



# 2019 ANNUAL BUDGET



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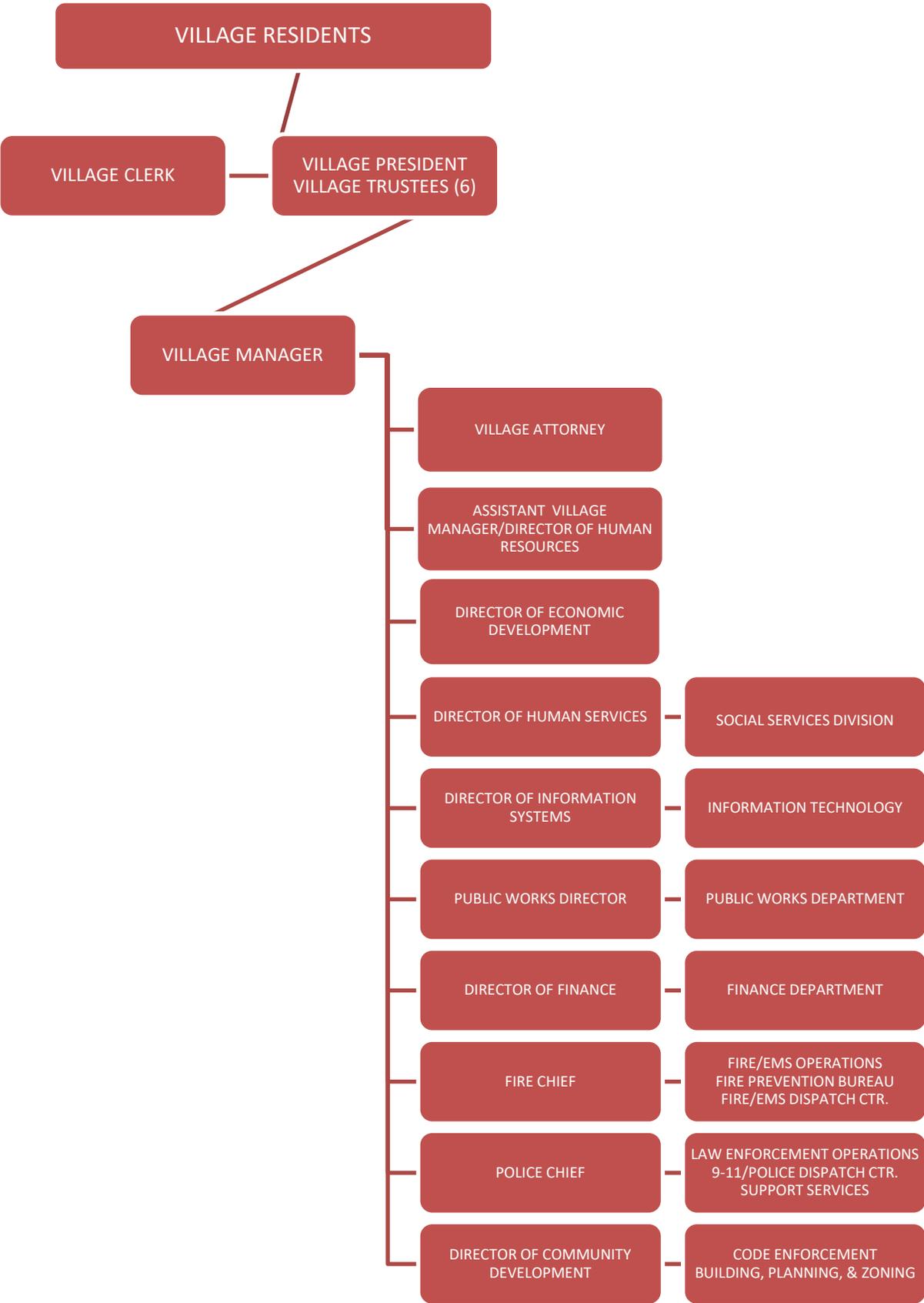
**ANNUAL OPERATING BUDGET**  
**VILLAGE OF WHEELING, ILLINOIS**  
**JANUARY 1, 2019 - DECEMBER 31, 2019**

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**January 1, 2018**

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Wheeling for its annual budget for the fiscal year beginning January 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

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TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 17, 2018

RE: Letter of Transmittal – 2019 Budget

We are pleased to present to you the Fiscal Year 2019 budget for the Village of Wheeling. The budget incorporates the total program of Village expenditures and supporting revenues for the coming year, and maintains the Village's operating reserves at more than their minimum recommended levels. The operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the Village Code, and generally accepted accounting principles.

#### STRATEGIC PLAN

The 2019 budget is based upon the Village Board's direction as set forth in the following Mission and Vision Statements:

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

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

The Village of Wheeling's foremost commitment is to serve its residents and businesses. In order to meet that commitment, the Village's elected officials and staff engaged in a lengthy strategic planning process in early 2015 that established short- and long-term objectives for the community. This process created a framework for organizing the efforts of the Board and staff on behalf of the community, both in terms of how services are provided to residents and businesses and how growth is managed. A summary of Wheeling's Strategic Plan, which includes the objectives that are the source of many of the goals referenced in each department's budget, follows this letter. The Village is planning to update its strategic plan in 2019.

#### BUDGET PROCESS

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

The annual budget is prepared under the direction of the Village Manager. Each department director formulates that segment of the budget related to his or her department, presents it to the Village Manager and Finance

Director, and then makes revisions as necessary. After revenue and expenditure estimates are finalized, the proposed budget is given to Village President and Board of Trustees for review and comment. If necessary, further revisions are made. Finally, the recommended budget is offered for public comment and subsequent adoption by the Village President and Board of Trustees.

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

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

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

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

#### **CHICAGO EXECUTIVE AIRPORT**

The Village of Wheeling and the City of Prospect Heights own and operate Chicago Executive Airport, which is a joint venture of the two communities. The revenue required to support Airport functions is derived from property leases, an aircraft fuel flowage fee, federal grants, state grants, and interest income. The Airport does not receive funding from either the Village of Wheeling or the City of Prospect Heights.

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

**GENERAL FUND****FY 2018 – ESTIMATED RESULTS**

The FY 2018 budget approved by the Board in December of 2017 reflected a small surplus of \$8,118 and was the third consecutive year the Village approved a balanced budget. Prior to 2016, the Village had not approved a balanced budget since 2007.

The Village has been able to balance the budget in recent years by eliminating full-time positions and increasing revenue to the extent necessary to continue to provide core services to residents and businesses. The process of reducing the Village's workforce began during the economic downturn of 2008 when, in the next two years, the Village eliminated 38 full-time positions. Further cuts were made in subsequent years and while some new positions were created as well, the Village has eliminated 44 positions (including those budgeted in other funds) in aggregate, representing approximately 17% of the Village's 2009 workforce.

At the same time it was reducing the Village's workforce, the Board committed to incremental increases in the property tax levy and implemented new sources of revenue to avoid deficit budgeting and the accompanying drawdown on reserves. As a result, the Village is in a much better financial position today than would have otherwise been the case, and the rating agencies have recognized that by affirming the Village's AA+ and AA bond ratings.

As mentioned previously, the approved FY 2018 budget reflected a surplus of \$8,118; however, as of today's date, we estimate the Village will end the year with an unexpectedly higher surplus of approximately \$1,885,000. As a result, we expect the fund balance in the General Fund will increase to \$16,653,000 at the end of FY 2018 (unless the Board chooses to contribute some of the surplus to the Village's three pension funds), and will represent 44.6% of annual operating expenditures. To put that in perspective, the highest fund balance the Village achieved going back to 2000 was at the end of FY 2007 when reserves were just over \$20.2 million and represented nearly 69% of annual expenditures. The Village began drawing down on its reserves after 2008 because the growth in expenditures began to significantly outpace the growth in revenues, a trend that continues to this day. In recent years; however, the Village has avoided using fund balance to bridge the gap between revenues and expenditures. As a result, the fund balance has stabilized with an average ending balance between Fiscal Years 2013 and 2017 of \$14.4 million.

The projected \$1,885,000 surplus for FY 2018 is primarily due to expenditures we anticipate will be \$1,330,639 below budget and revenues that will exceed the budget by \$545,829. As of today's date, we expect the following significant results with respect to expenditures:

Health Insurance Premiums - Health insurance costs are expected to be \$191,195 (-4.9%) below budget. When we prepared the budget, we anticipated that PPO and HMO health insurance premiums would increase by 5.00%, but due to favorable claim history, the increases were only 3.40% and 1.50% respectively.

Dispatcher Salaries and Benefits – We expect to be able to shift \$975,000 of the cost of emergency 911 dispatcher salaries and benefits to the 911 Fund as a result of the state's decision to increase 911 fees. When the State of Illinois approved their FY 2019 budget in June of this year, they included an increase in 911 fees from .87 cents to \$1.50 per line. That resulted in an additional \$270,000 in revenue for the Village and \$705,000 for the City of Des Plaines annually, and has allowed the Village to shift more of the salary and benefit costs for 911 dispatchers from the General Fund to the 911 Fund. While this is technically a new source of revenue for the 911 Fund, the effect on the budget is a reduction in General Fund expenditures.

Most of the Village's other expenditures are tracking close to the original budget with some positive and negative variances from one category to the next.

Similarly, we expect General Fund revenue at year-end to exceed the budget. We anticipate that sales and telecommunications tax revenue will end the year under budget but expect that those losses will be more than offset by gains in building permits, income tax, ambulance fees, local ordinance fines, towing charges and interest earnings. The variances from budget are due (primarily) to the following:

**Sales Tax** – We expect sales tax collections will be -\$331,964 (-3.45%) under budget because after the budget was prepared, Sam's Club, a major sales tax remitter, announced they were closing their Wheeling store.

**Telecommunications Tax** – We expect telecommunications tax receipts to be -\$104,740 (-9.13%) less than budgeted because the pace at which people are abandoning their landlines in favor of using cellphones has quickened beyond what we expected.

**Building Permits** – We expect building permit revenue to exceed the budget by \$215,039 (111.00%) due primarily to revenue from a large unanticipated project. Information about the project was not known at the time the budget was prepared and was therefore not included in our estimates.

**Income Tax** – We expect income tax revenue to exceed the budget by \$289,000 (8.70%) because the State of Illinois approved a budget in June of this year that reduced the amount of income tax revenue they were withholding from municipalities from 10.00% to 5.00%. Staff continues to monitor the legislature's actions with respect to their budget and our share of income tax revenue to determine how much revenue we can expect to receive in the future.

**Ambulance Fees** – We expect ambulance fee revenue to exceed the budget by \$180,000 (27.70%) because earlier this year, the Village Board increased the Village's ambulance fees following a recommendation from staff. The higher fees are now consistent with what neighboring communities are charging.

**Local Ordinance Fines** – We expect local ordinance fines to exceed the budget by \$59,389 (29.00%) due to the decision to process minor criminal cases through the Village's adjudication process rather than through the Cook County court.

**Towing Charges** – We expect towing charges to exceed the budget by \$100,000 (100.00%) because changes in state law have made it easier to process violators and the Village received grant funds that promoted traffic enforcement and led to more tickets and arrests.

**Interest Earnings** – We expect interest earnings to exceed the budget by \$86,510 (58.20%) because as the Federal Reserve raises short-term interest rates, the Village earns more on its investments.

**Other Revenue** – Other sources of revenue are up \$52,595 (0.13%) in aggregate for reasons that are less meaningful than those described above but are nevertheless a positive development this year.

While these results are positive, staff would like to remind the Board that the Village's major sources of revenue have not shown significant growth in aggregate since 2008. That long-term trend is our biggest concern moving forward. In last year's letter of transmittal, we made this point by including the table you see below. We've updated the table this year with FY 2018 estimated numbers in order to illustrate this point again.

Source	2008	2018	Difference	Percent	Annual %
Sales Tax	9,536,539	9,277,000	-259,539	-2.72%	-0.34%
Income Tax	3,649,772	3,619,000	-30,772	-0.84%	-0.11%
Telecom Tax	2,039,167	1,043,000	-996,167	-48.85%	-6.11%
Water/Sewer Reimb	1,076,000	1,270,700	194,700	18.09%	2.26%
Food & Beverage Tax	842,084	911,000	68,916	8.18%	1.02%
Solid Waste/SWANCC Fees	810,520	849,825	39,305	4.85%	0.61%
Hotel/Motel Tax	761,395	1,057,000	295,605	38.82%	4.85%
Interest Revenue	647,285	235,113	-412,172	-63.68%	-7.96%
Local Use Tax	562,391	1,086,000	523,609	93.10%	11.64%
Ambulance Fees	439,358	830,000	390,642	88.91%	11.11%
Cable TV Franchise Fees	370,720	516,175	145,455	39.24%	4.90%
Court Fines/Citations	292,533	425,867	133,334	45.58%	5.70%
Towing Charges	292,000	200,000	-92,000	-31.51%	-3.94%
PPRT	204,869	173,000	-31,869	-15.56%	-1.94%
TIF Surplus	165,345	459,813	294,468	178.09%	22.26%
Liquor Licenses	94,988	204,522	109,534	115.31%	14.41%
<b>Major Sources Total:</b>	<b>21,784,966</b>	<b>22,158,015</b>	<b>373,049</b>	<b>1.71%</b>	<b>0.17%</b>

As the table shows, the Village’s major sources of revenue – excluding property tax revenue – have not grown significantly (i.e. a total of 1.71%) in the last 10 years with losses in sales and telecommunications tax and interest earnings creating the most significant drag on overall growth. This has had the effect of forcing the Village to increase its property tax levy by more than would otherwise be necessary, and to find new sources of revenue – including TIF surplus revenue and increases in ambulance fees – to make up the difference.

We expect these trends to continue due to a shifting retail environment that increasingly favors internet sales over traditional brick-and-mortar shopping. Consequently, we strongly recommend that the Village Board continue to approve incremental increases in the property tax levy each year that are absolutely essential to the Village’s ability to balance its General Fund budget going forward.

Despite the revenue challenges the Village faces, the good news is that the Village continues to fully fund its Capital Projects Fund (including the street improvement program), the Capital Equipment Replacement Fund, and the Liability Insurance Fund. For many years following 2008, the Village used those funds to reduce the size of the projected General Fund deficit, leaving less money for important infrastructure and equipment needs and to pay liability claims. Reversing that trend has allowed the Village to devote the resources necessary to meet these other critical needs.

**FY 2019 BUDGET OVERVIEW – ALL FUNDS**

The Fiscal Year 2019 annual budget totals \$90,206,379 excluding interfund transfers (see Attachment 1). Of this amount, \$30,350,870 is budgeted for personnel services (including salaries and pension benefits). An additional \$18,489,549 is budgeted for contractual services, which include items such as employee health insurance, liability and workers’ compensation insurance, and consulting services. Commodities total \$3,581,682, and include items such as materials for street repairs, street signs, vehicle parts, uniforms, janitorial products, and other operating supplies.

Principal and interest expenses for the Village’s outstanding debt are budgeted at \$6,393,808; of that amount, \$1,978,468 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 \$20,184,500 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 20.6% of the total budget, a significant investment in the Village's infrastructure and capital equipment.

#### FY 2019 BUDGET – GENERAL FUND

Staff is pleased to inform the Board that the FY 2019 General Fund budget reflects a surplus of \$1,008,810. After struggling to balance the budget for more than 10 years, several unexpected but positive developments have occurred in the last 12 months and those changes have positively impacted both General Fund revenues and expenditures and produced a surplus budget next year. Some of these developments were discussed above (with respect to our FY 2018 budget estimates), but bear repeating because they also positively impact the FY 2019 budget.

With respect to the revenue staff expects the Village to receive next year, the following developments have taken place (note that all references to losses or increases in revenue are with respect to FY 2018 estimated receipts):

- Sales Tax – In January of this year, the Village lost a top-five sales tax remitter when Sam's Club closed its Wheeling store. At nearly the same time, the Village learned from the State of Illinois that it would no longer receive its one percentage point (1.0%) share of the sales tax collected on airplane fuel sold at Chicago Executive Airport.

On the positive side, several new restaurants – including Boston Fish Market and Starbucks – are expected to open in the next year with more on the way as the Town Center project nears completion. Staff estimates the net effect of these changes will be a loss in sales tax revenue of \$37,230 (-0.40%).

- Income Tax – The State of Illinois approved a budget in June of this year that reduced the amount of Local Government Distributive Fund (LGDF) revenue the state was withholding from municipalities from 10.00% to 5.00%. Since the state's fiscal year spans two Village fiscal years, the increase in revenue impacts both the FY 2018 and FY 2019 budgets positively. As a result of this change, staff expects the FY 2019 budget will see a \$236,000 (6.50%) increase in income tax revenue.
- Interest Earnings – We expect that interest earnings will continue to increase as the Village maintains the fund balance in the General Fund at its current level and as the Federal Reserve continues to raise short-term interest rates. The increase in rates should produce an additional \$139,576 (59.40%) for the General Fund next year.
- Food and Beverage Tax – As noted above, several new restaurants – including Boston Fish Market and Starbucks – are expected to open next year. Staff anticipates that these restaurants will produce \$69,110 (7.60%) in new food and beverage tax revenue next year.
- Local Use Tax – Earlier this year, the United States Supreme Court (in the South Dakota v. Wayfair decision) ruled that states can collect sales tax from online retailers that do not have a physical presence in the state. The ruling will impact online retailers with at least \$100,000 in annual sales or with at least 200 transactions. Staff expects this change, which was effective October 1, 2018, will produce an additional \$10,000 annually for the General Fund.
- Tax Increment Financing (TIF) District Surplus – Two of the Village's TIF Districts – North Milwaukee and South Milwaukee – are generating substantial amounts of property tax increment that is not obligated to any current or future economic development project. As such, the Village has an opportunity to declare the increment "surplus" and distribute it to the overlapping taxing districts and the Village's General Fund and Police and Fire Pension Funds. In effect, the TIF increment represents a potential new source of revenue which if distributed, will reduce the property tax burden on the Village's existing residents and businesses by producing an additional \$190,000 in revenue for the General Fund and \$72,000 for the Police and Fire Pension Funds next year.

- Property Tax – Earlier this month, the Village Board approved a 3.50% increase to the Village’s Tax Year 2018 property tax levy. The increase will generate an additional \$506,481 (3.76%) for the General Fund next year; however, most of that new revenue will be allocated to the Police and Fire Pension Funds after the Village Board adopted staff’s recommendation to lower the investment return assumption for funding purposes from 7.50% to 7.25%.
- Other Revenue Sources – Other sources of General Fund revenue are expected to decline in aggregate next year by \$697,402 (-4.92%). The decline is expected because in FY 2018, the Village received a large amount of one-time revenue from health insurance related savings and legal settlements and that is not expected to reoccur in FY 2019.

All of the developments described above result (in aggregate) in an increase to FY 2019 General Fund revenue of \$416,535 (1.06%) as compared to FY 2018 estimated revenue.

Several noteworthy issues are impacting Village expenditures as well and those are discussed in more detail below (note that all references to increases or decreases in expenditures are as compared to FY 2018 estimated expenditures):

- Liability Insurance Fund – Village departments have always focused on safety and taken measures to avoid injuries, and that has resulted in lower than expected workers compensation and general liability claim losses in recent years. As a result, the Village has built up the fund balance in the Liability Insurance Fund and does not need to transfer as much money to it as in the past. For FY 2019, this represents a savings to the General Fund of \$210,977 (-21.00%).
- Illinois Municipal Retirement Fund (IMRF) – IMRF, the pension fund that represents nearly all non-sworn personnel, substantially reduced the Village’s contribution to the Fund this year due to favorable investment returns in 2017. The 15.00% reduction in the employer contribution rate is the primary reason we expect the Village’s contribution to drop \$122,720 (-12.84%) next year.
- Capital Equipment Replacement Fund (CERF) – In recent years, the Village has made the full annual contribution to the CERF and that has reduced the size of next year’s transfer. Fully funding the CERF allows the Village to avoid having to borrow to replace equipment and will save the General Fund \$56,335 (-2.89%) next year.
- Health Insurance Premiums - Health insurance costs are expected to increase by only \$26,641 (0.72%) next year due primarily to favorable claim experience and a resulting reduction in premium costs.
- Pension Fund Actuarial Assumption Change - The Village’s assumed rate of return for Police and Fire Pension Fund actuarial purposes has been 7.50% dating back to 2010, but in the last 10 years, both pension funds have produced average annual investment returns of only 6.30%. The results of a recent survey of neighboring communities revealed that Wheeling’s 7.50% rate is on the high end with several others at 7.00% (or below) and the average at 7.25%. Consequently, in order to ensure that the Village’s pension funds remain well funded in the future, staff recommended and the Village Board approved lowering the investment return assumption to 7.25% this year. The impact of doing so (i.e. \$390,000) is the primary reason why the Village’s contribution to the two funds will increase \$545,869 (12.83%) next year.

These significant changes to the budget combined with increases in salary and benefit costs are the reasons why budgeted expenditures are expected to increase by \$1,292,311 (3.46%) next year.

The combined and generally positive changes to the budget impacting both revenues and expenditures are the primary reasons why staff expects a surplus next year. While that is something the Village Board and staff should

feel optimistic about, it's important to recognize that the surplus will not allow the Village to avoid incremental increases to the Village's future property tax levies. When staff prepares the budget each year, we do so by focusing not just on the year ahead but on the five year financial forecast so we can identify longer term revenue and expenditure trends that impact the budgetary decisions the Village needs to make in the short-term. What that process revealed this year is that absent incremental increases in the tax levy each year, the Village will quickly find itself running substantial General Fund deficits within 3 to 5 years. That's largely because staff expects that the growth in expenditures moving forward will continue to outpace the growth in revenues, a trend that has proven accurate for the last 10 years. This trend is not unique to the Village of Wheeling as evidenced by the results of a National League of Cities survey.

As reported by the Government Finance Officers' Association (GFOA), the 2018 City Fiscal Conditions Survey conducted by the National League of Cities noted the following:

*"Slightly more finance officers are optimistic about the fiscal capacity of their cities than they were last year, according to the 2018 City Fiscal Conditions survey by the National League of Cities. But the level of optimism is still far below that of recent years, and tax revenue growth is experiencing a year-over-year slowdown, outpaced by the growth in service costs and other expenditures (emphasis added). Taken together, the survey results suggest that cities are approaching the limits of fiscal expansion.*

Finance officers from the smallest cities are least likely to report that their cities are better able to meet the fiscal needs of their communities this year over last (63%).

*General fund expenditures are outpacing revenues, a trend anticipated to continue into next year (emphasis added). "*

For these reasons, we strongly recommended and the Board approved a 3.50% increase in the property tax levy next year even though we expect a surplus without one. Staff will continue to monitor revenues and expenditures and recommend the steps necessary to avoid a structural imbalance between the two.

### GENERAL FUND SUMMARY

Most of the Village's General Fund expenditures - between 76% and 78% annually - are related to personnel costs. The increase in these costs tends to outpace the increase in revenue and is the primary reason why the Village has struggled to balance its budget every year since the Great Recession. Recent workforce reductions have mitigated the impact of increasing salary, health insurance and pension costs, but going forward, we expect expenditures to continue to grow at a faster rate than revenues. Nevertheless, for the reasons identified, the FY 2019 budget reflects a surplus of \$1,008,810.

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

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

1. The Village's financial policy 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 past. 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 \$744,150 of Capital Projects Fund revenue for debt service purposes, the Village will be able to allocate more than \$2.2 million next year for street

improvement and other critical infrastructure projects. More importantly, the Village is able to avoid issuing debt to pay for these projects because the Board made the decision many years ago to earmark this revenue for infrastructure purposes.

2. A \$1,890,475 transfer to the Capital Equipment Replacement Fund (CERF), reflecting the full costs of funding that program. For the fourth consecutive year, the Village is in a position to make the full contribution to the CERF. Since 1990, the CERF has benefited the Village by eliminating the need to borrow money for vehicles and equipment and ensuring that equipment will be replaced when necessary to address both operating and safety concerns.
3. Full funding of the Village's Liability Insurance Fund (through a transfer from the General Fund). The budget reflects the cost of fully funding this program again this year, which is necessary to ensure that the Village has funds on hand to pay for its general liability and workers' compensation losses. For the last few years, the Village has experienced better than average claim losses, and that has significantly reduced the amount of money that must be transferred to the Liability Insurance Fund next year.

The sections that follow include a more detailed description of General Fund revenues and expenditures.

#### FY 2019 BUDGET – REVENUE ASSUMPTIONS

The FY 2019 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$39,617,630, representing an increase of \$416,535 (1.06%) compared to FY 2018 estimated receipts. The small increase in anticipated revenue for next year is due to many of the factors previously discussed in this letter. We describe our projections for each major source of revenue in greater detail as follows:

**State & Home Rule Sales Tax** – Sales tax represents 23.32% of total General Fund revenue and reflects Wheeling's one percentage point (1.00%) share of the State sales tax rate and our one percentage point (1.00%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village's operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

Sales and Income Tax receipts are highly susceptible to changes in the economy and can fluctuate significantly from year to year. For example, we anticipate receiving \$37,230 (-0.40%) less in sales tax revenue in FY 2019 than we are projecting to receive this year (i.e. FY 2018). We do not anticipate growth next year because the Village's sales tax revenue is down -2.16% through the first eight months of this fiscal year after declining -1.10% the prior year. Several factors have contributed to the erosion of our sales tax base including the following:

1. The State of Illinois approved legislation that allows the Illinois Department of Revenue to withhold 1.50% of the Village's home rule sales tax receipts to pay for the cost of collecting it. We expect this fee will cost the Village \$60,000 in sales tax revenue annually.
2. On-line sales of products that typically would be purchased at brick-and-mortar stores are undoubtedly impacting sales tax receipts. Every purchase made on-line through Amazon, Wal-Mart and similar stores costs Wheeling revenue if it would have purchased at a retailer in our community.
3. The Village lost a major sales tax producer – Sam's Club – when the company closed their store in January of this year. The sales tax revenue the store produced for Wheeling was significant and is another reason receipts are not expected to increase much next year.
4. The Village was informed by the State of Illinois recently that it would no longer receive its share of the sales tax collected on airplane fuel sold at Chicago Executive Airport. Since we do not know when the State will begin withholding those funds, we have conservatively eliminated that source of sales tax receipts from our projections for FY 2019.

Consequently, we've taken a cautious approach to projecting sales tax revenue for FY 2019. Our projection of \$9,239,770 in sales tax receipts next year reflects a 1.00% increase to the existing sales tax base, and adjustments we've made for new restaurants and the loss of airplane fuel related revenue.

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

**Property Tax** – The property tax levy is the second-largest source of revenue for the Village's General Fund, comprising 23.18% of all receipts. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. It's important to note that any new project built within a TIF District does not produce property tax revenue for the Village's General Fund until the district expires (typically in 23 years).

The FY 2019 budget reflects a \$540,225 (3.50%) increase in the total tax levy (i.e. including the individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund). Expenditures are expected to outpace revenues in the next few years as they have in the past and consequently, increases to the tax levy are necessary to continue to balance the budget and provide core services to Village residents and businesses.

**State Income Tax** – State Income Tax is the third-largest source (9.73%) of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois on behalf of the Village. The 2019 budget for income tax is \$3,855,000, which is \$236,000 (6.52%) more than what we expect the Village will receive this year.

We expect an increase next year as a result of the state's decision to reduce the cuts they've made to the Local Government Distributive Fund (LGDF) from 10.00% to 5.00%. The Village receives a share of income tax from the State of Illinois, which distributes it to municipalities through the Local Government Distributive Fund (LGDF). The 5.00% increase in distributions, which spans two Village fiscal years, is expected to restore \$180,000 to Wheeling in FY 2019.

Our projection for next year is based on an analysis of historical receipts—including the fact that income tax receipts have been basically flat since 2008—and our expectation that recent economic growth in Illinois and the nation will lead to modest growth in income tax revenue next year. For that reason, we budgeted a 1.00% increase to income tax receipts (not including the \$180,000 that was previously withheld by the state and is again being distributed) next year.

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

**Telecommunications Tax** – In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied a tax, and since then has remitted it to us on a monthly basis. The Village's 6% tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$949,130 next year, reflecting a decrease of -\$93,870 (-9.00%) compared to estimated 2018 receipts.

Our projected decrease for FY 2019 reflects the reality that this source of revenue has been consistently declining over the last several years. This is due primarily to the fact that many people have eliminated their landlines in favor of cell phones, and many types of telecommunications services (e.g. emailing, texting, "Facetime," etc.) are exempt from the tax. In fact, our projection for next year is -\$1,140,000 (or -55%) less than what the Village received from this source of revenue in FY 2007. We will continue to monitor this source of revenue closely, but expect this trend to continue.

**Food & Beverage Tax** – The Village's 1% tax on food & beverages applies to all restaurants that provide seating for their customers. (It does not apply to carry-out-only businesses.) Our budget for FY 2019 is \$980,110, or \$69,110

(7.59%) more than FY 2018 estimated receipts, reflecting our estimate of a 1.00% increase to the base, and an estimate of the revenue that will be generated by new restaurants that will open in the coming months.

**Hotel/Motel Tax** – The Village Board approved a 5.0% hotel/motel tax on April 22, 2002, and increased the tax to 6.00% 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 2019, we have estimated receipts of \$1,067,510, which reflects an increase of \$10,510 (1.00%) over FY 2018 estimated receipts. Again, our projection reflects our belief that the gains we've seen this year in the hotel/motel industry will continue next year.

**Des Plaines Dispatching Agreement** – In 2015, the Village began receiving revenue from the City of Des Plaines, which was related to the cost of providing emergency 911 dispatching services to their residents and businesses. The General Fund's share of that revenue for FY 2019 is \$439,076 (with the remaining \$1,505,000 allocated to the 911 Fund) and is partially offset by expenditures reflecting the cost of providing this added level of service. The dispatching agreement is an important example of how the Village is operating more efficiently than in the past by reducing our own cost of dispatching and by achieving greater efficiencies for both communities in a way that demonstrates to the public the value of intergovernmental cooperation.

**Interest Income** – Interest income for FY 2019 is estimated at \$374,689, which is based on the amount of money we have in General Fund reserves and current interest rates. Investment income has increased in the last year as the Federal Reserve has increased short-term interest rates. The Village renegotiated its banking services agreement this year and will receive an interest rate credit on its deposits equal to the Illinois Funds money market rate plus 15 basis points (i.e. 2.42% as of December 12, 2018). In addition, rates on five (5) year negotiable certificates of deposit are now yielding as much as 3.50%, much higher than in recent years. As a result, we expect a significant increase in this source of revenue next year.

The Village invests its idle funds in negotiable Certificates of Deposit and government agency debt. We also receive interest income as a result of our contract with our bank, which pays us a rate equal to the Illinois Funds money market rate plus 20 basis points.

#### EXPENDITURE ASSUMPTIONS

**General Fund** – FY 2019 expenditures in the General Fund reflect general operations of the Village and total \$38,608,820, including interfund transfers. This represents a decrease of -\$38,329 (-0.10%) compared with the FY 2018 approved budget.

It's important to note that personnel costs represent 78.12% of the FY 2019 General Fund budget but would be 82.31% had staff not budgeted \$1,621,179 of dispatching costs in the Emergency 911 Fund. Recent changes in State law required the Village to combine its Emergency 911 Fund with the City of Des Plaines, and to facilitate that change, staff moved personnel costs related to dispatching from the General Fund to the 911 Fund.

Including the dispatchers' salaries and benefits (i.e. an apples-to-apples approach), personnel costs are expected to increase by \$870,689 next year, which is 2.82% higher than the current fiscal year. The 2.82% increase reflects higher costs attributable to increases in wages, health insurance and pension costs.

As mentioned earlier, General Fund revenue is projected at \$39,617,630, resulting in a surplus of \$1,008,810. The surplus is greater than it would be otherwise because the Village has continued the following budgetary practices which reduced the gap between revenues and expenditures:

- Reducing the budget for salaries and benefits by one percent (\$238,423) 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 (\$290,095) 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 \$528,518.

Between Fiscal Years 2009 and 2015, the Village relied on revenue earmarked for infrastructure, equipment, and liability insurance purposes to reduce projected General Fund budget deficits. Beginning in 2016, the Village reversed that trend by balancing the General Fund budget and fully funding all of the programs mentioned. The FY 2019 budget continues that positive trend.

**WATER & SEWER FUND**

**REVENUE ASSUMPTIONS**

Revenue for FY 2019 is based on selling 1.150 billion gallons of water, with an approved 2.50% increase in water and sewer rates effective for water sold beginning January 1, 2019. 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.

Water sales are trending down this year most likely due to a wetter than average summer. In recent years, the number of gallons the Village sells each year has leveled off at the 1.150 billion gallon level. The economy, energy-saving appliances, and a tendency to conserve water when rates increase are contributing factors that impact water sales.

As the only source of revenue to the Fund, there is little the Village can do other than raise rates to offset rising costs and ensure that we have enough revenue to operate and repair the water and sewer system. The increase for FY 2019 will allow the Village to maintain a fund balance reserve through FY 2023 that is consistent with our policy while providing funding for the Village’s CIP projects.

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

Anticipated revenues next year are \$9,577,312, which is \$928,819 less than budgeted expenditures. Expenditures in this fund tend to fluctuate significantly from one year to the next due to capital projects that are scheduled, and therefore large surpluses or deficits from year to year are not unusual or cause for concern.

A history of water and sewer rate increases for the last 7 years is shown below. All numbers are per 1,000 gallons of water sold. The 2019 increase reflects the second year of a five-year period during which the Village will see no increase in the cost of water purchased from the Northwest Water Commission. The cost of water will remain flat as a result of the Commission’s decision to sell water to the City of Des Plaines.

FY	Water Rate	Sewer Rate	Total	% Increase
Jan 2019	\$6.24	\$1.54	\$7.78	2.50%
Jan 2018	\$6.09	\$1.50	\$7.59	1.47%
Jan 2017	\$6.00	\$1.48	\$7.48	3.03%
Jan 2016	\$5.82	\$1.44	\$7.26	2.98%
Jan 2015	\$5.65	\$1.40	\$7.05	4.44%
Jan 2014	\$5.41	\$1.34	\$6.75	2.43%
Jan 2013	\$5.28	\$1.31	\$6.59	4.60%
Jan 2012	\$5.05	\$1.25	\$6.30	4.48%
Average:				3.35%

The average increase since FY 2012 (including the 2019 rate increase) has been 3.35%. Staff recommends that the Village Board raise rates regularly to avoid the need for large increases or to issue debt to pay for repair and replacement projects.

#### EXPENDITURE ASSUMPTIONS

FY 2019 expenditures in the Water and Sewer Fund are projected at \$6,670,820 excluding funds budgeted for capital projects and debt service. This represents an operating cost increase of .54% (or \$36,091) over FY 2018 budgeted expenditures of \$6,634,729. Operating costs are up minimally next year due primarily to reductions in contributions to the Liability Insurance and Capital Equipment Replacement Funds. Total budgeted expenditures (including capital projects and debt service) are \$10,506,131.

As noted earlier in this budget message, rate-generated revenue for FY 2019 is based on a 2.05% rate increase and the assumption we will sell 1.150 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 \$.19 per 1,000 gallons would cost the average residential customer using 7,000 gallons per month an additional \$1.33 monthly or \$15.96 annually.

#### OTHER MAJOR FUND EXPENDITURES

The Fiscal Year 2019 budget also includes budgeted expenditures for other funds of the Village, including those that are classified as Special Revenue (e.g. Motor Fuel Tax, Foreign Fire Insurance, Emergency Telephone System, and Grant Funds), Capital Projects (e.g. Capital Projects Fund, Capital Equipment Replacement Fund, Stormwater Fund and TIF Funds), Debt Service (e.g. Bond Funds), Internal Service (e.g. Liability Insurance Fund), Enterprise (e.g. Water and Sewer) and Fiduciary Funds (e.g. Police and Fire Pension Funds). In each of these instances, line-item detail and narrative information is given along with expenditure figures. A discussion of some of the more significant of these funds that have not been discussed previously follows:

**Capital Equipment Replacement Fund (CERF)** – The CERF was established in 1990 to provide a funding source for the eventual replacement of Village-owned vehicles and major equipment. By setting aside funds each year, the Village has eliminated the need to finance these costs, thereby reducing the long-term cost of the equipment. In addition, the CERF program ensures that vehicles and equipment will be replaced when absolutely necessary for both operating and safety-related reasons, without being subjected to the competing interests of other programs.

The FY 2019 contribution to the CERF Fund from the General Fund is \$1,890,475, which is the full cost of funding the program. By making the full contribution again this year, the Village will reduce the amount that has to be contributed in the future. To that point, we do not expect the Village's contribution to the CERF to change much in the next few years.

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

**Stormwater Fund** – In late January of 2015, the Village Board was presented with a Stormwater Management Plan prepared by an engineering firm with input from the Village's staff and elected officials. The plan identified over

\$48 million of stormwater improvement projects for current and future Village Boards to consider funding over a 30-year timeframe. In addition to flood improvement projects, the plan identified approximately \$800,000 of annual operating expenses the Village will need to fund to maintain the stormwater system.

In 2016, the Village implemented a stormwater utility fee that is now generating the funds needed to pay for stormwater-related operating and capital improvement costs. Staff recommended (and the Board approved) an initial fee of \$2.00 per Equivalent Runoff Unit (ERU), with single-family homes paying for one ERU per month and commercial, industrial, and multi-family developments paying a multiple of one ERU based on the amount of impervious area on their property. In each of the last two years, the Board increased the fee by .25 cents such that the fee is now \$2.50 per ERU.

Staff recommended and the Board approved increasing the stormwater fee next year from \$2.50 to \$2.75 per ERU to provide additional revenue to fund projects. When the initial fee was implemented, we recommended starting low—to reduce the impact to those users with substantial amounts of impervious area on their property—and suggested increasing the rate incrementally over time in order to eventually address all of the needs identified in the Stormwater Management Plan.

At \$2.75 per ERU, the Village can expect to raise \$834,638 in revenue next year (i.e. including stormwater fees and investment income) to offset budgeted expenditures of \$2,260,158. The additional \$.25 would generate another \$74,602 for the Stormwater Fund on an annualized basis.

In addition to stormwater fees, the Fund also receives revenue from the sale of stormwater management credits. The credits are an intangible asset the Village can sell to developers to facilitate the construction of economic development related projects in Wheeling. Next year's budget includes \$1,995,500 in revenue from the sale of these assets which will be used to pay for stormwater mitigation projects.

The FY 2019 budget includes expenditures for the South Wheeling Road lift station project, drainage improvements in Eastchester and East Dunhurst, and remapping the Buffalo Creek regulatory floodplain. Funds are also budgeted to pay for stormwater-related operating costs, consistent with the Village's financial policy (which allows up to 25% of the revenue to be used for that purpose).

**TIF Funds** – The Fiscal Year 2019 budget includes \$21,820,203 in TIF expenditures in the Crossroads, South Milwaukee, North Milwaukee/Lake Cook, Town Center II and Southeast II TIF districts. The majority of these expenditures are budgeted for capital improvements such as the diversionary channel bridge, the lining and repair of the Dundee Road sanitary sewer, and improvements on Industrial Lane. The TIF Funds also include debt service payments on bonds sold for the Westin Hotel and Prairie Park condominium projects, and the return of surplus TIF increment in the Crossroads, North Milwaukee/Lake Cook and South Milwaukee TIF Districts to impacted taxing districts. Finally, funds are budgeted in the Town Center TIF District to purchase stormwater credits from the Stormwater Fund. The credits will be used to encourage development of blighted properties in the TIF District. 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 2019 are budgeted at \$6,541,808. Of that amount, \$1,990,068 is supported by the property tax levy; the remaining amount will be paid by existing funds in the TIF, Water & Sewer, and Capital Projects Funds.

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

In order to produce a bond rating for the Village, the rating agencies look at many different aspects of the Village's overall structure and the environment in which it operates, including its financial condition, the economy, how the

organization is managed, and its existing debt. While they rely on many quantitative criteria to derive their rating, two examples are useful in determining where the Village's debt stands compared to other municipalities.

One such standard looks at a community's total governmental funds debt service as a percentage of expenditures. Communities with percentages less than 15% are judged to be "strong" (less than 8% is considered "very strong"). At the beginning of FY 2019, Wheeling's percentage will be 13.01%. However, if we exclude TIF-district and Water and Sewer Fund related debt (which have dedicated sources of revenue for debt service purposes), the Village's percentage drops to 6.38%, well within the "very strong" category.

A second standard examines a community's net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2019, the Village's net debt will represent only 1.70% of market value, a strong position as viewed by Standard and Poor's.

The Village's bond rating with Standard & Poor's is AA and is AA+ with Fitch Rating Services, the second-highest rating available to municipalities. The rating reflects the rating agencies' confidence in the Village's ability to manage its debt and to make its scheduled debt service payments. As of today's date, the Village has no plans to issue additional debt other than that which may be necessary for economic development purposes and which would therefore be supported by the Village's TIF Funds.

**Liability Insurance Fund** – On January 1, 2000, the Village implemented a self-insurance program for all lines of liability and workers' compensation coverage while purchasing excess insurance to cover unusually large claims. For calendar year 2019, the Village will be responsible for paying \$50,000 to \$100,000 (depending on type) for each property and casualty claim.

In addition, the Village has workers' compensation coverage with a maximum exposure per claim of \$650,000 for police and fire claims and \$550,000 for all others. The Village's property and liability losses (including insurance policy recoveries) for the last ten (10) years of the self-insurance program have averaged \$397,000 per year while workers' compensation losses averaged \$354,000.

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

The FY 2019 budget includes a \$899,900 contribution from the General and Water and Sewer Funds which we expect to offset the cost of insurance premiums, claims administration costs, and estimated claim expenses. The budgeted contribution to the Fund next year is less than in recent years due to favorable claim experience. Lower than expected losses means that the Village does not have to contribute as much to the Fund to maintain adequate reserves. When actual losses are less than expected, the "surplus" is 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 135 public sector members that was established by certain units of local government in Illinois to administer its medical and life insurance programs. Under the medical insurance plan, the Village offers an indemnity medical benefit program (i.e. a PPO) wherein it is responsible for the first \$35,000 of each individual employee's claims. IPBC members share claims between \$35,000 and \$125,000, and the pool maintains stop-loss

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

Increases in health insurance premiums have averaged 4.48% per year (over the last 10 years) for the PPO and HMO plans (combined), which is well below medical trend rates. For health insurance plan year 2018–2019, the Village received a 3.40% increase in PPO plan rates and a 1.50% increase in HMO plan rates. The FY 2019 budget reflects an anticipated increase in rates of 5.00%.

