for the 2013 tax year, which was \$182,249 (12.48%) higher than the 2012 levy.

**FY 2014 BUDGET WORKSHEET
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2011 ACTUAL	2012 ACTUAL	2013 YTD ACTUAL	BUDGET JUSTIFICATION	2014 APPROVED
62	5203	AUDIT	5,496	5,496	5,441	DEPT. OF INSURANCE - ANNUAL COMPLIANCE FEE	5,700
TOTAL JUSTIFICATION:							5,700
62	5205	MULTIPLE DAY CONFERENCES	1,100	2,074	1,699	EDUCATIONAL SEMINARS AND TRAVEL	1,500
TOTAL JUSTIFICATION:							1,500
62	5206	CONSULTING SERVICES	35,000	35,000	35,000	INVESTMENT MANAGEMENT FEES(NEW ONE FUND MANAGER)	72,000
TOTAL JUSTIFICATION:							72,000
62	5213	GEN LIABILITY INSURANCE	4,288	4,394	4,423	FIDUCIARY LIABILITY POLICY ARTHUR GALLAGHER	5,200
TOTAL JUSTIFICATION:							5,200
62	5218	LEGAL SERVICES	1,349	6,692	4,842	LEGAL SERVICES	2,500
TOTAL JUSTIFICATION:							2,500
62	5219	BANK CHARGES	58,624	100,288	101,524	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
TOTAL JUSTIFICATION:							0
62	5222	MEMBERSHIP DUES	0	775	1,075	MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
62	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
62	5227	POSTAGE	14	0	0		
TOTAL JUSTIFICATION:							
62	5240	TRAVEL & TRANSPORTATION	75	84	0		
TOTAL JUSTIFICATION:							
62	5246	MEDICAL EXAMS	0	6,361	7,466	MEDICAL EXAMINATIONS	1,500
TOTAL JUSTIFICATION:							1,500
62	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
62	5702	REFUND PENSION CONTRIBUTI	0	0	0		
TOTAL JUSTIFICATION:							
62	5704	RETIREMENT PENSION	1,832,691	1,934,836	2,033,098	SERVICE PENSION BENEFIT FOR 31 RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS	2,109,000 60,000
TOTAL JUSTIFICATION:							2,169,000
62	5714	NON-DUTY DISABILITY PENS	0	0	0		
TOTAL JUSTIFICATION:							
62	5716	DUTY DISABILITY PENSION	284,710	328,561	390,125	DUTY-DISABILITY PENSION FOR 8 FIREFIGHTERS	415,500
TOTAL JUSTIFICATION:							415,500
62	5718	SURVIVING SPOUSE PENSION	171,466	171,466	171,466	SURVIVING SPOUSE BENEFIT FOR 4 PARTICIPANTS	171,500
TOTAL JUSTIFICATION:							171,500
			2,394,813	2,596,026	2,756,158		2,845,950

CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2014 through 2018.

The CIP represents the Village's commitment to maintain and improve its infrastructure assets in order to provide all residents and businesses of the community with high quality public service. The CIP is a multi-year planning instrument the Village prepares in order to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to residents and businesses. Projects may include construction or reconstruction of streets, construction of new buildings or the renovation of existing buildings, land acquisition, utility improvements, and major equipment purchases. The projects described in the first year of the CIP are incorporated in the Village's annual operating budget and the remaining projects are updated each year as necessary and appropriate.

The pages that follow include a brief summary of each project by fund, anticipated cost of the project and the year those expenditures are anticipated to be incurred. Finally, we have included a description of the major capital projects included in the CIP and their impact on the Village's operating costs. Please refer to the Village's separate CIP document for a more comprehensive description of each of the projects and the source of funding.

**Capital Improvement Plan
Summary of Projects and Probable Cost
FY 2014 - 2018**

CAPITAL PROJECTS FUND

CAPITAL INFRASTRUCTURE EXPENDITURES (3410)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
CP-10	Sidewalk and Miscellaneous Concrete Removal & Replacement Program	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 900,000
CP-15	New Public Sidewalk Construction Program	\$ 156,500	\$ 156,500	\$ 156,500	\$ 156,500	\$ 156,500	\$ 782,500
CP-29	Wolf Road Reconstruction - Manchester Dr. to Milwaukee Ave.	\$ -	\$ 1,628,700	\$ -	\$ -	\$ -	\$ 1,628,700
CP-41	Streetlight Replacement Program	\$ -	\$ 148,000	\$ 156,500	\$ 139,500	\$ 139,500	\$ 583,500
CP-45	Corrugated Metal Arch Pipe Replacement	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
CP-47#	Wolf Road - Electrical Service Reconnection	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
CP-57	Dundee Road Bicycle/Pedestrian Path	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
CP-58	Jeffery Avenue Bridge Replacement	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ 380,000
CP-59	Northgate Parkway Bridge Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CP-60	Jack London Bridge Decorative Flag Stone Wall Repair	\$ 225,500	\$ -	\$ -	\$ -	\$ -	\$ 225,500
CP-63	BG - Dundee Rd. Corridor - Streetscape Improvements	\$ 24,800	\$ -	\$ -	\$ -	\$ -	\$ 24,800
CP-64##	Street Improvement	\$ 925,000	\$ 925,000	\$ 925,000	\$ 925,000	\$ 925,000	\$ 4,625,000
CP-65^	Dundee Road Lighting	\$ 207,200	\$ -	\$ -	\$ -	\$ -	\$ 207,200
CP-66	Wolf Road Bridge Repair	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
CP-67	Fire Station #23 Parking Lot Improvements	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
CP-68	Stormwater Master Plan	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
SUBTOTAL INFRASTRUCTURE IMPROVEMENT COSTS		\$ 3,949,000	\$ 3,188,200	\$ 1,418,000	\$ 1,401,000	\$ 1,401,000	\$ 11,357,200
Engineering Salaries and Benefits		\$ 164,379	\$ 168,489	\$ 172,701	\$ 177,018	\$ 181,444	\$ 864,031
TOTAL SALARY, BENEFIT AND INFRASTRUCTURE COSTS		\$ 4,113,379	\$ 3,356,689	\$ 1,590,701	\$ 1,578,018	\$ 1,582,444	\$ 12,221,231

Notes:

- # The expenditure level reflected for item CP-47 is partial. See TIF(35)-15 & TIF(39)-13 for other expenditures.
The expenditure level reflected for item CP-64 is partial. See MFT-01 for other expenditures.
^ The expenditure level reflected for item CP-65 is partial. See TIF(35)-20 and TIF(31)-02 for other expenditures.