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

<b>FY 2019 Health Insurance Costs</b>	<b>Contribution</b>	<b>% Share</b>
<b>Village Share</b>	<b>\$4,317,024</b>	<b>80.67%</b>
<b>Active Employee Share</b>	<b>\$502,176</b>	<b>9.38%</b>
<b>Retiree Share</b>	<b>\$532,410</b>	<b>9.95%</b>
<b>Totals:</b>	<b>\$5,351,610</b>	<b>100.00%</b>

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

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

For the last several years, Police and Fire Pension Fund investment returns have lagged the actuary’s assumed 7.50% rate of return. For example, for the last 10 years, the Police and Firefighters’ Pension Funds have earned approximately 6.30% annually while the IMRF has earned 7.63% annually. In combination with other factors—including changes in mortality tables that assume retirees will live longer—this lag has reduced the pension funds’ funded status and increased their unfunded liabilities.

This year, staff recommended and the Board approved a reduction in the Police and Fire Pension Funds’ assumed rate of return from 7.50% to 7.25%. The current 7.50% rate is high when compared to neighboring communities which, on average, use a 7.25% assumption. Lowering the rate to 7.25% has the effect of increasing the Village’s required contributions to the pension funds by approximately \$390,000, but is an important step towards ensuring that the funds are well funded going forward. Most experts agree that it’s unlikely a pension fund can achieve a 7.50% return consistently, especially given the statutory constraints that limit the amount a fund can invest in the stock market. For those reasons, the Village reduced the assumption this year and included an additional \$390,000 in the budget.

As of December 31, 2017, the Police Pension Fund was 68.98% funded on a market value basis (up from 67.48% the prior year), the Fire Pension Fund was 58.68% funded (up from 56.56% the prior year), and the Illinois Municipal Retirement Fund was 96.1% funded (up from 79.2% the prior year). That results in a combined unfunded liability for the three funds of \$55.2 million as of December 31, 2018. These losses have to be made up by the employer, and that has caused the Village’s contribution to increase substantially in the last few years.

The FY 2019 budget includes contributions to the Police Pension Fund (\$2,120,104), the Fire Pension Fund (\$2,682,043), and the Illinois Municipal Retirement Fund (\$1,162,601) that represent a combined increase of \$403,824 (7.26%) compared to FY 2018. These costs, coupled with the cost of the Village’s Federal Insurance

Contributions Act (FICA) contribution, create a significant challenge for the Village in its attempt to balance the General Fund budget each year.

The table below shows the Village’s total projected FY 2019 cost (including all funds) of providing retirement benefits to its employees, and includes the funded status and unfunded liability of each pension fund.

<b>Fund</b>	<b>Contribution</b>	<b>Funded %</b>	<b>Unfunded Liability</b>
<b>Police Pension Fund</b>	<b>\$2,120,104</b>	<b>68.98%</b>	<b>\$23,823,595</b>
<b>Fire Pension Fund</b>	<b>\$2,682,043</b>	<b>58.68%</b>	<b>\$29,089,033</b>
<b>Illinois Municipal Retirement Fund</b>	<b>\$1,162,601</b>	<b>96.10%</b>	<b>\$ 2,270,860</b>
<b>FICA</b>	<b>\$ 714,383</b>	<b>N/A</b>	<b>N/A</b>
<b>Total \$ or Average % :</b>	<b>\$6,679,131</b>	<b>74.58%</b>	<b>\$55,183,488</b>

In 2010, the Illinois General Assembly enacted pension reform measures that created a “Tier 2” level of benefits. Tier 2 benefits are less costly to the employer than Tier 1 benefits, in part because the employee cannot collect pension benefits until they are 55 years of age (i.e. compared to 50), do not receive compounded cost-of-living adjustments, and are subject to a salary cap which is used to determine their pension benefits. In the long term, the changes in pension law will provide some financial relief to the Village because the cost of providing pension benefits to those hired on or after January 1, 2011 is less than for those employees hired prior to that date. As of today’s date, 25 (or 42%) of the Village’s 60 active police officers, 10 (or 20%) of the Village’s 50 active firefighters, and 17 (or 14%) of the Village’s non-sworn full-time employees qualify for “Tier 2” pension benefits.

**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 2019 Capital Improvement Program represents a one-year expenditure of \$18,489,500.

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

<b>Capital Projects Fund</b>	<b>\$5,791,875</b>
<b>Water &amp; Sewer Fund</b>	<b>\$2,560,000</b>
<b>Motor Fuel Tax Fund</b>	<b>\$1,000,000</b>
<b>TIF Funds</b>	<b>\$7,787,625</b>
<b>Stormwater Fund</b>	<b>\$1,350,000</b>
<b>Total:</b>	<b>\$18,489,500</b>

Of particular note, the FY 2019 CIP includes \$2.7 million to replace the aging Fire Station 23 which no longer meets the needs of the community.

The CIP document, which is distributed separately, provides more detailed information on each of the projects for FY 2019.

**2019 PROGNOSIS**

The General Fund fund balance is expected to exceed 25% by the end of 2019; however, our forecasts anticipate deficits from 2020 through 2023 absent incremental increases in the Village’s property tax levy. As a result, we recommend that the Board avoid adding costly new programs or staff to the budget, other than that which is essential to the Village’s ability to maintain core services. At the same time, staff is committed to continued scrutiny of ongoing expenditures and reductions in spending wherever possible.

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

Respectfully submitted,



Jon Sfondilis  
Village Manager



Michael Mondschain  
Director of Finance

**VILLAGE OF WHEELING, ILLINOIS**  
 Budget Summary - Total by Category and Fund  
 Fiscal Year 2019 Budget

	GENERAL*	MOTOR FUEL TAX	E911 EMERG. PHONE	GRANT FUNDS	G.O. BOND & INTEREST	TIF*	CERF*	CAPITAL PROJ.	STORMWATER FUND	WATER AND SEWER	FOREIGN FIRE INSURANCE	LIABILITY INSUR.	POLICE & FIRE PENSION	2019 TOTAL BUDGET	2018 ORIGINAL BUDGET	% CHANGE
<b>Revenues and</b>																
<b>Other Financing Source</b>																
Property Tax	9,183,010				1,990,068								4,802,147	15,975,225	15,435,000	3.5
Sales Tax	9,239,770													9,239,770	9,608,963	-3.8
State Income Tax	3,855,000													3,855,000	3,330,000	15.8
Food & Beverage Tax	980,110													980,110	973,040	0.7
Use Tax (Gas/Electricity)								2,975,000						2,975,000	2,899,000	2.6
Telecommunications Tax	949,130													949,130	1,147,740	-17.3
Solid Waste/SWANCC Fees	849,825													849,825	822,000	3.4
Hotel/Motel Tax	1,067,570													1,067,570	1,048,380	1.8
Fines	1,173,008													1,173,008	888,956	32.0
Cable TV Franchise Fees	526,499													526,499	572,730	-8.1
Ambulance Fees	846,600													846,600	650,000	30.2
Licenses, Permits, Insp.	899,225													899,225	702,306	28.0
IGA Revenue	439,076													439,076	1,011,675	-56.6
Water Sales										7,176,000				7,176,000	7,247,100	-1.0
Water & Sewer Conn. Fees										67,500				67,500	67,500	0.0
W/S Fund Reimb	1,280,610													1,280,610	1,270,700	0.8
Sewer Use Fees										1,771,000				1,771,000	1,785,000	-0.8
Stormwater Fee									829,942					829,942	758,250	9.5
Investment Income	374,689	29,673	24,131		12,000	153,854	60,000	134,015	4,696	154,249	2,499	87,814	1,000,000	2,037,620	1,457,270	39.8
Intergovernmental Revenue	1,627,753	991,558		255,320										2,874,631	3,067,008	-6.3
Increment Taxes	494,626					11,784,404								12,279,030	11,829,798	3.8
Employee Contributions													1,094,976	1,094,976	1,086,129	0.8
Other	5,831,129		2,145,000	25,590					1,995,500	203,405	51,000	899,900		11,151,524	6,676,970	67.0
Revenue Sub-Total	39,617,630	1,021,231	2,169,131	280,910	2,002,068	11,938,258	60,000	3,109,015	2,830,138	9,372,154	53,499	987,714	6,897,123	80,338,871	74,335,515	8.1
Adjust (To)/From Fund Bal.	1,008,810	(132,519)	0	0	(49,858)	(5,469,995)	(466,139)	(4,244,150)	569,980	(928,819)	(15,801)	(249,872)	110,855	17,759,881	6,207,908	186.1
Interfund Transfer In				44,708	1,099,982	4,411,950	2,130,575			205,158				7,892,373	5,044,138	56.5
<b>BUDGETED REVENUES</b>	<b>39,617,630</b>	<b>1,021,231</b>	<b>2,169,131</b>	<b>325,618</b>	<b>3,102,050</b>	<b>16,350,208</b>	<b>2,190,575</b>	<b>3,109,015</b>	<b>2,830,138</b>	<b>9,577,312</b>	<b>53,499</b>	<b>987,714</b>	<b>6,897,123</b>	<b>88,231,244</b>	<b>79,379,653</b>	<b>11</b>
														(7,892,373)	(5,044,138)	56.5
														<b>80,338,871</b>	<b>74,335,515</b>	<b>8.1</b>
<b>Expenditures and</b>																
<b>Other Financing Uses</b>																
Personnel Services	26,408,880		1,437,644	250,885		100,315	195,195			1,957,951				30,350,870	29,362,084	3.4
Contractual Services	8,302,064	102,750	731,487	74,733		5,549,174	496,945	290,000	1,435,980	800	1,237,586	268,030		18,489,549	17,365,266	6.5
Commodities	1,525,743	51,000				60,125	1,501,714			374,350	68,500		250	3,581,682	2,386,948	50.1
Capital Outlay							1,155,000	125,000	415,000					1,695,000	1,363,000	24.4
Capital Improvements		1,000,000				7,787,625	5,791,875	1,350,000	2,560,000					18,489,500	8,859,000	108.7
Debt Service					3,151,908	2,740,592	413,608		87,700					6,393,808	6,233,528	2.6
Other	25,000					1,582,372			3,080,610				6,517,988	11,205,970	10,940,982	2.4
Interfund Transfer Out	2,347,133					4,000,000		330,542	205,158	1,009,540				7,892,373	4,032,615	95.7
<b>BUDGETED EXPENDITURES</b>	<b>38,608,820</b>	<b>1,153,750</b>	<b>2,169,131</b>	<b>325,618</b>	<b>3,151,908</b>	<b>21,820,203</b>	<b>2,656,714</b>	<b>7,353,165</b>	<b>2,260,158</b>	<b>10,506,131</b>	<b>69,300</b>	<b>1,237,586</b>	<b>6,786,268</b>	<b>98,098,752</b>	<b>80,543,423</b>	<b>22</b>
														(7,892,373)	(4,032,615)	95.7
														<b>90,206,379</b>	<b>76,510,808</b>	<b>17.9</b>

\* INDICATES MAJOR GOVERNMENTAL FUND.

## COMMUNITY PROFILE

### Wheeling's History



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

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

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

### Wheeling Today

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

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

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



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

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

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

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



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

### Center for Business and Industry

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

### Living in Wheeling

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

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

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

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

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

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

### Quality of Life

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



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

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

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

## MISCELLANEOUS STATISTICS

Population:	
1970 Census	13,243
1974 Special Census	18,106
1979 Special Census	21,503
1980 Census	23,266
1986 Special Census	26,276
1990 Census	29,911
2000 Census	34,496
2006 Special Census	38,555
2010 Census	37,648
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 <sup>th</sup> grade	1,811 (7.2%)
9 <sup>th</sup> to 12 <sup>th</sup> Grade, No diploma	1,700 (6.7%)
High school graduate (includes equivalency)	6,441 (25.5%)

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

Village Bond Rating:

Fitch Ratings	AA+
Standard & Poors	AA

Municipal Services and Facilities:

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

Municipal Water Utility:

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

**Building Activity:**

<u>NEW BUILDINGS</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Single Family	0	1	0	2	0	0	0
Townhomes	5 Bldgs	4 Bldgs	0	0	2 Bldgs	0	8 Bldgs
Condos	0	0	0	0	0	0	0
Apartment	0	0	3	6	0	0	0
Institutional	0	0	0	2	0	0	0
Industrial	0	0	0	0	0	5	1
Commercial	1	2	0	0	0	1	8
Airport Hangers/Office	0	0	0	0	0	0	1
Assembly	0	0	0	0	1	0	0

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

Fire Protection

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

Recreation Facilities (Wheeling Park District):

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

Elections:

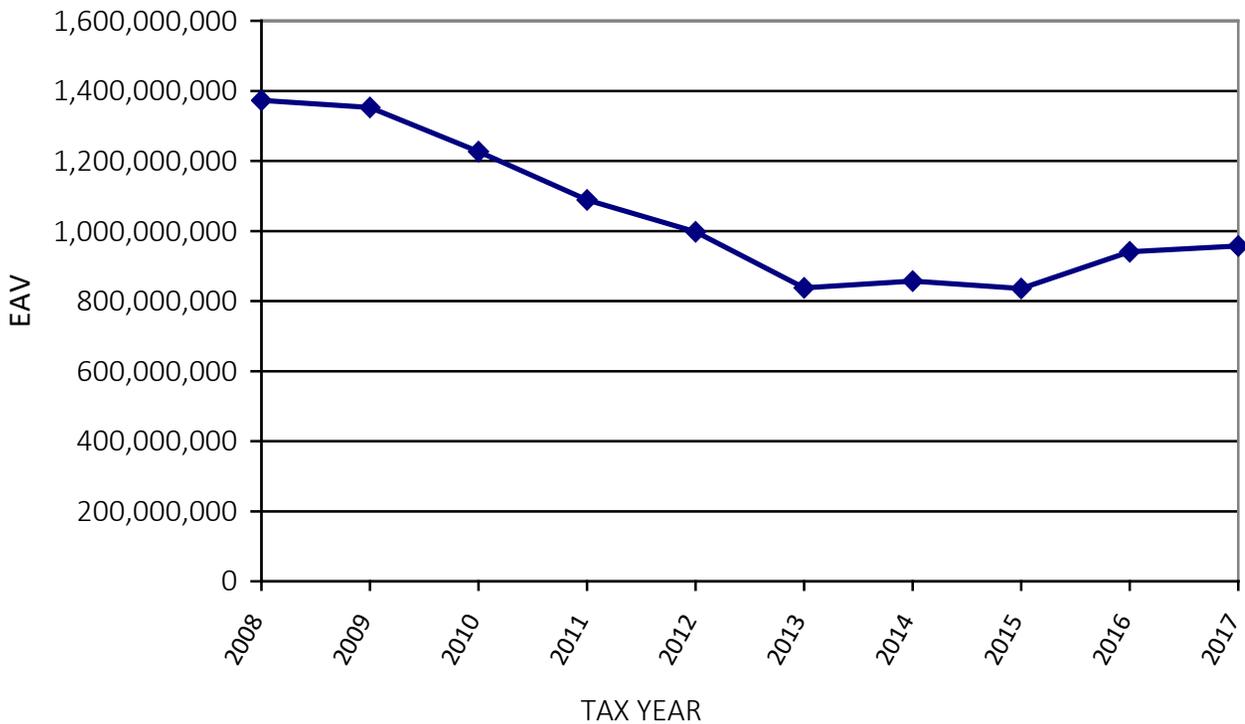
Number of Registered Voters (As of April 4, 2017)	20,008
<a href="http://www.cookcountyclerk.com/elections/electiondata/Pages/RegistrationStatistics.aspx">http://www.cookcountyclerk.com/elections/electiondata/Pages/RegistrationStatistics.aspx</a>	
Number of Ballots Cast in Last Municipal Election (April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

TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
2008	1,372,851,543	0.707	9,699,709
2009	1,352,391,739	0.770	10,406,485
2010	1,226,610,329	0.892	10,931,390
2011	1,088,729,315	1.004	10,931,390
2012	997,653,697	1.138	11,352,979
2013	838,147,451	1.424	11,930,382
2014	857,398,841	1.517	12,591,683
2015	836,282,523	1.729	14,000,000
2016	941,050,721	1.613	14,700,000
2017	956,907,944	1.666	15,435,000

Ten Largest Taxpayers as a % of Total Village AV: 10.76%  
 Source: Office of the County Clerk (2017 CAFR)

Village of Wheeling  
 Equalized Assessed Valuation by Tax Year

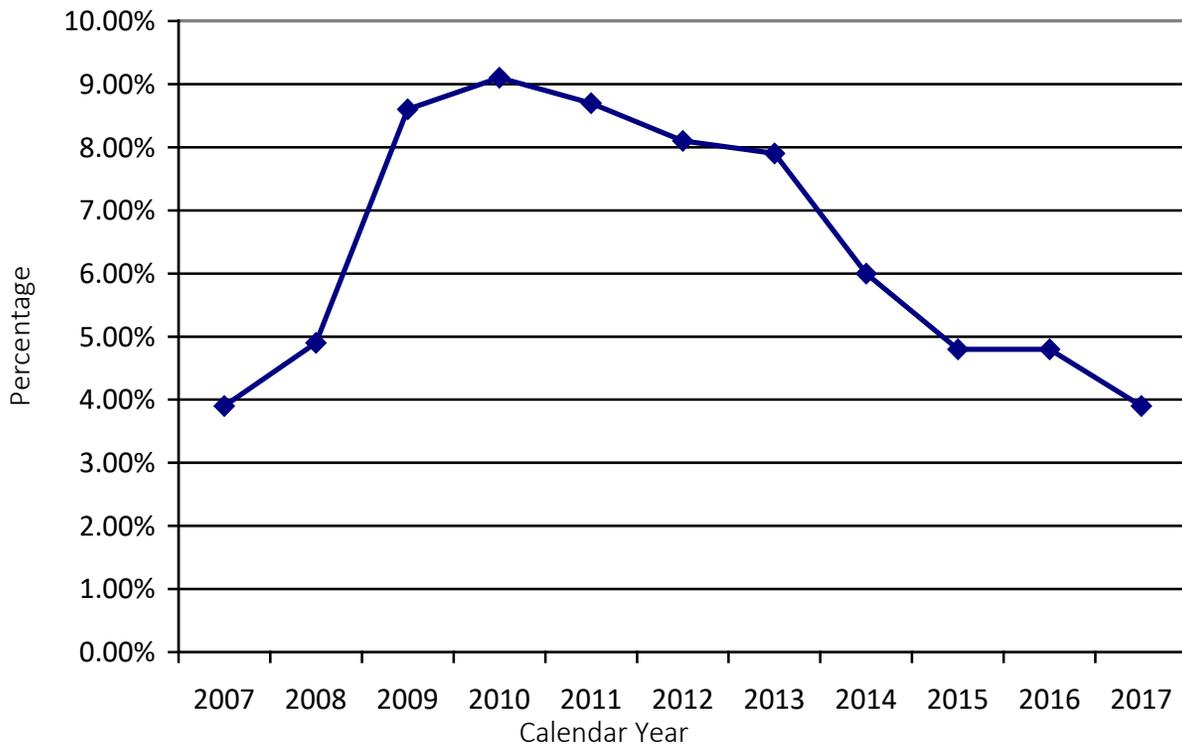


Village of Wheeling Unemployment Rates (annual averages):

2007	3.9%
2008	4.9%
2009	8.6%
2010	9.1%
2011	8.7%
2012	8.1%
2013	7.9%
2014	6.0%
2015	4.8%
2016	4.7%
2017	3.9%

Source: Illinois Dept. of Employment Security – Website Address: <http://www.ides.illinois.gov>  
Local Area Unemployment Statistics/Historical Data/Annual Average Data/Cities (as of 12/27/2018)  
Note that previous year information is occasionally adjusted by the state from time to time.

Village of Wheeling  
Percent Unemployed by Year



## FISCAL POLICIES

### PURPOSE

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

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

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

### **DEBT MANAGEMENT POLICY**

#### **Introduction**

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

#### **Guidelines for Debt Issuance**

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

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

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

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

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

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

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

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

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

#### **Method of Sale**

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

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

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

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

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

#### **Constitutional and Statutory Limitations**

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

### **Self-Imposed Debt Targets**

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

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

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

### **Types of Debt Issuance**

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

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

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

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

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

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

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

### **Refunding of Debt**

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

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

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

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

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

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

#### **Credit Enhancements**

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

#### **Use of Derivatives**

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

#### **Investor Relations, Disclosure and Communication**

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

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

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

## Professional Services

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

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

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

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

## Potential Conflicts of Interest

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

## Debt Service Fund Balance

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Term Bonds** - Bonds coming due in a single maturity.

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

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

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

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

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

Amended 1/4/2016.

### **ACCOUNTING POLICIES**

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

### **CAPITAL EQUIPMENT REPLACEMENT FUND**

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

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

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

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

#### **CAPITAL PROJECTS FUND POLICY**

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

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

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

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

Adopted March 4, 2013.

### **INVESTMENT POLICY**

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

#### **I. Scope**

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

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

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

#### **II. Objective**

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

##### **1. Legality**

Conformance with federal, state and other legal requirements.

##### **2. Safety**

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

a. Credit Risk

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

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

b. Interest Rate Risk

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

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

### 3. Liquidity

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

### 4. Yield

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

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

## III. Standards of Care

### 1. Prudence

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

## 2. Public Trust

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

## 3. Delegation of Authority

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

## 4. Ethics and Conflicts of Interest

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

### IV. Safekeeping and Custody

#### 1. Authorized Financial Dealers and Institutions

##### a. Broker/Dealers

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

##### b. Financial Institutions

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

##### 1. Security

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

##### 2. Size

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

### 3. Statement of Condition

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

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

## 2. Internal Controls

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

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

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

## 3. Delivery vs. Payment

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

## Authorized and Suitable Investments

### 1. Investment Types

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

A summary of authorized investments is as follows:

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

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

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

## 2. Collateralization

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

The Village chooses to limit collateral to the following:

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

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

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

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

## **Investment Parameters**

### **1. Diversification**

The investments shall be diversified by:

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

### **2. Investment Maturities**

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

## **Reporting**

### **1. Methods**

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

- Purchase date
- Maturity date
- Interest rate or yield

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

## 2. Performance Standards

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

## 3. Marking to Market

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

### Investment Policy Adoption

#### 1. Exemption

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

#### 2. Amendments

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

Adopted May 17, 1999, Amended November 5, 2018.

### FUND BALANCE POLICY

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

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

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

1. **Non-Spendable Fund Balance:** That portion of a governmental fund's fund balance that cannot be spent or is legally earmarked for a specific use. Examples include inventories, prepaid items and land held for resale.
2. **Restricted Fund Balance:** That portion of a governmental fund's fund balance that is constrained to a specific purpose by the provider, such as grantors, bond holders and higher levels of government through enabling legislation. Examples include Motor Fuel Tax funds that per State Statute must be spent on highways and streets, Emergency Telephone System funds restricted for public safety purposes, Tax Increment Financing funds restricted for economic development purposes, and Debt Service funds restricted for debt service expenditures, and Capital Projects funds restricted for capital projects.

3. Committed Fund Balance: That portion of a governmental fund's fund balance that is constrained to a specific purpose by the Village Board itself, using its highest level of decision making authority. Committed fund balance cannot be used for any other purpose, unless the Village Board itself removes the constraint. Examples include funds committed by the Village Board for the construction of a new Village Hall building.
4. Assigned Fund Balance: That portion of a governmental fund's fund balance that is spendable or available for appropriation, but has been tentatively earmarked for some specific purpose by the Village Board or by the Village Manager. An example is the funds held by the Illinois Personnel Benefit Cooperative (IPBC) for health insurance benefit purposes.
5. Unassigned Fund Balance: That portion of a governmental fund's fund balance that is available for any legal purpose. The unassigned fund balance shall be defined as the difference between the total fund balance, and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance. Positive unassigned fund balance can only occur in the General Fund.

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

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

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

Adopted September 26, 2011.

#### **FUND RESERVES POLICIES**

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

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

Revised September 26, 2011.

**GENERAL FUND SURPLUS POLICY**

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

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

Adopted 1/4/2016.

**REVENUE POLICIES**

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

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

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

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

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

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

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

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

**OPERATING POLICIES**

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

**CAPITAL BUDGET POLICIES**

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

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

#### **FIXED ASSET POLICY**

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

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

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

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

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

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

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

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

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

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

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

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

Type of Asset	Useful Life
<b>Buildings</b>	<b>30-50 Years</b>
<b>Vehicles and Equipment</b>	<b>5-30 Years</b>
<b>Stormwater Credits</b>	<b>Not Depreciated</b>
<b>Other Intangible Assets</b>	
with definite useful life	5-20 years
without definite useful life	Not Depreciated
<b>Land</b>	<b>Not Depreciated</b>
<b>Land Improvements</b>	<b>10-20 Years</b>
<b>Street Improvements (Residential)</b>	<b>50 Years</b>
<b>Street Improvements (Industrial)</b>	<b>40 Years</b>
<b>Water &amp; Sewer Infrastructure</b>	<b>20-65 Years</b>
<b>Other Infrastructure</b>	<b>20-50 Years</b>

Adopted June 6, 2002

Revised June 5, 2017

**STORMWATER FUND POLICY:**

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

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

Adopted 1/4/2016.

**PRIVATE RETENTION/DETENTION STORMWATER BASIN POLICY**

Privately owned aboveground stormwater retention/detention basins are important elements of the Village’s stormwater management plan and its efforts to control stormwater runoff. Ongoing maintenance of existing retention/detention basins and swales helps ensure that these facilities function as they were originally designed and protects the health, safety, and property of Wheeling’s residents and businesses. As set forth in the Village Code, the responsibility for these stormwater basins rests with the property owner, including homeowners’ associations.

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

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

Adopted 12/4/2017

## FUND STRUCTURE

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

### Governmental Funds

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

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

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

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

**Debt Service Funds** accumulate resources for payment of general long-term debt principal and interest. The Village has seven outstanding general obligation bonds: Series 2007, 2008, 2009, 2011, 2012A, 2012B and 2016. Only the 2007, 2008 and 2009 bond issues have debt service funds set up to manage the property taxes levied for the purpose of making those debt service payments. Since there is no property tax levy related to the other bonds,

the debt service payments are made out of the funds (e.g. Water/Sewer, Capital Projects or one of the TIF Funds) responsible for those payments.

### **Proprietary Funds**

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

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

### **Fiduciary Funds**

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

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

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

## **BUDGET INFORMATION**

### **Statutory Authority**

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

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

### **Basis of Budgeting and Accounting**

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

The basis of budgeting differs from the basis of accounting primarily with respect to the Village's enterprise fund. The enterprise fund (Water and Sewer) is converted from the modified accrual basis of accounting to the accrual basis at year-end for financial statement purposes. Under the accrual basis, revenues are recognized when they

are earned, and expenses are recognized when they are incurred. The conversion at year-end to the accrual basis of accounting involves accruing interest expense and compensated absences, recognizing depreciation expense, and adjusting capital outlay and debt service.

#### **Process Required to Amend the Village Budget**

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

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

#### **Budget Procedure**

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

#### **Capital Improvement Program**

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

#### **Strategic Plan**

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

**BUDGET CALENDAR - FISCAL YEAR 2019**

<u>DATE</u>	<u>ACTIVITY</u>
Friday, June 1, 2018	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
July 18 – 19, 2018	Capital Equipment Replacement Fund Review Meetings (Please set aside 9:00 AM to 12:00 PM each day - The specific meeting time for each department will be determined later)
Friday, July 27, 2018	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 10, 2018	Target and Expanded level requests due to Finance Department.
September 4 - 7, 2018	Budget review meetings with departments & Village Manager.
Thursday, September 13, 2018	CIP review meeting with Village Manager.
Friday, September 14, 2018	Village Manager finalizes budget recommendations for Board.
Friday, October 12, 2018	Send proposed budget and CIP to Board.
Saturday, November 3, 2018	Budget Workshop Meeting
Monday, November 19, 2018	CIP Discussion
Friday, November 23, 2018	Public notice published (at least seven days before public hearing as required by law) in the newspaper concerning date of budget public hearing & availability of draft budget (at least 10 days before public hearing and approval) for public review
Monday, December 3, 2018	Public Hearing
Monday, December 17, 2018	Board approval of FY 2018 Annual Budget & CIP.
Friday, December 21, 2018	Post new IMRF compensation spreadsheet on Village website (within 6 days of budget approval).

## Strategic Plan

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

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

### Multi-Year Goals:

#### Residential Life

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

#### Residential Life Goals:

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

#### Financial Strength

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

#### Financial Strength Goals:

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

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

### **Economic Development**

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

#### Economic Development Goals:

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

### **Transportation and Infrastructure**

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

#### Transportation and Infrastructure Goals:

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

## Community Image

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

### Community Image Goals:

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

## Governance

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

### Governance Goals:

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

**VILLAGE OF WHEELING**  
**Operating Funds Detail**  
**Fiscal Year Ending December 31, 2019**

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2018 Operating Funds	YR/YR Change
<b>Expenditures and Other Financing Sources</b>							
<b>PERSONNEL SERVICES</b>							
5101	Longevity	84,895	11,370	3,420	99,685	98,785	0.9%
5102	Overtime	1,258,202	57,000	-	1,315,202	1,303,896	0.9%
5103	Seasonal Help	54,600	12,000	-	66,600	76,600	-13.1%
5104	Salaries	18,383,246	1,570,995	#####	21,168,160	20,649,586	2.5%
5105	Local Training & Meetings	130,180	4,700	-	134,880	131,484	2.6%
5106	Uniform/Tool Allowance	145,325	8,880	-	154,205	136,470	13.0%
5108	Employer Contrib.-IMRF/FICA/Medicare	1,464,370	291,616	218,155	1,974,141	2,097,583	-5.9%
5109	Employer Contrib.-Police/Fire Pension	4,802,147	-	-	4,802,147	4,256,278	12.8%
5110	College Incentive	600	-	-	600	600	0.0%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	2,000	-	-	-	-	N/A
5115	Post Employment Health Plan	26,000	-	-	26,000	38,500	-32.5%
5116	Sick Leave Buy Back	57,315	1,390	2,150	60,855	62,802	-3.1%
<b>TOTAL PERSONNEL SERVICES</b>		<b>26,408,880</b>	<b>1,957,951</b>	<b>#####</b>	<b>29,804,475</b>	<b>28,855,584</b>	<b>3.3%</b>
<b>CONTRACTUAL SERVICES</b>							
5201	Publishing	7,650	-	-	7,650	7,900	-3.2%
5202	Animal Impound	2,500	-	-	2,500	4,000	-37.5%
5203	Audit	45,345	-	-	45,345	42,019	7.9%
5204	Codification	8,000	-	-	8,000	8,000	0.0%
5205	Multiple Day Training	78,410	3,500	-	81,910	79,991	2.4%
5206	Consulting Services	48,470	178,000	-	226,470	131,790	71.8%
5207	IS Service & Maintenance Agreement	464,481	116,496	149,769	730,746	653,974	11.7%
5208	Debris	7,850	34,000	-	41,850	35,350	18.4%
5209	Energy	81,200	124,900	-	206,100	225,600	-8.6%
5210	Extermination Services	6,800	-	-	6,800	6,800	0.0%
5211	Extinguisher Service	3,090	-	-	3,090	3,090	0.0%
5212	Employee Group Insurance	3,068,910	308,295	183,535	3,560,740	3,601,876	-1.1%
5213	General Liability Insurance	796,400	103,500	-	899,900	1,135,002	-20.7%
5214	Testing / Hydrants	-	26,000	-	26,000	26,000	0.0%
5215	Janitorial Service	96,500	-	-	96,500	95,000	1.6%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	240,375	40,795	-	281,170	295,780	-4.9%
5218	Legal Services	466,900	-	-	466,900	430,000	8.6%
5219	Bank Charges	14,520	50,400	-	64,920	49,320	31.6%
5220	Maint. of Office/Spec. Equip.	179,354	5,350	-	184,704	166,767	10.8%
5221	Maint. of Radio Equipment	91,066	-	-	91,066	76,125	19.6%
5222	Membership Dues	135,526	6,531	-	142,057	139,418	1.9%
5223	Engineering & Design Svc.	-	-	-	-	-	
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	14,000	-	-	14,000	11,500	21.7%
5226	Personnel Testing	44,750	-	-	44,750	19,250	132.5%
5227	Postage	43,010	19,485	-	62,495	64,995	-3.8%
5228	Printing and Binding	30,431	15,973	-	46,404	44,439	4.4%
5229	Prisoner Welfare	2,000	-	-	2,000	2,000	0.0%
5230	Recording Fees	1,000	-	-	1,000	1,000	0.0%
5231	Regional Special Agency	622,960	-	374,233	997,193	951,954	4.8%
5232	Rental Agreements	22,500	-	-	22,500	23,000	-2.2%
5233	Rental Equipment	4,775	400	-	5,175	1,900	172.4%
5234	Service to Maintain Trees	97,500	35,000	-	132,500	115,000	15.2%
5236	Credit Card Fees	39,390	-	-	39,390	25,180	56.4%
5237	Telemetric Equipment	-	15,300	-	15,300	13,588	12.6%

**VILLAGE OF WHEELING**  
**Operating Funds Detail**  
**Fiscal Year Ending December 31, 2019**

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2018 Operating Funds	YR/YR Change
<b>Expenditures and Other Financing Sources</b>							
5238	Tele-Communication Serv.	230,000	-	23,950	253,950	230,000	10.4%
5239	Cellular Services	105,980	-	-	105,980	105,980	0.0%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	642,640	23,605	-	666,245	689,952	-3.4%
5243	Pump House Maintenance	-	20,000	-	20,000	17,500	14.3%
5244	Duplication Services	15,000	-	-	15,000	20,000	-25.0%
5246	Medical Exams	39,050	-	-	39,050	35,495	10.0%
5247	Pavement Marking	5,000	-	-	5,000	10,000	-50.0%
5248	Finger Printing Fees	710	-	-	710	710	0.0%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	30,000	-	-	30,000	25,000	20.0%
5297	Programs/Activities Expenditures	144,400	-	-	-	-	-
5299	Misc. Contractual Services	323,621	308,450	-	632,071	371,126	70.3%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>8,302,064</b>	<b>1,435,980</b>	<b>731,487</b>	<b>10,469,531</b>	<b>10,097,371</b>	<b>3.7%</b>
<b>COMMODITIES</b>							
5301	Auto Petrol. Products	198,300	35,000	-	233,300	233,600	-0.1%
5302	Books and Subscriptions	23,539	1,200	-	24,739	22,241	11.2%
5303	Chemicals	16,100	10,000	-	26,100	27,500	-5.1%
5305	Firefighting Supplies	134,448	-	-	134,448	108,773	23.6%
5306	Health Test Supplies	250	-	-	250	250	0.0%
5308	Water Samples	-	10,000	-	10,000	10,000	0.0%
5309	Janitorial Supplies	35,000	-	-	35,000	26,000	34.6%
5310	Vehicle Maintenance	202,450	46,000	-	248,450	251,500	-1.2%
5311	Building/Ground Maint.	192,810	10,750	-	203,560	202,425	0.6%
5312	Medical Supplies	26,439	-	-	26,439	29,290	-9.7%
5313	IS Misc Equipment & Supplies	125,010	7,000	-	132,010	127,582	3.5%
5314	Minor Street Repairs	75,000	-	-	75,000	35,000	114.3%
5315	Small Tools and Equip.	42,450	12,000	-	54,450	68,100	-20.0%
5316	Range Supplies	24,480	-	-	24,480	28,266	-13.4%
5317	Misc. Operating Supplies	84,825	900	-	85,725	110,260	-22.3%
5318	Office Supplies	36,600	-	-	36,600	38,825	-5.7%
5319	Protective Clothing	50,482	7,000	-	57,482	52,253	10.0%
5320	Street Signs	7,500	-	-	7,500	7,500	0.0%
5322	Water Charge	43,250	-	-	43,250	43,250	0.0%
5323	Awards/Decorations	8,450	-	-	8,450	7,775	8.7%
5325	Investigative Funds	2,000	-	-	2,000	2,000	0.0%
5327	IS Misc. Software	98,360	-	-	98,360	97,750	0.6%
5333	Business Recruitment	98,000	-	-	98,000	80,000	22.5%
5340	Lift Stations	-	25,000	-	25,000	27,000	-7.4%
5341	Meters	-	40,000	-	40,000	30,500	31.1%
5342	Sewer Lines	-	107,000	-	107,000	70,000	52.9%
5344	Water Mains	-	45,000	-	45,000	50,000	-10.0%
5345	Water Storage	-	17,500	-	17,500	17,500	0.0%
<b>TOTAL COMMODITIES</b>		<b>1,525,743</b>	<b>374,350</b>	<b>-</b>	<b>1,900,093</b>	<b>1,805,140</b>	<b>5.3%</b>
<b>CAPITAL OUTLAY</b>							
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

**VILLAGE OF WHEELING**  
**Operating Funds Detail**  
**Fiscal Year Ending December 31, 2019**

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2018 Operating Funds	YR/YR Change
<b>Expenditures and Other Financing Sources</b>							
5411	Special Equipment	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>		-	-	-	-	-	<b>N/A</b>
<b>CAPITAL IMPROVEMENTS</b>							
5502	Sanitary Sewer Improvements	-	485,000	-	485,000	353,250	37.3%
5503	Water Imprvmnts.	-	2,075,000	-	2,075,000	167,250	1140.7%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A
5506	Streetscape Improvements	-	-	-	-	-	N/A
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	-	-	-	-	N/A
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
<b>TOTAL CAPITAL IMPROVEMENTS</b>		-	<b>2,560,000</b>	-	<b>2,560,000</b>	<b>520,500</b>	<b>391.8%</b>
<b>DEBT SERVICE</b>							
5609	Fiscal Agent Fees	-	400	-	400	800	-50.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	87,300	-	87,300	96,200	-9.3%
<b>TOTAL DEBT SERVICE</b>		-	<b>87,700</b>	-	<b>87,700</b>	<b>97,000</b>	<b>-9.6%</b>
<b>OTHER</b>							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,280,610	-	1,280,610	1,270,700	0.8%
5705	NWWC Water Charge	-	1,800,000	-	1,800,000	1,795,000	0.3%
5706	Debt Service Payment	-	769,440	-	769,440	722,082	6.6%
5707	Transfer to CERF	1,890,475	240,100	-	2,130,575	2,201,249	-3.2%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	-	-	-	-	-	N/A
5751	Sales Tax Sharing	25,000	-	-	25,000	138,000	-81.9%
5820	Transfer to 911 Fund	-	-	-	-	-	N/A
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	411,950	-	-	411,950	417,000	-1.2%
5855	Transfer to Grant Fund	44,708	-	-	44,708	53,922	-17.1%
<b>TOTAL OTHER</b>		<b>2,372,133</b>	<b>4,090,150</b>	-	<b>6,462,283</b>	<b>6,597,953</b>	<b>-2.1%</b>
<b>GRAND TOTAL</b>		<b>38,608,820</b>	<b>10,506,131</b>	<b>#####</b>	<b>51,284,082</b>	<b>47,973,548</b>	<b>6.9%</b>
LESS INTERFUND TRANSFERS					(3,356,673)	(3,394,253)	-1.1%
<b>TOTAL OPERATING BUDGET</b>					<b>47,927,409</b>	<b>44,579,295</b>	<b>7.5%</b>

**VILLAGE OF WHEELING**  
**Supporting Funds Detail**  
**Fiscal Year Ending December 31, 2019**

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Foreign Fire Insurance	Stormwater	Liability Insurance	Grant	Total	FY 2018 Total	YR/YR Chge
<b>Expenditures and Other Financing Sources</b>														
<b>PERSONNEL SERVICES</b>														
5101	Longevity	-	-	815	-	-	-	-	-	-	600	1,415	815	73.6%
5102	Overtime	-	-	-	-	-	-	-	-	-	88,630	88,630	72,008	23.1%
5104	Salaries	-	-	164,980	-	85,200	-	-	-	-	135,885	386,065	362,550	6.5%
5108	Employer Contribution	-	-	29,400	-	15,115	-	-	-	-	25,420	69,935	71,127	-1.7%
5116	Sick Leave Annual Buy Back	-	-	-	-	-	-	-	-	-	350	350	-	-
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>TOTAL PERSONNEL SERVICES</b>		-	-	<b>195,195</b>	-	<b>100,315</b>	-	-	-	-	<b>250,885</b>	<b>546,395</b>	<b>506,500</b>	<b>7.9%</b>
<b>CONTRACTUAL SERVICES</b>														
5201	Advertising & Publishing	-	-	-	-	720	-	-	-	-	-	720	720	0.0%
5203	Audit/Annual Report	-	15,250	-	-	-	-	-	-	-	-	15,250	15,000	1.7%
5205	Multiple Day Training	-	3,000	-	-	10,750	-	-	-	-	-	13,750	10,042	36.9%
5206	Consulting Services	-	196,000	184,125	-	357,875	-	-	90,000	56,300	-	884,300	437,110	102.3%
5209	Energy	57,750	-	-	-	-	-	-	-	-	-	57,750	56,700	1.9%
5212	Employee Health Insurance	-	-	32,820	-	23,300	-	-	-	-	33,940	90,060	64,543	39.5%
5213	General Liability Insurance	-	11,700	-	-	-	-	800	-	416,286	-	428,786	438,773	-2.3%
5218	Legal/Medical Services	-	8,500	-	-	90,000	-	-	-	-	-	98,500	171,500	-42.6%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5222	Membership Dues	-	3,100	-	-	-	-	-	-	-	-	3,100	3,100	0.0%
5223	Engineering & Design Services	-	-	250,000	-	-	-	-	200,000	-	-	450,000	507,500	-11.3%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5241	Accounting/Bookkeeping	-	29,480	-	-	-	-	-	-	-	-	29,480	16,000	-
5246	Medical Exams	-	1,000	-	-	-	-	-	-	-	-	1,000	1,000	0.0%
5247	Pavement Markings	-	-	-	-	-	-	-	-	-	-	45,000	45,000	0.0%
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	-	-	45,000	101,803	-36.2%
5271	Insurance Claims Admin.	-	-	-	-	-	-	-	-	65,000	-	65,000	59,976	7.3%
5272	Insurance Claims	-	-	-	-	-	-	-	-	700,000	-	700,000	549,976	27.3%
5299	Misc. Contractual Services	-	-	30,000	-	5,066,529	-	-	-	-	40,793	5,137,322	4,849,128	5.9%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>102,750</b>	<b>268,030</b>	<b>496,945</b>	-	<b>5,549,174</b>	-	<b>800</b>	<b>290,000</b>	<b>1,237,586</b>	<b>74,733</b>	<b>8,020,018</b>	<b>7,267,895</b>	<b>10.3%</b>
<b>COMMODITIES</b>														
5302	Books & Subscriptions	-	-	-	-	-	-	3,500	-	-	-	3,500	3,500	0.0%
5303	Chemicals	46,000	-	-	-	-	-	-	-	-	-	46,000	16,000	187.5%
5305	Firefighting Supplies	-	-	-	-	-	-	20,000	-	-	-	20,000	20,000	0.0%
5313	IS Misc Equip & Supplies	-	-	-	-	-	1,203,088	-	-	-	-	1,203,088	206,000	484.0%
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5315	Small Tools & Equipment	-	-	-	-	298,626	-	45,000	-	-	-	343,626	279,000	23.2%
5317	Misc. Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	1,583	-100.0%
5318	Office Supplies	-	250	-	-	-	-	-	-	-	-	250	250	0.0%
5320	Street Signs	5,000	-	-	-	-	-	-	-	-	-	5,000	5,000	0.0%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5333	Business Recruitment	-	-	-	-	60,125	-	-	-	-	-	60,125	50,475	19.1%
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>TOTAL COMMODITIES</b>		<b>51,000</b>	<b>250</b>	-	-	<b>60,125</b>	<b>1,501,714</b>	<b>68,500</b>	-	-	-	<b>1,681,589</b>	<b>581,808</b>	<b>189.0%</b>
<b>CAPITAL OUTLAY</b>														
5401	Automotive Equipment	-	-	-	-	1,155,000	-	-	-	-	-	1,155,000	748,000	54.4%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5408	Building Equipment	-	-	125,000	-	-	-	-	-	-	-	125,000	80,000	56.3%
5411	Special Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5412	IS Capital Equipment/Supplies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	-	-	-	-	-	-	55,000	-100.0%
5420	Land Acquisition	-	-	-	-	-	-	415,000	-	-	-	415,000	480,000	-13.5%
<b>TOTAL CAPITAL OUTLAY</b>		-	-	<b>125,000</b>	-	<b>1,155,000</b>	-	<b>415,000</b>	-	-	-	<b>1,695,000</b>	<b>1,363,000</b>	<b>24.4%</b>
<b>CAPITAL IMPROVEMENTS</b>														
5502	Sanitary Sewer Improvements	-	-	-	-	2,050,000	-	-	-	-	-	2,050,000	910,000	125.3%
5503	Water Improvements	-	-	-	-	650,000	-	-	-	-	-	650,000	320,000	103.1%
5504	Storm System Improvements	-	-	-	-	2,082,500	-	-	1,350,000	-	-	3,432,500	774,500	343.2%
5506	Streetscape Improvements	-	-	962,375	-	2,600,000	-	-	-	-	-	3,562,375	3,604,375	-1.2%
5507	Sidewalk Improvements	-	-	59,500	-	-	-	-	-	-	-	59,500	59,500	0.0%
5508	Pavement Improvements	1,000,000	-	1,570,000	-	205,125	-	-	-	-	-	2,775,125	1,795,125	54.6%
5509	Building Improvements	-	-	3,200,000	-	-	-	-	-	-	-	3,200,000	875,000	265.7%
5512	Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	200,000	-	-	-	-	-	200,000	-	N/A
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>1,000,000</b>	-	<b>5,791,875</b>	-	<b>7,787,625</b>	-	<b>1,350,000</b>	-	-	-	<b>15,929,500</b>	<b>8,338,500</b>	<b>91.0%</b>
<b>DEBT SERVICE</b>														
5609	Agent Fees	-	-	400	400	800	-	-	-	-	-	1,600	1,600	0.0%
5623	Principal Payments	-	-	366,900	1,815,000	2,263,100	-	-	-	-	-	4,445,000	4,098,738	8.4%
5624	Interest Payments	-	-	46,308	1,336,508	476,692	-	-	-	-	-	1,859,508	2,036,190	-8.7%
<b>TOTAL DEBT SERVICE</b>		-	-	<b>413,608</b>	<b>3,151,908</b>	<b>2,740,592</b>	-	-	-	-	-	<b>6,306,108</b>	<b>6,136,528</b>	<b>2.8%</b>
<b>OTHER</b>														
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	5,456,708	-	-	-	-	-	-	-	-	5,456,708	5,717,655	-4.6%
5714	Non-Duty Disability Pension	-	68,789	-	-	-	-	-	-	-	-	68,789	66,786	3.0%
5716	Duty Disability Pension	-	555,174	-	-	-	-	-	-	-	-	555,174	539,003	3.0%
5718	Surviving Spouse Pension	-	437,317	-	-	-	-	-	-	-	-	437,317	437,317	0.0%
5750	TIF Incentive Payments	-	-	-	-	1,582,372	-	-	-	-	-	1,582,372	1,100,000	43.9%
5822	Transfer to 2008 Bond	-	-	330,542	-	-	-	-	-	-	-	330,542	327,383	1.0%
5831	Transfer to Town Center TIF	-	-	-	-	2,000,000	-	-	-	-	-	2,000,000	-	N/A
5838	Transfer to Crossroads TIF	-	-	-	-	2,000,000	-	-	-	-	-	2,000,000	-	N/A
5840	Transfer to W/S Fund	-	-	-	-	-	-	205,158	-	-	-	205,158	187,500	9.4%
<b>TOTAL OTHER</b>		-	<b>6,517,988</b>	<b>330,542</b>	-	<b>5,582,372</b>	-	<b>205,158</b>	-	-	-	<b>12,636,060</b>	<b>8,375,644</b>	<b>50.9%</b>
<b>GRAND TOTAL</b>		<b>1,153,750</b>	<b>6,786,268</b>	<b>7,353,165</b>	<b>3,151,908</b>	<b>21,820,203</b>	<b>2,656,714</b>	<b>69,300</b>	<b>2,260,158</b>	<b>1,237,586</b>	<b>325,618</b>	<b>46,814,670</b>	<b>32,569,875</b>	<b>43.7%</b>

## Village of Wheeling Budgetary Fund Structure

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

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

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

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

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

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

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

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

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

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

VILLAGE OF WHEELING  
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)  
Fiscal Year Ending December 31, 2019

Fund	FY 2019 Est. Beginning Fund Balance	FY 2019 Budgeted Revenues	FY 2019 Budgeted Expenditures	FY 2019 Surplus (Deficit)	FY 2019 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Fund Balance Reserve Policy
General	\$ 16,652,831	\$ 39,617,630	\$ 38,608,820	\$ 1,008,810	\$ 17,661,641	45.75%	25%
Special Revenue Funds							
Motor Fuel Tax	1,318,803	1,021,231	1,153,750	(132,519)	\$ 1,186,284	102.82%	N/A
Emergency 911 System Grant	-	2,169,131	2,169,131	-	\$ -	0.00%	15.00%
Foreign Fire Insurance	111,079	53,499	69,300	(15,801)	\$ 95,278	137.49%	N/A
Debt Service Funds							
General Obligation & Revenue Bond	93,222	3,102,050	3,151,908	(49,858)	\$ 43,364	1.38%	N/A
Capital Projects Funds							
Town Center TIF District (2)	1,536,900	3,345,063	5,693,670	(2,348,607)	\$ (811,707)	-14.26%	N/A
Crossroads TIF District**	33,903	4,848,481	4,403,523	444,958	\$ 478,861	10.87%	N/A
South Milwaukee TIF District	183,205	1,588,619	1,656,822	(68,203)	\$ 115,002	6.94%	N/A
Capital Equipment Replacement	5,547,264	2,190,575	2,656,714	(466,139)	\$ 5,081,125	191.26%	N/A
Capital Projects	5,956,221	3,109,015	7,353,165	(4,244,150)	\$ 1,712,071	23.28%	N/A
Stormwater	208,706	2,830,138	2,260,158	569,980	\$ 778,686	34.45%	N/A
Southeast TIF (2)	255,489	872,819	2,713,798	(1,840,979)	\$ (1,585,490)	-58.42%	N/A
Lake Cook/Milwaukee TIF District	4,828,502	5,695,227	7,352,390	(1,657,163)	\$ 3,171,339	43.13%	N/A
Enterprise Funds							
Water and Sewer ***	6,855,530	9,577,312	10,506,131	(928,819)	\$ 5,926,711	56.41%	25%
Internal Service Funds							
Liability Insurance	3,902,848	987,714	1,237,586	(249,872)	\$ 3,652,976	295.17%	*
Fiduciary Funds							
Police Pension	52,294,571	3,209,835	3,381,460	(171,625)	\$ 52,122,946	N/A	N/A
Firefighters' Pension	40,579,074	3,687,288	3,404,808	282,480	\$ 40,861,554	N/A	N/A
<b>Totals</b>	<b>\$ 140,038,363</b>	<b>\$ 88,231,245</b>	<b>\$ 98,098,752</b>		<b>\$ 129,711,955</b>		

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

\*\* A negative fund balance is budgeted in the 911 Fund but will be addressed prior to year-end in order to balance the fund. We expect the fund to have a positive balance in future years as property tax increment is received in this district.

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

VILLAGE OF WHEELING  
 Revenue Summary - Total by Fund  
 Fiscal Year Ending December 31, 2019

Fund	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Board Approved 2019
<b>Revenues and Other Financing Sources</b>					
General	\$ 37,699,728	\$ 38,280,425	\$ 38,561,700	\$ 38,655,265	\$ 39,617,630
Special Revenue Funds					
Motor Fuel Tax	953,390	996,931	989,846	1,009,742	1,021,231
Emergency 911 System	685,066	585,108	911,209	1,169,764	2,169,131
Grant	232,453	233,711	2,306,098	636,467	325,618
Foreign Fire Insurance	64,547	63,214	63,981	71,587	53,499
Debt Service Funds					
General Obligation & Revenue Bond	2,611,820	2,731,795	2,873,396	3,005,789	3,102,050
Capital Projects Funds					
Town Center TIF District (2)	4,314,149	7,091,999	1,410,674	1,499,310	3,345,063
Crossroads TIF District	2,729,942	4,704,336	2,819,612	2,799,386	4,848,481
South Milwaukee TIF District	1,374,052	1,457,356	1,578,386	1,594,113	1,588,619
Capital Equipment Replacement	898,397	2,087,146	1,943,928	2,269,535	2,190,575
Capital Projects	4,735,026	3,480,626	3,203,121	2,942,549	3,109,015
Stormwater		822,816	691,804	772,266	2,830,138
Southeast TIF (2)	164,725	149,414	690,589	706,119	872,819
Lake Cook/Milwaukee TIF District	5,063,849	17,968,328	5,259,819	5,277,292	5,695,227
Enterprise Funds					
Water and Sewer	8,748,831	9,443,232	10,106,957	9,453,614	9,577,312
Internal Service Funds					
Liability Insurance	1,554,515	1,729,804	1,630,542	1,174,448	987,714
Fiduciary Funds					
Police Pension	2,541,478	5,034,789	8,981,823	2,928,413	3,209,835
Firefighters' Pension	3,351,673	4,862,102	7,868,443	3,413,994	3,687,288
<b>Total Revenues</b>	<b>\$ 77,723,641</b>	<b>\$ 101,723,132</b>	<b>\$ 91,891,928</b>	<b>\$ 79,379,653</b>	<b>\$ 88,231,245</b>

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

VILLAGE OF WHEELING  
Expenditures Summary - Total by Fund  
Fiscal Year Ending December 31, 2019

Fund	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Board Approved 2019
<b>Expenditures and Other Financing Uses</b>					
General	\$ 36,912,628	\$ 38,127,844	\$ 38,406,397	\$ 40,063,583	\$ 38,608,820
Special Revenue Funds					
Motor Fuel Tax	1,148,519	930,032	901,051	976,284	1,153,750
Emergency 911 System	575,553	543,670	1,358,122	773,505	2,169,131
Grant	232,453	233,711	2,306,098	237,070	325,618
Foreign Fire Insurance	54,723	48,479	79,520	71,470	69,300
Debt Service Funds					
General Obligation & Revenue Bond	2,577,562	2,577,562	2,866,347	2,814,510	3,151,908
Capital Projects Funds					
Town Center TIF District (2)	369,117	8,922,839	3,091,791	574,048	5,693,670
Crossroads TIF District	2,657,472	4,518,014	2,258,100	3,036,491	4,403,523
South Milwaukee TIF District	1,697,034	1,488,214	744,777	1,632,911	1,656,822
Capital Equipment Replacement	1,416,828	1,595,775	2,336,589	2,202,152	2,656,714
Capital Projects	3,196,036	2,143,616	3,970,683	6,149,696	7,353,165
Stormwater	-	139,512	296,669	693,695	2,260,158
Southeast TIF (2)	39,082	34,133	36,212	621,735	2,713,798
Lake Cook/Milwaukee TIF District	3,492,035	19,986,695	2,957,640	6,123,876	7,352,390
Enterprise Funds					
Water and Sewer	8,606,264	8,488,860	9,286,837	9,356,680	10,506,131
Internal Service Funds					
Liability Insurance	1,127,835	1,092,037	631,102	1,619,629	1,237,586
Fiduciary Funds					
Police Pension	2,553,348	3,793,616	3,077,999	2,867,058	3,381,460
Firefighters' Pension	2,775,082	2,934,089	3,086,184	3,274,623	3,404,808
<b>Total Expenditures</b>	<b>\$ 69,431,571</b>	<b>\$ 97,598,698</b>	<b>\$ 77,692,118</b>	<b>\$ 83,089,016</b>	<b>\$ 98,098,752</b>

VILLAGE OF WHEELING  
Long-Term Financial Plan Summary - General Fund  
Fiscal Years 2018 - 2023

	ESTIMATED 2018	BUDGET 2019	PROJECTED 2020	PROJECTED 2021	PROJECTED 2022	PROJECTED 2023
General Fund						
Beginning Fund Balance	\$ 14,768,245	\$16,652,831	\$ 17,661,640	\$ 18,972,350	\$ 19,594,276	\$ 19,473,344
Property Taxes	\$13,478,676	\$13,985,157	\$14,425,693	\$14,994,322	\$15,638,102	\$16,480,131
Sales Tax	\$9,277,000	\$9,239,770	\$10,032,168	\$10,132,489	\$10,233,814	\$10,336,152
Other Taxes	\$3,471,813	\$3,492,456	\$3,813,220	\$3,765,995	\$3,726,168	\$4,043,159
Licenses & Permits	\$970,209	\$899,225	\$806,463	\$817,845	\$829,456	\$841,298
Income Tax	\$3,619,000	\$3,855,000	\$3,893,550	\$3,932,486	\$3,971,810	\$4,011,528
Other Intergovernmental Revenues	\$1,638,507	\$1,627,753	\$1,647,279	\$1,667,071	\$1,687,137	\$1,707,479
Charges for Services	\$4,024,607	\$4,052,397	\$4,162,368	\$4,275,122	\$4,390,732	\$4,509,272
Fines & Forfeitures	\$1,165,489	\$1,173,008	\$1,182,058	\$1,191,289	\$1,200,705	\$1,210,309
Misc Revenue	\$1,555,793	\$1,292,864	\$1,332,305	\$1,378,192	\$1,408,910	\$1,423,247
<b>Total Revenues:</b>	<b>\$39,201,095</b>	<b>\$39,617,630</b>	<b>\$41,295,103</b>	<b>\$42,154,811</b>	<b>\$43,086,833</b>	<b>\$44,562,577</b>
Salaries & Longevity	\$17,606,807	\$18,468,141	\$19,163,376	\$19,894,859	\$20,698,023	\$21,527,290
Health Insurance	\$3,684,909	\$3,711,550	\$3,915,685	\$4,131,048	\$4,358,256	\$4,597,960
Illinois Municipal Retirement Fund	\$955,611	\$832,891	\$916,180	\$961,989	\$1,010,089	\$1,060,593
FICA/Medicare	\$628,044	\$631,479	\$649,897	\$669,394	\$691,149	\$713,612
Police Pension	\$1,838,450	\$2,120,104	\$2,247,310	\$2,382,149	\$2,525,078	\$2,676,582
Fire Pension	\$2,417,828	\$2,682,043	\$2,842,966	\$3,013,544	\$3,194,356	\$3,386,017
Liability Insurance	\$1,004,477	\$796,400	\$836,220	\$878,031	\$921,933	\$968,029
Overtime	\$1,191,651	\$1,258,202	\$1,294,900	\$1,333,747	\$1,377,093	\$1,421,849
All Other Expenditures	\$5,525,000	\$5,735,877	\$5,879,274	\$6,026,256	\$6,176,912	\$6,331,335
Transfer to CERF	\$1,946,810	\$1,890,475	\$1,747,503	\$1,750,536	\$1,763,287	\$1,726,093
Transfer to Lake Cook TIF	\$417,000	\$411,950	\$416,750	\$416,750	\$416,750	\$416,750
Other Transfers	\$53,922	\$44,708	\$49,082	\$49,082	\$49,082	\$49,082
Sales Tax Payment to Prospect Heights	\$46,000	\$25,000	\$25,250	\$25,503	\$25,758	\$26,015
<b>Total Expenditures:</b>	<b>\$37,316,509</b>	<b>\$38,608,820</b>	<b>\$39,984,393</b>	<b>\$41,532,886</b>	<b>\$43,207,765</b>	<b>\$44,901,208</b>
<b>Surplus (Deficit)</b>	<b>\$1,884,586</b>	<b>\$1,008,810</b>	<b>\$1,310,710</b>	<b>\$621,925</b>	<b>(\$120,932)</b>	<b>(\$338,631)</b>
Ending Fund Balance	\$16,652,831	\$17,661,640	\$18,972,350	\$19,594,276	\$19,473,344	\$19,134,713
Percentage of Expenditures	44.63%	45.75%	47.45%	47.18%	45.07%	42.62%

As discussed in more detail in the letter of transmittal, the Village has struggled in recent years to balance revenues and expenditures in the General Fund, often relying on fund balance to bridge the gap. The spreadsheet above, which is a summary of the Village's multi-year financial plan, indicates that this trend is expected to continue for the next 5 years absent increases in revenue or reductions in expenditures. The Village plans to address the structural deficit over the next few years in order to maintain General Fund reserves at or in excess of its financial policy minimum (i.e. 25% of annual operating expenditures). The FY 2019 budget reflects a property tax increase of \$540,225 which represents one of several steps the Village is taking to eliminate the structural problem.

VILLAGE OF WHEELING  
 Long-Term Financial Plan Summary - Water/Sewer Fund  
 Fiscal Years 2018 - 2023

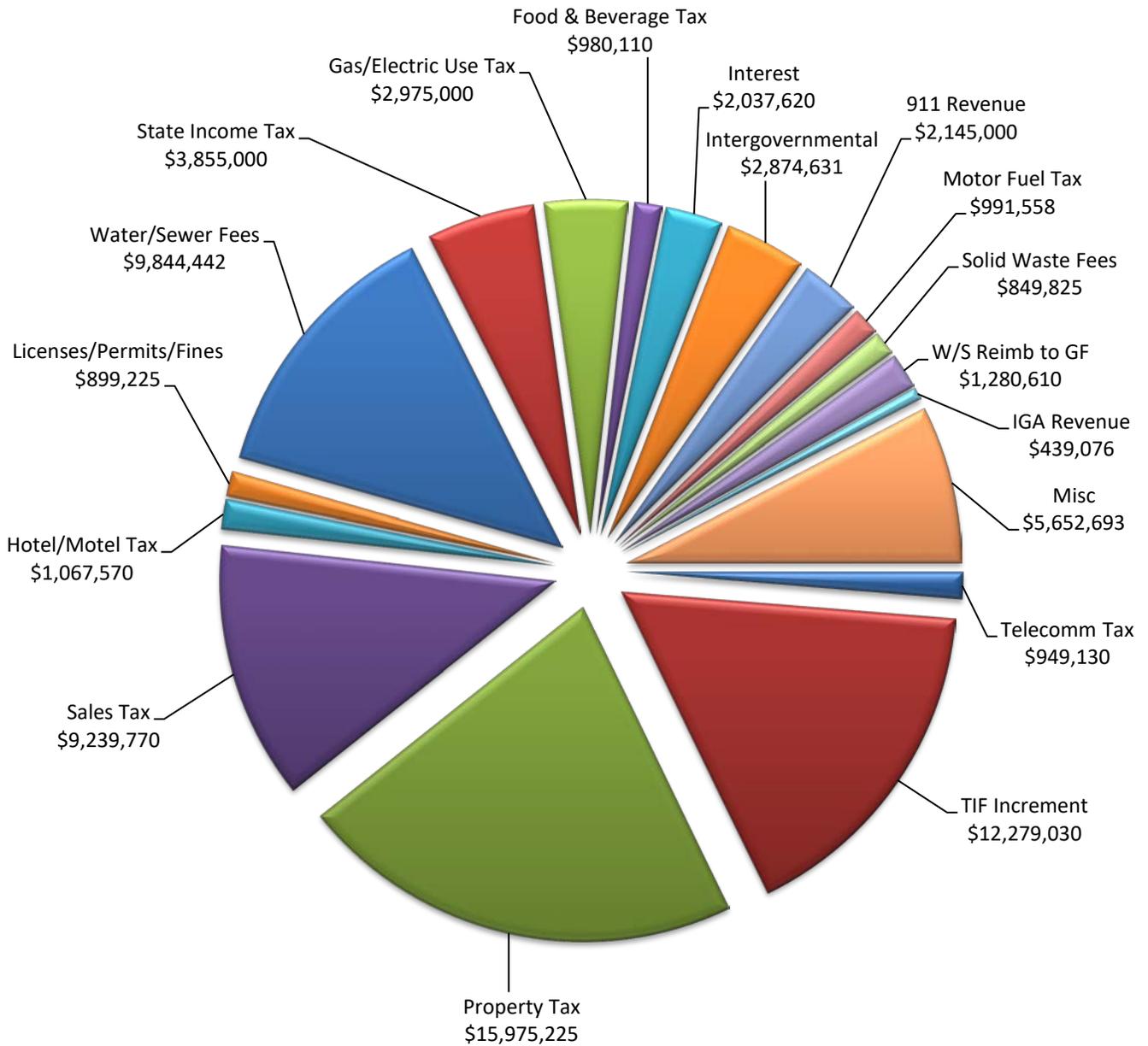
	ESTIMATED 2018	BUDGET 2019	PROJECTED 2020	PROJECTED 2021	PROJECTED 2022	PROJECTED 2023
General Fund						
Beginning Fund Balance	\$ 5,731,264	\$6,855,530	\$ 5,776,711	\$ 6,050,564	\$ 3,628,520	\$ 4,222,369
Revenues	\$9,497,012	\$9,577,312	\$9,744,708	\$10,006,160	\$10,209,282	\$10,494,317
Expenditures	\$8,372,746	\$10,656,131	\$9,470,855	\$12,428,204	\$9,615,433	\$11,647,147
Surplus (Deficit)	\$1,124,266	(\$1,078,819)	\$273,853	(\$2,422,044)	\$593,849	(\$1,152,830)
Ending Fund Balance	\$6,855,530	\$5,776,711	\$6,050,564	\$3,628,520	\$4,222,369	\$3,069,539
Percentage of Expenditures	81.88%	54.21%	63.89%	29.20%	43.91%	26.35%

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

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

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

# FY 2019 Revenues by Source All Funds



**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 APPROVED	FY 2019 APPROVED MINUS FY 2018 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	8,663,160	8,869,464	9,222,398	9,183,010	-39,388
		4113	PROPERTY TAXES-POLICE PEN	1,826,149	1,819,224	1,838,450	2,120,104	281,654
		4114	PROPERTY TAXES - FIRE PEN	2,003,235	2,362,729	2,417,828	2,682,043	264,215
		4131	HOME RULE SALES TAX	3,926,334	3,823,772	3,853,520	3,870,970	17,450
		4132	STATE SALES TAX	6,252,421	5,694,770	5,755,444	5,368,800	-386,644
		4133	AUTO RENTAL TAX	19	2,381	2,206	1,020	-1,186
		4136	HOTEL/MOTEL TAX	1,008,332	1,043,545	1,048,380	1,067,570	19,190
		4138	FOOD AND BEVERAGES TAX	910,343	917,671	973,040	980,110	7,070
		4141	TELECOMMUNICATIONS TAX	1,252,938	1,162,995	1,147,740	949,130	-198,610
		4210	BUSINESS LICENSES	83,142	88,646	90,787	92,603	1,816
		4211	LIQUOR LICENSES	185,292	195,370	191,370	177,825	-13,545
		4212	COIN-OPERATED LICENSES	9,670	9,475	10,200	9,690	-510
		4213	DELIVERY LICENSES	1,503	1,500	1,632	1,475	-157
		4214	ANIMAL LICENSES	742	720	854	816	-38
		4215	RESIDENTIAL RENTAL LIC	82,570	70,200	69,360	79,894	10,534
		4216	VIDEO GAMING LICENSES	47,500	36,667	50,000	59,500	9,500
		4217	DETECTION/ALARM PERMITS	5,155	6,448	4,590	6,630	2,040
		4218	SUPPRESSION/SPRINKLERS	11,278	35,548	10,500	25,000	14,500
		4219	PATIO/SIDEWALK PERMITS	2,260	3,465	2,500	2,856	356
		4220	BUILDING PERMITS	226,712	509,621	193,800	300,000	106,200
		4221	SIGN PERMITS	10,759	18,321	13,500	15,300	1,800
		4222	HEALTH INSPECTIONS	0	0	0	65,000	65,000
		4223	ELECT INSPECTION	71,032	55,529	65,000	65,000	0
		4224	PLUMBING INSPECTIONS	27,011	30,875	32,000	30,000	-2,000
		4227	DRIVEWAY PERMITS	3,996	4,686	6,000	5,500	-500
		4228	ALARM SYSTEM PERMITS	19,890	21,158	20,000	21,000	1,000
		4229	RIGHT OF WAY PERMIT FEE	583	7,000	0	0	0
		4230	CONTRACTOR REG FEE	19,795	20,450	21,216	21,640	424
		4231	OVERSIZE/WEIGHT PERMIT	1,270	21,650	16,000	14,500	-1,500
		4310	FEDERAL GRANTS	0	6,767	0	0	0
		4352	INCOME TAXES	3,664,807	3,457,938	3,330,000	3,855,000	525,000
		4353	LOCAL USE TAX	914,410	973,823	958,490	1,096,860	138,370
		4355	POLICE TRAINING REIMBURSE	2,773	9,339	0	0	0
		4356	FIRE TRAINING REIMBURSE	35,036	12,134	0	0	0
		4358	VIDEO GAMING TAX	221,191	234,060	243,780	253,470	9,690
		4359	PULL TABS & JAR GAMES TAX	1,999	1,900	1,400	1,900	500
		4360	PERS PROP REPLACEMENT TAX	179,981	214,789	185,000	161,600	-23,400
		4364	CROSSING GUARD REIMBURSE	14,814	37,669	43,900	36,593	-7,307
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	81,806	63,865	70,000	70,700	700
		4382	TWNSHP PERS PROP REPLACE	16,621	7,225	6,565	6,631	66
		4387	TIF SURPLUS DISTRIBUTION	252,056	247,956	441,528	494,626	53,098
		4408	I.G.A. REVENUE	1,582,226	1,559,068	1,011,675	439,076	-572,599
		4409	AMBULANCE FEES	620,050	611,139	650,000	846,600	196,600
		4410	FLOOD PLAIN DETERM FEES	0	0	0	0	0
		4412	PLANNING HEARING FEES	17,492	7,867	7,140	10,000	2,860
		4413	SUBDIVISION PRE-FILE FEES	0	659	1,219	1,000	-219
		4414	PLAN REVIEW FEES	37,809	39,988	39,000	40,000	1,000
		4415	DUPLICATING SERVICES	4,818	1,190	5,300	1,900	-3,400
		4416	MAPS AND CODEBOOKS	0	0	0	0	0
		4417	WATER & SEWER REIMBURSE	1,250,872	1,290,306	1,270,700	1,280,610	9,910
		4418	MFT REIMBURSEMENT	0	0	0	0	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 APPROVED	FY 2019 APPROVED MINUS FY 2018 BUDGET
01...	GENERAL FUND...	4419	IND REV BOND & 6-B FEES	1,900	6,650	3,800	3,800	0
		4421	POLICE LIASON REIMBURSE	160,664	140,643	95,420	98,094	2,674
		4422	FINGER PRINTING FEE	2,021	1,505	2,080	1,500	-580
		4423	IMPOUNDING FEES	1,100	750	850	850	0
		4426	FALSE ALARM FEES	11,142	11,184	10,000	10,392	392
		4427	CPR FEES	1,020	210	750	750	0
		4428	EROSION CONTROL FEES	0	0	0	0	0
		4429	ENGINEERING INSPECTION	283,279	373,233	200,000	200,000	0
		4431	SOLID WASTE SERVICE CHRGE	617,978	585,335	565,000	593,825	28,825
		4432	SWANCC FEES	249,519	253,609	257,000	256,000	-1,000
		4433	HOST COMMUNITY FEE	100,000	100,000	100,000	100,000	0
		4460	SENIOR MEMBERSHIP FEES	3,467	2,200	4,000	0	-4,000
		4470	PAVILION PROGRAM FEES	16,771	18,092	20,000	0	-20,000
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	27,604	26,381	27,000	18,000	-9,000
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	61,092	54,564	55,000	55,000	0
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	137,888	123,489	115,260	142,541	27,281
		4512	LOCAL ORDINANCE FINES	179,353	202,735	205,000	269,677	64,677
		4513	SEIZURES	31,490	10,509	0	0	0
		4514	DUI FINES	17,391	17,395	24,500	13,000	-11,500
		4515	ADMINISTRATIVE CITATION	4,870	6,505	6,500	6,500	0
		4516	ADMINISTRATIVE TOW FEE	142,000	117,500	100,000	200,000	100,000
		4517	HOUSING FINES	187	3,051	0	3,000	3,000
		4518	RED LIGHT VIOLATORS	461,796	480,736	420,000	480,000	60,000
		4519	COURT SUPERVISION FEES	15,108	12,753	14,280	18,000	3,720
		4520	ADMIN HEARING FEE	4,575	8,891	3,416	40,290	36,874
		4610	INTEREST REVENUE	144,836	175,453	148,603	374,689	226,086
		4620	GAIN(LOSS) SALE INVESTMTS	-2,550	-4,315	0	0	0
		4630	UNREALIZED GAIN (LOSS)	44,873	-86,247	0	0	0
		4653	DONATIONS	4,292	10,229	100	100	0
		4655	FOURTH OF JULY DONATIONS	40,270	36,000	40,000	35,000	-5,000
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	71,696	69,725	67,399	69,423	2,024
		4662	RENTAL INCOME T-MOBILE	29,572	30,459	31,011	31,941	930
		4701	CABLE TV FRANCHISE FEES	392,434	405,155	425,340	390,660	-34,680
		4703	ALARM SVC FRANCHISE FEES	43,841	44,442	45,279	45,741	462
		4704	WASTE MGMT FRANCHISE FEE	88,915	89,893	91,691	93,341	1,650
		4705	AT&T FRANCHISE FEE	160,932	144,850	147,390	135,839	-11,551
		4710	FOREIGN FIRE INSURE TAX	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	16,795	158,445	12,424	15,000	2,576
		4722	BIKE PATH REVENUES	0	0	0	0	0
		4723	ADVERTISING SHELTER REV	10,938	9,774	17,449	7,457	-9,992
		4730	RECYCLING PROGRAM REVENUE	7,191	13,977	7,000	13,668	6,668
		4752	BEACON LIGHT BULB	0	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	311,189	343,882	0	0	0
		4780	LEGAL SETTLEMENT	2,448	123,920	0	0	0
		4790	OTHER MISC. REVENUE	79,557	116,880	67,711	80,000	12,289
		4828	TRANS FROM 2003 BONDS	0	0	0	0	0
		4836	TRANS FROM SE 2 TIF	0	0	0	0	0
		4837	TRANSFER FROM SE TIF	0	0	0	0	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 APPROVED	FY 2019 APPROVED MINUS FY 2018 BUDGET
01...	GENERAL FUND...	4855	TRANS FROM GRANT FUND	0	0	0	0	0
				39,531,297	39,852,007	38,655,265	39,617,630	962,365
11	MFT	4354	MOTOR FUEL TAX	958,542	960,272	992,554	975,926	-16,628
		4362	MFT-HIGH GROWTH CITIES	31,685	15,633	0	15,632	15,632
		4610	INTEREST REVENUE	6,626	13,923	17,188	29,673	12,485
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	78	18	0	0	0
				996,931	989,846	1,009,742	1,021,231	11,489
12	FOREIGN FIRE INS TAX FU	4610	INTEREST REVENUE	0	0	1,587	2,499	912
		4710	FOREIGN FIRE INSURE TAX	63,214	63,981	70,000	51,000	-19,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
				63,214	63,981	71,587	53,499	-18,088
15	EMERGENCY TELEPHONE	4408	I.G.A. REVENUE	96,225	196,903	0	0	0
		4420	911 SURCHARGES-WHEELING	367,249	229,471	369,764	640,000	270,236
		4424	911 EMERGENCY SURCHARGES	0	0	0	0	0
		4425	911 SURCHARGES-DESPLAINES	0	0	800,000	1,505,000	705,000
		4610	INTEREST REVENUE	1,633	3,445	0	24,131	24,131
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	1,350	0	0	0
		4801	TRANSFER FROM GEN FUND	120,000	210,000	0	0	0
				585,107	641,168	1,169,764	2,169,131	999,367
21	2007 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	0	20,502	64,617	0	-64,617
		4610	INTEREST REVENUE	1,058	694	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	345,318	320,101	327,383	330,542	3,159
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				346,376	341,296	392,000	330,542	-61,458
22	2008 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	1,345,395	1,440,877	1,499,707	1,598,068	98,361
		4610	INTEREST REVENUE	6,279	11,077	0	10,000	10,000
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
		4840	TRANS FROM WATER/SEWER	630,364	676,784	722,082	769,440	47,358
				1,982,038	2,128,738	2,221,789	2,377,508	155,719
23	2009 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	402,831	401,831	392,000	392,000	0
		4610	INTEREST REVENUE	549	1,531	0	2,000	2,000
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
				403,380	403,362	392,000	394,000	2,000

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 APPROVED	FY 2019 APPROVED MINUS FY 2018 BUDGET
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,696,365	2,801,752	2,799,386	2,847,718	48,332
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	8,188	17,861	0	763	763
		4620	GAIN(LOSS) SALE INVESTMNTS	-217	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	500,000	0	0	0	0
		4832	TRANS FROM SOUTH TIF	500,000	0	0	0	0
		4839	TRANS FROM NORTH TIF	1,000,000	0	0	2,000,000	2,000,000
		4900	BOND PROCEEDS	0	0	0	0	0
				4,704,336	2,819,613	2,799,386	4,848,481	2,049,095
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,441,916	1,565,860	1,578,589	1,584,497	5,908
		4610	INTEREST REVENUE	13,575	18,803	15,524	4,122	-11,402
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	1,866	-6,277	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
				1,457,357	1,578,387	1,594,113	1,588,619	-5,494
33	CAPITAL EQPT REPL FUND	4408	I.G.A. REVENUE	110,000	0	187,275	0	-187,275
		4610	INTEREST REVENUE	72,563	84,571	68,286	60,000	-8,286
		4620	GAIN(LOSS) SALE INVESTMNTS	-5,042	-1,795	0	0	0
		4630	UNREALIZED GAIN (LOSS)	11,348	-47,035	0	0	0
		4790	OTHER MISC. REVENUE	12,068	6,206	0	0	0
		4801	TRANSFER FROM GEN FUND	1,831,869	1,789,523	1,946,809	1,890,475	-56,334
		4815	TRANSFER FROM 911 EMERG	54,339	112,458	0	0	0
		4840	TRANS FROM WATER/SEWER	0	0	254,440	240,100	-14,340
		4851	TRANSFER FROM LIAB INS FD	0	0	0	0	0
				2,087,145	1,943,928	2,456,810	2,190,575	-266,235
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	2,952,545	2,895,388	2,899,000	2,975,000	76,000
		4310	FEDERAL GRANTS	14,139	9,784	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	237,614	0	0	0
		4610	INTEREST REVENUE	34,437	61,791	43,549	134,015	90,466
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMNTS	0	-159	0	0	0
		4630	UNREALIZED GAIN (LOSS)	4,997	-19,344	0	0	0
		4660	RENTAL INCOME	56,361	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	397,535	0	0	0	0
		4790	OTHER MISC. REVENUE	20,613	18,046	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				3,480,627	3,203,121	2,942,549	3,109,015	166,466
35	TOWNCENTER TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	58,225	772,498	1,485,870	1,310,483	-175,387
		4310	FEDERAL GRANTS	94,156	32,785	0	0	0
		4610	INTEREST REVENUE	17,460	22,611	13,440	34,580	21,140
		4630	UNREALIZED GAIN (LOSS)	-24,350	-2,440	0	0	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 APPROVED	FY 2019 APPROVED MINUS FY 2018 BUDGET
35...	TOWNCENTER TIF 2 FUND	4720	SALE OF FIXED ASSETS - GG	21,000	0	0	0	0
		4790	OTHER MISC. REVENUE	425,508	585,220	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	2,000,000	2,000,000
		4900	BOND PROCEEDS	6,500,000	0	0	0	0
				7,091,999	1,410,674	1,499,310	3,345,063	1,845,753
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	148,772	684,964	696,767	867,071	170,304
		4610	INTEREST REVENUE	642	5,625	9,352	5,748	-3,604
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				149,414	690,589	706,119	872,819	166,700
39	LAKE COOK/MILW TIF FUN	4111	PROPERTY TAX-CURRENT YEAR	4,697,882	4,816,784	4,827,658	5,174,636	346,978
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	8,510	31,478	32,634	108,641	76,007
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	-3,568	0	0	0
		4777	REMEDIATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	413,000	415,125	417,000	411,950	-5,050
		4824	TRANS FROM 2012A BONDS	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
		4902	PROCEEDS OF REFUND BONDS	11,355,000	0	0	0	0
		4903	PREMIUM ON BONDS ISSUED	1,493,937	0	0	0	0
				17,968,329	5,259,819	5,277,292	5,695,227	417,935
40	WATER AND SEWER FUNC	4441	WATER	7,121,533	7,145,142	7,247,100	7,176,000	-71,100
		4442	WATER-CONSTRUCTION	1,668	9,422	3,861	4,500	639
		4443	WATER-CONNECTIONS	30,397	92,187	30,000	30,000	0
		4444	TURN-ON FEES	5,280	5,346	4,669	4,500	-169
		4445	WATER METER SALES	11,225	10,498	10,000	12,500	2,500
		4446	WATER-PENALTIES	57,573	78,709	59,313	80,000	20,687
		4451	SEWER	1,677,487	1,680,750	1,785,000	1,771,000	-14,000
		4452	SEWER-CONNECTIONS	33,813	41,885	37,500	37,500	0
		4453	SEWER-PENALTIES	14,586	20,033	15,027	15,403	376
		4610	INTEREST REVENUE	51,687	69,997	53,645	154,249	100,604
		4620	GAIN(LOSS) SALE INVESTMTS	-5,746	-454	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-6,977	-24,997	0	0	0
		4648	CAPITAL CONTRIBUTIONS	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	-78,596	11,525	0	0	0
		4765	IPBC TERM RESERVE REVENUE	21,188	30,387	0	0	0
		4775	DEVELOPER DONATIONS	360,932	0	0	0	0
		4790	OTHER MISC. REVENUE	35,114	138,658	20,000	86,502	66,502
		4799	INVEST IN JOINT VENTURE	20,458	475,248	0	0	0
		4840	TRANS FROM WATER/SEWER	0	22,613	0	0	0
4845	TRANSFER FROM STORMWATER	0	171,500	187,500	205,158	17,658		
4855	TRANS FROM GRANT FUND	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	FY2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 APPROVED	FY 2019 APPROVED MINUS FY 2018 BUDGET
				9,351,622	9,978,448	9,453,615	9,577,312	123,697
4100	WATER DIVISION	4833	TRANS FROM CAP EQUIP REPL	9,273	169,310	0	0	0
				9,273	169,310	0	0	0
4200	SEWER DIVISION	4833	TRANS FROM CAP EQUIP REPL	3,742	-18,185	0	0	0
				3,742	-18,185	0	0	0
45	STORMWATER FUND	4456	STORMWATER	575,670	671,426	750,000	820,632	70,632
		4457	STORMWATER - PENALTIES	5,192	9,026	8,250	9,310	1,060
		4610	INTEREST REVENUE	954	11,352	14,016	4,696	-9,320
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	241,000	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	1,995,500	1,995,500
		4791	GAIN ON SALE OF ASSETS	0	0	0	0	0
				822,816	691,804	772,266	2,830,138	2,057,872
51	LIABILITY INSURANCE FUN	4610	INTEREST REVENUE	34,884	48,749	39,446	87,814	48,368
		4620	GAIN(LOSS) SALE INVESTMNTS	-3,953	-60	0	0	0
		4630	UNREALIZED GAIN (LOSS)	12,872	-13,760	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	1,492,110	1,412,117	1,004,477	796,400	-208,077
		4840	TRANS FROM WATER/SEWER	193,890	183,496	130,525	103,500	-27,025
				1,729,803	1,630,542	1,174,448	987,714	-186,734
55	GRANT FUND	4310	FEDERAL GRANTS	165,949	161,476	199,319	255,320	56,001
		4370	STATE OF ILLINOIS GRANTS	1,755	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	17,226	25,590	8,364
		4801	TRANSFER FROM GEN FUND	66,007	88,924	53,922	44,708	-9,214
				233,711	250,399	270,467	325,618	55,151
56	FOX POINT GRANT FUND	4310	FEDERAL GRANTS	0	2,055,699	366,000	0	-366,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4796	RENT REVENUE	0	0	0	0	0
				0	2,055,699	366,000	0	-366,000
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,922,292	1,999,952	1,838,450	2,120,104	281,654
		4610	INTEREST REVENUE	1,619,050	1,978,581	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	921,515	4,306,681	0	0	0
		4651	POLICE PENS EMP CONTRIBS	571,932	696,609	589,963	589,731	-232
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				5,034,789	8,981,823	2,928,413	3,209,835	281,422
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	2,123,616	2,600,022	2,417,828	2,682,043	264,215
		4610	INTEREST REVENUE	1,159,213	1,715,849	500,000	500,000	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 APPROVED	FY 2019 APPROVED MINUS FY 2018 BUDGET
62...	FIRE PENSION FUND...	4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	1,108,301	3,058,031	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	470,922	493,782	496,166	505,245	9,079
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	50	759	0	0	0
				4,862,102	7,868,444	3,413,994	3,687,288	273,294
				102,895,408	92,934,813	79,566,929	88,231,245	

## MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for Fiscal Year 2019 are ad valorem taxes on real property located within the Village, the Village's portion of the State sales tax on retail sales as well as the home rule sales tax, the sale of water, sewer use fees, the Village's share of State Income tax, and other significant sources. This section describes the major revenue sources for each fund and includes a discussion of the trends and significant events, if any, affecting these sources. All figures are based on the inclusion of interfund transfers.