CAPITAL NON-INFRASTRUCTURE EXPENDITURES (3420)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
CP(N)-07	HVAC Unit Replacement Program	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
CP(N)-11	Parkway Tree Planting Program	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
CP(N)-48	Parkway Regrading Program	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
CP(N)-50	Roof Replacement - Police Resource Center/Food Pantry	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000
CP(N)-51	Storm Sewer NPDES Phase II Regulations Compliance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
CP(N)-55	Hot-Mix Asphalt Pavement Sealing Program - Municipal Lots	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
CP(N)-56	FRA Quiet Zone Renewal	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
CP(N)-57	Crack Sealing Program	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
CP(N)-58	Paver Brick Maintenance	\$ 110,000	\$ -	\$ -	\$ 120,000	\$ -	\$ 230,000
CP(N)-59	Upgrades at Friendship Park & Lehmann Fountains	\$ 190,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 250,000
CP(N)-60	Overhead Crane	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ 68,000
SUBTOTAL NON-INFRASTRUCTURE PROJECT COSTS		\$ 628,000	\$ 260,000	\$ 260,000	\$ 480,000	\$ 370,000	\$ 1,998,000
Engineering Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARY, BENEFIT AND NON-INFRASTRUCTURE COSTS		\$ 628,000	\$ 260,000	\$ 260,000	\$ 480,000	\$ 370,000	\$ 1,998,000

TOTAL COSTS, ALL CAPITAL PROJECTS (3410 & 3420) \$ 4,741,379 \$ 3,616,689 \$ 1,850,701 \$ 2,058,018 \$ 1,952,444 \$ 14,219,231

MOTOR FUEL TAX (MFT) FUND

MFT EXPENDITURES (11)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
MFT-01##	Street Improvement Program	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
MFT-02	MFT General Maintenance	\$ 317,250	\$ -	\$ -	\$ -	\$ -	\$ 317,250
TOTAL MFT CONSTRUCTION/MAINTENANCE COSTS		\$ 1,317,250	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,317,250

- ## The expenditure level reflected for item MFT-01 is partial. See CP-64 for other expenditures.

**Capital Improvement Plan
Summary of Projects and Probable Cost
FY 2014 - 2018**

WATER & SEWER FUNDS

WATER CAPITAL PROJECTS FUND (4310)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
WTR-09	SCADA Upgrade	\$ 20,000	\$ -	\$ -	\$ -	\$ -	20,000
WTR-13	New Emergency Backup Well	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	1,600,000
WTR-14	Emergency Interconnect	\$ -	\$ -	\$ -	\$ 20,000	\$ 150,000	170,000
WTR-15	UST Upgrade at the North Receiving Station	\$ 20,000	\$ -	\$ -	\$ -	\$ -	20,000
SUBTOTAL WATER CAPITAL IMPROVEMENT COSTS		\$ 1,640,000	\$ -	\$ -	\$ 20,000	\$ 150,000	\$ 1,810,000
Engineering Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL WATER CAPITAL SALARY, BENEFIT & IMPROVEMENT COSTS		\$ 1,640,000	\$ -	\$ -	\$ 20,000	\$ 150,000	\$ 1,810,000

SEWER CAPITAL PROJECTS FUND (4320)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
SWR-13	Sewer SCADA Upgrade	\$ -	\$ 300,000	\$ -	\$ -	\$ -	300,000
SWR-14	Flow Monitoring	\$ 135,000	\$ -	\$ -	\$ -	\$ -	135,000
SWR-15	Force Main Repair	\$ 50,000	\$ 375,000	\$ -	\$ -	\$ -	425,000
SUBTOTAL SEWER CAPITAL IMPROVEMENT COSTS		\$ 185,000	\$ 675,000	\$ -	\$ -	\$ -	\$ 860,000
Engineering Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL SEWER CAPITAL SALARY, BENEFIT & IMPROVEMENT COSTS		\$ 185,000	\$ 675,000	\$ -	\$ -	\$ -	\$ 860,000

TOTAL COSTS, ALL WATER & SEWER CAPITAL PROJECTS (4310&4320) \$ 1,825,000 \$ 675,000 \$ - \$ 20,000 \$ 150,000 \$ 2,670,000

WATER SYSTEM REPAIR AND REPLACEMENT (R&R) FUND (4330)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
WRR-01	Water Main Replacement Program	\$ 490,850	\$ 1,632,000	\$ 129,475	\$ 1,447,000	\$ 120,100	3,819,425
WRR-02	Elevated Tank Re-coating & Repair Program	\$ 773,000	\$ 773,000	\$ 623,000	\$ 523,000	\$ -	2,692,000
WRR-08	Water Meter Improvement Program	\$ 495,000	\$ -	\$ -	\$ -	\$ -	495,000
WRR-10	Infrastructure Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	-
SUBTOTAL WATER SYSTEM R&R COSTS		\$ 1,758,850	\$ 2,405,000	\$ 752,475	\$ 1,970,000	\$ 120,100	\$ 7,006,425
Engineering Salaries and Benefits		\$ 63,925	\$ 65,523	\$ 67,161	\$ 68,840	\$ 70,561	336,012
TOTAL WATER SALARIES, BENEFITS & SYSTEM R&R COSTS		\$ 1,822,775	\$ 2,470,523	\$ 819,636	\$ 2,038,840	\$ 190,661	\$ 7,342,437