### GENERAL FUND

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

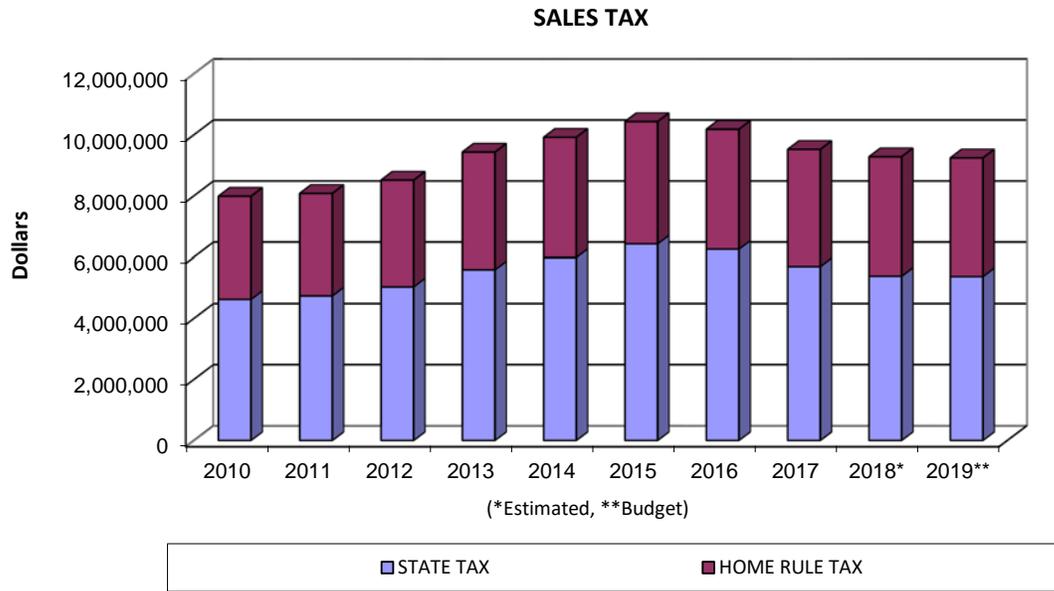
**SALES TAX - \$9,239,770 (23.32%).** Sales tax represents reflects Wheeling's one percentage point (1.0%) share of the State sales tax rate and our one percentage point (1.0%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village's operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

More than any other source of revenue, sales tax receipts were negatively impacted by the global financial crisis that began in 2008. In fact, 2018 estimated receipts are expected to lag 2007 receipts - the year the Village received the most sales tax revenue in its history - by \$1,377,354. This is the primary reason we experienced deficit budgets for several years following 2008.

Through eight (8) months of FY 2018, the Village's sales tax receipts were down -2.16% compared to the same period in 2017. The decrease is primarily attributable to the fact that the Village lost a top-five sales tax remitter (i.e. Sam's Club) when the store closed in January of 2018. In addition, we do not anticipate much growth next year due to three other factors that have contributed to the erosion of our sales tax base including the following:

1. The State of Illinois approved legislation that allows the Illinois Department of Revenue to withhold 1.50% of the Village's home rule sales tax receipts to pay for the cost of collecting it. We expect this fee will cost the Village \$60,000 in sales tax revenue annually.
2. On-line sales of products that typically would be purchased at brick-and-mortar stores are negatively impacting sales tax receipts. Every purchase made on-line through Amazon, Wal-Mart and similar stores costs Wheeling revenue if it would have purchased at a retailer in our community.
3. The Village was informed by the State of Illinois recently that it would no longer receive its share of the sales tax collected on airplane fuel sold at Chicago Executive Airport. Since we do not know when the State will begin withholding those funds, we have conservatively eliminated that source of sales tax receipts from our projections for FY 2019.

Consequently, we've taken a cautious approach to projecting sales tax revenue for FY 2019. Our projection of \$9,239,770 in sales tax receipts next year reflects a 1.00% increase to the existing sales tax base, and adjustments we've made for new restaurants and the loss of airplane fuel related revenue.



**PROPERTY TAXES - \$9,183,010 (23.18%).** The property tax levy is the second-largest source of revenue for the Village’s General Fund. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. The Village receives the majority of its property tax revenue in February, March, July and August of each year. It’s important to note that any new project built within a TIF District does not produce property tax revenue for the Village’s General Fund until the district expires (typically in 23 years).

In December 2018, the Village Board approved the 2018 Tax Levy, which reflected a 3.50% increase as compared to the 2017 Tax Levy. In recent years, increases in the total levy have been necessary to pay for increases in operating costs and the Village’s required contribution to the Police, Fire and Illinois Municipal Retirement Fund (IMRF) pension funds. The pension funds incurred significant losses in asset value in 2008 as a result of the decline in the stock market, and, as a result, the employer contribution to these funds has increased substantially since then. In addition, increases in the cost of salaries and health insurance benefits and unfunded mandates from the State of Illinois have created the need for property tax increases despite the Village’s efforts to reduce expenditures in all departments.

**STATE INCOME TAX - \$3,855,000 (9.73%).** The Village receives a portion of the State’s 4.95% personal income tax on individuals, trusts and estates and 7.00% tax on corporations. The total amount distributed to local governments is determined on a per- capita basis and is dependent on the overall condition of the state's economy. Income tax proceeds are distributed by the state on a monthly basis.

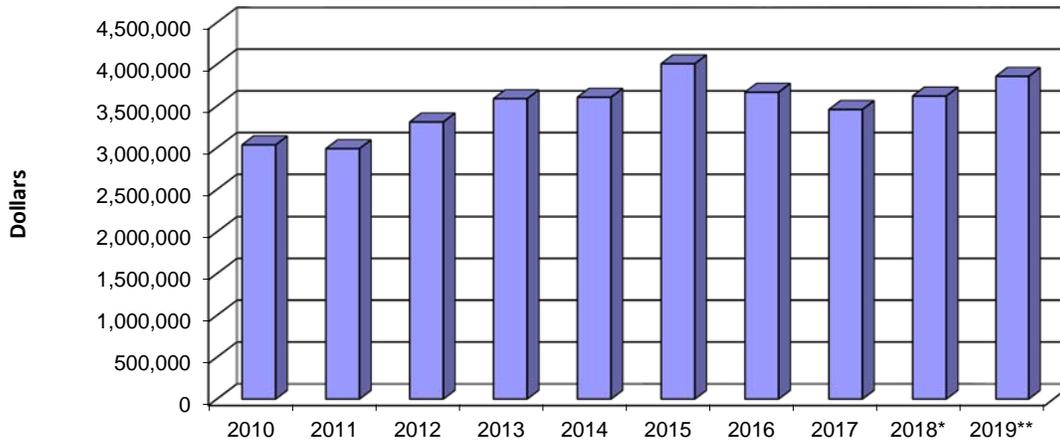
The 2019 budget for income tax is \$3,855,000, which is \$236,000 (6.52%) more than what we expect the Village will receive this year. We expect an increase next year as a result of the state’s decision to reduce the cuts they’ve made to the Local Government Distributive Fund (LGDF) from 10.00% to 5.00%. The Village’s share of income tax is distributed by the State to municipalities through the Local Government Distributive Fund (LGDF). The 5.00% increase in distributions, which spans two Village fiscal years, is expected to restore \$180,000 to Wheeling in FY 2019.

Our projection for next year is based on an analysis of historical receipts—including the fact that income tax receipts have been basically flat since 2008—and our expectation that recent economic growth in Illinois and the nation will lead to modest growth in income tax revenue next year. For that reason, we budgeted a 1.00% increase to income tax receipts (not including the \$180,000 that was previously withheld by the state and is again being distributed) next year.

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

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

**STATE INCOME TAX**



\* Estimated Receipts    \*\*Budgeted Receipts

**LICENSES, PERMITS, INSPECTION FEES AND FINES - \$2,016,036 (5.09%).** This revenue source includes building permits, business licenses and liquor license fees. It also includes revenue from court fines and traffic judgments. Revenue from these sources is fairly consistent from year to year; however, the Village building permit revenue can fluctuate from year to year based on economic development related activity. In late 2005, the Village Board approved an ordinance that automatically increases these fees by the change in the Consumer Price Index (C.P.I.) each year. The ordinance helps ensure that Village fees keep pace with inflation and cover the costs of providing these services.

**INTERGOVERNMENTAL REVENUE – \$1,636,013 (4.13%).** 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.

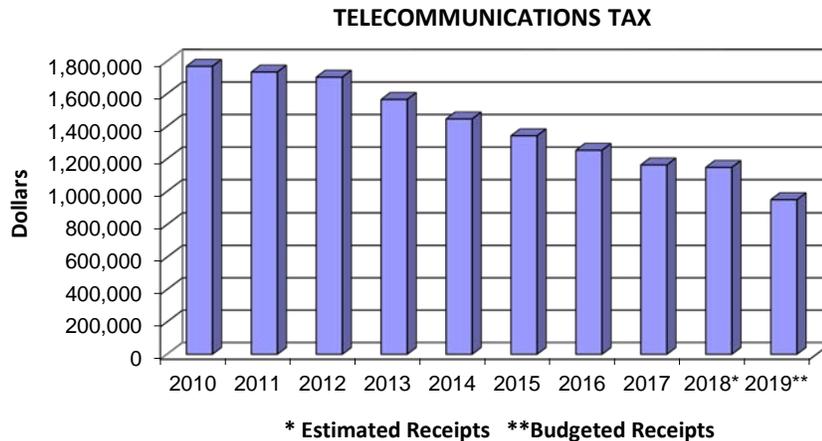
Local Use Tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property (e.g. vehicles, boats, aircraft) that is purchased outside the State at retail and then registered in Illinois or is sold by a retailer outside of Illinois and then shipped to Illinois residents 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. Earlier this year, the United States Supreme Court (in the South Dakota v. Wayfair decision) ruled that states can collect sales tax from online retailers that do not have a physical presence in the state. The ruling will impact online retailers with at least \$100,000 in annual sales or with at least 200 transactions. Staff expects this change, which was effective October 1, 2018, will produce an additional \$10,000 annually for the General Fund.

Fiscal Year 2019 revenue estimates are based on information provided by the Illinois Municipal League and the State of Illinois Department of Revenue. This category also includes revenue received from the Township Property Tax and Township Personal Property Replacement Tax.

**SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$949,130 (2.40%).** The Village levies a 6% tax on all telecommunications activity. Telecommunications includes messages or information transmitted through use of

local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

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



**WATER & SEWER FUND REIMBURSEMENT - \$1,280,610 (3.23%).** This source of revenue represents the Water & Sewer Operating Fund’s share of overhead and salary costs borne by the General Fund. This annual transfer is based on a formula that takes into account a number of services benefiting the W&S Fund including salaries of administrative personnel, building maintenance costs, etc.

**HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$1,067,570 (2.69%).** The Village implemented a 5% hotel operator’s occupation tax on April 22, 2002 and increased the rate to 6% on December 21, 2009. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at a rate of 6% of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax is borne by the user, lessee or tenant of the room(s). Prior to 2007, the tax was collected from three hotels/motels in Wheeling and produced about \$50,000 each year in revenue; however, a 411-room Westin hotel opened in October 2006 and as a result, receipts have increased to over \$1,000,000 each year.

**FOOD & BEVERAGE TAX - \$980,110 (2.47%)** - 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 2019 budget includes an increase of \$69,110 (7.59%) compared to 2018 estimated receipts which reflects the revenue we anticipate receiving from the Village’s existing restaurants and new restaurants expected to open in early 2019.

**SOLID WASTE SYSTEM REVENUE- \$849,825 (2.15%).** 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 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. The Village receives \$4.48 per

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

In addition, the Village collects a fixed cost fee of \$1.35 per month on approximately 15,000 residential units (including single-family homes as well as multi-family apartments and condominium units) 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.

**DES PLAINES DISPATCHING AGREEMENT – \$439,076 (1.11%).** In 2015, the Village began receiving revenue from the City of Des Plaines, which represents the cost of providing emergency 911 dispatching services to their residents and businesses. The General Fund's share of that revenue for FY 2019 is \$439,076 (with an additional \$1,505,000 allocated to the 911 Fund) and is partially offset by expenditures reflecting the cost of providing this added level of service. The dispatching agreement is an important example of how the Village is operating more efficiently than in the past by reducing Wheeling's cost of dispatching and by achieving greater efficiencies for both communities in a way that demonstrates to the public the value of intergovernmental cooperation.

**INVESTMENT INCOME - \$374,689 (.95%).** The Village Treasurer is directed by State statute to invest idle funds in order to offset revenue requirements. The treasurer typically invests in short-term (i.e. maturities up to 5 years) federally insured certificates of deposit, US government agencies, and the Illinois Metropolitan Investment Fund (IMET). IMET is a governmental investment fund that actively manages two investment funds including a 1-3 Year bond fund and a short-term money market instrument (called the "Convenience Fund"). The 1-3 Year Fund tends to produce better returns than other investments when interest rates are falling. This revenue is dependent on short-term interest rates and investable funds.

Revenue for 2019 is significantly slightly higher than in prior years due to rising interest rates.

**OTHER - \$5,831,129 (14.72%).** The majority of revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy (\$4,802,147). "Other" also includes cable television and other utility franchise fees, tax increment financing surplus revenue, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

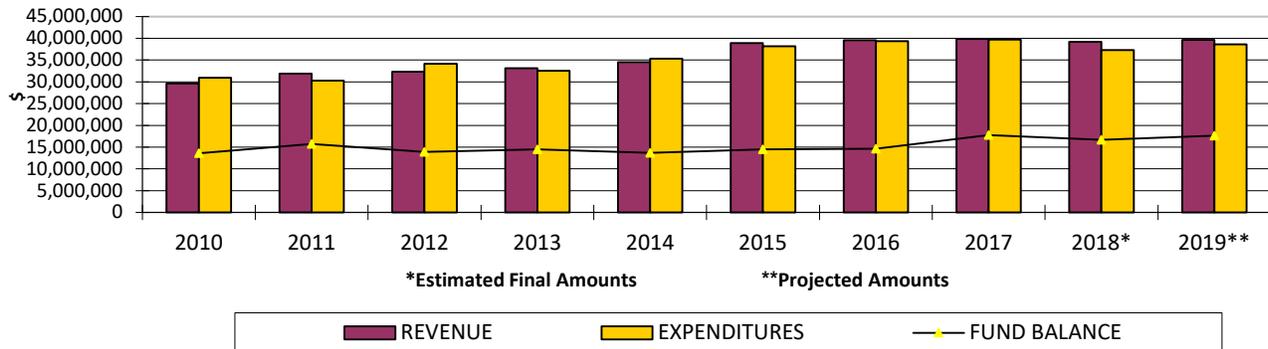
The Village's contribution to the Police Pension Fund is increasing from \$1,838,450 to \$2,120,104 and the Fire Pension Fund's contribution will increase from \$2,417,828 to \$2,682,043. The total amount allocated to the two pension funds has increased substantially in recent years due to changes in mortality tables, experience and investment returns that have not met the Village's 7.50% assumed rate of return. Recognizing that the investment return assumption was likely too high given actual returns for the last 10 years, the Village Board voted at their November 3, 2018 budget workshop meeting to reduce the assumption to 7.25%. The impact of the change in the assumption is an increase in the employer contribution to the two funds of \$390,000 and that is the primary reason the employer contribution is going up 12.83% (combined) for FY 2019.

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 end of year results for the General Fund with the affect on fund balance. The trend line gives the reader an idea of how fund balance has changed from year to year. Fund balance is generally expressed as a percentage of operating expenditures, with three to six months (25% to 50%) of operating expenditures representing a conservative amount to retain for use in funding Village services in the event of emergencies, unanticipated events or a downturn in the economy. The Village anticipates a balanced budget next year and expects fund balance to equal 46% of annual operating expenditures by the end of FY 2019.

**GENERAL FUND  
REVENUES VS EXPENDITURES**



**WATER AND SEWER FUND**

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

**WATER AND SEWER USE FEES - \$9,014,500.** 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 1.47% from \$7.48 to \$7.59 per 1,000 gallons of water. This increase is necessary in order to provide sufficient funding for the on-going operation and maintenance of the water and sewer system.

**INVESTMENT INCOME - \$154,249.** This represents investment income from available funds. Investment income has been limited for many years due to low interest rates but is expected to increase substantially next year as short-term interest rates rise.

**INTERFUND TRANSFER - \$205,158.** This represents a contribution from the Stormwater Fund to offset costs incurred by the Water and Sewer Fund to maintain the stormwater management system. The Village's Stormwater Fund policy stipulates that up to 25% of stormwater fee revenue can be used each year to pay for costs associated with the ongoing maintenance of the stormwater management system.

**OTHER - \$203,405.** Includes revenue from the sale of water meters to customers and other miscellaneous charges.

**MOTOR FUEL TAX FUND**

The Motor Fuel Tax Fund accounts for the intergovernmental revenue from the State's tax on motor fuel products sold at retail. A statutory formula is used which results in the distribution to local governments of an estimated \$26.34 per capita for FY 2019. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$991,558, and interest earnings of \$29,673. 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, 2018:

2007	10,000,000
2008	12,760,000
2009	10,000,000
2011	3,385,000
2012A	2,235,000
2012B	2,705,000
2016	6,990,000
Total:	\$48,075,000

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

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

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

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

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

Anticipated revenue for the fiscal year from property taxes is \$1,990,068. Other sources of revenue to the fund include a \$330,542 transfer from the Capital Projects Fund (i.e. to help reduce the General Fund deficit next year), and a \$769,440 transfer from the Water and Sewer Fund (i.e. for its share of the debt related to the new Public Works Building).

**POLICE PENSION FUND**

The Police Pension Fund is a statutory board established to provide benefits to sworn police personnel of the Village. The sources of revenue to the fund include employee contributions, investment income, and a Village contribution through a property tax levy. The Village contribution is determined by an actuarial analysis of the fund performed each year. The proposed level of funding for FY 2019 from property taxes is \$2,120,104 (up from \$1,838,450 in FY 2018). Other sources of revenue to the Fund include employee contributions of \$589,731 and investment income of \$500,000.

### FIREFIGHTERS PENSION FUND

The Firefighters' Pension Fund is a statutory board established to provide benefits to sworn fire department personnel of the Village. The sources of revenue to the Fund are similar to the Police Fund and subject to the same variables as described before. An employer contribution of \$2,682,043 (up from \$2,417,828 in FY 2018) is required in 2019. The increase is largely due to investment returns which, in recent years, have lagged the actuarial investment return assumption and the impact of demographic and assumption changes.

An actuary evaluates this fund annually to determine future property tax levies. As the liabilities (and personnel) increase, the levy may increase in the future. Other sources of revenue to the Fund include employee contributions of \$505,245 and investment income of \$500,000.

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

### TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds account for revenue from the Village's five (5) TIF districts. The major sources of revenue to these funds are property taxes, bond proceeds, and investment income from available fund balances. The projected funds from these sources are: property tax increment of \$11,784,404, investment income of \$153,854 and a \$411,950 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel alternate revenue general obligation bonds. The FY 2019 budget also includes interfund transfers of \$4,000,000 to move funds from one TIF Fund to another to cover short-term deficits.

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

### MISCELLANEOUS FUNDS

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

**CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$2,190,575.** The CERF Fund is an internal service fund intended to smooth the annual costs of replacement of major equipment and vehicles in all departments. The revenue is a fund transfer (\$2,130,575) from the various operating departments and is based on the expected life and replacement costs of the equipment. Projections for 2019 include \$60,000 in interest earnings.

**CAPITAL PROJECTS FUND - \$3,109,015.** The purpose of the fund is to earmark revenue to pay for infrastructure (e.g. streets, sidewalks, streetlights, bridges, bike paths, etc.) and non-infrastructure (e.g. building improvements, land acquisition, streetscape projects, etc.) improvements not related to the Village's water and sewer system, stormwater system or tax increment financing districts. Revenue consists of a Use Tax on electricity and gas (\$2,975,000) and interest income (\$134,015).

**EMERGENCY TELEPHONE SYSTEM (E-911) - \$2,169,131.** The Joint Emergency Telephone System Fund funds the operation of the E911 system through landline and wireless phone line fees collected by the Illinois State Police and remitted to the Joint Emergency Telephone System Board (JETSBS). The JETSBS determines the expenditure budget for the E911 Fund.

**LIABILITY INSURANCE FUND - \$987,714.** The Liability Insurance Fund is an internal service fund used to provide for the payment of claims and insurance premiums for the Village's liability and workers' compensation insurance policies. A financial policy dictates that the Fund retain a fund balance equal to two years of claim expenses to cover future claim expenses. Revenue to the fund consists primarily of transfers from other operating funds. The transfers represent each fund's share of liability coverage.

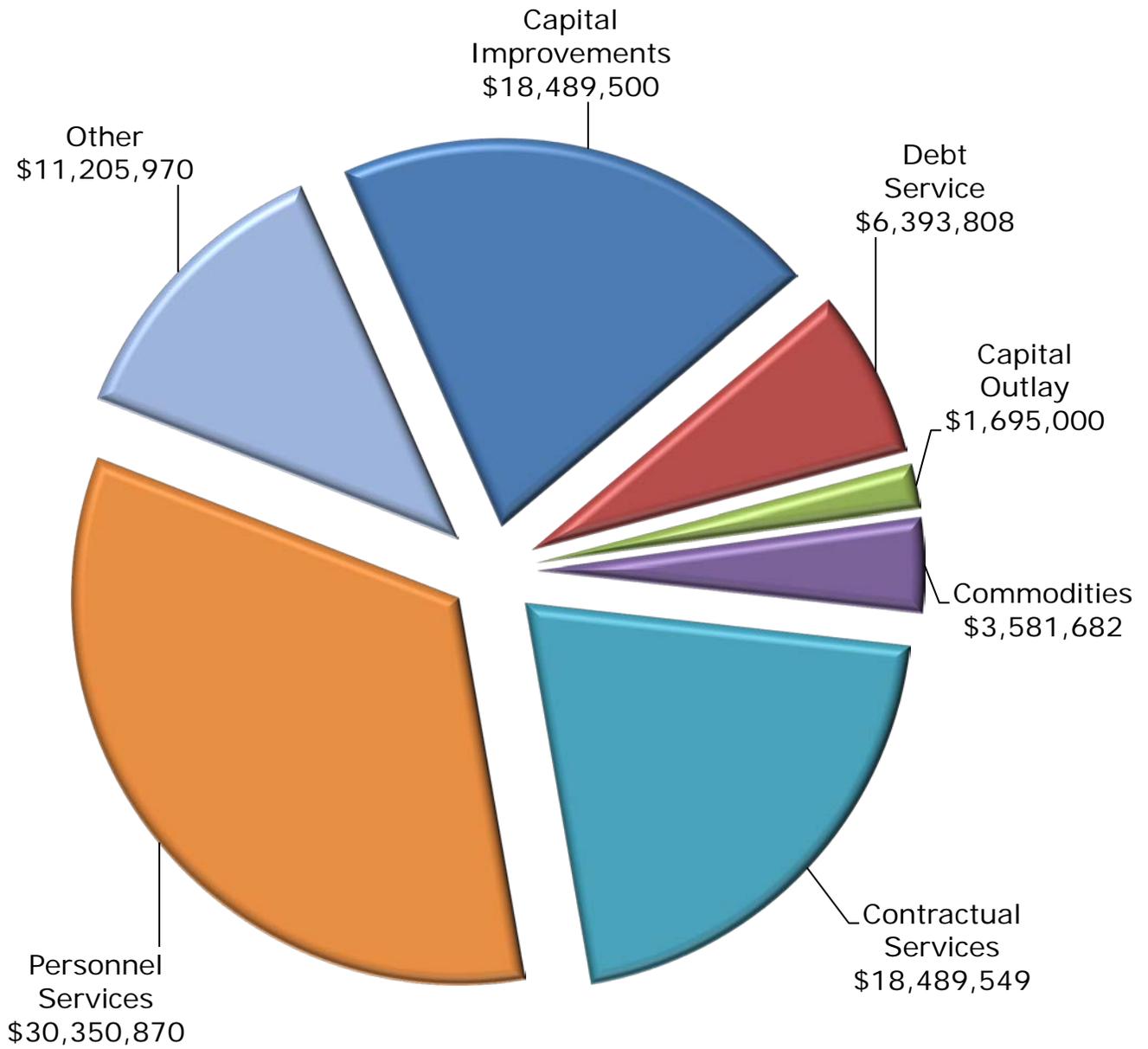
**GRANT FUND - \$325,618.** The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2019 budget includes grant funds that will help pay for Police Department related programs, the cost of a full-time social worker, and a congregate dining program at the Village's senior center. Grant revenue is one-time only revenue that fluctuates significantly from year to year depending on availability.

**FOREIGN FIRE INSURANCE FUND - \$53,499.** The Village receives tax revenue from companies located outside Illinois that sell fire insurance policies in the Village. By State Statute, the funds are administered by the Foreign Fire Insurance Board and must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and 6 firefighters elected at large by the sworn members of the department.

**STORMWATER FUND - \$2,830,138.** In January of 2015, the Village Board was presented with a Stormwater Management Plan prepared by an engineering firm with input from the Village's staff and elected officials. The plan identified over \$48 million of stormwater improvement projects for current and future Village Boards to consider funding over a 30-year timeframe. In addition to flood improvement projects, the plan identified approximately \$800,000 of annual operating expenses the Village will need to fund to maintain the stormwater system.

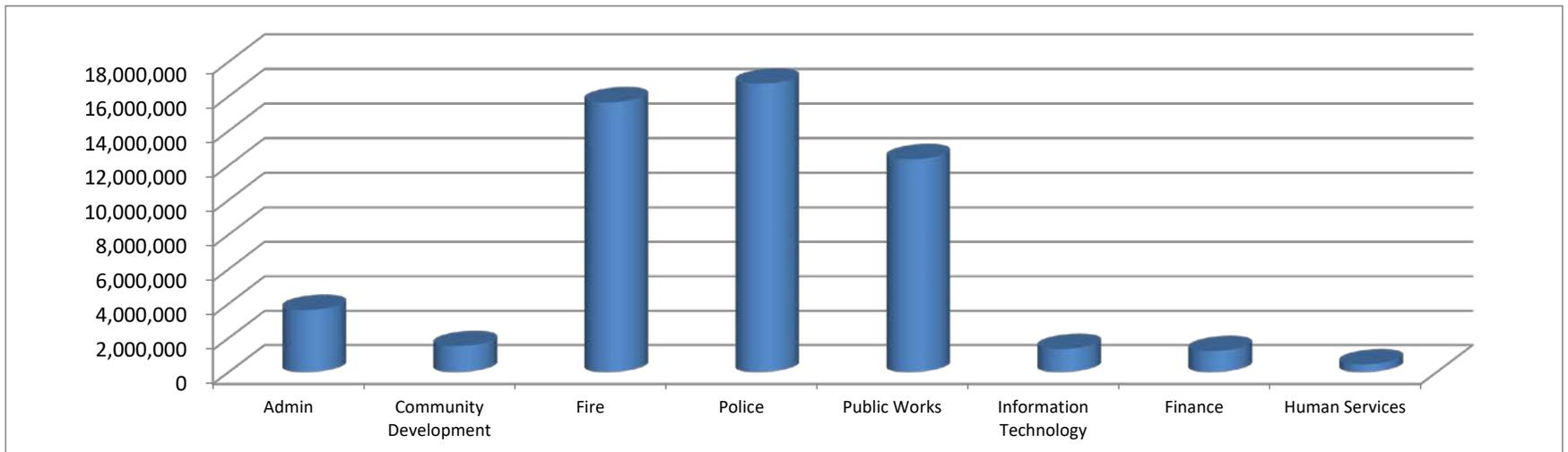
Since no revenue source existed to offset those costs, the Village implemented a stormwater utility fee in early 2016 to generate the funds needed to pay for stormwater related operating and capital improvement costs. Staff recommended (and the Board approved) a fee of \$2.75 per Equivalent Runoff Unit (ERU) for FY 2019 with single-family homes paying for one ERU per month, and commercial, industrial and multi-family developments paying a multiple of one ERU based on the amount of impervious area on their property. At \$2.75 per ERU, the Village expects to raise \$829,942 in revenue next year from the fee and \$4,696 in interest income. The Village also expects to earn \$1,995,500 in revenue from the sale of stormwater credits to developers interested in building projects in one or more of the Village's tax increment financing districts.

FY 2019  
Budgeted Expenditures by Category  
All Funds  
(Excluding Interfund Transfers)



**VILLAGE OF WHEELING, ILLINOIS**  
 Expenditures by Department and Fund  
 Fiscal Year 2019

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2019 Total Budget
General Fund	3,628,517	1,521,475	12,170,486	13,344,195	4,910,619	1,350,385	1,229,915	453,228	0	38,608,820
Water/Sewer Fund					7,440,260				3,065,871	10,506,131
Foreign Fire Insurance Fund			69,300						0	69,300
Emergency Telephone (911)									2,169,131	2,169,131
Grant Fund									325,618	325,618
Police/Fire Pension Funds			3,404,808	3,381,460						6,786,268
Debt Service Funds									3,151,908	3,151,908
Tax Increment Financing Funds									21,820,203	21,820,203
Capital Projects Fund									7,353,165	7,353,165
Stormwater									2,260,158	2,260,158
Capital Equipment Replacement Fund									2,656,714	2,656,714
Liability Insurance Fund									1,237,586	1,237,586
Motor Fuel Tax Fund									1,153,750	1,153,750
<b>BUDGETED EXPENDITURES</b>	<b>3,628,517</b>	<b>1,521,475</b>	<b>15,644,594</b>	<b>16,725,655</b>	<b>12,350,879</b>	<b>1,350,385</b>	<b>1,229,915</b>	<b>453,228</b>	<b>45,194,104</b>	<b>98,098,752</b>



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

ACCT #	ACCT TITLE	FY2016 ACTUAL	FY2017 ACTUAL	2018 BUDGET	FY2019 BUDGET
5101	LONGEVITY	117,193	116,143	99,600	101,100
5102	OVERTIME	1,383,580	1,440,591	1,375,904	1,403,832
5103	SEASONAL HELP	80,524	59,094	76,600	66,600
5104	SALARIES	20,776,114	20,727,851	21,012,136	21,554,225
5105	LOCAL TRAINING & MEETINGS	127,797	103,892	131,484	134,880
5106	UNIFORM ALLOWANCE	134,852	125,373	136,470	154,205
5107	EXTRA DUTY PAY	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	2,174,492	2,213,938	2,168,710	2,044,076
5109	POL/FIR PENS EMPLR CNTRB	4,045,908	4,599,974	4,256,278	4,802,147
5110	COLLEGE INCENTIVE	2,410	1,234	600	600
5111	UNEMPLOYMENT COMPENSATION	7,555	10,924	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0
5113	TUITION REIMBURSEMENT	4,591	0	3,000	2,000
5115	SLDPA RETIREE CONTRIBUTN	151,631	239,155	38,500	26,000
5116	SICK LEAVE ANNL BUY BACK	54,495	56,597	62,802	61,205
5201	ADVERTISING & PUBLISHING	6,384	8,476	8,620	8,370
5202	ANIMAL IMPOUND	3,658	2,215	4,000	2,500
5203	AUDIT	56,765	55,706	57,019	60,595
5204	CODIFICATION	5,260	5,481	8,000	8,000
5205	MULTIPLE DAY TRAINING	77,125	72,196	90,033	95,660
5206	CONSULTING SERVICES	659,784	857,323	568,900	1,110,770
5207	IS SERV & MAINT AGREEMENT	502,066	560,267	653,974	730,746
5208	DEBRIS DUMP CHARGES	17,625	45,231	35,350	41,850
5209	ENERGY	214,169	214,551	282,300	263,850
5210	EXTERMINATION SERVICE	5,965	6,115	6,800	6,800
5211	EXTINGUISHER SERVICE	3,259	1,600	3,090	3,090
5212	EMPLOYEE HEALTH INSURANCE	3,425,281	3,461,979	3,666,419	3,650,800
5213	GEN LIABILITY INSURANCE	2,139,115	2,056,467	1,573,775	1,328,686
5214	HYDRANT MAINTENANCE	22,952	33,758	26,000	26,000
5215	JANITORIAL SERVICES	90,436	87,879	95,000	96,500
5217	LANDSCAPE MAINTENANCE	220,032	281,857	295,780	281,170
5218	LEGAL SERVICES	487,384	535,206	601,500	565,400
5219	BANK CHARGES	44,395	52,555	49,320	64,920
5220	MAINT OFF/SPEC EQUIPMENT	138,987	143,704	166,767	184,704
5221	MAINT RADIO EQUIPMENT	37,802	34,116	76,125	91,066
5222	MEMBERSHIP DUES	128,690	142,243	142,518	145,157
5223	ENGINEERING & DESIGN SERV	216,293	260,815	507,500	450,000
5225	ACTUARIAL SERVICES	11,500	8,075	11,500	14,000
5226	PERSONNEL SERVICES	29,913	33,016	19,250	44,750
5227	POSTAGE	58,236	60,138	64,995	62,495
5228	PRINTING & BINDING	44,634	42,633	44,439	46,404
5229	PRISONER WELFARE	4,407	2,066	2,000	2,000
5230	RECORDING FEES	578	814	1,000	1,000
5231	REG & SPCL AGENCY ASSESS	830,638	870,255	951,954	997,193
5232	RENTAL AGREEMENTS	18,203	929,786	23,000	22,500
5233	RENTAL EQUIPMENT	2,200	15,201	1,900	5,175
5234	TREE MAINT SERVICE	114,455	111,896	115,000	132,500
5236	CREDIT CARD FEES	22,375	31,114	25,180	39,390
5237	TELEMETRY EQUIP MAINT	18,076	12,876	13,588	15,300
5238	TELE-COMMUNICATION SERV	240,948	228,715	230,000	253,950

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

ACCT #	ACCT TITLE	FY2016 ACTUAL	FY2017 ACTUAL	2018 BUDGET	FY2019 BUDGET
5239	CELLULAR SERVICES	94,208	93,818	105,980	105,980
5241	ACCOUNTING / BOOKKEEPING	29,340	38,065	16,000	29,480
5242	RETIREE HEALTH INSURANCE	667,024	659,928	689,952	666,245
5243	PUMPHOUSE MAINTENANCE	18,680	19,058	17,500	20,000
5244	DUPLICATION SERVICES	20,521	36,630	20,000	15,000
5246	MEDICAL EXAMS	33,683	39,367	36,495	40,050
5247	PAVEMENT MARKINGS	37,487	33,523	10,000	5,000
5248	FINGER PRINTING FEES	3,228	2,133	710	710
5251	STREET LIGHT MAINTENANCE	111,078	102,892	70,000	75,000
5271	INSURANCE CLAIMS ADMIN	95,630	90,324	101,803	65,000
5272	INSURANCE CLAIMS	519,223	62,895	549,976	700,000
5297	PROGRAMS/ACTIVITIES EXP	102,835	103,921	104,000	144,400
5299	MISC CONTRACTUAL SERVICES	3,939,779	4,618,550	5,220,254	5,769,393
5301	AUTO PETROL PRODUCTS	144,209	187,565	233,600	233,300
5302	BOOKS & SUBSCRIPTIONS	17,276	19,733	25,741	28,239
5303	CHEMICALS	77,842	64,720	43,500	72,100
5305	FIREFIGHTING SUPPLIES	86,574	164,869	128,773	154,448
5306	HEALTH TEST SUPPLIES	42	176	250	250
5308	WATER SAMPLES	9,835	7,872	10,000	10,000
5309	JANITORIAL SUPPLIES	30,647	37,639	26,000	35,000
5310	VEHICLE MAINTENANCE	251,797	230,621	251,500	248,450
5311	BLDG/GROUNDS MAINTENANCE	234,453	130,071	202,425	203,560
5312	MEDICAL SUPPLIES	9,081	19,273	29,290	26,439
5313	IS MISC EQPT & SUPPLIES	281,453	598,429	333,582	1,335,098
5314	MINOR STREET REPAIRS	49,110	34,406	35,000	75,000
5315	SMALL TOOLS & EQUIPMENT	102,505	221,215	347,100	398,076
5316	RANGE SUPPLIES	36,801	30,895	28,266	24,480
5317	MISC OPERATING SUPPLIES	220,421	121,802	111,843	85,725
5318	OFFICE SUPPLIES	32,793	37,362	39,075	36,850
5319	PROTECTIVE CLOTHING/SUPL	46,554	64,060	52,253	57,482
5320	STREET SIGNS	16,442	10,860	12,500	12,500
5322	WATER CHARGE	43,726	51,756	43,250	43,250
5323	AWARDS/DONATIONS	13,673	6,556	7,775	8,450
5324	POLICE DUI FUND EXPENSES	27,679	8,811	0	0
5325	INVESTIGATIVE FUNDS	2,045	890	2,000	2,000
5327	IS MISC SOFTWARE	36,537	85,355	97,750	98,360
5333	BUSINESS RECRUITMENT	134,277	146,408	130,475	158,125
5340	LIFT STATIONS	29,107	13,093	27,000	25,000
5341	METERS	50,070	40,893	30,500	40,000
5342	SEWER LINE MAINTENANCE	100,148	85,479	70,000	107,000
5344	WATER MAIN MAINTENANCE	31,948	36,268	50,000	45,000
5345	WATER STORAGE MAINT	26,363	5,677	17,500	17,500
5401	MOBILE EQUIPMENT	1,446,729	1,193,194	748,000	1,155,000
5406	MISCELLANEOUS EQUIPMENT	0	0	0	0
5407	OFFICE EQUIPMENT	0	0	0	0
5408	BUILDING EQUIPMENT	0	0	80,000	125,000
5411	SPECIAL EQUIPMENT	69,803	43,038	0	0
5412	IS CAPITAL EQPT/SUPPLIES	0	969,374	0	0
5413	IS CAPITAL SOFTWARE	0	13,450	55,000	0
5420	LAND ACQUISITION	12,498	717,932	480,000	415,000

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

ACCT #	ACCT TITLE	FY2016 ACTUAL	FY2017 ACTUAL	2018 BUDGET	FY2019 BUDGET
5502	SANITARY SEWER IMPROVEMNT	531,729	391,645	1,263,250	2,535,000
5503	WATER IMPROVEMENTS	2,980	1,360,924	487,250	2,725,000
5504	STORM SEWER IMPROVEMENTS	441,043	1,122,244	774,500	3,432,500
5506	STREETSCAPE IMPROVEMENTS	466,914	616,320	3,604,375	3,562,375
5507	SIDEWALK IMPROVEMENTS	36,000	382,484	59,500	59,500
5508	PAVEMENT IMPROVEMENTS	1,885,480	2,536,554	1,795,125	2,775,125
5509	BUILDING IMPROVEMENTS	0	181,572	875,000	3,200,000
5512	BRIDGE IMPROVEMENTS	9,076	0	0	0
5513	WATERWAY IMPROVEMENTS	0	0	0	200,000
5609	FISCAL AGENT FEES	3,642	1,900	2,400	2,000
5621	LOSS ON REFUNDING	1,573	1,573	0	0
5622	AMORTIZATION - PREMIUM	-6,573	-6,573	0	0
5623	BOND PRINCIPAL	4,452,812	3,805,726	4,098,738	4,445,000
5624	BOND INTEREST EXPENSE	2,901,178	2,294,685	2,132,390	1,946,808
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0
5628	AMORTIZATION - BOND INTER	0	0	0	0
5629	BOND ISSUANCE COSTS	131,800	0	0	0
5631	PAYMENT - BOND ESCROW	14,614,583	0	0	0
5701	CONTINGENCIES	0	0	0	0
5702	REFUND PENSION CONTRIBUTI	0	38,063	0	0
5703	GENERAL FUND REIMBRMNT	1,250,872	1,290,306	1,270,700	1,280,610
5704	RETIREMENT PENSION	4,577,574	5,030,361	5,717,655	5,456,708
5705	NWWC WATER CHARGE	1,697,820	1,741,397	1,795,000	1,800,000
5706	TRANSFER TO DEBT SERVICE	630,364	676,784	722,082	769,440
5707	TRANSFER TO CERF	1,886,208	1,892,610	2,201,249	2,130,575
5708	ADJUSTMENT TO GAAP BASIS	0	-1,699,200	0	0
5710	DEPRECIATION EXPENSE	1,265,694	1,264,960	0	0
5713	OPEB EXPENSE	4,092	2,986	0	0
5714	NON-DUTY DISABILITY PENSN	63,602	64,841	66,786	68,789
5716	DUTY DISABILITY PENSION	518,415	523,306	539,003	555,174
5718	SURVIVING SPOUSE PENSION	355,582	437,318	437,317	437,317
5719	CHILDREN'S PENSION	0	0	0	0
5725	PENSION EXP - IMRF WS	108,678	176,675	0	0
5750	TIF INCENTIVE PAYMENTS	9,197,944	555,358	1,230,000	1,582,372
5751	SALES TAX SHARING AGRMNT	132,367	136,000	138,000	25,000
5801	TRANSFER TO GENERAL FUND	0	0	0	0
5820	TRANSFER TO 911 FUND	120,000	210,000	0	0
5822	TRANSFER TO 2008 BOND	345,318	320,101	327,383	330,542
5831	TRANS TO TOWN CENTER TIF	0	0	1,800,000	2,000,000
5838	TRANSFER TO CROSSROAD TIF	2,000,000	0	1,350,000	2,000,000
5839	TRANSFER TO NORTH TIF	413,000	415,125	417,000	411,950
5840	TRF TO WATER & SEWER FUND	13,015	345,238	187,500	205,158
5855	TRANSFER TO GRANT FUND	66,007	88,924	53,922	44,708
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0
		98,424,680	78,462,149	83,823,423	98,098,752

**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.

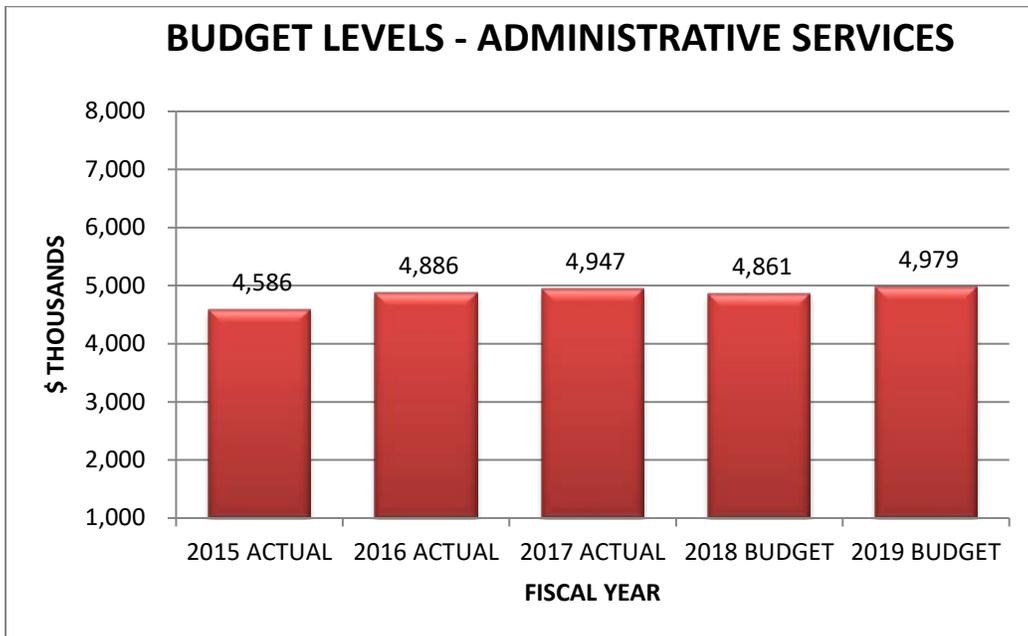
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison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

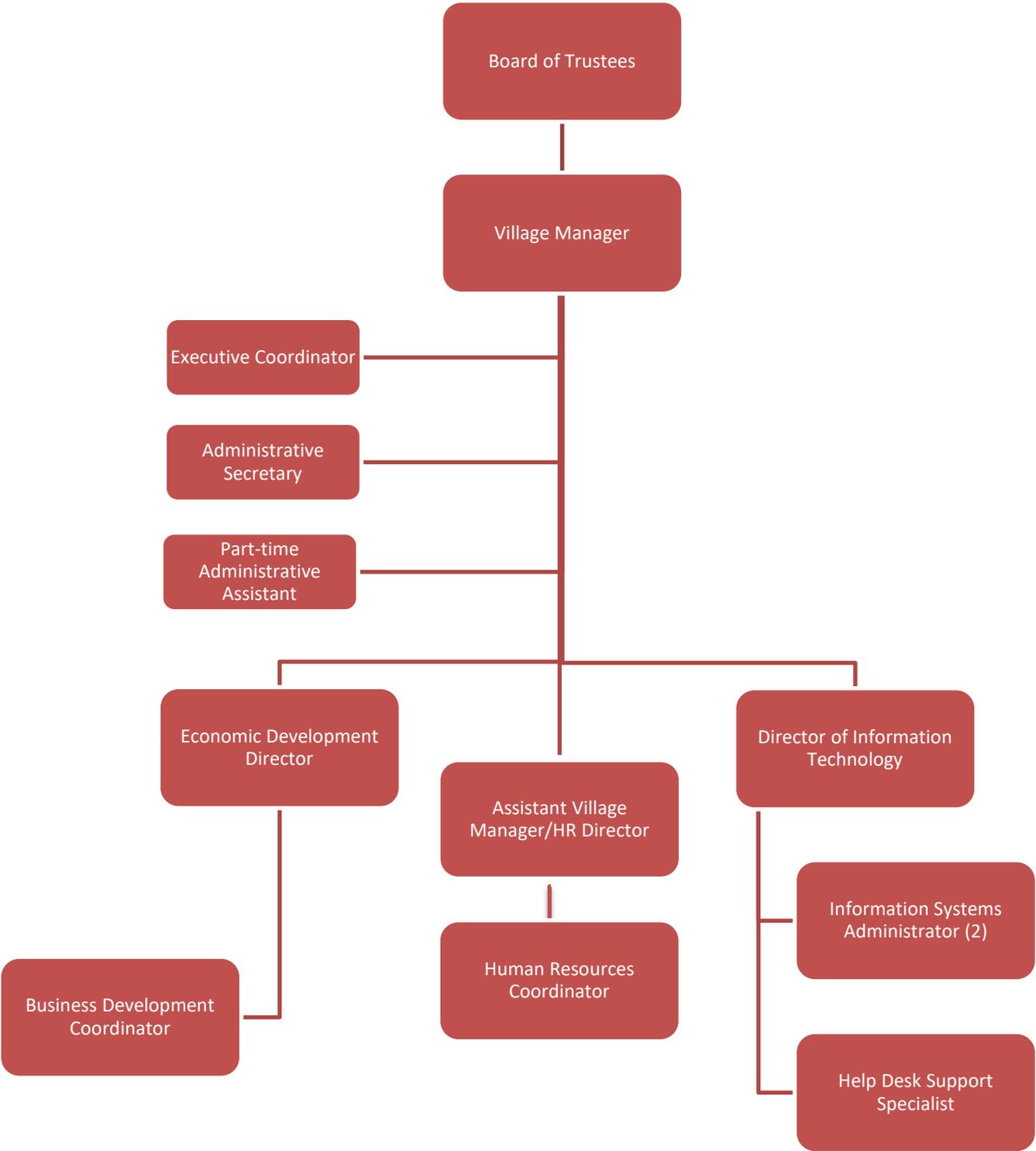
### Administrative Services Department

Administration & Board of Trustees.....	\$2,132,134
IT Department .....	1,350,385
Human Resources .....	309,035
Legal Division .....	468,650
Special Events .....	220,510
Solid Waste System .....	498,188
<b>TOTAL .....</b>	<b>\$4,978,902</b>



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, 2019



## Administrative Services Department

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

### 2018 ACCOMPLISHMENTS

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

- ⊗ Constructed the Meadow Lane Pedestrian Path between Meyerson Way and the Meadow Lane stormwater basin, a step toward establishing uninterrupted pedestrian access between Wheeling Town Center and the Westin Chicago North Shore hotel.

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

- ⊗ Continued partnership with Township High School District 214 and Wheeling High School on educational initiatives—such as a career pathways curriculum and entrepreneurship and mentoring programs featuring practical instruction on “market sizing,” demographic analysis, and other product development factors—to foster a skilled workforce for local manufacturers while opening career pathways for students.
- ⊗ Partnered with the Golden Corridor Area Manufacturing Partnership, the Technology & Manufacturing Association, and Township High School District 214’s Minds that Move Us Coalition to assist area educators in closing the skills gap and assisting manufacturers with attraction of a skilled labor pool.
- ⊗ Coordinated with the Korean Cultural Center of Chicago to arrange a visit to Wheeling High School by Seoul National University educators and discussion of opportunities for teacher and student exchanges.

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

- ⊗ Evaluated and restructured administrative and/or supervisory duties in the Police, Community Development, Public Works, and Human Services Departments to ensure effective and efficient oversight of core functions, including the consolidation of Building Services Superintendent responsibilities into those of the existing Streets Superintendent position (retitled as Streets & Facilities Superintendent), the elimination of the Building Services Superintendent, Senior Services Program Planner, Police Staff Secretary, Public Works Administrative Secretary, and part-time Human Services Clerk positions, the creation of the Assistant Community Development Director, second Deputy Police Chief, and Facilities Foreman positions, and the expansion of the grant-funded Congregate Dining Site Supervisor position from part-time to full-time.
- ⊗ Recruited and filled position vacancies, including Maintenance Operator – Streets/Facilities, Police Records Clerk, two (2) Firefighter/Paramedics, five (5) Police Officers, and five (5) seasonal employees; promoted existing employees to the positions of Police Commander and three (3) Police Sergeants.

- ⊗ Amended the Village's Personnel Policy Manual to reflect changes in state law with respect to policies prohibiting sexual harassment and filing deadlines for complaints to the Illinois Department of Human Rights.
- ⊗ Certified new Board of Fire and Police Commissioners eligibility registers for the positions of Police Officer and Firefighter/Paramedic, and amended the Board's rules regarding the Police Sergeant promotional process.
- ⊗ Authored updates to ensure that Village health insurance plans are compliant with the Affordable Care Act (ACA), reviewed and updated plan documents, identified and implemented changes intended to minimize costs, and worked to ensure that Internal Revenue Service reporting requirements relating to the ACA were met by both the Human Resources and Finance Departments.

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

- ⊗ Signed a redevelopment agreement with the Wheeling Park District to assist with the expansion of, and transfer senior programming to, the Community Recreation Center, while relocating the grant-funded congregate dining program to a temporary home at the Saint Joseph the Worker Social Hall while the expansion is underway.
- ⊗ Signed an agreement to transfer the operation and maintenance of a playground in the Avalon Sienna subdivision to the jurisdiction of the Wheeling Park District.
- ⊗ Joined the Nicor Franchise Ordinance Alliance to explore the possibility of a jointly negotiated franchise agreement between Nicor and a large group of municipalities on terms more favorable to Wheeling residents.
- ⊗ Applied for and received an Assistance to Firefighters grant from the Federal Emergency Management Agency to fund the purchase of upgraded Fire Department radio equipment and a grant from Commonwealth Edison to fund the installation of energy-efficient light-emitting diodes in Fire Department facilities.
- ⊗ Joined the National Association of State Purchasing Officials (NASPO), a cooperative purchasing program that offers government agencies opportunities to purchase products, equipment, and services at competitive prices.
- ⊗ Updated mutual assistance agreements with the Northern Illinois Police Alarm System (NIPAS) and the Prospect Heights Fire Protection District.

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

- ⊗ Coordinated with developers and other stakeholders to oversee and facilitate substantial construction of the Wheeling Town Center project, including associated infrastructure improvements.
- ⊗ Assisted the Wheeling Town Center developer and its tenants with final Planned Unit Development approval and various zoning approvals; updated the Redevelopment Agreement to reflect the project's progress.

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

- ⊗ Implemented a radio advertising campaign to attract beneficial uses for Village-owned sites on South Milwaukee Avenue, including restaurants, retail, and entertainment venues.

- ⊗ Sold the Village-owned property at 99–101 North Wolf Road, the former site of the Wheeling Food Pantry.
- ⊗ Executed a contract with the Riverside Plaza shopping center for the sale of the Village-owned property at 115–119 South Milwaukee Avenue, with the sale to close once the Illinois Environmental Protection Agency issues a No Further Remediation letter.
- ⊗ Promoted the Village-owned South Milwaukee parcels' strategic location and desirable riverfront amenities as prospective sites for established restaurants, banquet operations, and hotel developers.
- ⊗ Interviewed real estate brokers to consider marketing additional Village-owned sites with formal listing agreements.

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

- ⊗ Undertook extensive analysis of existing conditions, market trends, and infrastructure capacity and conducted a three-day workshop soliciting input from stakeholders in order to update the Station Area Master Plan in light of the significant progress of several transit-oriented residential and mixed-use developments in the vicinity of the Wheeling Metra station.
- ⊗ Negotiated a redevelopment agreement for the Uptown 500 project, assisted the developer with Plan Commission and Village Board approvals, oversaw and facilitated the commencement of construction, and distributed marketing materials for the project's 10,500 square feet of retail space.
- ⊗ Coordinated with developer DR Horton and oversaw the substantial construction of the Wolf Crossing townhome development at 415 North Wolf Road, the former Deerfield Moving & Storage site.
- ⊗ Coordinated with Wingspan Development regarding its purchase of Dundee Plaza for a planned mixed-use development expected to include 55 townhomes and 36,000 square feet of retail space.
- ⊗ Coordinated with Smith Family Development regarding potential development proposals including the Opus North mixed-use project and pending residential and hotel proposals.
- ⊗ Assisted with recruitment, licensing, and permitting of new businesses including Wheeling Town Center tenants such as CMX Cinemas, Starbucks, Mia's Cantina, City Works, Meat & Potatoes, Eggsperience, Inland Bank, and The Learning Experience, as well as Louie's Boston Fish Market, Bella's Wine Bistro, May's Lounge, Tracy's, Cafe Monte Carlo, 9-Round, and Sprint, in addition to facilitating and overseeing site improvements at established businesses including Lana's Dazzling Deserts and Old Munich Tavern.
- ⊗ Encouraged industrial development and redevelopment through aggressive recruitment and judicious use of Cook County Class 6b property tax incentives, resulting in new or expanded facilities at Wieland Metals, Living Royal, VK 504 Glen, Awesome Design, Senju America, and Rose Property Partners.
- ⊗ Coordinated relocation of Builders Asphalt from 231 Wheeling Road to an improved facility at 571 Wheeling Road, and continued to pursue other opportunities to deindustrialize the area around the Metra station in keeping with the Village's Comprehensive Plan.

- ⊗ Made infrastructure improvements to reduce stormwater impacts on commercial and industrial properties, including the extension of storm sewer from Lake Heritage north of Dundee Road and the implementation of flood-prevention measures on south Wheeling Road.

***STATED GOAL: Expand beautification initiatives***

- ⊗ Enforced code compliance in annexed areas through the administrative adjudication process according to the policy and timeline established by the Board of Trustees.
- ⊗ Coordinated with the Illinois Department of Transportation to substantially complete the installation of uniform streetlights through the full length of Dundee Road in Wheeling.
- ⊗ Awarded Façade Improvement Grants to Boston Fish Market and Old Munich Tavern.
- ⊗ Constructed a micro-park including a bench adjacent to existing sidewalk on Colonial Drive.
- ⊗ Selected a contractor to design and provide cost estimates for the construction and installation of new gateway signs at the entrance points of major routes into Wheeling; worked collaboratively with contractor to select a recommended design.
- ⊗ Amended the municipal code to update or clarify the regulation of roadside memorials, recreational vehicle parking, and the installation of small cellular antennae.

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

- ⊗ Coordinated with the Illinois Department of Transportation to finalize improvements at various Dundee Road intersections, including the installation of illuminated street signage at McHenry/Wheeling Roads.
- ⊗ Negotiated an agreement for construction of an additional right-turn lane from Northgate Parkway to westbound Dundee Road and a longer left-turn lane to eastbound Dundee Road as part of the Uptown 500 and Wheeling Town Center developments.

***STATED GOAL: Enhance the Village's cyber identity***

- ⊗ Implemented an online submittal and tracking utility for applications for employment with the Village that automates the application process, provides departmental decision-makers with real-time access, generates notifications, and helps attract candidates who are accustomed to and experienced with web-based interfaces.
- ⊗ Transitioned to a new web-based utility for submitting and managing Freedom of Information Act requests.
- ⊗ Introduced AquaHawk, a water consumption monitoring web portal that provides residents and businesses with detailed information about their water usage, potentially detecting and reducing unnecessary and costly leaks.

**STATED GOAL: Develop a comprehensive municipal marketing strategy**

- ⊗ Promoted Wheeling to an international audience through an advertising campaign customized for corporate, industrial, and retail business attraction, using multiple media formats including social media and a multi-phase radio advertising campaign, with placement in publications and outlets reaching targeted business audiences.
- ⊗ Updated marketing materials including the online Restaurant Row Community Map and the Wheeling Restaurant Directory and Catering Guide.
- ⊗ Promoted leasing and redevelopment opportunities at regional conventions and business networking events.
- ⊗ Coordinated with Chicago Executive Airport and the City of Prospect Heights to host the Village's annual summer community celebration, "Rock 'n' Run the Runway," while also fostering community engagement through the Lights Around Wheeling holiday lighting event, and the Memorial Day parade.

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

- ⊗ Implemented flood-control measures on Village-owned sites and infrastructure in Ridgefield and at the intersection of Bridget Place and Wayne Place.
- ⊗ Amended the municipal code to establish or adjust fees associated with health permits, elevator inspections, and emergency medical transportation to accurately reflect costs and procedures.
- ⊗ Installed a fiber optic network backbone between Village Hall and the Public Works facility.
- ⊗ Upgraded the Village's email system to the latest Microsoft Exchange 2016 server platform.

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

- ⊗ Represented the Village's interests and shaped public employment policy and practice at the national and state level through the Assistant Village Manager's service as president of the National Public Employer Labor Relations Association, and the Communications Center Manager's service as assistant vice president of the Illinois Public Employer Labor Relations Association.
- ⊗ Completed the relocation of the former residents of the flood-impacted Fox Point mobile home community, demolished associated structures and performed site work to reduce future impacts of Des Plaines River flooding, with funding provided through a Community Development Disaster Recovery Block Grant administered by Cook County.
- ⊗ Partnered with the Wheeling / Prospect Heights Area Chamber of Commerce & Industry's Industrial Manufacturing Committee to coordinate a State of Manufacturing event highlighting the challenges and misconceptions facing the manufacturing industry worldwide.
- ⊗ Provided Village representation at the Northwest Municipal Conference through staff member service on multiple committees.

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

## 2019 OBJECTIVES/GOALS

### ***IDENTIFIED GOAL: Further connect people and places with additional and improved sidewalks and paths to increase neighborhood access***

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

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

- ⊗ Prepare a map to identify Village neighborhoods.

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

- ⊗ Continue discussions between the Village and various school district officials to foster a working partnership, and continue regular meetings between key administrators to discuss issues of common interest.
- ⊗ Work cooperatively with Township High School District 214 and Wheeling High School staff to enlist student photographers to provide new photographs for display throughout the Village Hall.

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

- ⊗ Conduct negotiations with the Wheeling Firefighters Association and the Combined Counties Police Association for successor collective bargaining agreements covering represented positions within the Fire and Police Departments.
- ⊗ Continue to evaluate service delivery alternatives in response to future staff vacancies, and identify viable succession planning where possible.

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

- ⊗ Work with the Northwest Municipal Conference, local taxing bodies, and other municipalities to identify possibilities for alternate revenue sources and cost-sharing opportunities, and prepare recommendations of feasible options to be considered by the Village Board for the 2019 Budget as appropriate.

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

- ⊗ Oversee and refine the Wheeling Town Center project construction schedule and continue to assist the developer and its retail tenants with construction, licensing, and permitting issues.

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

- ⊗ Continue to implement the Village's marketing plan to attract beneficial uses for Village-owned sites, including restaurants, retail, and entertainment venues.

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

- ⊗ Formally adopt a revised Station Area Master Plan in light of the significant progress of several transit-oriented residential and mixed-use developments in the vicinity of the Wheeling Metra station, and encourage the continued deindustrialization of that area as appropriate in keeping with the updated Plan.
- ⊗ Target retailers, restaurants, brokers, and developers to secure tenants for vacant retail space, vacant sites, and redevelopment opportunities, with particular emphasis on Wheeling Town Center and the former Kmart and Sam's Club sites; prepare site-specific marketing materials for vacant sites and properties appropriate for redevelopment.
- ⊗ Make infrastructure improvements as appropriate to encourage and facilitate development, including the construction of a bridge over the William Rogers Memorial Diversionary Channel and water and sewer system improvements on Industrial Lane.
- ⊗ Provide assistance and oversight for Wingspan Development's proposed redevelopment of Dundee Plaza and adjacent properties with townhomes and retail outlots.
- ⊗ Target expanding industrial categories and businesses in order to secure tenants for vacant industrial spaces, vacant sites, and redevelopment opportunities; prepare new site-specific marketing materials for vacant sites and older properties appropriate for redevelopment.
- ⊗ Continue to develop a formal strategy in conjunction with Chicago Executive Airport and its Master Plan to address the short- and long-term development objectives for the Southeast-II TIF District, including potential assistance for Hawthorne Aviation on the second phase of its new hangar development.
- ⊗ Promote industrial development in the Wolf Run Estates subdivision consistent with the objectives of the Village's Comprehensive Plan, including the 162,000-square-foot speculative industrial facility proposed by Panattoni Development.
- ⊗ Coordinate the redevelopment of 1600 South Wolf Road as the new Northwest Transit Operations Center of the Regional Transportation Authority's (RTA's) Pace Suburban Bus Service, including roadway improvements performed by the Village and funded by the RTA.
- ⊗ Continue to utilize the Cook County Class 6b property tax incentive tool to encourage site improvements and job creation at vacant and dilapidated industrial properties.

**IDENTIFIED GOAL: Expand beautification initiatives**

- ⊗ Finalize the appearance of new free-standing Village of Wheeling gateway signs and install them at appropriate locations.

- ⊗ Continue to pursue code compliance in annexed areas according to the policy and timeline established by the Board of Trustees.

**IDENTIFIED GOAL: Address regional mass transit**

- ⊗ Capitalize on membership in the Northwest Municipal Conference to lobby for regional transportation initiatives, including the expansion of weekday Metra service and the implementation of weekend rail service, increased Pace bus service and routing between regional destination points, and the synchronization of traffic signals throughout the northwest suburbs.
- ⊗ Continue working cooperatively with General Assembly legislators to support and encourage the passage of a capital bill to fund construction and repair of state-maintained infrastructure.

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

- ⊗ Facilitate and oversee construction of an additional right-turn lane from Northgate Parkway to westbound Dundee Road and a longer left-turn lane to eastbound Dundee Road as part of the Uptown 500 and Wheeling Town Center developments.
- ⊗ Continue discussion with the Regional Transportation Authority and Canadian National Railway regarding reducing the traffic impact of northbound rail service and the crossing gates on Dundee Road.

**IDENTIFIED GOAL: Enhance the Village's cyber identity**

- ⊗ Upgrade the Village's municipal software by introducing an online option for submitting building permit applications and tracking the review/approval process.
- ⊗ Pursue possibilities for enhancing the Village's online payment system with options for more types of eGov transactions.

**IDENTIFIED GOAL: Develop a comprehensive municipal marketing strategy**

- ⊗ Coordinate with other stakeholders on events celebrating the Village of Wheeling's 125<sup>th</sup> anniversary, including additional theming of annual events.
- ⊗ Update marketing materials, including the Economic Development Brochure and the Restaurant and Catering Guide.
- ⊗ Continue to promote Wheeling as a destination for travelers and tourists through membership in Chicago's North Shore Convention & Visitors Bureau.
- ⊗ Maintain up-to-date business marketing materials, including advertisements, community brochures, and the Economic Development section of the Village's website, and post information on available commercial real estate on the Village's Available Properties page and Costar listings.
- ⊗ Promote Wheeling through an advertising campaign customized for corporate, industrial, and retail business attraction, using multiple media formats, including a multi-phase radio advertising campaign, with placement in publications and outlets reaching targeted business audiences.

- ❊ Conduct an analysis of historical and existing conditions and market trends to develop a master plan to reinforce and expand the brand identity of Wheeling's Famous Restaurant Row, exploring options that may include district incentives, schematic landscape and streetscape designs, and the advantageous use of the Des Plaines River as an attractive amenity.
- ❊ Promote Wheeling's significant industrial sector—the fifth-largest manufacturing concentration in Illinois—and products that are “Made in Wheeling.”
- ❊ Promote leasing and redevelopment opportunities at regional conventions and business networking events.

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

- ❊ Continue to foster a culture of innovation at the department level where new ideas are actively encouraged.
- ❊ Complete infrastructure projects according to the schedule established by the Village's Capital Improvement Plan, including the rehabilitation of Fire Station 23, sewer and water improvements on Industrial Lane, the relining of the Dundee Road sanitary sewer, and the annual street improvement and water main replacement projects.
- ❊ Complete engineering in order to submit an application for a Letter of Map Revision (LOMR) to update floodplain limits on Wheeling properties.
- ❊ Finalize migration from the Microsoft Office 2010 Software Suite environment to the Microsoft Office 365 cloud-based solution, including a hosted Exchange email platform to benefit from enhanced workgroup collaboration features while improving overall user experience and efficiency.

***IDENTIFIED GOAL: Implement the strategic plan***

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

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

- ❊ Coordinate annual planning and discussion sessions with the Park District regarding integrated senior services, the Wheeling Town Center development, and other topics of shared interest.
- ❊ Coordinate pending road projects including improvements to Lake Cook Road and the reconstruction and jurisdictional transfer of Wolf Road with the relevant state and county authorities.
- ❊ Continue leadership role at the Northwest Municipal Conference through service on multiple committees.
- ❊ 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 relationships with local business owners, enhance business retention, and support business recruitment.

-  Prepare for the possible legalization of recreational cannabis use in Illinois by drafting appropriate amendments to the Village’s zoning code and providing input at the state level regarding local impacts and revenues resulting from cannabis sales.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2018	Actual 2017	Actual 2016
<b>Stated Goal: Use the budget process to reflect the Village’s vision for governance</b> Type of Measure: <b>Effectiveness</b>				
Computer Network uptime	>95%	99.66% (10 hours of downtime)	99.90% (8 hours of downtime)	99.88% (10 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (2 incidents took under 1 day)	100% (1 incident took under 1 day)	100% (all 3 incidents took under 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	99.16% (8 of 949 incidents took over 5 days)	99.57% (5 of 1,173 incidents took over 5 days)	99.75% (3 of 1,209 incidents took over 5 days)
Time to resolve IT service request – LOW priority	>95% (10 Days)	89.36% (5 of 47 incidents took over 10 days)	91.57% (7 of 83 incidents took over 10 days)	90% (12 of 120 incidents took over 10 days)
Employee Satisfaction with IT Department	>95%	90.90% (50 of 55 employees were very satisfied)	96.88% (62 of 64 employees were very satisfied)	97.14% (68 of 70 employees were very satisfied)
<b>Stated Goal: Fill vacant retail space, develop available sites, and redevelop properties where appropriate</b> Type of Measure: <b>Output</b>				
Number of contacts with potential businesses/developers	40/month	70/month	68/month	61/month
This measurement includes emails, phone calls, and in-person meetings.				
Number of retention contacts with existing businesses	10/month	30/month	29/month	27/month
This measurement includes emails, phone calls, and in-person meetings.				

AUTHORIZED PERSONNEL	FY 2019	FY 2018	Increase / Decrease
<b>Administration &amp; Board of Trustees</b>			
Village Manager	1	1	-
Assistant Village Manager / HR Director	.5	.5	-
Economic Development Director	1	1	-
Business Development Coordinator	1	1	-
Executive Coordinator	1	1	-
Administrative Secretary	1	1	-
<b>TOTAL FULL-TIME</b>	<b>5.5</b>	<b>5.5</b>	<b>-</b>
Village President	1	1	-
Village Clerk	1	1	-
Village Trustee	6	6	-
Administrative Assistant	1	1	-
<b>TOTAL PART-TIME</b>	<b>9</b>	<b>9</b>	<b>-</b>
<b>IT Department</b>			
Director of Information Technology	1	1	-
Information Systems Administrator	2	2	-
Help Desk Support Specialist	1	1	-
<b>TOTAL FULL-TIME</b>	<b>4</b>	<b>4</b>	<b>---</b>
<b>Human Resources</b>			
Assistant Village Manager / HR Director	.5	.5	-
Human Resources Coordinator	1	1	-
<b>TOTAL FULL-TIME</b>	<b>1.5</b>	<b>1.5</b>	<b>---</b>

**FY 2019 BUDGET WORKSHEET**

**ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1600	5101	LONGEVITY	1,000	1,000	1,600	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	600 1,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,600</b>
1600	5102	OVERTIME	349	743	251	OVERTIME FOR DIVISION EMPLOYEES	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1600	5103	SEASONAL HELP	5,975	0	0	SEASONAL HELP	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5104	SALARIES	586,025	649,432	674,522	SALARIES FOR PROGRAM EMPLOYEES	673,680
<b>TOTAL JUSTIFICATION:</b>							<b>673,680</b>
1600	5105	LOCAL TRAINING & MEETINGS	16,217	9,706	7,577	FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMIN) AND MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL WPH CHAMBER STATE OF VILLAGE ADDRESS (ADMIN) STATE OF THE COMMUNITY (ADMIN) NWMC - LEGISLATIVE BRUNCH (ADMIN) NWMC - ANNUAL GALA (ADMIN) NWMC - ANNUAL MEETING (ADMIN) WPH CHAMBER TASTE OF THE TOWN (ADMIN) BISNOW COMMERCIAL REAL ESTATE EDU AND NETWK EVENTS (ED) EDNETWORK.ORG (ED) ICSC: SPRING - MIDWEST IDEA EXCHANGE (ED) ICSC: SUMMER - CHICAGOLAND RETAIL CONNECTION (ED) ICSC: OCTOBER - CHICAGO DEAL MAKING (ED) LAMBDA ALPHA RETAIL REAL ESTATE PRO NETWORK (ED) URBAN LAND INSTITUTE (ED) COMMERCIAL BUSINESS RECRUITMENT EVENT (ED) MANUFACTURING RETENTION/RECRUITMENT EVENT (ED) FOOD AND EXPENSES FOR ON-SITE MEETINGS (ED)	2,000 0 500 400 450 675 450 525 220 90 240 260 680 560 380 2,500 2,500 500
<b>TOTAL JUSTIFICATION:</b>							<b>12,930</b>
1600	5108	EMPLOYER CONTRIBUTIONS	133,994	168,825	112,819	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	106,830 0
<b>TOTAL JUSTIFICATION:</b>							<b>106,830</b>
1600	5112	HEALTH INSURANCE OPT OUT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5116	SICK LEAVE ANNL BUY BACK	2,323	2,742	2,803	SICK LEAVE BUY BACK PROGRAM COSTS	3,130
<b>TOTAL JUSTIFICATION:</b>							<b>3,130</b>
1600	5201	ADVERTISING & PUBLISHING	1,765	2,148	2,627	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC.	0 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1600	5204	CODIFICATION	5,260	5,481	8,096	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE, MAINTENANCE AND ADMIN SUPPORT FEE	0 7,000 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
1600	5205	MULTIPLE DAY TRAINING	10,209	9,106	5,782	INTERNATIONAL CITY MANAGEMENT ASSOC. - VILLAGE MGR/AVM NATIONAL BUSINESS AVIATION ASSOC. CONF (GENERAL FUNDS SHARE OF CONVENTION) MUNICIPAL CLERK CONFERENCES - DEPUTY VILLAGE CLERK	3,500 2,000 910 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>9,410</b>
1600	5206	CONSULTING SERVICES	0	0	0	STRATEGIC PLAN UPDATE (EVERY OTHER YEAR)	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1600	5207	IS SERV & MAINT AGREEMENT	99,803	86,450	79,129	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM	95,275

**FY 2019 BUDGET WORKSHEET**

**ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>95,275</b>
1600	5209	ENERGY	13,269	9,779	17,454	ENERGY COSTS (PRIMARILY HEATING FUEL) RELATED TO THE MUNICIPAL COMPLEX	0 15,000
<b>TOTAL JUSTIFICATION:</b>							<b>15,000</b>
1600	5212	EMPLOYEE HEALTH INSURANCE	70,639	82,589	86,742	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES IN THE DEPARTMENT.	89,255 0
<b>TOTAL JUSTIFICATION:</b>							<b>89,255</b>
1600	5213	GEN LIABILITY INSURANCE	16,860	15,956	11,350	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL SERVICE FUND FOR WORKERS' COMPENSATION LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 9,000
<b>TOTAL JUSTIFICATION:</b>							<b>9,000</b>
1600	5218	LEGAL SERVICES	2,942	(2,842)	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5220	MAINT OFF/SPEC EQUIPMENT	1,563	2,022	2,635	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT W/TECHSTAR AMERICA CORP.	0 2,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1600	5222	MEMBERSHIP DUES	104,671	112,095	111,242	NORTHWEST MUNICIPAL CONFERENCE (NWMC)-DUE IN MAY EACH YEAR METROPOLITAN MAYORS CAUCUS ILLINOIS CITY MANAGEMENT ASSOC (ILCMA)- VM & AVM INTERNATIONAL CITY MANAGEMENT ASSOC (ICMA) VM & AVM (2) ILLINOIS MUNICIPAL LEAGUE MUNICIPAL CLERKS ASSOCIATION: N/NW SUBURBS - SEPT 1 - AUG 31 ILLINOIS - JAN 1 - DEC 31 MISCELLANEOUS ORGANIZATIONS METRO CITY MANAGERS ASSOCIATION VM & AVM APWA SAM'S CLUB MEMBERSHIP (ALL DEPTS) ASCAP CHICAGOLAND RESTAURANT BROKERS ASSOCIATION (ED) (2) INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ED) (2) LAMBDA ALPHA REGIONAL RETAIL REAL ESTATE NETWORK (ED) WPH CHAMBER OF COMMERCE (ED) CHICAGO'S NORTH SHORE CONVENTION & VISITOR'S BUREAU (CVB) MEMBERSHIP DUES (ED)	0 19,200 1,700 650 2,500 2,535 0 40 75 200 500 185 245 350 400 200 275 200 0 83,879
<b>TOTAL JUSTIFICATION:</b>							<b>113,134</b>
1600	5227	POSTAGE	36,955	38,895	42,290	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS VILLAGE NEWSLETTER	0 26,000 15,900
<b>TOTAL JUSTIFICATION:</b>							<b>41,900</b>
1600	5228	PRINTING & BINDING	1,042	1,558	89	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS, LETTERHEAD, ENVELOPES, ETC.	0 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1600	5232	RENTAL AGREEMENTS	3,024	2,625	239		
<b>TOTAL JUSTIFICATION:</b>							
1600	5238	TELE-COMMUNICATION SERV	240,948	227,638	186,697	TELEPHONE SERVICE FOR ALL DEPARTMENTS, INCLUDES NETWORK LINES BUT EXCLUDES SPECIALIZED DATA LINE CHARGES IN FIRE, POLICE, AND PUBLIC WORKS AT&T MONTHLY LINE MAINT FOR ALL INCOMING 911 LINES (MOVED FROM 15-5238) (AS OF 01/16 PAID BY STATE OF IL) 800 MHZ RADIO SYSTEM CHG FOR 7 DEDICATED VOICE QUALITY TELEPHONE LINES REQUIRED TO LINK THE VARIOUS	0 0 230,000 0 0 0 0

**FY 2019 BUDGET WORKSHEET**

**ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1600	5238	TELE-COMMUNICATION SERV...	240,948	227,638	186,697	TRANSMITTERS AND REPEATERS IN THE POLICE RADIO SYSTEM (MOVED FROM 15-5238) (AS OF 01/16 PAID BY STATE OF IL) ADDITIONAL PHONE LINES IN RADIO ROOM DUE TO DISPATCHING AGREEMENT WITH DES PLAINES (AS OF 01/16 PAID BY STATE OF IL)	0 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>230,000</b>
1600	5239	CELLULAR SERVICES	94,208	93,818	87,913	CELL PHONE SERVICE FOR ALL VERIZON PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES CELL PHONE REIMBURSEMENT IPAD DATA PLAN - BOARD OF TRUSTEES & PLAN COMMISSION 15 @ \$15/MO X 12 MONTHS IPAD DATA PLAN - DEPARTMENT HEADS 10 @ \$25/MO X 12 MONTHS 3 @ \$30/MO X 12 MONTHS FEES FOR ACCESS TO CAD SYSTEM MONTHLY FEES TO VERIZON: FIRE DEPARTMENT - \$400/MO X 12 MONTHS POLICE DEPARTMENT - \$1,200/MO X 12 MONTHS	75,000 5,000 720 0 2,700 0 3,360 0 4,800 14,400
<b>TOTAL JUSTIFICATION:</b>							<b>105,980</b>
1600	5242	RETIREE HEALTH INSURANCE	15,778	11,319	11,630	HEALTH INSURANCE COSTS FOR ADMIN DEPT RETIREES	11,870
<b>TOTAL JUSTIFICATION:</b>							<b>11,870</b>
1600	5244	DUPLICATION SERVICES	5,222	3,800	0	SCANNING OF ORDINANCES/RESOLUTIONS	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
1600	5299	MISC CONTRACTUAL SERVICES	1,568	5,968	2,168	ASCAP LICENSE	750
<b>TOTAL JUSTIFICATION:</b>							<b>750</b>
1600	5301	AUTO PETROL PRODUCTS	785	249	(7)	AUTO PETROL PRODUCTS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5302	BOOKS & SUBSCRIPTIONS	8,356	8,681	8,559	MISCELLANEOUS BOOKS/PERIODICALS COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE CRAIN CHICAGO BUSINESS	200 8,500 100
<b>TOTAL JUSTIFICATION:</b>							<b>8,800</b>
1600	5310	VEHICLE MAINTENANCE	459	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5313	IS MISC EQPT & SUPPLIES	1,390	23,034	3,182	(2) REPLACEMENT COMPUTER TO MEET MIN VILLAGE SPECS MISCELLANEOUS	3,500 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,500</b>
1600	5315	SMALL TOOLS & EQUIPMENT	453	1,059	519	MISCELLANEOUS	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1600	5317	MISC OPERATING SUPPLIES	3,979	4,922	4,661	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1600	5318	OFFICE SUPPLIES	3,022	6,468	5,369	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER, STAPLES AND MISC SUPPLIES FOR COPIER	0 1,000 9,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1600	5323	AWARDS/DONATIONS	8,674	447	1,627	WPH CHAMBER GOLF OUTING WHEELING PARK DISTRICT GOLF OUTING HELPING HANDS GOLF OUTING WCPAAA DINNER WHEELING ROTARY LOLLIPOP LANE DOLLARS FOR SCHOLARS PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS	600 200 600 300 500 500 550 450



**FY 2019 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1750	5101	LONGEVITY	1,600	2,000	2,000	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (2) EMPLOYEES WITH 25 YEARS OR MORE OF SERVICE (0)	0 2,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1750	5104	SALARIES	398,678	418,315	435,978	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	441,535
<b>TOTAL JUSTIFICATION:</b>							<b>441,535</b>
1750	5105	LOCAL TRAINING & MEETINGS	4,031	4,000	3,175	PC & NETWORK TRAINING FOR IT STAFF SPECIALIZED IT TRAINING - DATACENTER VIRTUALIZATION MICROSOFT SHAREPOINT TRAINING	0 2,500 1,500
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
1750	5108	EMPLOYER CONTRIBUTIONS	75,434	81,351	81,567	IMRF/FICA/MEDICARE	77,670
<b>TOTAL JUSTIFICATION:</b>							<b>77,670</b>
1750	5116	SICK LEAVE ANNL BUY BACK	1,524	2,555	2,615	SICK LEAVE BUY BACK PROGRAM BENEFITS	2,635
<b>TOTAL JUSTIFICATION:</b>							<b>2,635</b>
1750	5205	MULTIPLE DAY TRAINING	2,261	669	0	GMIS NATIONAL CONFERENCE	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1750	5207	IS SERV & MAINT AGREEMENT	187,136	218,080	190,895	PAPERVISION SOFTWARE MAINTENANCE FEE WEBSITE HOSTING AND MAINTENANCE CONTRACT DATA PROCESSING SERVICES AS REQUIRED INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS NETWORK SECURITY, ANTISPAM, ANTIMALWARE SOFTWARE MAINT. SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM NETWORK SERVERS SYSTEMS & BACKUP SOFTWARE MAINTENANCE PENTAMATION FINANCIAL SOFTWARE REGULAR MAINTENANCE CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE	1,000 7,000 5,000 15,000 8,500 3,000 36,500 60,000 40,000 24,000 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>205,000</b>
1750	5212	EMPLOYEE HEALTH INSURANCE	66,332	67,849	69,721	HEALTH INSURANCE BENEFITS FOR IT EMPLOYEES	70,775
<b>TOTAL JUSTIFICATION:</b>							<b>70,775</b>
1750	5220	MAINT OFF/SPEC EQUIPMENT	1,597	1,760	853	IT DEPT SHARE OF COLOR COPIER MAINTENANCE LASER PRINTERS & MISC EQUIP MAINTENANCE	250 1,750
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1750	5222	MEMBERSHIP DUES	125	470	300	NATIONAL GMIS MEMBERSHIP	300
<b>TOTAL JUSTIFICATION:</b>							<b>300</b>
1750	5301	AUTO PETROL PRODUCTS	0	33	173	FUEL COST FOR IT DEPT VEHICLE	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1750	5310	VEHICLE MAINTENANCE	0	0	289	PROJECTED COST FOR IT VEHICLE MAINTENANCE	300
<b>TOTAL JUSTIFICATION:</b>							<b>300</b>
1750	5313	IS MISC EQPT & SUPPLIES	40,375	28,166	31,954	REPLACE ONE VMWARE SERVER IN VILLAGE HALL DATA CENTER (4) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS UPGRADE NETWORK STORAGE CAPACITY FOR DATA ARCHIVING SYS REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES	12,000 7,000 15,000 3,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>37,000</b>
1750	5317	MISC OPERATING SUPPLIES	2,437	2,176	2,999	PHOTO ID SYSTEM - ONGOING MEDIA FOR THE TV STUDIO EQUIPMENT MISCELLANEOUS IT & OFFICE SUPPLIES	1,000 1,000 500

**FY 2019 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1750	5318	OFFICE SUPPLIES	86	245	66	IT DEPT SHARE OF PLOTTER SUPPLIES	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1750	5327	IS MISC SOFTWARE	23,121	44,838	62,437	MICROSOFT OFFICE 365 LICENSES SYMANTEC ANTI-VIRUS SOFTWARE LICENSES FOR ALL SYSTEMS MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS: MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER ADOBE PHOTOSHOP, ADOBE ACROBAT PROFESSIONAL	45,000 12,500 7,500 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>65,000</b>
1750	5707	TRANSFER TO CERF	319,927	452,119	424,972	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	437,270 0
<b>TOTAL JUSTIFICATION:</b>							<b>437,270</b>
			1,124,665	1,324,625	1,309,994		1,350,385

**FY 2019 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1800	5101	LONGEVITY	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5102	OVERTIME	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5104	SALARIES	149,433	167,892	165,849	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR COORDINATOR	0 172,070
<b>TOTAL JUSTIFICATION:</b>							<b>172,070</b>
1800	5105	LOCAL TRAINING & MEETINGS	534	371	629	MISCELLANEOUS PERSONNEL SEMINARS (PELRA EMPLOYMENT LAW SEMINAR - HR DIR AND COORDINATOR); MILEAGE TOLLS MEALS CUSTOMER SERVICE TRAINING	600 150 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,750</b>
1800	5108	EMPLOYER CONTRIBUTIONS	27,897	31,883	30,631	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	29,385 0
<b>TOTAL JUSTIFICATION:</b>							<b>29,385</b>
1800	5116	SICK LEAVE ANNL BUY BACK	289	607	621	ANNUAL BUY BACK - HR DIRECTOR	625
<b>TOTAL JUSTIFICATION:</b>							<b>625</b>
1800	5201	ADVERTISING & PUBLISHING	2,015	4,652	1,690	PUBLICATION COSTS FOR JOB ADVERTISEMENTS - GENERAL	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1800	5205	MULTIPLE DAY TRAINING	3,016	2,978	4,329	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION HR DIRECTOR & HR COORDINATOR NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION	2,500 0 2,200
<b>TOTAL JUSTIFICATION:</b>							<b>4,700</b>
1800	5206	CONSULTING SERVICES	7,712	6,986	7,504	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES HR SIMPLIFIED COBRA NOTIFICATION FEES \$100/MO X 12 HR SIMPLIFIED ANNUAL FEE	5,740 1,200 450
<b>TOTAL JUSTIFICATION:</b>							<b>7,390</b>
1800	5207	IS SERV & MAINT AGREEMENT	0	0	0	APPLICANT TRACKING SOFTWARE MAINTENANCE AGREEMENT	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1800	5212	EMPLOYEE HEALTH INSURANCE	20,004	20,899	21,752	HEALTH INSURANCE COSTS FOR HR DIRECTOR AND HR COORDINATOR	22,250 0
<b>TOTAL JUSTIFICATION:</b>							<b>22,250</b>
1800	5213	GEN LIABILITY INSURANCE	5,901	5,585	3,973	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL FUND FOR WORKERS' COMPENSATION, GENERAL LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 3,150
<b>TOTAL JUSTIFICATION:</b>							<b>3,150</b>
1800	5222	MEMBERSHIP DUES	1,160	873	1,155	NATIONAL PELRA/PELRA ILL ASSOC OF FIRE & POLICE COMMISSIONERS PUBLICSALARY.COM SOCIETY FOR HUMAN RESOURCE MANAGEMENT	230 375 400 210
<b>TOTAL JUSTIFICATION:</b>							<b>1,215</b>
1800	5226	PERSONNEL SERVICES	29,913	33,016	8,160	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL, INCLUDING PSYCHOLOGICAL AND POLYGRAPH BACKGROUNDS ON-LINE FOR ALL NON-SWORN EMPLOYEES COMMISSIONERS: FIREFIGHTER ELIGIBILITY REGISTER POLICE OFFICER ELIGIBILITY REGISTER POLICE SGT ELIGIBILITY REGISTER AND TEST QUESTION FIRE LT ELIGIBILITY REGISTER AND TEST QUESTION VALIDATION SERVICES	0 12,500 1,250 5,500 5,500 20,000 0 0