SEWER SYSTEM REPAIR AND REPLACEMENT (R&R) FUND (4340)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
SRR-01	Sanitary Sewer Lining Program	\$ 195,000	\$ 215,000	\$ 205,000	\$ 220,000	\$ 230,000	1,065,000
SRR-06	Pump Replacement Program	\$ 15,000	\$ 30,000	\$ 15,000	\$ 30,000	\$ 15,000	105,000
SRR-13#	Sanitary & Storm Sewer Replacement Program	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	200,000
SUBTOTAL SEWER SYSTEM R&R COSTS		\$ 210,000	\$ 345,000	\$ 220,000	\$ 350,000	\$ 245,000	\$ 1,370,000
Engineering Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL SEWER SALARIES, BENEFITS & SYSTEM R&R COSTS		\$ 210,000	\$ 345,000	\$ 220,000	\$ 350,000	\$ 245,000	\$ 1,370,000

TOTAL COSTS, ALL WATER AND SEWER R&R PROJECTS (4330 & 4340) \$ 2,032,775 \$ 2,815,523 \$ 1,039,636 \$ 2,388,840 \$ 435,661 \$ 8,712,437

TOTAL COSTS, ALL WATER AND SEWER PROJECTS (4310,4320,4330,4340) \$ 3,857,775 \$ 3,490,523 \$ 1,039,636 \$ 2,408,840 \$ 585,661 \$ 11,382,437

Notes:

Any sewer infrastructure improvements needed due to WRR-01 are funded from SRR-13.

**Capital Improvement Plan
Summary of Projects and Probable Cost
FY 2014 - 2018**

TAX INCREMENT FINANCING (TIF) CAPITAL PROJECTS

TOWN CENTER TIF II DISTRICT CAPITAL PROJECTS (3500)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
TIF(35)-09	Dundee Road New Signalized Intersection	\$ 513,400	\$ 2,912,500	\$ -	\$ -	\$ -	\$ 3,425,900
TIF(30)-12#	New Public Sidewalk Constructing Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF(35)-13	Wolf Rd. Reconstruction - Manchester Dr. to Rte 21	\$ -	\$ 103,450	\$ -	\$ -	\$ -	\$ 103,450
TIF(35)-15##	Wolf Road - Electrical Service Reconnection	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
TIF(35)-18	Facade & Bldg. Improvement Grant Program - Town Center TIF II	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
TIF(30)-19	Storm Sewer Pipe for the Heritage Park Flood Control Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF(35)-20^	Dundee Road Lighting	\$ 478,800	\$ -	\$ -	\$ -	\$ -	\$ 478,800
TOTAL IMPROVEMENT COSTS, TOWN CENTER TIF II		\$ 1,042,200	\$ 3,115,950	\$ 50,000	\$ 50,000	\$ 50,000	\$ 4,308,150

CROSSROADS TIF DISTRICT CAPITAL PROJECTS (3100)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
TIF(31)-01	Facade & Bldg. Improvement Grant program - Crossroad TIF	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
TIF(31)-02^	Dundee Road Lighting	\$ 114,000	\$ -	\$ -	\$ -	\$ -	\$ 114,000
TOTAL IMPROVEMENT COSTS, CROSSROADS TIF		\$ 164,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 364,000

SOUTH TIF DISTRICT CAPITAL PROJECTS (3200)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
TIF(32)-01#	New Public Sidewalk construction Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL IMPROVEMENT COSTS, SOUTH TIF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHEAST TIF II DISTRICT CAPITAL PROJECTS (3600)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
TIF(37)-01#	New Public Sidewalk construction Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF(36)-03	Facade & Bldg. Improvement Grant Program - Southeast TIF II	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
TIF(36)-04	Water Main Improvements	\$ 272,000	\$ -	\$ -	\$ -	\$ -	\$ 272,000
TOTAL IMPROVEMENT COSTS, SOUTHEAST TIF II		\$ 322,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 522,000

NORTH TIF DISTRICT CAPITAL PROJECTS (3900)		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
TIF(39)-05	Wolf Road Reconstruction - Manchester Dr. to Rte 21	\$ -	\$ 337,950	\$ -	\$ -	\$ -	\$ 337,950
TIF(39)-12#	New Public Sidewalk construction Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF(39)-13##	Wolf Road - Electrical Service Reconnection	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
TIF(39)-14	Facade & Bldg. Improvement Grant Program - North TIF	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
TIF(39)-15	Pedestrian Crossings	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
TIF(39)-16	Meadow Ln. Compensatory Storage	\$ 814,000	\$ -	\$ -	\$ -	\$ -	\$ 814,000
TOTAL IMPROVEMENT COSTS, NORTH TIF		\$ 909,000	\$ 487,950	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,546,950

TOTAL IMPROVEMENT COSTS, ALL TIF DISTRICT PROJECTS (3000-3900)		\$ 2,437,200	\$ 3,703,900	\$ 200,000	\$ 200,000	\$ 200,000	\$ 6,741,100
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Notes:

Expenditure levels reflected for item TIF(39)-13 is partial. See CP-47 and TIF (35)-15 for the balance of this overall project.

^ The expenditure level reflected for item TIF(31)-02 is partial. See CP-65 and TIF(35)-20 for other expenditures.

**Capital Improvement Plan
Summary of Projects and Probable Cost
FY 2014 - 2018**

FUNDED GRAND TOTALS

TOTAL CAPITAL EXPENDITURES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
3410	TOTAL SALARY, BENEFIT AND INFRASTRUCTURE COSTS	\$ 4,113,379	\$ 3,356,689	\$ 1,590,701	\$ 1,578,018	\$ 1,582,444	\$ 12,221,231
3420	TOTAL SALARY, BENEFIT AND NON-INFRASTRUCTURE COSTS	\$ 628,000	\$ 260,000	\$ 260,000	\$ 480,000	\$ 370,000	\$ 1,998,000
11	TOTAL MFT CONSTRUCTION/MAINTENANCE COSTS	\$ 1,317,250	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,317,250
4310	TOTAL WATER CAPITAL SALARY, BENEFIT & IMPROVEMENT COSTS	\$ 1,640,000	\$ -	\$ -	\$ 20,000	\$ 150,000	\$ 1,810,000
4320	TOTAL SEWER CAPITAL SALARY, BENEFIT & IMPROVEMENT COSTS	\$ 185,000	\$ 675,000	\$ -	\$ -	\$ -	\$ 860,000
3500	TOTAL IMPROVEMENT COSTS, TOWN CENTER TIF II	\$ 1,042,200	\$ 3,115,950	\$ 50,000	\$ 50,000	\$ 50,000	\$ 4,308,150
3100	TOTAL IMPROVEMENT COSTS, CROSSROADS TIF	\$ 164,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 364,000
3200	TOTAL IMPROVEMENT COSTS, SOUTH TIF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3600	TOTAL IMPROVEMENT COSTS, SOUTHEAST TIF II	\$ 322,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 522,000
3900	TOTAL IMPROVEMENT COSTS, NORTH TIF	\$ 909,000	\$ 487,950	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,546,950
TOTAL COST, ALL CAPITAL PROJECTS		\$ 10,320,829	\$ 8,995,589	\$ 3,050,701	\$ 3,278,018	\$ 3,302,444	\$ 28,947,581