**FY 2019 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>44,750</b>
1800	5246	MEDICAL EXAMS	9,536	12,907	6,791	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	10,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1800	5299	MISC CONTRACTUAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5302	BOOKS & SUBSCRIPTIONS	0	249	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5313	IS MISC EQPT & SUPPLIES	0	0	420	REPLACE OUTDATED COMPUTER PER SCHEDULE - KALOGRIS	1,750
<b>TOTAL JUSTIFICATION:</b>							<b>1,750</b>
1800	5317	MISC OPERATING SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5323	AWARDS/DONATIONS	2,244	2,965	874	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS	1,500 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
1800	5327	IS MISC SOFTWARE	0	0	2,396		
<b>TOTAL JUSTIFICATION:</b>							
			259,654	291,862	256,773		309,035

**FY 2019 BUDGET WORKSHEET**

**LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1900	5201	ADVERTISING & PUBLISHING	700	0	0	ADVERTISING & PUBLISHING	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1900	5218	LEGAL SERVICES	435,607	461,404	424,339	PROSECUTOR SERVICES KLEIN THORPE & JENKINS LEGAL FEES MISC (LABOR NEGOTIATIONS) ADMINISTRATIVE HEARING OFFICER (\$1,575 X 12)	18,000 400,000 30,000 18,900
<b>TOTAL JUSTIFICATION:</b>							<b>466,900</b>
1900	5230	RECORDING FEES	448	814	100	COUNTY RECORDING FEES (MOVED FROM 1300 - 5230 & 1400 - 5230)	1,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1900	5244	DUPLICATION SERVICES	1,000	0	0	DUPLICATION SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1900	5299	MISC CONTRACTUAL SERVICES	260	1,556	620	COUNTY COURT REPORTERS	750
<b>TOTAL JUSTIFICATION:</b>							<b>750</b>
			438,015	463,775	425,059		468,650

**FY 2019 BUDGET WORKSHEET  
SPECIAL EVENTS**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1140	5102	OVERTIME	10,179	8,391	16,434	OVERTIME FOR MEMORIAL DAY PARADE - ALL DEPARTMENTS OVERTIME EXPENSES RELATED TO ROCK THE RUNWAY EVENT - ALL DEPARTMENTS OVERTIME RELATED TO LIGHTS AROUND WHEELING (PW) -	2,750 0 11,000 3,800
<b>TOTAL JUSTIFICATION:</b>							<b>17,550</b>
1140	5103	SEASONAL HELP	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1140	5108	EMPLOYER CONTRIBUTIONS	0	0	0	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR OT	3,085
<b>TOTAL JUSTIFICATION:</b>							<b>3,085</b>
1140	5201	ADVERTISING & PUBLISHING	0	0	0	ADVERTISING & PUBLISHING	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1140	5228	PRINTING & BINDING	0	0	0	PRINTING & BINDING	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1140	5233	RENTAL EQUIPMENT	1,900	0	0	ROCK THE RUNWAY - TOWER LIGHTS RENTAL LIFT TO INSTALL AND REMOVE HOLIDAY LIGHTS	1,500 1,575
<b>TOTAL JUSTIFICATION:</b>							<b>3,075</b>
1140	5297	PROGRAMS/ACTIVITIES EXP	80,227	85,853	90,296	ROCK THE RUNWAY EVENT - COST OFFSET BY DONATIONS (ITEMS MOVED FROM 1140 - 5299) EMPLOYEE APPRECIATION EVENT COMMUNITY PANCAKE BREAKFAST WHEELING'S 125TH ANNIVERSARY ACTIVITIES - EXPANDED LEVEL ITEM APPROVED BY THE VM	74,000 0 14,000 400 50,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>138,400</b>
1140	5299	MISC CONTRACTUAL SERVICES	71,857	53,009	49,370	CONTRACTUAL HOLIDAY LIGHTS INSTALLATION/REMOVAL ROCK THE RUNWAY - BUS, PARKING, TENTS	39,600 15,000
<b>TOTAL JUSTIFICATION:</b>							<b>54,600</b>
1140	5301	AUTO PETROL PRODUCTS	0	129	38	FUEL USAGE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1140	5317	MISC OPERATING SUPPLIES	132,982	25,665	35,185	MISC OPERATING SUPPLIES RELATED TO ROCK THE RUNWAY (I.E., SIGNS, SNOW FENCE, ETC.) (OFFSET BY DONATIONS) MISC SUPPLIES FOR LIGHTS AROUND WHEELING	3,000 0 800
<b>TOTAL JUSTIFICATION:</b>							<b>3,800</b>
			297,145	173,046	191,322		220,510

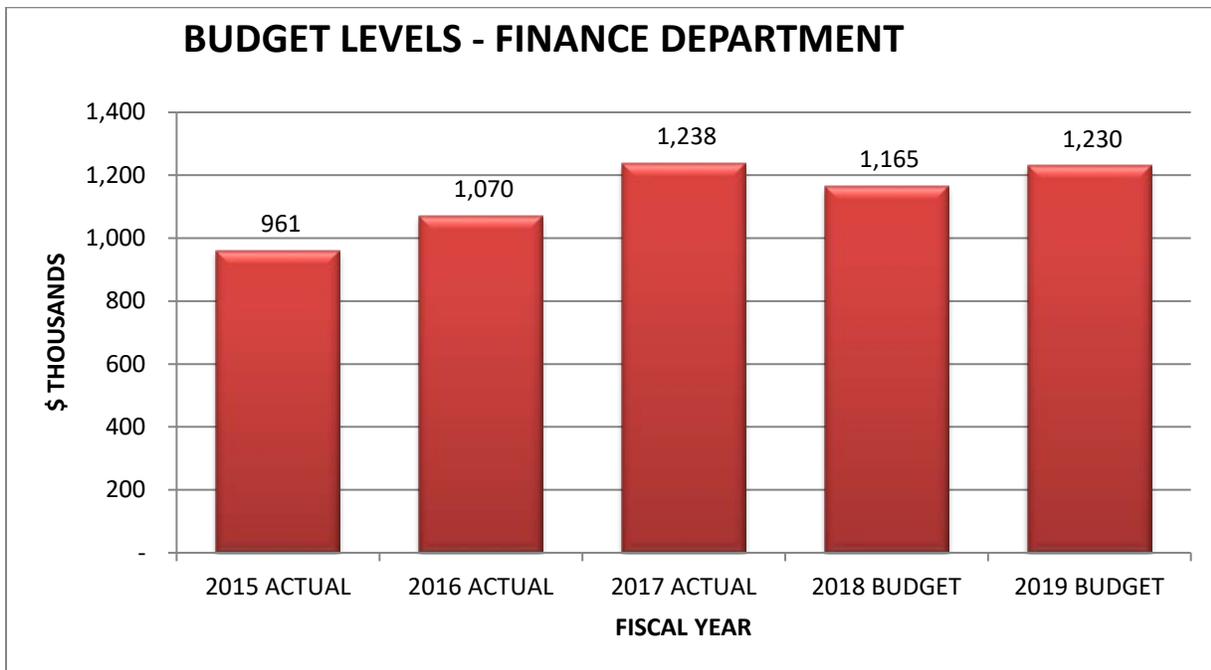
**FY 2019 BUDGET WORKSHEET  
SOLID WASTE SYSTEM**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1160	5227	POSTAGE	552	547	555	WATER BILLING MAILING COSTS (3% OF TOTAL) BASED ON 48,800 BILLS AND LATE NOTICES 47,000 BILLS X .40 X 1.03 X 3% 1,800 LATE NOTICES X .49 X 1.03 X 3%	0 0 580 30
<b>TOTAL JUSTIFICATION:</b>							<b>610</b>
1160	5228	PRINTING & BINDING	300	388	449	WATER BILL PRINTING COSTS (3% OF TOTAL) 48,800 BILLS X .22 CENTS X 1.03 X 3% SET UP COST \$150 X 12 X 3%	0 332 54
<b>TOTAL JUSTIFICATION:</b>							<b>386</b>
1160	5231	REG & SPCL AGENCY ASSESS	439,325	449,673	415,323	OPERATION & MAINTENANCE COST JAN - APR 773.08 TONS X \$46.87=\$36,234.26 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 800.00 TONS X \$47.50=\$38,000.00 X 8 MONTHS O&M OVERAGE	0 144,938 0 304,000 48,254
<b>TOTAL JUSTIFICATION:</b>							<b>497,192</b>
			440,177	450,608	416,327		498,188

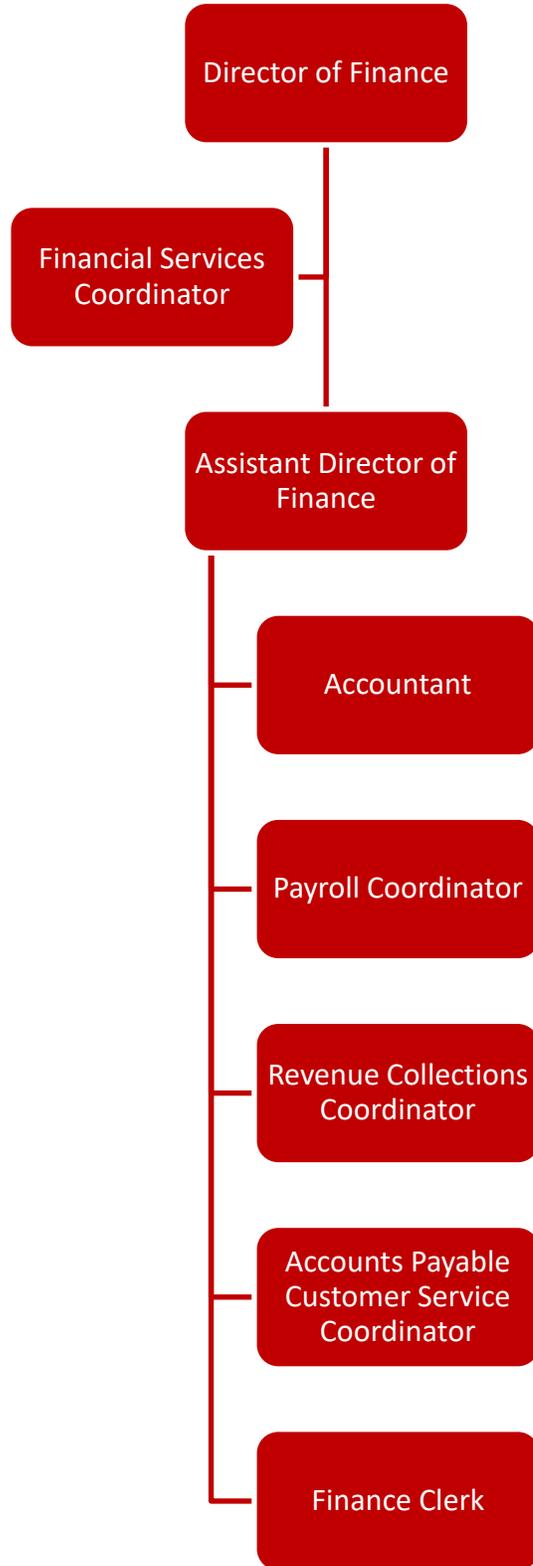
## GENERAL FUND

### Finance Department

Finance Department.....\$1,229,915



**Village of Wheeling  
Finance Department  
January 1, 2019**



## 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 and purchasing and investing, and oversees and coordinates the Village's annual budget process.

### 2018 ACCOMPLISHMENTS

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

- Received the GFOA Certificate of Achievement for FY 2017 and the GFOA Distinguished Budget Award for FY 2018.
- The 2017 Single Audit Report contained no deficiencies or areas of non-compliance in relation to Federal Grants.

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

- Implemented Square software for credit card purchases at the annual Rock 'N' Run the Runway event, in addition to purchases at the Finance Department and Community Development counters.

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

- Implemented GASB statement 75 into the ledger for OPEB reporting.
- Assisted the IT Department in creating permission roles in the financial reporting software.
- Continued working with vendors to set up ACH payments.

**STATED GOAL: Evaluate infrastructure projects to attract new development**

- Assisted the Community Development Department with the administration and documentation of the Fox Point Grant.

### 2019 OBJECTIVES/GOALS

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

- Work with the Village's auditors to complete the 2018 audit and apply for the Certificate of Achievement in Financial Reporting.
- Work with the Village's auditors to complete the 2018 single audit related to receiving Federal funding over \$750,000.
- Apply for and receive the Distinguished Budget Award for the Village's 2019 fiscal year.

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

- ⊗ Continue to contact vendors about accepting ACH payments on a regular basis.
- ⊗ Continue to work with other departments to create efficiencies.
- ⊗ Analyze the costs associated with providing dispatching services to the City of Des Plaines in order to negotiate a new contract.
- ⊗ Assist management and the Human Resources Department in negotiating new contracts with the Police and Fire unions.
- ⊗ Research the possibility of implementing an amusement tax to provide additional revenue for the General Fund.

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

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

**IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development**

- ⊗ Issue \$8.6 million in TIF Notes to the developer of Wheeling Town Center development in accordance with the redevelopment agreement.
- ⊗ Issue \$6.5 million in TIF Notes to the developer of Uptown 500 in accordance with the redevelopment agreement.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2018	Actual 2017	Actual 2016
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Effectiveness</b>				
Adjusting journal entries by auditors	<5	N/A	0	2
Errors in processing payroll checks	<2	2	2	1
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Invoices processed within 30 days	97%	99%	99%	99%
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Output</b>				
Pet Licenses Processed	N/A	54	62	54
Water & Sewer bills issued	N/A	49,455	49,388	49,215
Real estate transfer certificates issued	N/A	993	1,057	1,018
Accounts Payable checks issued	N/A	1,780	2,319	2,756

AUTHORIZED PERSONNEL	FY 2019	FY 2018	Increase/ Decrease
Director of Finance	1	1	---
Assistant Finance Director	1	1	---
Accountant	1	1	---
Payroll Coordinator	1	1	---
Financial Services Coordinator	1	1	---
AP/Customer Service Coordinator	1	1	---
Utility Billing Clerk/Revenue Collections Coordinator	1	1	---
Finance Clerk	1	1	---
<b>TOTAL FULL-TIME</b>	<b>8</b>	<b>8</b>	<b>---</b>

**FY 2019 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1700	5101	LONGEVITY	3,800	4,572	2,500	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	600 1,000 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>2,900</b>
1700	5102	OVERTIME	303	278	299	OVERTIME	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1700	5104	SALARIES	635,017	703,789	708,136	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	722,585
<b>TOTAL JUSTIFICATION:</b>							<b>722,585</b>
1700	5105	LOCAL TRAINING & MEETINGS	1,557	1,307	1,083	MISC SEMINARS AND TRAINING FOR DEPT PERSONNEL	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
1700	5108	EMPLOYER CONTRIBUTIONS	118,453	141,447	129,014	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE & IMRF	126,415
<b>TOTAL JUSTIFICATION:</b>							<b>126,415</b>
1700	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1700	5115	SLDPA RETIREE CONTRIBUTN	0	24,309	0	SLDPA RETIREE CONTRIBUTION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1700	5116	SICK LEAVE ANNL BUY BACK	2,972	2,911	2,721	SICK LEAVE BUY BACK - FINANCE DEPARTMENT	3,005
<b>TOTAL JUSTIFICATION:</b>							<b>3,005</b>
1700	5201	ADVERTISING & PUBLISHING	900	1,068	1,175	TREASURER'S REPORT PUBLICATION	1,150
<b>TOTAL JUSTIFICATION:</b>							<b>1,150</b>
1700	5203	AUDIT	42,107	40,943	50,676	COST OF AUDITING FY 2018 STATEMENTS COST OF SINGLE AUDIT	41,555 3,790
<b>TOTAL JUSTIFICATION:</b>							<b>45,345</b>
1700	5205	MULTIPLE DAY TRAINING	7,404	5,589	4,343	IGFOA CONFERENCE GFOA CONFERENCE IPELRA CONFERENCE	1,800 3,400 1,250
<b>TOTAL JUSTIFICATION:</b>							<b>6,450</b>
1700	5207	IS SERV & MAINT AGREEMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1700	5212	EMPLOYEE HEALTH INSURANCE	114,521	136,723	147,436	EMPLOYER PORTION OF INSURANCE PREMIUMS	155,300
<b>TOTAL JUSTIFICATION:</b>							<b>155,300</b>
1700	5213	GEN LIABILITY INSURANCE	16,860	15,956	11,350	WORKERS' COMP, GENERAL LIABILITY & PROPERTY/CASUALTY INSURANCE COVERAGE AMOUNT OF ANNUAL CONTRIBUTION TO LIABILITY INSURANCE	0 0 9,000
<b>TOTAL JUSTIFICATION:</b>							<b>9,000</b>
1700	5219	BANK CHARGES	12,929	12,429	12,789	DEPOSITORY SERVICES \$950/MONTH, MB FINANCIAL BANK INVESTMENT TRUST SERVICE FEE \$260/MONTH, US BANK	11,400 3,120
<b>TOTAL JUSTIFICATION:</b>							<b>14,520</b>
1700	5220	MAINT OFF/SPEC EQUIPMENT	1,098	1,193	1,334	MAINTENANCE CONTRACT FOR LANIER COPIER AGREEMENT WITH WAREHOUSE DIRECT PRINTER AND TYPEWRITER MAINTENANCE AND REPAIRS	1,200 0 200
<b>TOTAL JUSTIFICATION:</b>							<b>1,400</b>
1700	5222	MEMBERSHIP DUES	1,049	1,049	874	ILLINOIS GFOA (3) GFOA (2) MORNINGSTAR.COM	500 250 200

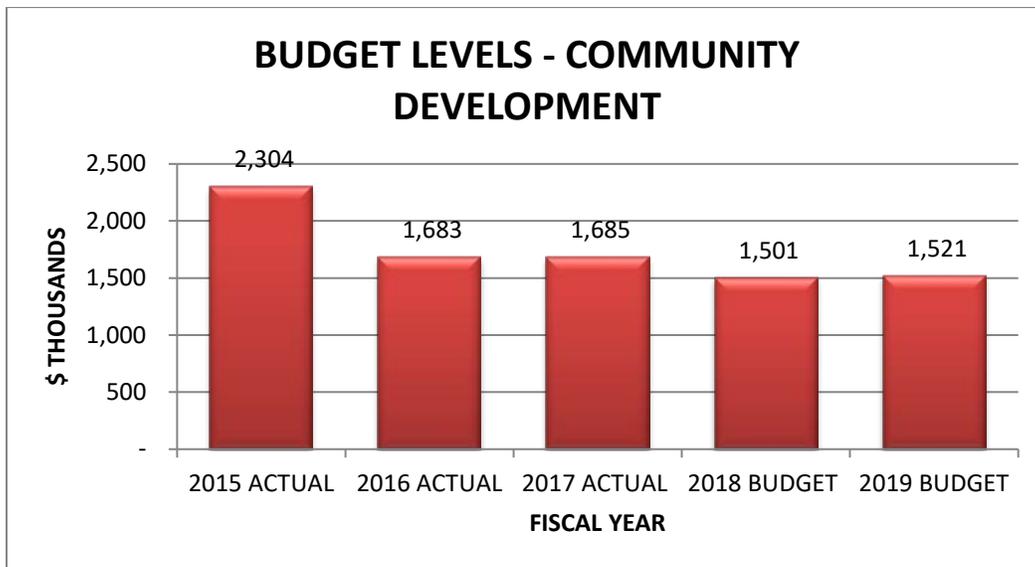
**FY 2019 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1700	5222	MEMBERSHIP DUES...	1,049 ...	1,049 ...	874 ...	AMAZON BUSINESS PRIME	500
<b>TOTAL JUSTIFICATION:</b>							<b>1,450</b>
1700	5225	ACTUARIAL SERVICES	11,500	8,075	11,950	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS GASB 68 DISCLOSURE FOR POLICE AND FIRE FUNDS OPEB ACTUARIAL EVALUATION FEE	5,000 4,000 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>14,000</b>
1700	5228	PRINTING & BINDING	3,388	2,774	1,862	PRINTING	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
1700	5236	CREDIT CARD FEES	12,848	17,885	26,371	FRONT COUNTER CREDIT CARD PROCESSING FEES \$2,000/MONTH	24,000
<b>TOTAL JUSTIFICATION:</b>							<b>24,000</b>
1700	5242	RETIREE HEALTH INSURANCE	9,439	3,551	0	HEALTH INSURANCE COSTS FOR FINANCE DEPT RETIREES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1700	5244	DUPLICATION SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1700	5299	MISC CONTRACTUAL SERVICES	6,488	5,933	5,063	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN DISCOVERY BENEFITS (FLEX)ADMINISTRATION FEES - \$410/MO	1,000 5,145
<b>TOTAL JUSTIFICATION:</b>							<b>6,145</b>
1700	5302	BOOKS & SUBSCRIPTIONS	40	480	885	MISC BOOKS/PUBLICATIONS	900
<b>TOTAL JUSTIFICATION:</b>							<b>900</b>
1700	5313	IS MISC EQPT & SUPPLIES	639	1,394	5,678	(6) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	10,500
<b>TOTAL JUSTIFICATION:</b>							<b>10,500</b>
1700	5315	SMALL TOOLS & EQUIPMENT	82	82	333	MISCELLANEOUS	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1700	5317	MISC OPERATING SUPPLIES	1,274	1,120	811	MISC SUPPLIES	1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1700	5318	OFFICE SUPPLIES	2,515	2,491	1,629	OFFICE SUPPLIES; TONER CARTRIDGES	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1700	5323	AWARDS/DONATIONS	930	505	930	GFOA BUDGET AND AUDIT CERTIFICATION FEES	950
<b>TOTAL JUSTIFICATION:</b>							<b>950</b>
1700	5707	TRANSFER TO CERF	61,801	100,000	58,600	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	75,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>75,000</b>
			1,069,914	1,237,851	1,187,842		1,229,915

## GENERAL FUND

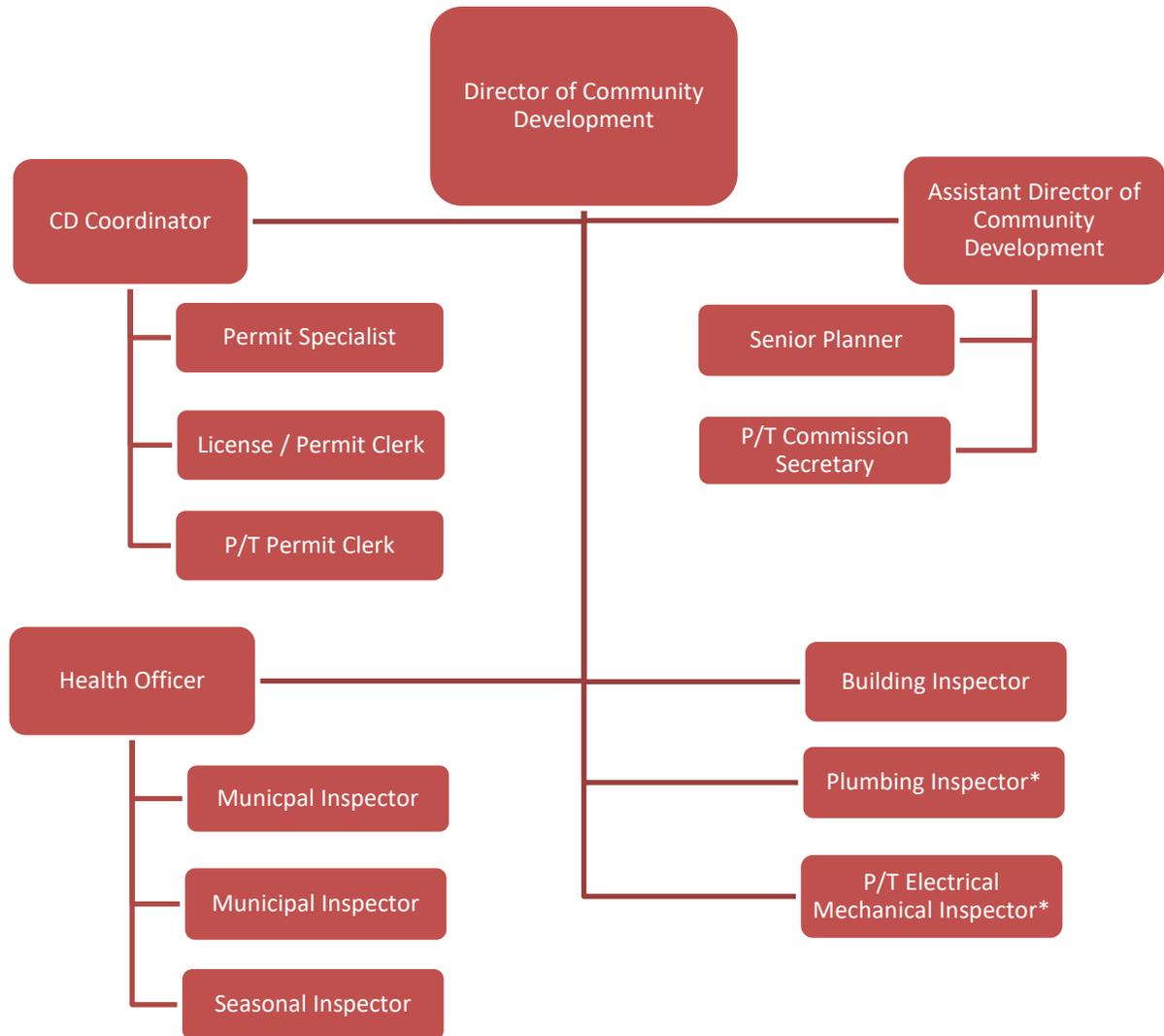
### Community Development

Community Development .....\$1,521,475



\*During FY2014 & FY 2015 the Engineering/CIP Division (formerly Capital Projects & Design) was accounted for in the Community Development Department. Beginning FY 2016 the Engineering/CIP expenditures have been moved back to the Public Works Department. The FY 2018 budget reflects a change in the source of funds for the Plumbing Inspector position.

# Village of Wheeling Community Development Department January 1, 2019



\* Position responsibilities currently assigned to third-party consultant

## Community Development Department

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

### 2018 ACCOMPLISHMENTS

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

-  Completed the management of the relocation program for the displaced residents of Fox Point. With the help of the Finance Department, coordinated the oversight of the grant administration with Cook County.
-  Continued coordination with the Park District on projects related to various Park District property improvements, as well as the agreements associated with the Wheeling Town Center Project.
-  Assisted multiple Homeowners Associations and property managers in resolving various concerns. Conflicts ranged from noise complaints, parking assignment, utility repairs, and records research.
-  Continued to work with the Board of Health to provide and operate the Community Outreach activities which have worked in the past, and investigated new methods of reaching constituents with activities and information for the future health and safety of our community.
-  Worked with Village Engineer to maintain compliance to retain a Class 6 Rating in the Community Rating Systems (CRS) so that businesses and residents can realize monetary savings with discounted insurance rates through the National Flood Insurance Program.

#### ***STATED GOAL: Evaluate infrastructure projects to attract new development***

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

#### ***STATED GOAL: Promote neighborhood aesthetics through code compliance***

-  Continued to respond to property maintenance code compliance complaints. Initiated a new program of identifying properties with unique and challenging code compliance issues, and resolved them through focused efforts in conjunction with the Village Attorneys.
-  Continued the process of holding administrative adjudication hearings every two weeks, aiding the department's efforts to expedite prompt compliance with Village ordinances and reducing the time spent by Village personnel and residents in resolving compliance issues.

- ⊗ Managed the safety and appearance of the over 1,000 Rental Properties through the Rental Licensing Program.
- ⊗ Continued to emphasize enforcement of code compliance in communities viewed as particularly susceptible to property maintenance issues due to the number of older units and ineffective management structure. The proactive approach to enforcement has resulted in improvements to the common areas initiated through consistent discussion with management companies.
- ⊗ Completed the follow up of the enforcement of prohibited businesses in residential areas associated with the orders obtained in the adjudication hearings of 2017.

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

- ⊗ Continued to provide support to the Capital Projects Division of the Public Works Department to implement the recommendations of the Active Transportation Plan.
- ⊗ Incorporated the elements of the Active Transportation Plan in the direction provided to the consultant for the update to the Station Area Plan.

***STATED GOAL: Promote retail development throughout the community***

- ⊗ Worked closely with the Economic Development Department to aid in the effort to attract new business and retain existing businesses.
- ⊗ Worked with new businesses, such as Boston Fish Market, Mia's Cantina, Eggsperience, TLE, Meat and Potato Eatery, Old Munich Inn, CMX, Starbucks, and City Works, on zoning approvals and construction management.
- ⊗ Coordinated with developers to improve conceptual plans for new developments to increase the attractiveness for retailers.

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

- ⊗ Advised developers, architects, engineers, and builders for projects such as 620-720 Northgate (Hamilton Partners), the Chaddick Industrial Center, the Wolf Run Estates redevelopment project, Uptown 500, London Crossing and the former IF Gallery property.
- ⊗ Continued to work with Builders Asphalt on the relocation of the Orange Crush asphalt plant to a larger property that would have less impact on adjacent properties and facilitate the modernization of the plant.
- ⊗ Worked with Wieland Metals on the zoning approvals and construction management on the expansion of the complex to the north.

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

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

**STATED GOAL: Pursue consistent code enforcement**

- ⊗ Continued enforcement associated with the backflow prevention program and grease basin maintenance program.
- ⊗ Developed new risk-based health inspection program utilizing a third-party consultant to implement the regular inspection of restaurants and other food service establishments.
- ⊗ Developed strategies for targeted enforcement of several larger or highly visible properties with a history of code compliance issues.

**2019 OBJECTIVES/GOALS****IDENTIFIED GOAL: Create SMART (Specific, Measurable, Achievable, Relevant, Timely) Priorities**

- ⊗ Oversee implementation of new health inspection program and evaluate effectiveness to prepare recommendations for FY2020 budget.
- ⊗ Prepare final recommendation for purchase of permit management software; work with the software company to set up and initiate use of program (includes evaluation of existing processes, coordination of set up, staff training, and public introduction).
- ⊗ Adjust Rental Program in anticipation of influx of new rental units under construction in the Station Area.
- ⊗ Restructure permit fees for greater predictability and a reduction in Staff time associated with permit fee calculations.

**IDENTIFIED GOAL: Encourage home owners to make property improvements**

- ⊗ Promote access to Cook County's single-family rehabilitation program through cooperation with local housing developers and the Northwest Housing Partnership.
- ⊗ Decrease perceived burdens of the permit process by implementing new procedures for common over-the-counter permits. Begin process of utilizing new permit management software, and integrating the capabilities of the program to improve the permit experience for homeowners.

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

-  Implement recommendations of the Station Area Plan.
-  Address obstacles to completing connections in the pedestrian network, such as a lack of pedestrian crossing facilities at major intersections.
-  Ensure that new development projects connect to existing pedestrian routes, and incorporate public amenities for new developments as appropriate.

***IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development***

-  Implement recommendations of the Station Area Plan, such as the potential roadway along Buffalo Creek from Community Boulevard to Northgate Parkway.

***IDENTIFIED GOAL: Seek and encourage greater citizen involvement***

-  Utilize multiple methods of collecting citizen input on the Station Area Plan, such as the Village website, social media, and comment collection cards in the lobbies of prominent public buildings.

***IDENTIFIED GOAL: Build sense of community and neighborhood pride***

-  Identify opportunities to connect neighborhoods to existing destinations.
-  Implement the Neighborhood Open Space Initiative along Weeping Willow Drive.
-  Complete the installation of new gateway signs for the Village.

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

-  Explore additional opportunities to utilize the new website to support enhanced access to department functions such as payment of permit fees and document submittal.
-  Begin process of utilizing new permit management software, and integrate the capabilities of the program to improve the permit experience for homeowners, businesses, and design professionals.

***IDENTIFIED GOAL: Pursue consistent code enforcement***

-  Develop plans for engagement with shopping center owners to encourage improvements, such as outreach for the use of the façade grant program.
-  Continue to develop and refine internal procedures for the monitoring of properties with stop work orders and chronic code enforcement issues.
-  Work with other departments to modify confusing code requirements, such as the commercial vehicle parking regulations in residential areas, to aid in consistent enforcement.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2018	Actual 2017	Actual 2016
Stated Goal: <b>Revitalize Wheeling’s community image</b> Type of Measure: <b>Effectiveness</b>				
Customer Satisfaction - % “Excellent” or “Good”	>90%	99%*	100%*	100%
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Business Days Between Building Permit Application & Issuance	7	6.93	5.71	4.62
Business Days Between Code Violation Recognition & Resolution	5	4.73	4.53	4.11

\* Based on the small number of written evaluations received.

AUTHORIZED PERSONNEL	FY 2019	FY 2018	Increase/Decrease
<b>Community Development</b>			
Director of Community Development	1	1	---
Assistant Community Development Director (re-titled during FY 2018)	1	1	---
Senior Planner	1	1	---
Community Development Coordinator	1	1	---
Building/Mechanical Inspector	1	1	---
Municipal Inspector	2	2	---
Plumbing/Mechanical Inspector*	1	1	---
Health Officer	1	1	---
Permit Specialist	1	1	---
License/Permit Clerk	1	1	---
<b>TOTAL FULL-TIME</b>	<b>11</b>	<b>11</b>	<b>---</b>
Seasonal Code Enforcement Officer	1	1	---
Electrical/Mechanical Inspector*	1	1	---
Permit Clerk	1	1	---
Commission Secretary	1	1	---
<b>TOTAL PART-TIME</b>	<b>4</b>	<b>4</b>	<b>---</b>

\* Position responsibilities currently assigned to third-party consultant

**FY 2019 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1300	5101	LONGEVITY	4,258	3,406	2,800	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (4) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICES (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	2,400 0 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>3,700</b>
1300	5102	OVERTIME	2,461	2,066	155	THESE FUNDS PROVIDE FOR UNFORESEEN CALL-BACK AND (CD) SPECIAL ACTIVITY COVERAGE.	0 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1300	5103	SEASONAL HELP	7,455	7,010	4,340	SALARIES FOR SEASONAL HELP	6,600
<b>TOTAL JUSTIFICATION:</b>							<b>6,600</b>
1300	5104	SALARIES	1,032,392	1,022,072	922,416	SALARIES FOR DEPARTMENT EMPLOYEES	978,440
<b>TOTAL JUSTIFICATION:</b>							<b>978,440</b>
1300	5105	LOCAL TRAINING & MEETINGS	889	1,535	911	TECHNOLOGY; CODE UPDATES; SAFETY; CLERICAL TRAINING HEALTH DIVISION ANNUAL PUBLIC HEALTH SUMMIT - ELGIN BUILDING DIVISION NWBOCA INSPECTOR CERTIFICATION ASSOCIATION OF BLDG COORDINATORS OF IL MTGS PROPERTY MAINTENANCE IL ASSN OF CODE ENFORCEMENT MTGS	0 0 100 0 500 150 0 600
<b>TOTAL JUSTIFICATION:</b>							<b>1,350</b>
1300	5106	UNIFORM ALLOWANCE	489	646	0	CLOTHING FOR FIELD PERSONNEL	600
<b>TOTAL JUSTIFICATION:</b>							<b>600</b>
1300	5108	EMPLOYER CONTRIBUTIONS	204,946	206,248	173,379	VILLAGE'S CONTRIBUTION FOR FICA/IMRF	168,380
<b>TOTAL JUSTIFICATION:</b>							<b>168,380</b>
1300	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1300	5115	SLDPA RETIREE CONTRIBUTN	23,774	0	0	SLDPA RETIREE CONTRIBUTION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5116	SICK LEAVE ANNL BUY BACK	0	0	1,559	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	3,565
<b>TOTAL JUSTIFICATION:</b>							<b>3,565</b>
1300	5201	ADVERTISING & PUBLISHING	1,004	608	1,173	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING, SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%)	1,000 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1300	5205	MULTIPLE DAY TRAINING	2,327	2,005	1,006	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION: BUILDING DIVISION UW MADISON BACKFLOW SYMPOSIUM HEALTH DIVISION IEHA ANNUAL EDUCATIONAL CONFERENCE PLANNING DIVISION APA NATIONAL CONFERENCE APA IL STATE CONFERENCE	0 0 1,350 320 0 380 0 0 450
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1300	5206	CONSULTING SERVICES	12,011	4,872	17,152	STRUCTURAL REVIEW CONSULTING SERVICES TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS	2,500 2,500 5,000

**FY 2019 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1300	5206	CONSULTING SERVICES...	12,011 ...	4,872 ...	17,152 ...	CONSULTING SERVICES BLDG DEPT INSPECTIONS/PLAN REVIEWS	10,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>
1300	5207	IS SERV & MAINT AGREEMENT	12,843	12,876	13,010	PENTAMATION SOFTWARE/APPLICATION MAINTENANCE PAPERVISION ANNUAL SUPPORT SIDWELL ON-LINE/ONE (1) LICENSE/ONE PAPER COPY	12,000 720 690
<b>TOTAL JUSTIFICATION:</b>							<b>13,410</b>
1300	5210	EXTERMINATION SERVICE	5,965	6,115	5,544	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
<b>TOTAL JUSTIFICATION:</b>							<b>6,800</b>
1300	5212	EMPLOYEE HEALTH INSURANCE	138,269	137,366	129,368	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES-CD	139,890
<b>TOTAL JUSTIFICATION:</b>							<b>139,890</b>
1300	5213	GEN LIABILITY INSURANCE	165,228	156,370	111,230	PRO-RATED SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKERS' COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY, ETC.	0 0 88,200
<b>TOTAL JUSTIFICATION:</b>							<b>88,200</b>
1300	5220	MAINT OFF/SPEC EQUIPMENT	2,459	3,007	2,350	MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS RICOH MAINTENANCE	2,500 2,400
<b>TOTAL JUSTIFICATION:</b>							<b>4,900</b>
1300	5222	MEMBERSHIP DUES	2,159	1,711	1,794	BUILDING DIVISION PLUMBING INSPECTORS ASSOCIATION PERMIT COORDINATORS ASSOCIATION HEALTH DIVISION ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2@ \$55) LEHP RECERTIFICATION (2 @ \$160) NEXT RENEW 2020 ILLINOIS ASSOCIATION OF CODE ENFORCERS (3 @ \$30) PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (3 PLANNERS) (COMMISSION) SUPPORT STAFF NOTARY RENEWAL - NEXT RENEWAL 2020	0 60 70 0 110 0 90 0 0 1,650 570 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,550</b>
1300	5228	PRINTING & BINDING	8,454	5,042	6,381	PRINTING OF INSPECTION FORMS PRINTING OF MISCELLANEOUS DEPARTMENT FORMS BUSINESS LICENSE FORMS	2,500 1,500 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
1300	5236	CREDIT CARD FEES	4,273	6,368	12,033	CREDIT CARD PROCESSING FEES (\$675 PER MONTH)	8,100
<b>TOTAL JUSTIFICATION:</b>							<b>8,100</b>
1300	5242	RETIREE HEALTH INSURANCE	24,066	28,105	23,800	HEALTH INSURANCE COSTS FOR RETIREES.	23,590
<b>TOTAL JUSTIFICATION:</b>							<b>23,590</b>
1300	5244	DUPLICATION SERVICES	4,750	27,816	2,167	SCANNING OF DEPARTMENTAL FILES/RECORDS	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
1300	5248	FINGER PRINTING FEES	2,931	1,836	621	FINGER PRINTING FEES	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1300	5299	MISC CONTRACTUAL SERVICES	0	31,173	26,471		
<b>TOTAL JUSTIFICATION:</b>							