TOTAL WATER AND SEWER REMOVE AND REPLACE EXPENDITURES		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
4330	TOTAL WATER SALARIES, BENEFITS & SYSTEM R&R COSTS	\$ 1,822,775	\$ 2,470,523	\$ 819,636	\$ 2,038,840	\$ 190,661	\$ 7,342,437
4340	TOTAL SEWER SALARIES, BENEFITS & SYSTEM R&R COSTS	\$ 210,000	\$ 345,000	\$ 220,000	\$ 350,000	\$ 245,000	\$ 1,370,000
TOTAL COSTS, WATER & SEWER SYSTEMS R&R		\$ 2,032,775	\$ 2,815,523	\$ 1,039,636	\$ 2,388,840	\$ 435,661	\$ 8,712,437

TOTAL COST, ALL CIP PROJECTS		\$ 12,353,604	\$ 11,811,112	\$ 4,090,337	\$ 5,666,859	\$ 3,738,105	\$ 37,660,018
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COMED RIDER LGC FUNDS

EXPENDITURES PAID BY COMED		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Five Year Totals
RDR-02*	Wolf Road - Burial of Overhead Electric Facilities	\$ -	\$ 2,830,000	\$ -	\$ -	\$ -	\$ 2,830,000
TOTAL BURIAL COST, COMED OVERHEAD		\$ -	\$ 2,830,000	\$ -	\$ -	\$ -	\$ 2,830,000

Notes:

* Expenditure levels reflected for RDR-02 above are for the estimated probable burial costs, the Village shall fund, upfront, the initial design costs of these improvements.

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2014 COST	DESCRIPTION	OPERATING BUDGET IMPACT
CORRUGATED METAL ARCH PIPE REPLACEMENT	\$1,500,000	CAPITAL PROJECTS FUND	\$1,500,000	Funding to repair (reline) &/or replace 960 lineal feet (LF) of 72" x 44", 500 LF of 65" x 40", 230 LF of 58" x 36", 430 LF of 50" x 31" of badly corroded, deforming corrugated metal arch pipe (CMAA), & 315 LF of 15" and 12 LF of 12" of badly corroded, deforming corrugated metal pipe (CMP).	Estimate approx. \$1,000/yr. in savings from Public Works, Utility Division's Operating Budget in reduced repair & maintenance to this 40 yr. old 2,500 feet of deformed, corroded & deteriorated corrugated metal storm water pipe system.
JEFFREY AVE BRIDGE REPLACEMENT	\$380,000	CAPITAL PROJECTS FUND	\$380,000	Funds local agency's 20% share of Phase II, Final Eng. & Phase III, Construction/Construction Eng. to replace deteriorated & reduced load rated Jeffery Ave. Bridge back to or better than previously constructed Bridge.	Estimate approx. \$1,000/yr. savings from Public Works, Streets/Forestry Division's Operating Budget in reduced repair & maintenance to this 40 yr. old bridge with hairline cracking in the precast prestressed concrete deck beams & large patched areas in beams leaching along their edge.
JACK LONDON BRIDGE DECORATIVE FLAG STONE WALL REPAIR	\$225,500	CAPITAL PROJECTS FUND	\$225,500	This project funds the full replacement of the stone masonry on the two abutment walls that support the bridge including better drainage away from the walls to minimize exposure to environmental elements.	With regularly scheduled maintenance (e.g. annual inspections along with power washing, seal coat application, etc.) at an estimated annual expenditure of \$2,000.00, this striking stonework façade at the west entrance of the Village can be maintained.
STREET IMPROVEMENT - SUPPLEMENTAL FUNDING	\$4,625,000	CAPITAL PROJECTS FUND	\$925,000	This supplemental street improvement funding serves to augment the Motor Fuel Tax (MFT) project Resurfacing or reconstruction of existing deteriorated streets.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
DUNDEE ROAD LIGHTING	\$686,000	CAPITAL PROJECTS FUND/TOWNCENTER 2 TIF	\$686,000	Funds local agency's 20% share to install the 1st of 2 stages of continuous street lighting along Dundee Rd., Canadian National Railroad to approximately Wille Ave.	Roadway lighting improves safety & operation of vehicular & pedestrian traffic during nighttime hours by approx. 30% reduction in crashes, providing a securer environment for businesses & transit users, & enhances aesthetics. (Est. annual operating & maintenance expenses of \$20,000)
DUNDEE RD NEW SIGNAL INTERSECTION	\$3,425,900	CAPITAL PROJECTS FUND/TOWNCENTER 2 TIF	\$513,400	Funds local agency's 20% share of Construction & Construction Eng. for a 4 leg intersection including installation of a complete traffic signalization package interconnected with IDOT's ex. "Operation Greenlight" traffic signal coordination sys. Widening of Dundee Rd. is also included as part of the overall improvements.	Traffic signal installation & roadway improvements improve safety & operation of vehicular & pedestrian traffic (Est. annual operating & maintenance expenses of \$2,000)
STREET IMPROVEMENT PROGRAM	\$5,000,000	MOTOR FUEL TAX FUND	\$1,000,000	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).
MFT GENERAL MAINTENANCE PROGRAM	\$317,250	MOTOR FUEL TAX FUND	\$317,250	Street light & traffic signal energy & equipment maintenance, street sign maintenance & replacement, pavement markings, road salt for & liquid calcium chloride to augment snow & ice control, & bridge manager & inspection.	MFT funding of the MFT General Maintenance Program offsets the burden to Public Works, Streets/Forestry Division's Annual Operating Budget by the amount budgeted for this program.
NEW EMERGENCY BACKUP WELL	\$1,600,000	WATER R & R FUND	\$1,600,000	Funds 100% cost of a third (3rd) emergency backup well to our system, and is anticipated to provide 1.7 million gallons a day (MGD) of additional capacity to our system, resulting in a system wide peak well output capacity of 5.4 MGD, which exceeds our current 5.0 MGD peak demand.	Ongoing operating & maintenance costs for a new emergency standby backup well (e.g. preventative maintenance regular operation to take IEPA mandated samples & to assess the condition, capacity & capability of the well \$6,000/yr. & future repairs & rehabilitation \$9,000/yr.) are estimated to be \$15,000 annually.

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2014 COST	DESCRIPTION	OPERATING BUDGET IMPACT
WATER MAIN REPLACEMENT PROGRAM	\$3,819,425	WATER R & R FUND	\$490,850	Replacement of existing thin wall cast iron water mains within various older subdivisions and developments throughout the Village.	We estimate approximately \$4,000 per year in savings because of the reduction in water main breaks due to the replacement of the old thin walled cast iron water main with the new ductile iron water main.
ELEVATED TANK RE-COATING & REPAIR PROGRAM	\$2,692,000	WATER R & R FUND	\$773,000	The structural integrity of these facilities helps to preserve and maintain water quality, and therefore requires continual monitoring and maintenance at the highest possible standard.	Ongoing maintenance (e.g. repairs to and recoating of the elevated water tanks and standpipes throughout the Village) at an Est. cost of \$300,000 annually.
WATER METER IMPROVEMENT PROGRAM	\$495,000	WATER R & R FUND	\$495,000	This program consist of removing and replacing the existing water meters and drive-by meter reading system with a remote fixed base meter reading system to include enhanced customer service and support.	We estimate approximately 3% per year increased revenue from water use due to the improved accuracy of the new meters.
WATER MAIN IMPROVEMENTS	\$272,000	CAPITAL PROJECTS FUND/TOWN CENTER 2 TIF	\$272,000	TIF dollars will fund this 1,200 lineal feet water main extension within the Village's Industrial Lane right-of-way from 307 Industrial Lane to the Plant Rd. 12 inch water main. this improvement loops the water system on Milwaukee Ave. to Plant Rd.	Extending this water main to complete the loop between Milwaukee Ave. & Plant Rd. will improve water quality and make the properties more marketable for future development (Est. annual operating & maintenance expenses of \$1,000)

VILLAGE OF WHEELING, ILLINOIS
 PRINCIPAL PROPERTY TAXPAYERS

December 31, 2013

Taxpayer	Type of Business	2012 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Wheeling Hotel Owner	Hotel, Retail Stores	\$ 19,900,007	1.83%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	18,268,308	1.68%
C Cusick USGI INCC	Woodland Creek Apartments	13,753,205	1.26%
Allstate Insurance Co.	Real Estate Holdings	11,760,629	1.08%
Durable Inc.	Industrial	9,784,649	0.90%
Shorewood Management	Mallard Lake Apartments	8,222,412	0.76%
Capstone Realty	Arlington Club/Village Green Apartments	7,775,876	0.71%
DCT Industrial	Industrial	7,063,762	0.65%
Pactiv Corp.	Aluminum Foil Products	6,697,822	0.62%
Cabot Property	Real Estate Holdings	6,465,578	0.59%
TOTAL		\$ 109,692,248	10.08%

Data Source

Office of the Cook County Clerk

**BUDGETED FULL TIME PERSONNEL
BY FISCAL YEAR**

DEPARTMENT	2008	2009	2010	2011	2012	2013	2014
Administration & BOT	6 ⁽¹⁾	7 ⁽⁹⁾	6 ⁽¹⁵⁾	5.5 ⁽²²⁾	5.5	5.5	5.5
Finance	10 ⁽²⁾	9 ⁽¹⁰⁾	9	8 ⁽²³⁾	8	8	8
Information Systems	3 ⁽²⁾	4 ⁽¹¹⁾	4	4	4	4	4
Human Resources	2	2	2	1.5 ⁽²²⁾	1.5	1.5	1.5
Comm. Devel.	17 ⁽³⁾	18 ⁽¹⁰⁾	13 ⁽¹⁶⁾	15 ⁽²⁴⁾	15	15	15.5 ⁽³⁶⁾
Village Engineering	4 ⁽⁴⁾	4	4 ⁽¹⁷⁾	0 ⁽²⁴⁾	0	0	0
Senior Services	4	4	5 ⁽¹⁸⁾	3.5 ⁽²⁵⁾	3.5	2.5 ⁽³²⁾	2.5
Social Services	0	0	0	3.5 ⁽²⁵⁾	3.5	3.5	3.5
Police	96 ⁽⁵⁾	96 ⁽¹²⁾	91 ⁽¹⁹⁾	84 ^(25 & 26)	84	84 ⁽³³⁾	85 ⁽³⁶⁾
Fire	61 ⁽⁶⁾	60 ⁽¹³⁾	54 ⁽²⁰⁾	53 ⁽²⁷⁾	53	53	53
Engineering	0 ⁽⁴⁾	0	0	0	0	0	0
Capital Projects & Design	9 ⁽⁴⁾	9	4 ⁽¹⁷⁾	4	4	3 ⁽³⁴⁾	2.5 ⁽³⁵⁾
PW Administration	4	4	5 ⁽¹⁷⁸⁾	4 ⁽²⁸⁾	4	4	4
Bldg. Services	6	6	6	6	6	6	6
Fleet Services	5 ⁽⁷⁾	5	5	5	5	5	5
Street	13 ⁽⁸⁾	9 ⁽¹⁴⁾	9	5 ⁽²⁹⁾	4.5 ⁽³¹⁾	4.5	4.5
Forestry	0	5 ⁽¹⁴⁾	4 ⁽²¹⁾	5 ⁽²⁹⁾	4.5 ⁽³¹⁾	4.5	4.5
Total Budgeted Personnel - General Fund	240	242	221	207	206	204	205
Water	13	13	13	9 ⁽³⁰⁾	9	9	9
Sewer	8	8	8	9 ⁽³⁰⁾	9	9	9
Total Budgeted Personnel - Enterprise Fund	21	21	21	18	18	18	18
TOTAL	261	263	242	225	224	222	223