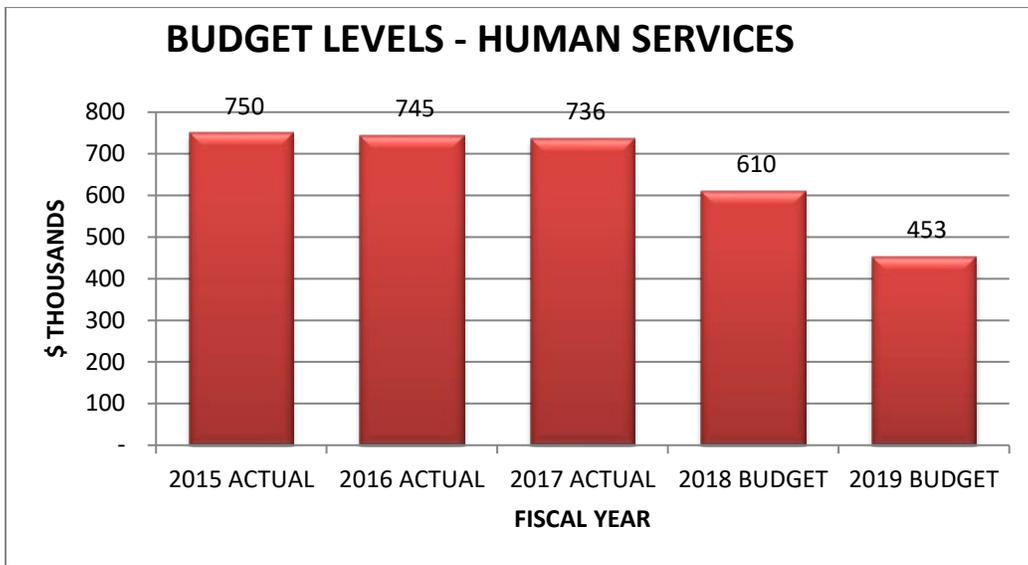
**FY 2019 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1300	5301	AUTO PETROL PRODUCTS	4,403	4,583	4,783	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS.	6,500 0
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
1300	5302	BOOKS & SUBSCRIPTIONS	1,108	535	0	BUILDING DIVISION CODE BOOK & COMMENTARY FORECLOSURE REPORT SUBSCRIPTION HEALTH DIVISION MISCELLANEOUS PLANNING DIVISION MISC. ICC, PLANNING & ZONING PUBLICATIONS JAPA	0 1,000 600 0 150 0 200 150
<b>TOTAL JUSTIFICATION:</b>							<b>2,100</b>
1300	5306	HEALTH TEST SUPPLIES	42	176	206	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	250
<b>TOTAL JUSTIFICATION:</b>							<b>250</b>
1300	5310	VEHICLE MAINTENANCE	4,764	2,430	4,708	ROUTINE MAINTENANCE AND PARTS FOR COMMUNITY DEVELOPMENT VEHICLES	5,300 0
<b>TOTAL JUSTIFICATION:</b>							<b>5,300</b>
1300	5313	IS MISC EQPT & SUPPLIES	1,615	1,571	3,518	(5) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	8,750
<b>TOTAL JUSTIFICATION:</b>							<b>8,750</b>
1300	5315	SMALL TOOLS & EQUIPMENT	613	149	720	INSPECTION EQUIPMENT THERMOMETERS & SAMPLING EQUIPMENT CELLULAR PHONES - MISC EQUIPMENT MISCELLANEOUS TOOLS	250 250 50 700
<b>TOTAL JUSTIFICATION:</b>							<b>1,250</b>
1300	5317	MISC OPERATING SUPPLIES	3,769	2,963	3,138	MISCELLANEOUS EQUIPMENT & SUPPLIES PLAN COMMISSION SUPPLIES	3,750 250
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
1300	5318	OFFICE SUPPLIES	3,062	4,553	2,945	SPECIALIZED FORMS, FOLDERS, LABELS, ETC. STAMPERS, COUNTER SUPPLIES LUNCHROOM SUPPLIES FLASH DRIVES, CD JACKETS, TECH MAILING SUPPLIES TONER	975 100 75 100 2,250
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1300	5319	PROTECTIVE CLOTHING/SUPL	251	213	0	PROTECTIVE CLOTHING	750
<b>TOTAL JUSTIFICATION:</b>							<b>750</b>
1300	5407	OFFICE EQUIPMENT	0	0	0	OFFICE EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5413	IS CAPITAL SOFTWARE	0	0	0	IS CAPITAL SOFTWARE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			1,683,030	1,685,427	1,479,678		1,521,475

## GENERAL FUND

### Human Services Department

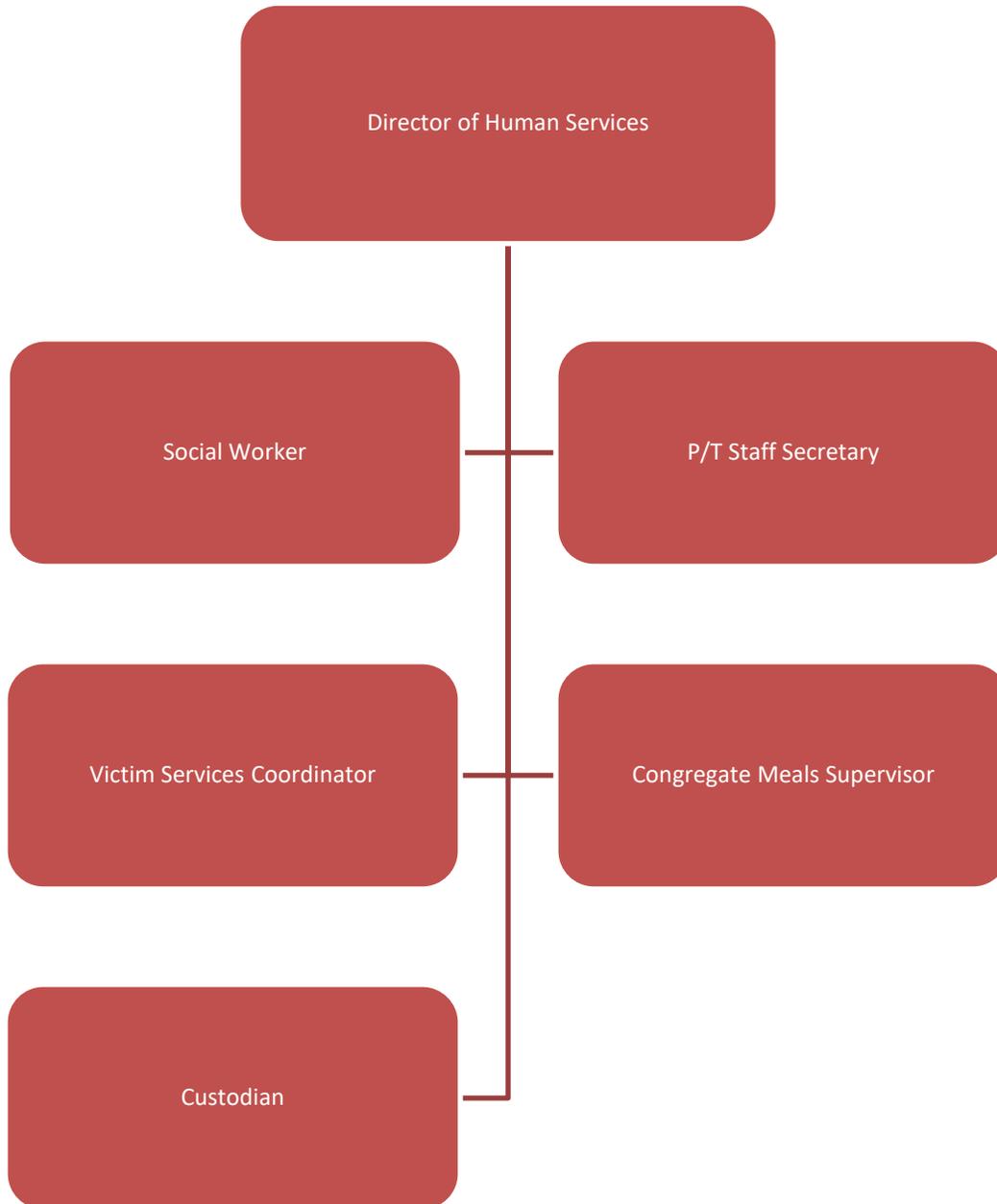
Social Services.....	\$453,228
Senior Citizen Services .....	\$0
<b>TOTAL .....</b>	<b>\$453,228</b>



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

\*\*Beginning in FY2019 Senior Citizen Services have been removed from the budget.

**Village of Wheeling  
Human Services Department  
January 1, 2019**



## Human Services Department

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

### 2018 ACCOMPLISHMENTS

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

- ⊗ Successfully integrated many Wheeling Pavilion Senior Center recreation programs with the Wheeling Park District Community Recreation Center by January 1, 2018.

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

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

### 2019 OBJECTIVES/GOALS

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

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

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

- ⊗ Complete the integration of the Senior programming with the Wheeling Park District by December 31, 2019

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

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

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

- ⊗ Work closely with regional and state social service agencies that serve Village residents to minimize the impact of state and federal funding reductions.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2018	Actual 2017	Actual 2016
Stated Goal: <b>Maintain a sustainable multi-year financial and capital plan</b> Type of Measure: <b>Effectiveness</b>				
Number of Social Services Clients Returning for Services within current year	<10%	10%	8%	9%
Stated Goal: <b>Maintain a sustainable multi-year financial and capital plan</b> Type of Measure: <b>Output</b>				
Total Cases per Social Worker *excluding the Information & Referral Quick Assists	N/A	286	248	195
Stated Goal: <b>Foster effective &amp; cooperative relationships with community stakeholders</b> Type of Measure: <b>Effectiveness</b>				
Number of Senior Services Clients Reporting Satisfaction with Services Provided	>95%	95%	98%	98%

AUTHORIZED PERSONNEL	FY 2019	FY 2018	Increase/Decrease
<b>Senior Services Division</b>			
Director of Human Services	0	.5	-.5
Custodian	0	1	-1
<b>TOTAL FULL-TIME</b>	<b>0</b>	<b>1.5</b>	<b>-1.5</b>
Congregate Meals Site Supervisor	0	1	-1
Staff Secretary	0	1	-1
<b>TOTAL PART-TIME</b>	<b>0</b>	<b>2</b>	<b>-2</b>
<b>Social Services Division</b>			
Director of Human Services	1	.5	.5
Social Worker	1	1	-
Victims Services Coordinator	1	1	-
Custodian	1	0	1.5
Congregate Meals Site Supervisor	1	0	1
<b>TOTAL FULL-TIME</b>	<b>5</b>	<b>2.5</b>	<b>1.5</b>
	0	0	0
Staff Secretary	1	0	1
<b>TOTAL PART-TIME</b>	<b>1</b>	<b>0</b>	<b>1</b>

**FY 2019 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1315	5101	LONGEVITY	1,600	1,911	1,000	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	600 1,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,600</b>
1315	5102	OVERTIME	5,604	1,047	69	OVERTIME FOR SOCIAL WORKERS	1,700
<b>TOTAL JUSTIFICATION:</b>							<b>1,700</b>
1315	5104	SALARIES	226,557	198,368	140,940	SALARIES FOR ALL DIVISION EMPLOYEES (VICTIMS SERVICES COORDINATOR'S SALARY BUDGETED IN THE GRANT FUND)	279,935 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>279,935</b>
1315	5105	LOCAL TRAINING & MEETINGS	669	1,203	874	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC.	1,200 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1315	5108	EMPLOYER CONTRIBUTIONS	44,181	38,460	26,714	EMPLOYER FICA/IMRF	50,240
<b>TOTAL JUSTIFICATION:</b>							<b>50,240</b>
1315	5113	TUITION REIMBURSEMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1315	5116	SICK LEAVE ANNL BUY BACK	0	0	349	SICK LEAVE BUY BACK PROGRAM	685
<b>TOTAL JUSTIFICATION:</b>							<b>685</b>
1315	5205	MULTIPLE DAY TRAINING	4,582	2,652	4,478	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM NATIONAL ASSOCIATION OF SOCIAL WORKERS NATIONAL CONF WASHINGTON D.C. LODGING, AIRFARE, PER DIEM	500 2,000 450 2,100
<b>TOTAL JUSTIFICATION:</b>							<b>5,050</b>
1315	5212	EMPLOYEE HEALTH INSURANCE	33,561	29,287	22,758	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	39,365
<b>TOTAL JUSTIFICATION:</b>							<b>39,365</b>
1315	5213	GEN LIABILITY INSURANCE	0	0	0	CONTRIBUTION TO GENERAL LIABILITY; PROPERTY/CASUALTY AND WORKERS' COMP INSURANCE COVERAGE	0 3,050
<b>TOTAL JUSTIFICATION:</b>							<b>3,050</b>
1315	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0	MYSENIOR CENTER PROGRAM - USED FOR CONGREGATE DINING LUNCHEON PROGRAM	0 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1315	5222	MEMBERSHIP DUES	380	668	508	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP 3 STAFF MEMBERS NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS NATIONAL ORGANIZATION OF VICTIM ADVOCATES	0 120 225 150
<b>TOTAL JUSTIFICATION:</b>							<b>495</b>
1315	5227	POSTAGE	0	0	0	POSTAGE	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1315	5228	PRINTING & BINDING	356	89	0	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC.	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1315	5232	RENTAL AGREEMENTS	0	0	0	RENT FOR THE ST. JOSEPH THE WORKER SOCIAL HALL FOR THE SENIOR CONGREGATE DINING FOR 9 MONTHS AT \$500 PER MONTH	0 0 4,500
<b>TOTAL JUSTIFICATION:</b>							<b>4,500</b>
1315	5236	CREDIT CARD FEES	0	0	0	CREDIT CARD FEES FOR SENIOR CONGREGATE DINING DONATIONS	500

**FY 2019 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1315	5297	PROGRAMS/ACTIVITIES EXP	0	0	0	PROGRAMMING FOR SOCIAL SERVICES INCLUDING: SPECIAL EVENTS FOR SENIOR CONGREGATE DINING REFRESHMENTS, SPEAKERS FEES, PROMOTIONAL ITEMS FOR COMMUNITY EDUCATION EVENTS	0 3,600 2,400 0
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
1315	5299	MISC CONTRACTUAL SERVICES	0	0	3,500	SOCIAL SERVICE DATABASE UPDATE MYSENIOR CENTER DATABASE DINING PROGRAM ANNUAL FEE	3,000 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>4,200</b>
1315	5313	IS MISC EQPT & SUPPLIES	80	1,372	2,066	CELL PHONE REPLACEMENT FOR STAFF (2) COMPUTER REPLACEMENT TO MEET MINIMUM VILLAGE SPECS	300 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,800</b>
1315	5317	MISC OPERATING SUPPLIES	1,255	4,982	561	MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS SERVING SUPPLIES FOR SENIOR CONGREGATE DINING	500 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1315	5318	OFFICE SUPPLIES	1,279	158	1,142	MISC OFFICE SUPPLIES	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
1315	5855	TRANSFER TO GRANT FUND	45,601	61,892	47,113	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT TRANSFER TO GRANT FUND FOR AGE OPTIONS CONGREGATE DINING (MOVED FROM 1320 IN FY 2019)	0 35,680 0 9,028
<b>TOTAL JUSTIFICATION:</b>							<b>44,708</b>
			365,705	342,089	252,073		
							453,228

**FY 2019 BUDGET WORKSHEET  
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1320	5101	LONGEVITY	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5102	OVERTIME	37	270	57		
<b>TOTAL JUSTIFICATION:</b>							
1320	5104	SALARIES	229,568	234,591	203,890		
<b>TOTAL JUSTIFICATION:</b>							
1320	5105	LOCAL TRAINING & MEETINGS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5108	EMPLOYER CONTRIBUTIONS	41,845	44,703	36,433		
<b>TOTAL JUSTIFICATION:</b>							
1320	5111	UNEMPLOYMENT COMPENSATION	0	0	17,678		
<b>TOTAL JUSTIFICATION:</b>							
1320	5112	HEALTH INSURANCE OPT OUT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5113	TUITION REIMBURSEMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5116	SICK LEAVE ANNL BUY BACK	0	0	218		
<b>TOTAL JUSTIFICATION:</b>							
1320	5205	MULTIPLE DAY TRAINING	0	369	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5209	ENERGY	4,520	3,804	722		
<b>TOTAL JUSTIFICATION:</b>							
1320	5212	EMPLOYEE HEALTH INSURANCE	41,111	42,418	32,262		
<b>TOTAL JUSTIFICATION:</b>							
1320	5213	GEN LIABILITY INSURANCE	5,901	5,585	3,973		
<b>TOTAL JUSTIFICATION:</b>							
1320	5215	JANITORIAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5217	LANDSCAPE MAINTENANCE	1,527	1,479	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5220	MAINT OFF/SPEC EQUIPMENT	3,686	4,118	1,550		
<b>TOTAL JUSTIFICATION:</b>							
1320	5222	MEMBERSHIP DUES	250	570	273		
<b>TOTAL JUSTIFICATION:</b>							
1320	5227	POSTAGE	2,353	3,000	3,019		

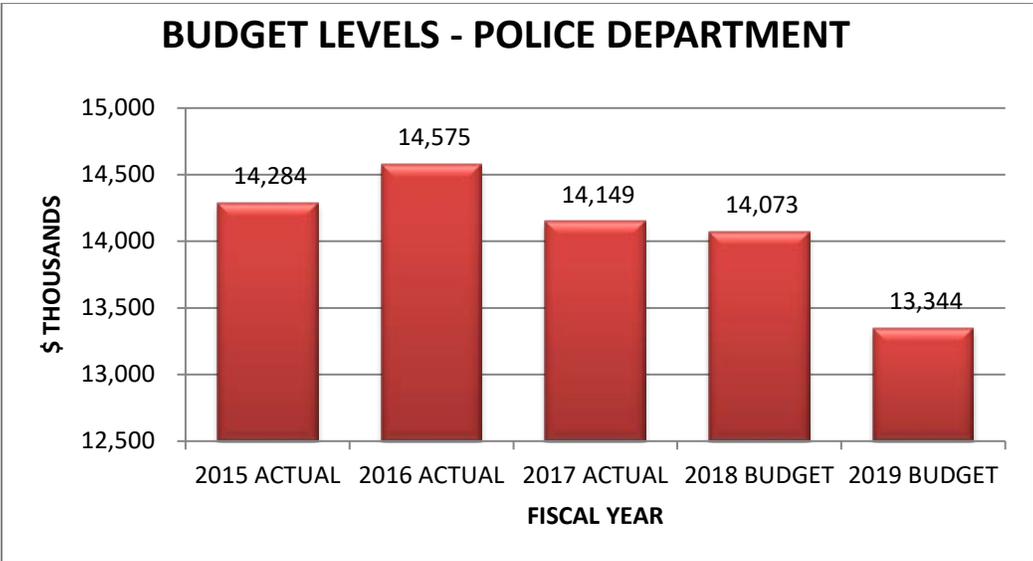
**FY 2019 BUDGET WORKSHEET  
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							
1320	5228	PRINTING & BINDING	(94)	560	361		
<b>TOTAL JUSTIFICATION:</b>							
1320	5231	REG & SPCL AGENCY ASSESS	234	584	258		
<b>TOTAL JUSTIFICATION:</b>							
1320	5232	RENTAL AGREEMENTS	0	0	12,000		
<b>TOTAL JUSTIFICATION:</b>							
1320	5236	CREDIT CARD FEES	1,008	1,183	408		
<b>TOTAL JUSTIFICATION:</b>							
1320	5297	PROGRAMS/ACTIVITIES EXP	22,608	18,068	9,485		
<b>TOTAL JUSTIFICATION:</b>							
1320	5302	BOOKS & SUBSCRIPTIONS	13	183	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5309	JANITORIAL SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5311	BLDG/GROUNDS MAINTENANCE	1,864	1,699	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5313	IS MISC EQPT & SUPPLIES	0	0	3,523		
<b>TOTAL JUSTIFICATION:</b>							
1320	5315	SMALL TOOLS & EQUIPMENT	104	191	400		
<b>TOTAL JUSTIFICATION:</b>							
1320	5317	MISC OPERATING SUPPLIES	1,319	1,836	1,440		
<b>TOTAL JUSTIFICATION:</b>							
1320	5318	OFFICE SUPPLIES	570	1,831	725		
<b>TOTAL JUSTIFICATION:</b>							
1320	5407	OFFICE EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1320	5855	TRANSFER TO GRANT FUND	20,406	27,032	17,646		
<b>TOTAL JUSTIFICATION:</b>							
			378,830	394,074	346,319		

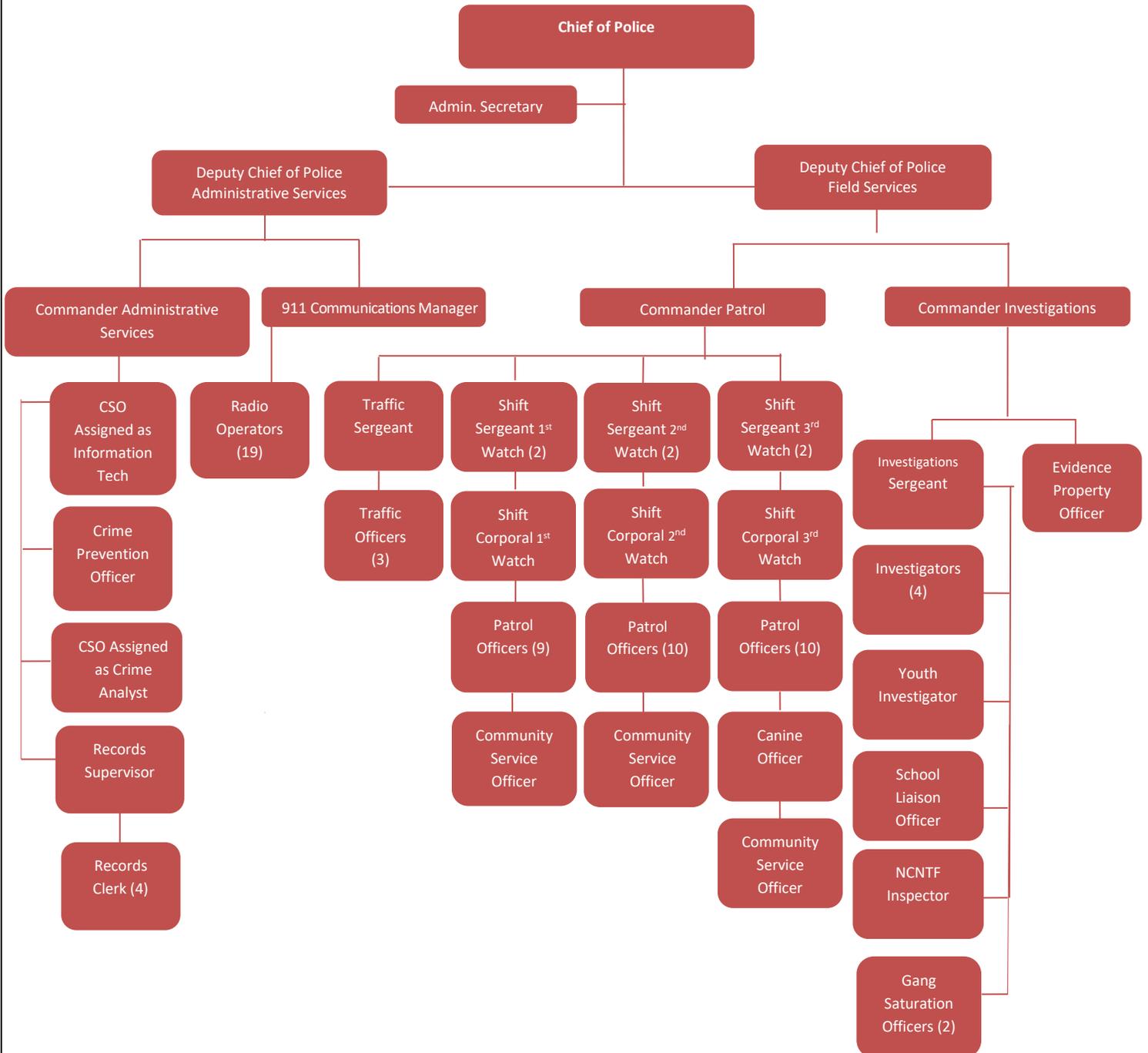
# GENERAL FUND

## Police Department

Police Department.....	\$12,395,463
Police Department Dispatchers.....	\$948,732
<b>TOTAL.....</b>	<b>\$13,344,195</b>



# Village of Wheeling Police Department January 1, 2019



## Police Department

**Department Description:** The Wheeling Police Department has 92 full-time equivalent employees including 60 sworn officers and 32 civilian employees. Responsibilities range from field activities, such as Patrol, Traffic and Investigations, to various support functions, such as Records, Communications and Crime Prevention. The department's philosophy is to build partnerships with the community to more effectively deal with crime, the fear of crime and to enhance the quality of life for the residents of the Village of Wheeling.

### 2018 ACCOMPLISHMENTS

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

-  Implemented an internet based online police report platform that has allowed citizens to conveniently file police reports from home, work, or anywhere with Internet access.
-  Partnered with the National Center for Missing and Exploited Children and became one of only 18 State of Illinois Police Communications Centers to meet the criteria to be certified in the Missing Kids Readiness Program.
-  Participated in the International Association of Chiefs of Police "One Mind Campaign" by training over 25% of our officers as State of Illinois certified Crisis Intervention Officers.
-  Entered into an agreement with the State of Illinois to allow detectives to conduct alcoholic retail inspections and enforcement in accordance with the Illinois Liquor Control Act. Detectives were trained and are now certified Inspectors. Detectives will conduct annual inspections to ensure compliance at 51 establishments in the Village.

### 2019 OBJECTIVE/GOALS

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

-  Reduce crime, improve the overall quality of life for the citizens of the Village of Wheeling, and enhance community relations creating a stronger, transparent, trusting relationship by addressing quality of life concerns and providing interactive crime prevention programs.
-  Reorganization of the police department command staff with the addition of a second Deputy Police Chief. Thus creating two main overall divisions within the agency.
-  Continue our partnership with the citizens of our community, creating a stronger, transparent, trusting relationship by addressing quality of life concerns and providing interactive crime prevention programs.
-  Recruit and retain the best possible police officers. To build on the foundation of knowledge given through the basic police academy during the 12-week Field Training Program, thereby creating an environment in which the probationary police officer may develop new skills as well as increase proficiency in those acquired in the academic setting.

- ⊗ Implement a Computerized Automated Dispatch (CAD) system upgrade to provide the Communications Center with an efficient CAD system that will enhance our dispatching capabilities and is capable of being networked with other Communication Centers.

**IDENTIFIED GOAL: Transportation and Infrastructure**

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

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

- ⊗ Solicit grant funding for various Police Department programs, including but not limited to staffing, vehicles and equipment.
- ⊗ By way of a cost sharing agree with two outside governmental agencies, implement NG-911 capable phone system and establish a resilient and redundant phone system that is flexible and has the capacity to handle community growth, consolidation strategies and disaster recovery situations.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2018	Actual 2017	Actual 2016
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Effectiveness</b>				
Compliance with Mandatory CALEA Standards	100%	100%	100%	100%
Compliance with Non-Mandatory CALEA Standards	>80%	94.8	94.8	94.8%
Total Part 1 Crime Per 1,000 of Population	N/A	10.68	11.27	13.60
Total Part 2 Crime Per 1,000 of Population	N/A	51.79	49.38	58.07
Total Crime Per 1,000 of Population (Part 1 & 2)	N/A	62	60	72
Avoidable Accidents & Injuries	<6	11	3	12
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Average Minutes from Call Received to Dispatch	<2 min.	2.20	3.20	4.00
Average Cost per Call for Service	N/A	\$451.60	\$351.45	\$348.45
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Output</b>				
Average Calls for Service Per Officer/CSO	N/A	335	589	548
Accidents/Crashes Investigated	N/A	1136	1171	1244
Total Calls for Service ---- Police Service	N/A	17,461	35,342	35,690
Clearance Rate Part I Offenses Against Persons (Cases Assigned)	N/A	70%	72%	78%
Clearance Rate Part I Offenses Against Property (Cases Assigned)	N/A	27%	48%	40%

AUTHORIZED PERSONNEL	FY 2019	FY 2018	Increase / Decrease
Police Chief	1	1	-
Deputy Police Chief	2	1	+1
Commander	3	3	-
Sergeant	8	9	-1
Corporal	3	3	-
Officer	43	43	-
911 Communications Manager	1	1	-
Evidence/Property Officer	1	1	-
IT Tech	1	1	-
Radio Operator	19	19	-
Community Service Officer	4	4	-
Records Supervisor	1	1	-
Records Clerk	4	4	-
Administrative Secretary	1	1	-
<b>TOTAL FULL-TIME</b>	<b>92</b>	<b>92</b>	<b>-</b>

**FY 2019 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
2100	5101	LONGEVITY	48,437	44,774	40,904	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (13) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (15) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (9)	7,800 15,000 11,700
<b>TOTAL JUSTIFICATION:</b>							<b>34,500</b>
2100	5102	OVERTIME	376,990	335,214	285,192	CITIZENS POLICE ACADEMY TRAINING - NEW POLICE OFFICERS MUTUAL AID CALL-OUT REGULARLY OCCURRING OVERTIME (E. G., ARRESTS; COURT; SHIFT SHORTAGE; ETC) BICYCLE PATROL	2,500 15,000 2,500 325,000 0 17,500
<b>TOTAL JUSTIFICATION:</b>							<b>362,500</b>
2100	5104	SALARIES	6,955,766	6,795,472	6,778,867	SALARIES & OTHER PAY FOR POLICE PERSONNEL NOTE: SCHOOL DISTRICT 214 REIMBURSES THE VILLAGE APPROXIMATELY \$90,000 PER YEAR FOR THEIR SHARE OF THE OFFICER ASSIGNED TO WHEELING HIGH SCHOOL.	7,025,425 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>7,025,425</b>
2100	5105	LOCAL TRAINING & MEETINGS	60,110	49,330	50,183	SCHOOL OF POLICE STAFF AND COMMAND SPSC PARKING \$8/DAY X 50 = \$400 TRAINING VIDEOS ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING TRAINING EQUIPMENT UNSCHEDULED TRAINING PROGRAMS AND SEMINARS (3) CRIME SCENE COURSES AT NORTHWESTERN (2) BLOODSTAIN COURSES AT NORTHWESTERN (2) NORTHWESTERN CRASH RECONSTRUCTION COURSES PARKING AT NORTHWESTERN TRAINING COURSES TRAINING - DEFENSIVE TACTICS. GLOCK ARMORED SCHOOL (2 OFFICERS) BLOOD BORNE PATHOGENS ANNUAL ON LINE TRN POLICE LAW INSTITUTE GREATER COOK COUNTY CAPTAINS ASSOCIATION ILLINOIS CRIME PREVENTION OFFICERS NIPAS (NORTHERN IL POLICE ALARM SYSTEM) ANNUAL MTG NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE NORTHWEST POLICE TRAINING ACADEMY TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, ETC. FOOD FOR HOSTED MEETINGS & TRAINING SESSIONS	3,600 400 800 1,600 1,000 16,000 3,825 2,600 2,600 400 1,000 900 750 5,700 800 120 150 750 1,300 1,500 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>47,795</b>
2100	5106	UNIFORM ALLOWANCE	68,080	70,261	64,899	SWORN POLICE OFFICERS (60 X \$750) COMMUNITY SERVICE OFFICERS (5 X \$600) EVIDENCE/PROPERTY CONTROL OFFICER RECORDS CLERKS (5 X \$375) INITIAL PURCHASE OFFICER UNIFORMS/EQUIPMENT SPECIALTY UNIFORMS - ET, HG, AI, NEW NIPAS (20,000) CARRY OVER UNIFORM ROLLOVER ADJUSTMENT	45,000 3,000 600 1,875 11,000 27,500 5,000 -7,500
<b>TOTAL JUSTIFICATION:</b>							<b>86,475</b>
2100	5107	EXTRA DUTY PAY	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
2100	5108	EMPLOYER CONTRIBUTIONS	293,407	265,482	258,848	FICA/IMRF	274,710
<b>TOTAL JUSTIFICATION:</b>							<b>274,710</b>
2100	5109	POL/FIR PENS EMPLR CNTRB	1,922,292	1,999,952	1,888,322	VILLAGE CONTRIBUTION TO POLICE PENSION FUND (DETERMINED BY ACTUARY)	2,120,104 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,120,104</b>
2100	5110	COLLEGE INCENTIVE	2,271	1,234	600	COLLEGE INCENTIVE	600

**FY 2019 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>600</b>
2100	5112	HEALTH INSURANCE OPT OUT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5113	TUITION REIMBURSEMENT	4,000	0	0	TUITION REIMBURSEMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5115	SLDPA RETIREE CONTRIBUTN	93,087	92,529	120,949	SLDPA/VEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE END OF THE YEAR.	26,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>26,000</b>
2100	5116	SICK LEAVE ANNL BUY BACK	35,664	37,235	36,889	ANNUAL SICK TIME LEAVE BUY-BACK PROGRAM	32,805
<b>TOTAL JUSTIFICATION:</b>							<b>32,805</b>
2100	5202	ANIMAL IMPOUND	3,658	2,215	2,450	ANIMAL IMPOUND	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
2100	5205	MULTIPLE DAY TRAINING	14,935	19,980	14,841	IL ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS (1) CALEA (COMMISSION/ACCREDITATION LAW ENFORCEMENT AGENCY) 2 ATTENDING INTERNATIONAL CHIEFS OF POLICE CONFERENCE ILEAS CONFERENCE (2) MISC PER DIEM & TRAVEL EXPENSES UNSCHEDULED MULTI DAY TRAINING	600 5,000 0 2,300 700 2,000 4,500
<b>TOTAL JUSTIFICATION:</b>							<b>15,100</b>
2100	5207	IS SERV & MAINT AGREEMENT	13,957	19,815	31,613	BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN AND INTERNET CONNECTION COBAN MAINTENANCE (IN-CAR VIDEO RECORDERS) COBAN RIMAGE PRINTER MAINT 2FA DUAL FACTOR SOFTWARE MAINT NETMOTION SQUAD VPM MAINT 3 YEAR PLAN (MOVED FROM 15) PIMS ICBA ( MOVED FROM 15) TRITECH SOFTWARE MAINT 24,300 (MOVED TO 15) MDT WARRANTY EXTENSION - NEW (EXPIRES IN 2018) (MOVED FROM 15)	1,165 0 3,750 0 10,940 500 1,000 5,310 2,400 0 10,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>35,065</b>
2100	5209	ENERGY	6,769	11,531	12,069	ENERGY	15,000
<b>TOTAL JUSTIFICATION:</b>							<b>15,000</b>
2100	5212	EMPLOYEE HEALTH INSURANCE	1,098,163	1,046,900	987,289	EMPLOYEE GROUP INSURANCE	1,041,605
<b>TOTAL JUSTIFICATION:</b>							<b>1,041,605</b>
2100	5213	GEN LIABILITY INSURANCE	342,258	323,910	230,405	POLICE DEPT SHARE OF GENERAL LIABILITY INS COVERAGE.	182,700
<b>TOTAL JUSTIFICATION:</b>							<b>182,700</b>
2100	5220	MAINT OFF/SPEC EQUIPMENT	19,759	18,085	16,584	FIREARMS/RANGE MAINTENANCE INCLUDES PRE & HEPA FILTERS, HAZMAT SHIPPING & DISPOSAL, HEPA-VAC, SPENT BULLET REMOVAL, MISCELLANEOUS MATERIALS (I.E. CEILING TILES, SHELVING, LIGHTS) ACTION TARGET MAINTENANCE POWER DMS ANNUAL MAINTENANCE MISCELLANEOUS MAINTENANCE LANIER COLOR COPIER (RECORDS) INCLUDES BLACK & COLOR LANIER COPIER (PATROL) INCLUDES BLACK & COLOR TONER	8,500 0 0 0 2,000 4,057 4,000 2,500 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>23,557</b>
2100	5221	MAINT RADIO EQUIPMENT	0	0	0		

**FY 2019 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							
2100	5222	MEMBERSHIP DUES	5,416	11,062	9,753	GREATER COOK COUNTY POLICE CAPTAINS (2) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1) ILLINOIS POLICE ACCREDITATION COALITION INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE INTERNATIONAL CRIME FREE MULTI-HOUSING ASSOCIATION (3) MID-STATES ORGANIZED CRIME INFORMATION CENTER (MOCIC) NATIONAL ASSOCIATION OF TOWN WATCH NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2) NORTHWEST POLICE ACADEMY UNSCHEDULED INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS NOTARY CERTIFICATION NORTH EAST MULTI-REGIONAL TRAINING 60 X \$95.00 CRIME ANALYSTS OF ILLINOIS IALEIA IACA (INTERNATIONAL ASSOCIATION OF CRIME ANALYSTS)	500 315 100 125 300 50 250 35 450 125 500 50 104 5,700 35 50 25
<b>TOTAL JUSTIFICATION:</b>							<b>8,714</b>
2100	5228	PRINTING & BINDING	16,296	13,829	10,965	CRIME PREVENTION PROGRAMS AND MATERIALS - INCLUDES EXPENSES FOR YOUTH POLICE ACADEMY, ROCKIN' WITH THE COPS & NATIONAL NIGHT OUT SUPPORT SERVICES - FORMS, TICKETS, STATIONERY AND HANDBOOKS CRIME FREE MULTI-HOUSING PROGRAM MATERIALS PACT CAMP - ACTIVITIES AND SUPPLIES	2,500 0 0 7,000 0 200 1,500
<b>TOTAL JUSTIFICATION:</b>							<b>11,200</b>
2100	5229	PRISONER WELFARE	4,407	2,066	1,002	PRISONER MEALS & SUPPLIES	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
2100	5231	REG & SPCL AGENCY ASSESS	57,003	84,751	87,257	NIPAS (NORTHERN ILLINOIS POLICE ALARM SYSTEM) MAJOR CASE ASSISTANCE TEAM & STAR CALEA NORTHERN ILLINOIS POLICE CRIME LAB NORTHERN ILL POLICE CRIME LAB BUILDING AGREEMENT CLEAR FEE TRANSUNION CRITICAL REACH - INTEL DATA BASE LEADS ON-LINE ILEAS LESO MSI ANNUAL FEE TEN8TECH ON-LINE REPORTING	6,450 3,600 4,650 49,695 3,000 2,800 1,600 565 3,468 240 900 12,600 3,200
<b>TOTAL JUSTIFICATION:</b>							<b>92,768</b>
2100	5233	RENTAL EQUIPMENT	300	0	0	RENTAL EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5236	CREDIT CARD FEES	871	854	1,227	CREDIT CARD PROCESSING FEES \$95 PER MONTH	1,140
<b>TOTAL JUSTIFICATION:</b>							<b>1,140</b>
2100	5242	RETIREE HEALTH INSURANCE	138,432	134,247	130,209	HEALTH INSURANCE COSTS FOR POLICE DEPT RETIREES.	130,830
<b>TOTAL JUSTIFICATION:</b>							<b>130,830</b>
2100	5246	MEDICAL EXAMS	2,861	6,799	3,715	MEDICAL EXAMS	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
2100	5299	MISC CONTRACTUAL SERVICES	32,166	75,645	71,866	CROSSING GUARD CONTRACT (50% REIMBURSED BY DIST 21)	85,000
<b>TOTAL JUSTIFICATION:</b>							<b>85,000</b>
2100	5301	AUTO PETROL PRODUCTS	63,364	81,082	96,461	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	100,000

**FY 2019 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
2100	5301	AUTO PETROL PRODUCTS...	63,364 ...	81,082 ...	96,461 ...	FLUIDS, FUEL, ETC.	0
<b>TOTAL JUSTIFICATION:</b>							<b>100,000</b>
2100	5302	BOOKS & SUBSCRIPTIONS	682	346	595	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	600
<b>TOTAL JUSTIFICATION:</b>							<b>600</b>
2100	5310	VEHICLE MAINTENANCE	92,844	72,967	32,086	VEHICLE MAINTENANCE	75,000
<b>TOTAL JUSTIFICATION:</b>							<b>75,000</b>
2100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
2100	5313	IS MISC EQPT & SUPPLIES	23,709	28,122	23,666	5 REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS IT MISCELLANEOUS SUPPLIES	7,500 6,000
<b>TOTAL JUSTIFICATION:</b>							<b>13,500</b>
2100	5315	SMALL TOOLS & EQUIPMENT	28,283	58,800	15,422	BULLETPROOF VEST (NEW-REPLACEMENT) (50% REIMB DOJ) FIVE MAG LIGHTS - \$100 EACH NO NEW REPLACEMENT TASERS FOR FY19	13,500 500 0
<b>TOTAL JUSTIFICATION:</b>							<b>14,000</b>
2100	5316	RANGE SUPPLIES	36,801	30,895	9,711	SERVICE AMMUNITION TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION LESS LETHAL AMMUNITION / TASER CARTRIDGES REPLACEMENT TASER BATTERIES - 15 X \$62.00	2,500 15,000 1,000 2,000 550 2,500 930
<b>TOTAL JUSTIFICATION:</b>							<b>24,480</b>
2100	5317	MISC OPERATING SUPPLIES	45,169	38,619	48,003	FUSE FLARES DISPOSABLE BLANKETS BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/ AED'S/WEAPONS DRUG TEST KIT EVIDENCE EQUIPMENT CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT CAMERAS) MISCELLANEOUS SUPPLIES CITIZEN PATROL EQUIPMENT K-9 TRAINING, HEALTHCARE, FOOD CRIME PREVENTION PROGRAMS - NATIONAL NIGHT OUT, PACT CAMP, CITIZEN POLICE ACADEMY, MISC SUPPLIES POLICE MOUNTAIN BIKE MAINTENANCE EQUIPMENT	500 100 3,500 0 500 4,000 4,000 0 8,000 550 7,000 6,500 0 600
<b>TOTAL JUSTIFICATION:</b>							<b>35,250</b>
2100	5318	OFFICE SUPPLIES	10,536	10,355	8,266	SUPPLIES	8,500
<b>TOTAL JUSTIFICATION:</b>							<b>8,500</b>
2100	5323	AWARDS/DONATIONS	1,796	1,999	1,338	AWARDS/DECORATIONS	1,800
<b>TOTAL JUSTIFICATION:</b>							<b>1,800</b>
2100	5324	POLICE DUI FUND EXPENSES	27,679	8,811	8,329	POLICE DUI FUND EXPENSES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5325	INVESTIGATIVE FUNDS	2,045	890	3,223	BODY TRANSPORT TO ME OFFICE	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
2100	5327	IS MISC SOFTWARE	4,053	9,996	10,951	COMPUTER SOFTWARE/ADDITIONAL LICENSES	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
2100	5401	MOBILE EQUIPMENT	22,722	7,000	9,055	MOBILE EQUIPMENT	0

**FY 2019 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5412	IS CAPITAL EQPT/SUPPLIES	0	157,919	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5707	TRANSFER TO CERF	297,771	316,260	359,531	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	455,240 0
<b>TOTAL JUSTIFICATION:</b>							<b>455,240</b>
2100	5820	TRANSFER TO 911 FUND	60,000	105,000	0	TRANSFER TO 911 FUND FOR DISPATCHING COSTS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			12,334,808	12,392,235	11,763,534		12,395,463