Footnotes:

1. Addition of one director of special projects position.
2. Transfer of three (3) IS positions to the newly created Information Systems Division; upgrade of one (1) part-time finance clerk position to full-time.
3. Elimination of one (1) municipal inspector position.
4. Engineering Department eliminated and reorganized into two (2) newly created divisions: Village Engineering and Capital Projects and Design
5. Addition of two (2) police officer positions and one (1) administrative/ordinance enforcement officer position.
6. Addition of three (3) firefighter/paramedics.
7. Elimination of service coordinator position.
8. Newly created Forestry Division which is budgeted within the Street Division.
9. Addition of one (1) business development coordinator position within the Economic Development Division.
10. Transfer business licensing clerk from Finance Department to Community Development.

11. Addition of one (1) information systems administrator position.
12. Elimination of safe communities coordinator position. Addition of one (1) social worker position.
13. Elimination of fire marshal position.
14. Transfer of four (4) positions from the Street Division budget to the newly created Forestry Division budget organization. Addition of one (1) new maintenance operator position in the Forestry Division.
15. Elimination of the director of special projects position.
16. Elimination of the deputy director; administrative secretary/planning and permit technician positions. Change plans examiner and plumbing inspector positions to part-time.
17. Restructuring of engineering services by elimination of the engineering assistant position in Village Engineering and the capital projects engineer; permit specialist and one (1) civil engineer I position in Capital Projects and Design. Then moving the remaining civil engineer I position from Capital Projects and Design to Village Engineering and the administrative secretary position from Capital Projects and Design to Public Works Administration.
18. Change part-time senior center clerk to full-time position.
19. Elimination of administrative/ordinance enforcement officer; staff secretary; and three (3) police officer positions.
20. Elimination of six (6) firefighter/paramedic positions.
21. Elimination of one (1) maintenance operator in the Forestry Division.
22. Created assistant village manager/director of human resources position.
23. Elimination of one (1) finance clerk position.
24. Elimination of engineering tech/inspector and permit specialist positions; moved two (2) remaining positions (village engineer & civil engineer I) from Village Engineering Division to the Community Development Department.
25. Created Human Services Department, which includes the Senior Services and Social Services Divisions. Police Department social worker positions and Senior Services social worker position moved to Social Services Division; director of human services position budgeted equally between Social Services and Senior Services.
26. Elimination of three (3) police officer positions; (1) one community service officer position; and the records supervisor position.
27. Elimination of one (1) full-time fire inspector position.
28. Elimination of clerk/typist position.
29. Restructuring of Streets and Forestry Divisions: Elimination of street supervisor; forestry supervisor; crew leader; and two (2) maintenance operator positions. Created superintendent of streets/forestry and foreman positions. All ten (10) positions are shared equally between the Streets and Forestry Divisions.
30. Restructuring of Water and Sewer Divisions: Elimination of two (2) utility field supervisor and two (2) maintenance operator positions. Created a foreman position. All 18 positions are shared equally between the Water and Sewer Divisions.
31. Elimination of one (1) maintenance operator in the Streets/Forestry Division.
32. Elimination of full-time staff secretary position; addition of four (4) newly created part-time positions: p/t congregate meals site supervisor; (2) p/t senior center clerks; p/t staff secretary.
33. Addition of one (1) police sergeant; elimination of one (1) police officer.
34. Elimination of the civil engineer II position in the Capital Projects & Design Division.
35. Position of engineering tech/inspector is budgeted equally between Community Development and the Capital Projects & Design Division.
36. Upgrade of part-time community service officer position to full-time.

VILLAGE OF
WHEELING
PROPOSED FY 2014
BUDGET
PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 2, 2013, 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, 2014 and ending December 31, 2014.

A copy of the proposed FY 2014 budget has been available since November 1, 2013 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, 353 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 Mondschein, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090. Elaine E. Simpson
Village Clerk
Village of Wheeling
Published in Daily Herald
Nov. 22, 2013 (4358867)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the DAILY HERALD. That said DAILY HERALD is a secular newspaper and has been circulated daily in the Village(s) of Algonquin, Antioch, Arlington Heights, Aurora, Barrington, Barrington Hills, Lake Barrington, North Barrington, South Barrington, Bartlett, Batavia, Buffalo Grove, Burlington, Campton Hills, Carpentersville, Cary, Deer Park, Des Plaines, South Elgin, East Dundee, Elburn, Elgin, Elk Grove Village, Fox Lake, Fox River Grove, Geneva, Gilberts, Grayslake, Green Oaks, Gurnee, Hainesville, Hampshire, Hanover Park, Hawthorn Woods, Hoffman Estates, Huntley, Inverness, Island Lake, Kildeer, Lake Villa, Lake in the Hills, Lake Zurich, Libertyville, Lincolnshire, Lindenhurst, Long Grove, Mt. Prospect, Mundelein, Palatine, Prospect Heights, Rolling Meadows, Round Lake, Round Lake Beach, Round Lake Heights, Round Lake park, Schaumburg, Sleepy Hollow, St. Charles, Streamwood, Tower Lakes, Vernon Hills, Volo, Wauconda, Wheeling, West Dundee, Wildwood, Sugar Grove, North Aurora

County(ies) of Cook, Kane, Lake, McHenry
and State of Illinois, continuously for more than one year prior to the date of the first publication of the notice hereinafter referred to and is of general circulation throughout said Village(s), County(ies) and State.

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 7150, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published November 22, 2013 in said DAILY HERALD.

IN WITNESS WHEREOF, the undersigned, the said PADDOCK PUBLICATIONS, Inc., has caused this certificate to be signed by, this authorized agent, at Arlington Heights, Illinois.

PADDOCK PUBLICATIONS, INC.
DAILY HERALD NEWSPAPERS

BY *Danila Baltz*
Authorized Agent

Control # 4358867

ORDINANCE 4818

ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014

WHEREAS, the Corporate Authorities of the Village of Wheeling have heretofore deemed it to be in the best interest of the Village of Wheeling to require a budget ordinance rather than an appropriation ordinance be passed pursuant to State Statute, 65 ILCS 5/8-2-9.1 et seq.; and

WHEREAS, the Corporate Authorities of the Village of Wheeling has made the proposed annual budget available for public inspection at the Village Hall and at the Indian Trails Public Library for a period in excess of one month prior to final consideration of the proposed budget; and

WHEREAS, the Corporate Authorities of the Village of Wheeling held a public hearing for the purpose of obtaining public comment on the proposed budget on December 2, 2013; 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 2014, a copy of which is on file with the Village Clerk, in the total amount of SEVENTY ONE MILLION ONE HUNDRED SIXTY THREE THOUSAND TWO HUNDRED THIRTY FOUR DOLLARS (\$71,163,234) of which THIRTY FOUR MILLION FIVE HUNDRED SIXTY FIVE THOUSAND EIGHT HUNDRED SIXTY THREE DOLLARS (\$34,565,863) is for the General Fund, TWO MILLION ONE HUNDRED FIFTY SEVEN THOUSAND THREE HUNDRED NINETY THREE DOLLARS (\$2,157,393) is for the Special Revenue Funds, TWO MILLION FOUR HUNDRED THIRTY NINE THOUSAND THREE HUNDRED SEVEN DOLLARS (\$2,439,307) is for the Debt Service Funds, FIFTEEN MILLION ONE HUNDRED FOURTEEN THOUSAND TWO HUNDRED EIGHTY ONE DOLLARS (\$15,114,281) is for the Capital Project Funds; TEN MILLION FIVE HUNDRED THIRTY THOUSAND SEVEN HUNDRED SIXTY DOLLARS (\$10,530,760), is for the Enterprise Funds, ONE MILLION TWO HUNDRED NINETY ONE THOUSAND NINE HUNDRED TWENTY FIVE DOLLARS (\$1,291,925) is for the Internal Service Funds, and FIVE MILLION SIXTY THREE THOUSAND SEVEN HUNDRED FIVE DOLLARS (\$5,063,705) is for the Pension Trust Funds, a summary of which is attached hereto and marked as Attachment 1, is hereby adopted and approved.

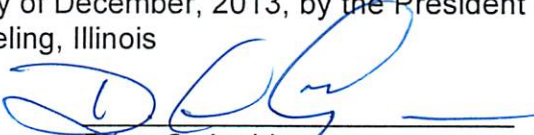
Section 2: That this ordinance shall be in full force and effect after the passage and publication pursuant to the laws of the State of Illinois and the Village of Wheeling.

Trustee Vogel moved, seconded by Trustee Lang, that Ordinance No. 4818 be passed.

President Argiris Aug
Trustee Brady Aug
Trustee Heer Aug
Trustee Hein Aug

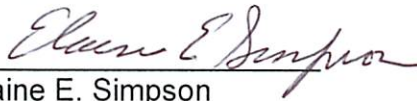
Trustee Krueger Aug
Trustee Lang Aug
Trustee Vogel Aug

APPROVED this 16 day of December, 2013, by the President and Board of Trustees of the Village of Wheeling, Illinois



Dean S. Argiris
Village President

ATTEST:



Elaine E. Simpson
Village Clerk



APPROVED AS TO FORM:



James V. Ferolo
Village Attorney

PUBLISHED in pamphlet form this 17 day of December, 2013, by order of the Corporate Authorities of the Village of Wheeling, Cook and Lake Counties, Illinois.

GLOSSARY OF TERMS

Accrual: Refers to the process of matching revenues and expenditures (expenses) to the period in which they were earned or incurred, regardless of whether or not cash has changed hands.

Balanced Budget: A balanced budget occurs when projected revenues are equal to projected expenditures within a given fund.

Bonds: Municipalities issue bonds as a means of raising funds needed to finance a major capital project. Bonds are debt obligations which require the payment of principal and interest on specified dates in the future. They are often purchased by individuals or corporations as an investment and in the case of general obligation bonds, are secured by the taxing authority of the Village.

Budget: A budget is an itemized description of anticipated revenues and expenditures for a given time period (e.g. fiscal year). The budget describes the programs and services intended to be funded by the Village for period in question.

CERF: The Capital Equipment Replacement Fund. It is an internal service fund set up to provide for the purchase of all major (>\$10,000) capital equipment in the Village. Contributions are made to the fund by each operating function based on the replacement cost of the item and the expected life of the equipment. The intent is to even out the year to year expenditures in the contributing funds.

Capital Improvement: Refers to any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction, or replacement of physical assets in the community.

Capital Improvement Program (CIP): A CIP is a multi-year planning instrument used by governments to identify needed capital projects and to coordinate the financing and timing of such improvements in a way that maximizes the return to the public.

Capital Outlay: Refers to the purchase of land, buildings, machinery, and those equipment items which have an estimated useful life of three (3) years or more and belong to the classes of property commonly considered as fixed assets.

Capital Projects Funds: These funds are used to account for financial resources used to construct or acquire major capital facilities.

Commodities: All expenditures for materials, parts, and supplies except those incidentally used by outside firms performing contractual services for the Village.

Community Development Block Grant (CDBG): A federal entitlement grant distributed to municipalities on the basis of a formula that considers population, housing condition, and poverty. CDBG funds are then distributed by the Village for activities that benefit low and moderate-income families.

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

Debt 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.

Depreciation: A non-cash expense that reduces the value of an asset as a result of wear and tear or obsolescence. Depreciation expense is typically assigned to various accounting periods based on the historical or purchase price of an asset.

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.

Fiduciary Funds: One of three fund types (i.e. the others include Governmental Funds and Proprietary Funds) that includes trust and agency funds.

Fiscal Year: A twelve- (12) month period between settlements of financial accounts. Prior to Fiscal Year 2003, the Village's fiscal year began May 1st and ended April 30th of each calendar year. Fiscal Year 2003 was an eight (8) month fiscal year due to the Village Board's decision to change the Village's fiscal year to coincide with the calendar year. The change was effective January 1, 2004.

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

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting: A method of municipal accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance: The net unrestricted monies remaining in a fund after the year's expenditures and revenues have been tallied.

GASB 34 – The Village implemented Government Accounting Standards Board (GASB) Statement No. 34 for its Fiscal Year Ended December 31, 2003. This accounting standard requires the Village to report the value of its infrastructure assets in the governmental financial statements and depreciate them over their estimated useful life. Projects that do not extend the useful life of the asset (e.g. overlay of a road) are expensed rather than capitalized. GASB 34 also requires the Village to prepare government-wide financial statements and a section entitled "Management's Discussion and Analysis" (MD&A) which provides an overview of the financial statements.

General Fund: The general fund is used to account for all revenues and expenditures of the Village that are not accounted for in any other fund. It is an operating fund from which most of the current operations of the Village are financed.

General Obligation Bond (G.O. Bond): A long-term security where the general taxing power of the Village is pledged to pay both principal and interest.

Governmental Funds: One of three fund types (i.e. the others are proprietary and fiduciary) that includes the General Fund, Debt Service Funds, Special Revenue Funds and Capital Projects Funds.

Home Rule: A status granted by the Illinois Constitution which gives cities of a certain size or by referendum broad powers not otherwise available to local municipalities. For instance, there is no statutory limit to the property tax levy nor is there any requirement to seek referendum approval for increasing the levy or issuing debt.

Home Rule Sales Tax: An additional tax levied by the home rule municipality on retail sales within its jurisdiction. The tax, levied in 0.25% increments with no limit, is on all items except those that have a title (autos, boats, etc.) and groceries and drugs. It is collected by the state from the retailer and returned to the municipality.

Illinois Municipal Retirement Fund (IMRF): This retirement fund, established under State statutes, provides employees of local governments (excluding police and firefighters) in Illinois with a system for the payment of retirement annuities, disability, and death benefits. All employees (other than those covered by the Police or Firefighters' plans) hired in positions that meet or exceed an annual hourly standard (1,000 hours) must be enrolled in IMRF as participating members. Participating members of IMRF must contribute 4.5% of their salary to the pension fund. The employer pays a percentage that varies each year and is dependent on a report prepared by a professional actuary.

IMRF also provides disability and surviving spouse benefits if certain requirements are met. More information on IMRF is available at their website (www.imrf.org).

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend. Examples include sewer and water systems, roadways, and communication systems.

Interfund Transfer: A planned movement of money between funds to offset expenses incurred in the receiving fund due to the operation of the sending fund. This is sometimes referred to as an overhead transfer.

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.

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.

Metra: The regional agency in charge of the suburban commuter rail transit system.

Modified Accrual Accounting: A method of accounting used to recognize revenue and expenditures. Funds that use the modified accrual basis of accounting recognize revenues when measurable and available (i.e. collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures are recognized (with some exceptions) when the related liability is incurred.

Motor Fuel Tax (MFT): The State returns a portion of the gas tax to the municipalities on a per capita basis for use in the maintenance and construction of public roads.

Operations and Maintenance Department: The prior designation for the Public Works Department.

Other: Includes operating charges primarily of a fixed nature that cannot properly be classified as personnel services, contractual services, commodities, capital outlay, or capital improvements. Examples include overhead, contingency reserve, and the Northwest Water Commission water charge.

Overhead: This refers to an interfund transfer from a particular fund (e.g. Water and Sewer) to the General Fund to pay for its share of expenses such as accounting services, equipment costs etc. that are recognized in the General Fund.

Pavilion: The Village of Wheeling senior center. Built by a combination of Federal Revenue Sharing and local funds, it is currently funded by local taxes, membership fees, fund-raising events and contributions. Provides activities and programs for Village seniors.

Personnel Services: Expenditures directly attributable to Village employees, including salaries, overtime, training, and the Village's contribution to the Illinois Municipal Retirement Fund and Social Security.

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 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 5.25% state levy, 1.00% regular local tax, 1.00% regional transit agency tax, and 0.75% County levy. In addition, the Village levies an additional 1.00% home rule tax. The total tax on most items in Cook County is 9.00%; on autos and boats it is 7.25% (no home rule tax); and on groceries and drugs it is 2.25% (no state, county, or home rule component).

In the Lake County portion of Wheeling, the total tax is comprised of a 5.25% state levy, 1.00% regular local tax, .25% county tax, .75% regional transit agency tax and 1.00% home rule tax. The total tax on most items in the Lake County portion of Wheeling is 8.00%; on autos and boats it is 7.00% (no home rule tax); and on groceries and drugs it is 1.75% (no state, county, or home rule component).

The Village receives 1% of the sales tax on groceries and drugs in Cook County (2.25% total) and Lake county (1.75% total).

Source: State of Illinois (Department of Revenue) Tax Rate Finder

Special Revenue Funds: Funds used to account for sources of revenue that are restricted or committed for a specific purpose (other than capital projects or debt service). Examples include the Motor Fuel Tax Fund, Foreign Fire Insurance Fund, Emergency Telephone System Fund and Grant Fund.

Surplus Budget: A surplus occurs when revenues are expected to exceed expenditures within a given fund.

SWANCC: Solid Waste Agency of Northern Cook County. An intergovernmental agency formed to dispose of residential household solid waste generated by its municipal members.

Tax Increment Financing (TIF): Tax increment financing is a redevelopment method, authorized by Illinois State Statutes that allows municipalities to encourage new development by using the new incremental property taxes generated by development to make public improvements, assemble property, or incur authorized costs in order to attract the development.

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.