**FY 2019 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
2110	5101	LONGEVITY	4,361	3,300	824	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.48) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (.48) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.24) (REMAINING 76% OF LONGEVITY CHARGED TO FUND 15)	288 480 312 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,080</b>
2110	5102	OVERTIME	240,808	271,775	131,397	OVERTIME	135,000
<b>TOTAL JUSTIFICATION:</b>							<b>135,000</b>
2110	5104	SALARIES	1,453,394	1,086,757	286,726	SALARIES - 19 EMPLOYEES (24% OF TOTAL) END OF YEAR ADJUSTMENT	387,305 12,551
<b>TOTAL JUSTIFICATION:</b>							<b>399,856</b>
2110	5105	LOCAL TRAINING & MEETINGS	0	0	4,866	LOCAL TRAINING & MEETINGS	4,000
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
2110	5106	UNIFORM ALLOWANCE	5,324	6,837	3,534	19 RADIO DISPATCH EMPLOYEES @ \$400.00	7,600
<b>TOTAL JUSTIFICATION:</b>							<b>7,600</b>
2110	5108	EMPLOYER CONTRIBUTIONS	318,504	233,072	57,546	EMPLOYER CONTRIBUTION (24% OF TOTAL)	92,600
<b>TOTAL JUSTIFICATION:</b>							<b>92,600</b>
2110	5115	SLDPA RETIREE CONTRIBUTN	19,153	0	0	SLDPA RETIREE CONTRIBUTION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2110	5116	SICK LEAVE ANNL BUY BACK	1,429	2,046	2,996	SICK LEAVE ANNUAL BUY BACK (24% OF TOTAL)	680
<b>TOTAL JUSTIFICATION:</b>							<b>680</b>
2110	5205	MULTIPLE DAY TRAINING	0	0	4,312	TRITECH CONFERENCE - LODGING/TRAVEL/PER DIEM X1 APCO CONFERENCE- LODGING/TRAVEL/PER DIEM X2 IPELRA CONFERENCE - LODGING /PER DIEM IPSTA - LODGING/PER DIEM	1,800 2,000 1,200 1,800
<b>TOTAL JUSTIFICATION:</b>							<b>6,800</b>
2110	5207	IS SERV & MAINT AGREEMENT	0	0	86,192	T1 LINE COMMUNICATIONS CENTER FOLLOWING LINE ITEMS MOVED FROM 15: COMM ROOM COPIER MAINTENANCE COMCAST MONTHLY INTERNET CABLE SERVICE FOR COMM ROOM UPS ANNUAL MAINTENANCE NICE RECORDER ONE YEAR WARRANTY DELL SERVERS AND MAINTENANCE WARRANTY (ANNUAL) AT&T INTERNET	7,200 0 360 3,000 2,400 6,515 21,000 1,090
<b>TOTAL JUSTIFICATION:</b>							<b>41,565</b>
2110	5212	EMPLOYEE HEALTH INSURANCE	192,485	147,758	41,642	EMPLOYEE HEALTH INSURANCE (24% OF TOTAL)	57,960
<b>TOTAL JUSTIFICATION:</b>							<b>57,960</b>
2110	5220	MAINT OFF/SPEC EQUIPMENT	0	0	19,914	ASTRO INFRASTRUCTURE AND IP RECORDER WARRANTY	36,000
<b>TOTAL JUSTIFICATION:</b>							<b>36,000</b>
2110	5221	MAINT RADIO EQUIPMENT	0	0	63,678	STARCOM 10 YEAR RADIO MAINT AGREEMENT USER SUBSCRIPTION FEE PORTABLE/MOBILE RADIOS MISC RADIO EQUIPMENT & MOBILE RADIO NEW ITEM: ANNUAL PM PORTABLE/MOBILE RADIO	36,566 28,800 8,000 5,200
<b>TOTAL JUSTIFICATION:</b>							<b>78,566</b>
2110	5222	MEMBERSHIP DUES	0	0	1,448	NENA (5) APCO (19) IPELRA (1)	450 860 205
<b>TOTAL JUSTIFICATION:</b>							<b>1,515</b>
2110	5231	REG & SPCL AGENCY ASSESS	0	0	6,118	FIRE DEPARTMENT WIRELESS DATA	6,200

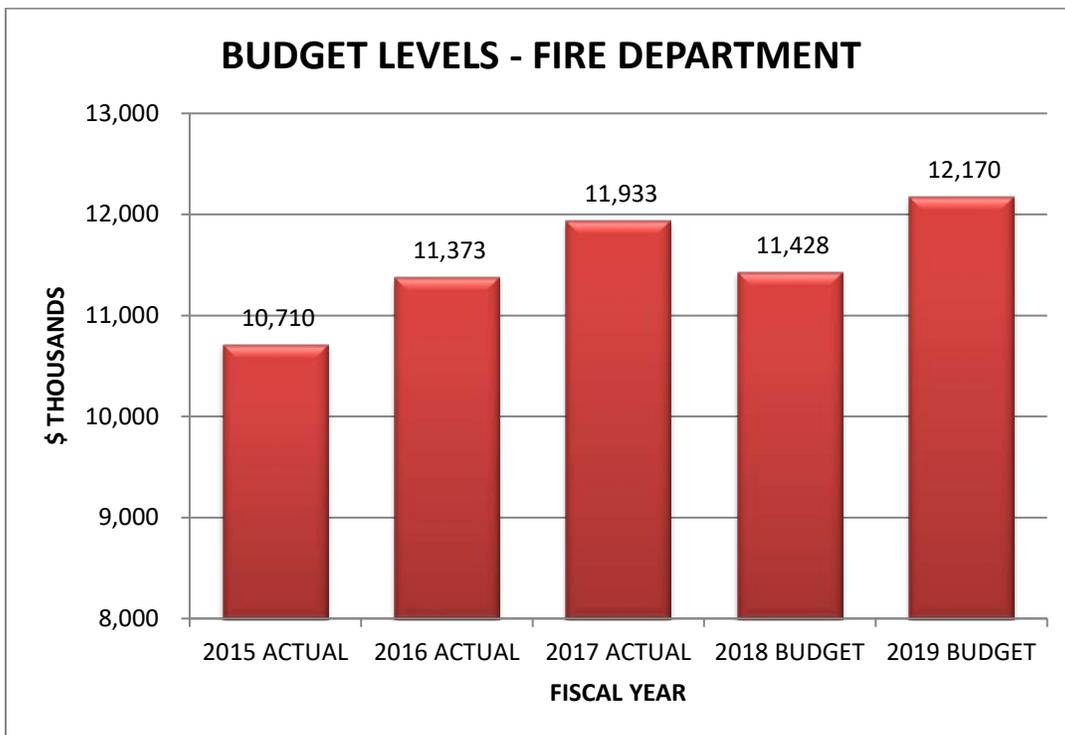
**FY 2019 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>6,200</b>
2110	5242	RETIREE HEALTH INSURANCE	5,104	5,271	5,517	HEALTH INSURANCE COSTS FOR POLICE DISPATCH RETIREES	5,690
<b>TOTAL JUSTIFICATION:</b>							<b>5,690</b>
2110	5302	BOOKS & SUBSCRIPTIONS	0	0	0	PLS SUBSCRIPTION	1,520
<b>TOTAL JUSTIFICATION:</b>							<b>1,520</b>
2110	5313	IS MISC EQPT & SUPPLIES	0	0	6,461	ALL LINE ITEMS MOVED FROM 15: (2) NEW 911 COMPUTERS MISC IS EQUIPMENT & SUPPLIES	0 4,500 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
2110	5315	SMALL TOOLS & EQUIPMENT	0	0	836	MISC NEW ITEM: CAMERA MONITOR W/MOUNT	500 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
2110	5317	MISC OPERATING SUPPLIES	0	0	191	MISC OPERATING SUPPLIES NEW ITEM: LEADS FILE CABINETS	1,000 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>4,500</b>
2110	5318	OFFICE SUPPLIES	0	0	427	OFFICE SUPPLIES	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
2110	5323	AWARDS/DONATIONS	0	0	478	AWARDS & DECORATIONS	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
2110	5327	IS MISC SOFTWARE	0	0	2,100	COMPUTER SOFTWARE FOR 911 COMPUTERS 911 SCREEN RECORDER - EXPANDED LEVEL REQUEST - APPROVED BY VM	1,200 0 4,410
<b>TOTAL JUSTIFICATION:</b>							<b>5,610</b>
2110	5412	IS CAPITAL EQPT/SUPPLIES	0	0	88,944		
<b>TOTAL JUSTIFICATION:</b>							
2110	5707	TRANSFER TO CERF	0	0	137,833	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	52,990
<b>TOTAL JUSTIFICATION:</b>							<b>52,990</b>
			2,240,561	1,756,817	953,979		948,732

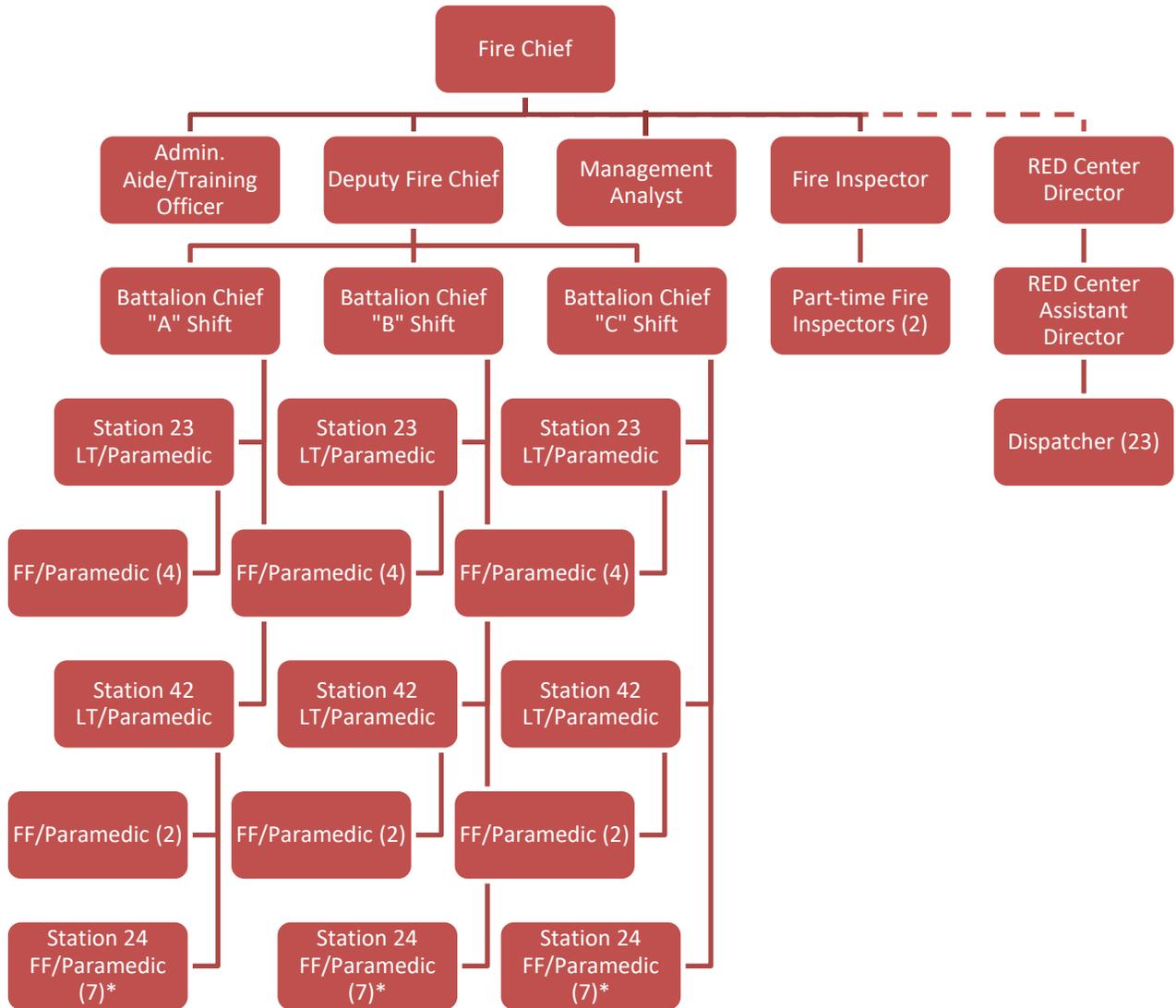
### GENERAL FUND

### Fire Department

Fire Department .....\$12,170,486



## Village of Wheeling Fire Department January 1, 2019



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

(NOTE: TOTAL STAFF PER SHIFT – 16, MINIMUM STAFF PER SHIFT ON-DUTY - 13)

## Fire Department

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

### 2018 ACCOMPLISHMENTS

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

- ⊗ Solicited grant funding for various Fire Department programs, including but not limited to replacement stretchers and mobile/portable radio equipment. In 2018, the Fire Department was awarded a grant from the Federal Emergency Management Agency (FEMA) for \$122,896.00 to assist in updating the department's radio equipment.
- ⊗ Solicited grant funding from Commonwealth Edison Company to update interior lighting at Fire Station 24 to convert to all LED lighting. Completion of this project reduced lighting energy usage at Fire Station 24 by 60%.
- ⊗ Initiated a joint functional consolidation program with the Prospect Heights Fire Protection District. Through modified emergency response plans and shared resources, both communities have benefited from enhanced emergency response capabilities while remaining cost effective.
- ⊗ Coordinated rehabilitation of existing Combined Area Fire Training (CAFT) Burn Tower after 25+ years of use. Facility is jointly owned by the Village of Wheeling, Village of Buffalo Grove, Deerfield-Banockburn Fire Protection District, Lincolnshire-Riverwoods Fire Protection District, and the Long Grove Fire Protection District.
- ⊗ Interfaced with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in the purchase of one (1) ambulance, as well as mobile/portable radios utilizing regional and national purchasing cooperatives.
- ⊗ Refurbished Engine 23 (2006 Crimson Engine) to obtain a minimum of five (5) additional years of service.

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

- ⊗ Completed an energy audit of all facilities and identified options to further reduce energy usage.
- ⊗ Completed a multi-year program to upgrade all traffic pre-emption systems throughout the community, in order to enhance both first responder (Fire and Police) and general public safety.

- ⊗ Completed analysis of regional fees charged for ambulance services. Modifications to existing fee structure approved by the Village Board resulting in additional revenue to the Village.

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

- ⊗ The Fire Department responded to 4,375 emergency calls for service in 2018. This represents a decrease of 311 calls or 6.63%% compared to 2017. Emergency medical calls represent 68.02% of all emergency calls responded to by the Fire Department.
- ⊗ The community fire loss for 2018 was \$129,815; second lowest annual fire loss in twenty (20) years. This represents a reduction of 144.29% compared to 2017. This continues the 10 year trend of average overall fire loss reduction within the community.
- ⊗ Reduced approximately 400 emergency calls annually by utilizing alternate methods for addressing trouble alarms and elevator alarm activations.
- ⊗ Disaster preparedness training was provided to Fire Department personnel, as well as multi-company/multi-alarm scenarios with members of the Combined Area Fire Training Facility (CAFT) and the Prospect Heights Fire Protection District.
- ⊗ Continued focus on reducing muscular/skeletal injuries through continuing education, personal fitness conditioning, and equipment modifications, as necessary. A review of department operational procedures was completed and additional training involving proper lifting techniques was provided. All ambulance are now equipped with hydraulic lifting devices to allow automatic loading and unloading of stretchers. All stretchers also have self-contained hydraulic systems to minimize manual lifting by ambulance personnel.
- ⊗ Maintained current State of Illinois Paramedic Certification by 100% of all department paramedics receiving an average continuing education score of 85% or higher. All shift personnel maintain their paramedic certification through the St. Francis Emergency Medical System.
- ⊗ Continued career development of Fire Department personnel as part of succession planning process.

**2019 OBJECTIVES/GOALS**

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

- ⊗ Solicit grant funding for various Fire Department programs, including but not limited to staffing, vehicles, and equipment.
- ⊗ Continue refinement of joint consolidation program with the Prospect Heights Fire Protection District.
- ⊗ Interface with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in the purchase of major equipment and vehicles.

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

- ⊗ Maintain cost effective operations through collective bargaining of a new labor contract with the Wheeling Firefighters Association (IAFF; AFL-CIO Local 3079).

- ⊗ Implement the Village’s updated Fire Safety and Building Codes to the 2018 International codes with local amendments. This continues the Village’s historical practice of updating its various codes every six (6) years.

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

- ⊗ Continue to maintain the community’s disaster preparedness status and interagency coordination of incidents, as they arise.
- ⊗ Conduct table top disaster drills to enhance efficiencies in response and operations within Village departments during community-wide emergency situations such as floods, wind storms, and blizzards. A village-wide table top drill is currently planned for fall 2019.
- ⊗ Maintain Current State of Illinois Paramedic Certification by 95% of all paramedics receiving an average continuing education score of 85% or higher.
- ⊗ Conduct recruitment and examination process for a new Firefighter/Paramedic eligibility list.
- ⊗ Continue evaluation of potential operational modifications to manage the anticipated increase in future emergency call volume utilizing current staffing and available limited resources.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2018	Actual 2017	Actual 2016
Stated Goal: <b>Foster effective &amp; cooperative relationships with community stakeholders</b> Type of Measure: <b>Effectiveness</b>				
Response Time (Time Received to First Unit on Scene)	<6 min.	5:39	5:23	5:07
“Quality of Service” Survey - Rated as Acceptable	>92%	99%	99%	99%
Stated Goal: <b>Foster effective &amp; cooperative relationships with community stakeholders</b> Type of Measure: <b>Output</b>				
Calls for Service (Fire/EMS)	N/A	4,375	4,686	4,629
Total EMS Calls	N/A	2,976	2,850	2,830
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Average Cost per FIRE/EMS Response	<\$2,142.05 (CPI Adj.)	\$2,612.11	\$2,545.57 (CPU Adj.)	\$2,620.53 (CPU Adj.)
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Effectiveness</b>				
Avoidable Accidents & Injuries	<5	4	4	5

AUTHORIZED PERSONNEL	FY 2019	FY 2018	Increase/ Decrease
Fire Chief	1	1	-
Deputy Fire Chief	1	1	-
Battalion Chief	3	3	-
Management Analyst	1	1	-
Lieutenant/Paramedic	6	6	-
Firefighter/Paramedic	39	39	-
Fire Inspector (Full-time)	1	1	-
<b>TOTAL FULL-TIME</b>	<b>52</b>	<b>52</b>	<b>---</b>
Part-time Fire Inspector	2	1	1
Part-time Administrative Aide/Training Officer	1	1	-
<b>TOTAL PART-TIME</b>	<b>3</b>	<b>2</b>	<b>1</b>

**FY 2019 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
2200	5101	LONGEVITY	25,735	28,302	22,800	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (17) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (11) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2)	10,200 11,000 2,600
<b>TOTAL JUSTIFICATION:</b>							<b>23,800</b>
2200	5102	OVERTIME	548,346	627,977	665,922	ARFF TRAINING (ONE SHIFT) DIVE TEAM (TRAINING/SCHOOLS) EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS) FIRE INVESTIGATION (TRAINING/SCHOOLS) FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS) HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS) IT (DATA MANAGEMENT) SERVICES (TRAINING/SCHOOLS) PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES PUMP TESTING (ISO REQUIREMENT) SELF-CONTAINED BREATHING APPARATUS PROGRAM TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING) EMERGENCY CALL-BACKS (ESTIMATED) SHORT-SHIFT HIRE BACKS (ESTIMATED) ACTING LIEUTENANT PAY (PER UNION CONTRACT) ACTING BATTALION CHIEF PAY (PER UNION CONTRACT) ROCK N RUN THE RUNWAY EMS STANDBY DETAIL MISCELLANEOUS HIREBACKS/PROJECTS/ASSIGNMENTS/STANDBYS TRAINING TRAVEL TIME (ESTIMATED) NATIONAL NIGHT OUT DETAIL	0 27,262 54,939 12,753 37,796 27,362 6,725 10,753 1,739 1,623 36,695 8,666 338,648 24,263 12,132 2,021 6,931 6,931 1,213
<b>TOTAL JUSTIFICATION:</b>							<b>618,452</b>
2200	5104	SALARIES	5,220,838	5,294,388	5,434,723	SALARIES FOR DEPARTMENT EMPLOYEES PT FIRE INSPECTOR - EXPANDED LEVEL REQUEST - APPROVED BY VM	5,535,070 0 34,550
<b>TOTAL JUSTIFICATION:</b>							<b>5,569,620</b>
2200	5105	LOCAL TRAINING & MEETINGS	29,137	19,277	31,112	ADMINISTRATIVE DEVELOPMENT TRAINING DIVE TEAM TRAINING EMERGENCY MEDICAL SERVICES TRAINING FIRE INVESTIGATION TEAM TRAINING FIRE SUPPRESSION SERVICES TRAINING HAZARDOUS MATERIALS TEAM TRAINING PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TRAINING TECHNICAL RESCUE SPECIALIST (TRS) TEAM TRAINING	3,560 4,850 6,480 4,700 16,495 450 1,775 4,275
<b>TOTAL JUSTIFICATION:</b>							<b>42,585</b>
2200	5106	UNIFORM ALLOWANCE	38,673	25,369	32,707	UNIFORMS FOR 55 EMPLOYEES MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES, ETC.) ANNUAL CARRY-OVER (PER CONTRACT) UNIFORMS FOR REPLACEMENT FIREFIGHTER/PARAMEDIC PT FIRE INSPECTOR - EXPANDED LEVEL REQUEST - APPROVED BY VM	28,375 2,000 3,000 1,575 0 750
<b>TOTAL JUSTIFICATION:</b>							<b>35,700</b>
2200	5108	EMPLOYER CONTRIBUTIONS	127,627	141,439	132,970	EMPLOYER MATCHING FUND FOR MEDICARE & IMRF PT FIRE INSPECTOR - EXPANDED LEVEL REQUEST - APPROVED BY VM	134,280 0 2,645
<b>TOTAL JUSTIFICATION:</b>							<b>136,925</b>
2200	5109	POL/FIR PENS EMPLR CNTRB	2,123,616	2,600,022	2,488,137	VILLAGE CONTRIBUTION TO FIRE PENSION FUND (DETERMINED BY ACTUARY)	2,682,043 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,682,043</b>
2200	5110	COLLEGE INCENTIVE	139	0	0	COLLEGE INCENTIVE PROGRAM (ELIMINATED)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2200	5113	TUITION REIMBURSEMENT	591	0	0	TUITION REIMBURSEMENT (1 EMPLOYEE) - ESTIMATED	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>

**FY 2019 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
2200	5115	SLDPA RETIREE CONTRIBUTN	15,617	97,482	0	SLDPA PAYOUTS - RETIREE DISBURSEMENTS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2200	5116	SICK LEAVE ANNL BUY BACK	8,578	7,156	7,330	SICK LEAVE BUYBACK PROGRAM (NON-UNION EMPLOYEES)	7,635
<b>TOTAL JUSTIFICATION:</b>							<b>7,635</b>
2200	5205	MULTIPLE DAY TRAINING	5,236	4,095	7,069	MISCELLANEOUS TRAVEL/TRANSPORTATION (MILEAGE) ILLINOIS FIRE CHIEFS CONFERENCE (IL) (2 EMPLOYEES) MISCELLANEOUS FIRE CHIEF MEETINGS (METRO/IFCA/LC/CA) ILLINOIS FIRE INSPECTORS MINI-SEMINARS (2 EMPLOYEES) ILLINOIS FIRE INSPECTORS FALL SEMINAR (2 EMPLOYEES) LAKE COUNTY/MIDWEST HAZ MAT CONFERENCE (9 EMPLOYEES) INTERNATIONAL FIRE SERVICE INSTRUCTORS CONFERENCE (IN) NATIONAL FIRE ACADEMY TRAVEL (REIMBURSED BY FED GOV) (\$1,600 FOR NFA TRAVEL - REIMBURSED BY FEDERAL GOV) INTERNATIONAL FIRE CHIEFS CONFERENCE (TBA) ILLINOIS EMA DISASTER MANAGEMENT CONFERENCE	275 2,000 150 450 400 2,925 2,400 0 0 2,500 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>12,100</b>
2200	5207	IS SERV & MAINT AGREEMENT	8,800	11,917	16,541	FIREHOUSE DATA MANAGEMENT ANNUAL TECH SUPPORT FEE FIREHOUSE ENTERPRISE CAD INTERFACE ANNUAL FEE ESO/IMAGE TREND EMS REPORTING ANNUAL FEE STATE OF IL EMS REPORT VALIDATION FEE TARGET SOLUTIONS ANNUAL ADMINISTRATIVE/MAINTENANCE FEE TARGET SOLUTIONS ANNUAL LICENSE FEE (53 EMPLOYEES) MISCELLANEOUS SOFTWARE UPDATES MOBILE EYES FIRE INSP. SOFTWARE ANNUAL TECH SUPPORT FEE FIREZONE SOFTWARE UPGRADE ADOBE ACROBAT SOFTWARE UPDATE	1,750 975 8,585 500 395 4,712 750 7,424 2,000 180
<b>TOTAL JUSTIFICATION:</b>							<b>27,271</b>
2200	5209	ENERGY	3,974	3,444	4,674	ANNUAL NICOR GAS USAGE (FS24, FS23, AND FS42)	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
2200	5211	EXTINGUISHER SERVICE	3,259	1,600	810	HYDROSTATIC TESTING/GENERAL SERVICE KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 23) KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 24)	2,500 295 295
<b>TOTAL JUSTIFICATION:</b>							<b>3,090</b>
2200	5212	EMPLOYEE HEALTH INSURANCE	962,289	1,004,246	1,038,986	GROUP HEALTH INSURANCE FOR FULL-TIME EMPLOYEES	1,067,820
<b>TOTAL JUSTIFICATION:</b>							<b>1,067,820</b>
2200	5213	GEN LIABILITY INSURANCE	613,704	580,803	413,140	GENERAL LIABILITY INSURANCE	327,600
<b>TOTAL JUSTIFICATION:</b>							<b>327,600</b>
2200	5220	MAINT OFF/SPEC EQUIPMENT	57,417	59,923	65,700	BATTERY REPLACEMENT PROGRAM DIVE TEAM EQUIPMENT MAINTENANCE EMERGENCY MEDICAL SERVICE EQUIPMENT MAINTENANCE HAZARDOUS MATERIALS TEAM EQUIPMENT MAINTENANCE LADDER EQUIPMENT MAINTENANCE/ANNUAL TESTING OFFICE EQUIPMENT MAINTENANCE RESCUE EQUIPMENT MAINTENANCE SELF-CONTAINED BREATHING APPARATUS MAINTENANCE TORNADO SIREN MAINTENANCE CONTRACT TRAFFIC PREEMPTION EQUIPMENT MAINTENANCE (28) STRYKER PROCARE POWER LOADER MAINTENANCE CONTRACT	7,166 4,691 11,650 6,383 5,700 2,300 3,505 2,340 5,175 15,775 20,772
<b>TOTAL JUSTIFICATION:</b>							<b>85,457</b>
2200	5221	MAINT RADIO EQUIPMENT	0	0	9,191	RADIO & STATION ALERTING MAINTENANCE CONTRACT NON-CONTRACT RADIO REPAIRS MISCELLANEOUS RADIO SPARE PARTS	8,500 2,500 1,500
<b>TOTAL JUSTIFICATION:</b>							<b>12,500</b>
2200	5222	MEMBERSHIP DUES	1,217	1,062	1,195	ILLINOIS FIRE SERVICE PROFESSIONAL ASSOC. (IFSAP)	55

**FY 2019 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
2200	5222	MEMBERSHIP DUES...	1,217 ...	1,062 ...	1,195 ...	ILLINOIS FIRE CHIEFS ASSOCIATION (IFCA) (2) INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC) (2) METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA) (2) LAKE COUNTY FIRE CHIEFS ASSOCIATION (LCFCA) INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCT. (ISFSI) ILLINOIS SOCIETY OF FIRE SERVICE INSTRUCTORS (ISFSI) NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) ILLINOIS FIRE INSPECTORS ASSOCIATION (IFIA) NORTHERN IL ARSON STRIKE FORCE (NIASF) INTERNATIONAL CODE COUNCIL (ICC) NORTHERN ILLINOIS EMERGENCY MGMT CONSORTIUM (NIEMC) AMERICAN MANAGEMENT ASSOCIATION	900 480 100 75 75 100 175 100 80 135 40 50
<b>TOTAL JUSTIFICATION:</b>							<b>2,365</b>
2200	5228	PRINTING & BINDING	1,406	845	2,569	ADMINISTRATION EMERGENCY MEDICAL SERVICES PUBLIC EDUCATION/PUBLIC RELATIONS FIRE PREVENTION BUREAU BUILDING STAIRWELL/SERVICE SIGNAGE (PREPLAN) PROGRAM	500 300 600 350 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,750</b>
2200	5231	REG & SPCL AGENCY ASSESS	12,052	15,298	16,157	ST. FRANCIS EMS CONTINUING EDUCATION FEE ST. FRANCIS EMS ADMINISTRATIVE FEE CAFT MAINTENANCE ASSESSMENT FEE IDPH AMBULANCE/ENGINE REGISTRATION FEE (7) MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE) MABAS DIV. IV ASSESSMENT (HAZ. MAT.) METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE	3,600 1,450 10,000 350 5,500 5,300 600
<b>TOTAL JUSTIFICATION:</b>							<b>26,800</b>
2200	5242	RETIREE HEALTH INSURANCE	411,954	419,911	435,364	HEALTH INSURANCE COSTS FOR FIRE DEPARTMENT RETIREES	439,795
<b>TOTAL JUSTIFICATION:</b>							<b>439,795</b>
2200	5246	MEDICAL EXAMS	16,690	16,624	17,928	PERIODIC PHYSICALS (15 EMPLOYEES) MAINTENANCE PHYSICALS (35 EMPLOYEES) RETURN TO WORK PHYSICAL EXAMINATIONS - ESTIMATED HEPATITIS B IMMUNIZATIONS - REPLACEMENT FF/PM (1) PT FIRE INSPECTOR - EXPANDED LEVEL REQUEST - APPROVED BY VM	7,500 10,500 2,000 350 0 500
<b>TOTAL JUSTIFICATION:</b>							<b>20,850</b>
2200	5248	FINGER PRINTING FEES	298	297	0	NEW EMPLOYEE FINGERPRINTING (6 CANDIDATES)	210
<b>TOTAL JUSTIFICATION:</b>							<b>210</b>
2200	5299	MISC CONTRACTUAL SERVICES	153	307	307	MISC CONTRACTUAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2200	5301	AUTO PETROL PRODUCTS	31,253	37,691	42,430	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	46,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>46,000</b>
2200	5302	BOOKS & SUBSCRIPTIONS	2,740	4,259	3,584	FIRE PREVENTION BUREAU (NFPA & ICC CODE BOOKS) FIRE SUPPRESSION SERVICES HAZARDOUS MATERIALS TEAM	5,934 750 160
<b>TOTAL JUSTIFICATION:</b>							<b>6,844</b>
2200	5305	FIREFIGHTING SUPPLIES	68,006	124,910	106,885	FIRE EXTINGUISHER SUPPLIES/EQUIPMENT FIRE HOSE SUPPLIES/EQUIPMENT FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.) FIRE INVESTIGATION SUPPLIES/EQUIPMENT FIRE SUPPRESSION SUPPLIES/EQUIPMENT HAZARDOUS MATERIALS RESPONSE SUPPLIES/EQUIPMENT PUBLIC EDUCATION SUPPLIES/EQUIPMENT RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT	1,124 8,325 1,000 500 20,775 14,800 499 74,080

**FY 2019 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
2200	5305	FIREFIGHTING SUPPLIES...	68,006	124,910	106,885	SELF-CONTAINED BREATHING APPARATUS SUPPLIES/EQUIP. TECHNICAL RESCUE RESPONSE SUPPLIES/EQUIPMENT UNDERWATER RESCUE/RECOVERY RESPONSE SUPPLIES/EQUIP.	6,435 1,500 5,410
<b>TOTAL JUSTIFICATION:</b>							<b>134,448</b>
2200	5310	VEHICLE MAINTENANCE	47,748	46,649	49,029	GENERAL VEHICLE MAINTENANCE/REPAIR	50,000
<b>TOTAL JUSTIFICATION:</b>							<b>50,000</b>
2200	5311	BLDG/GROUNDS MAINTENANCE	61,601	13,795	29,611	GENERAL CLEANING SUPPLIES MISCELLANEOUS STATION MAINTENANCE (PUBLIC WORKS) GENERAL LANDSCAPING IMPROVEMENTS (STA. 24) ANTIQUE PUMPER DISPLAY/REFURBISHMENT SUPPLIES BAY FLOOR/CORRIDOR FLOOR COVERING REPLACEMENT (STA. 24) REPLACEMENT COMMERCIAL WASHING MACHINE (STA. 24/23/42) LED LIGHTING CONVERSION (STA. 24) REPLACEMENT VACUUM (STA. 24/23/42) REPLACEMENT DOORWAY ENTRANCE MATS REPLACEMENT STATION ALERTING SYSTEM (STA. 24 & STA. 42)	4,500 5,000 300 350 850 1,150 3,200 300 160 72,000
<b>TOTAL JUSTIFICATION:</b>							<b>87,810</b>
2200	5312	MEDICAL SUPPLIES	9,081	19,273	19,278	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES (NOTE: INCLUDES NON-REIMBURSED MEDICATIONS & INFECTIOUS DISEASE CONTAINMENT SUPPLIES) MASS CASUALTY RAPID DEPLOYMENT TRAUMA KITS	23,639 0 0 2,800
<b>TOTAL JUSTIFICATION:</b>							<b>26,439</b>
2200	5313	IS MISC EQPT & SUPPLIES	31,271	42,908	22,436	REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS (2) REPLACEMENT DESKTOP LASER PRINTERS (2) REPLACEMENT EMS RUGGED LAPTOP COMPUTERS (2) REPLACEMENT MOBILE DATA TERMINAL (MDT) (2) MISC. COMPUTER HARDWARE (EX. CABLES, MEMORY, HUBS) WINDOWS SERVER/EXCHANGE/OFFICE PRO LICENSES	3,700 1,050 6,400 7,000 750 810
<b>TOTAL JUSTIFICATION:</b>							<b>19,710</b>
2200	5315	SMALL TOOLS & EQUIPMENT	0	0	0	SMALL TOOLS & EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2200	5317	MISC OPERATING SUPPLIES	5,288	7,699	5,703	EMERGENCY OPERATIONS CENTER (EOC) SUPPLIES/EQUIPMENT LAUNDRY SUPPLIES/EQUIPMENT MISCELLANEOUS FIRE STATION SUPPLIES/EQUIPMENT KNOX BOXES (RESIDENTIAL PROGRAM)(FIRE PREVENTION) REPLACEMENT OFFICE FURNITURE	750 1,500 4,865 750 550
<b>TOTAL JUSTIFICATION:</b>							<b>8,415</b>
2200	5318	OFFICE SUPPLIES	4,968	5,365	5,517	GENERAL OFFICE SUPPLIES PRINTER SUPPLIES (LASER & INK JET)	3,000 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
2200	5319	PROTECTIVE CLOTHING/SUPL	32,164	39,224	37,123	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION) TURNOUT CLOTHING MAINTENANCE/REPAIRS (FIRE SUPPRESS.) REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION) REPLACEMENT GLOVES (FIRE SUPPRESSION) REPLACEMENT LEATHER BOOTS (FIRE SUPPRESSION) REPLACEMENT STREAMLIGHT FLASHLIGHTS (FIRE SUPPRESSION) REPLACEMENT FIRE HELMET LIGHTS (FIRE SUPPRESSION) REPLACEMENT SPLASH PROTECTION GLASSES (EMER. MEDICAL) REPLACEMENT SURGICAL GLOVES (EMERGENCY MEDICAL) REPLACEMENT ANSI/OSHA SAFETY VESTS (EMERGENCY MEDICAL) REPLACEMENT INTEGRATED PERSONAL ESCAPE ROPE SYSTEM FIRE HELMET - REPLACEMENT FF/PM LEATHER FIREFIGHTING GLOVES - REPLACEMENT FF/PM FIREFIGHTING BOOTS - REPLACEMENT FF/PM TURNOUT CLOTHING - REPLACEMENT FF/PM INTEGRATED PERSONAL ESCAPE ROPE SYSTEM - REPLC. FF/PM REPLACEMENT ANSI/OSHA SAFETY VESTS (FIRE SUPPRESSION)	20,362 750 1,385 1,360 2,984 650 570 75 2,850 360 2,456 277 68 373 2,544 307 470

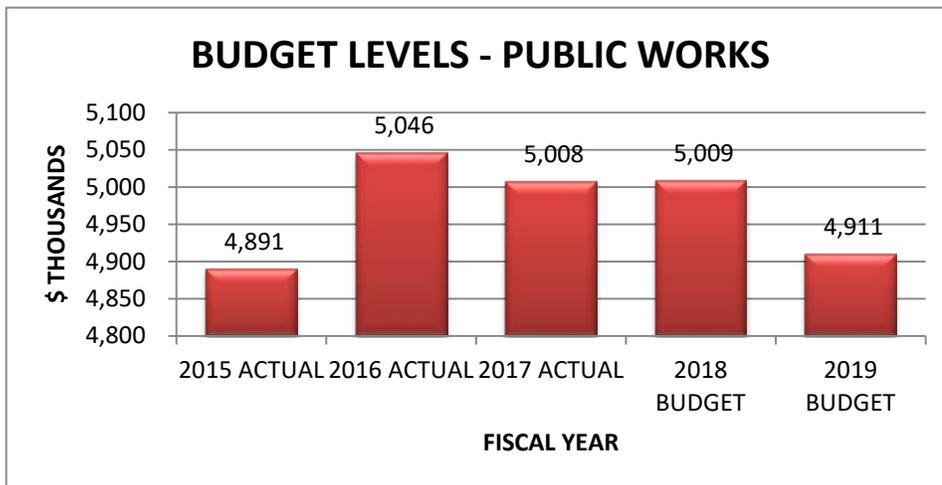
**FY 2019 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
2200	5319	PROTECTIVE CLOTHING/SUPL...	32,164 ...	39,224 ...	37,123 ...	PT FIRE INSPECTOR - EXPANDED LEVEL REQUEST - APPROVED BY VM	0 3,441
<b>TOTAL JUSTIFICATION:</b>							<b>41,282</b>
2200	5707	TRANSFER TO CERF	781,787	524,381	576,968	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) 2018 PURCHASES: * REPLACEMENT OF BATTALION CHIEF VAN (\$50,000) * REPLACEMENT OF FIRE RESCUE BOAT/TRAILER (\$25,000) * REPLACEMENT OF SELF-CONTAIN. BREATH. APP. (\$233,626)	592,170 0 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>592,170</b>
2200	5820	TRANSFER TO 911 FUND	60,000	105,000	0	TRANSFER TO 911 FUND	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			11,373,252	11,932,935	11,743,895		12,170,486

## GENERAL FUND

### Public Works Department

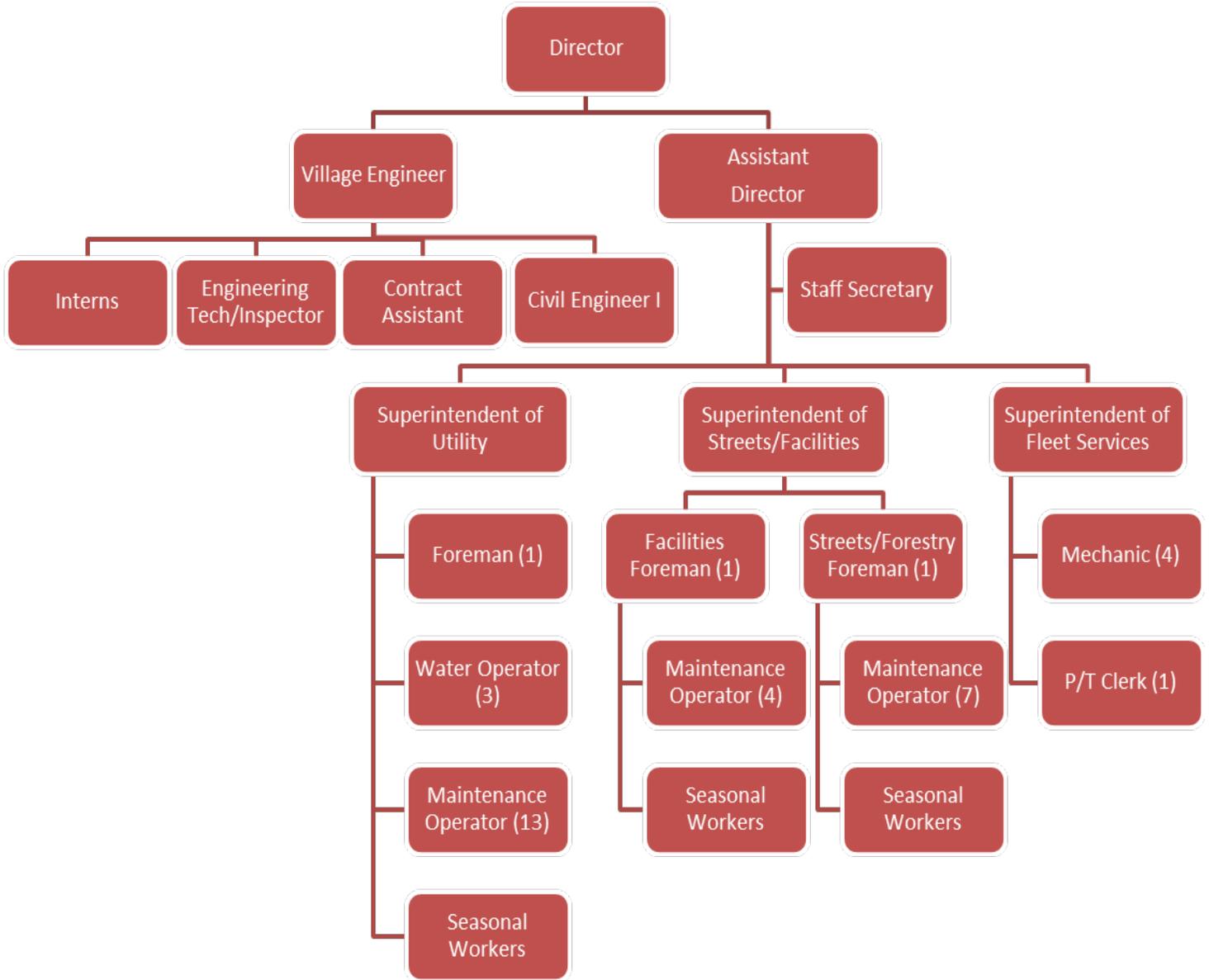
Public Works Administration .....	\$536,097
Facilities .....	1,097,103
Commuter Parking .....	55,740
Fleet Services .....	736,685
Engineering/CIP .....	485,873
Street Division.....	1,018,275
Forestry Division .....	980,846
<b>TOTAL .....</b>	<b>\$4,910,619</b>



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

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

### Village of Wheeling Public Works Department January 1, 2019



## Public Works Department

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

### 2018 ACCOMPLISHMENTS

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

-  Efficiently managed the Capital Improvement Plan (CIP) to accomplish various projects, which include street, sidewalk, storm water, sewer, and water improvements.
-  Contractually replaced five (5) cooling units in the Police Department due to exceeding life spans.
-  Oversaw contractual roof repairs and replacement at Police Department/Fire Station 42, Central Receiving Station, Village Hall, and Well House #5.
-  Ordered and placed into service CERF equipment for various departments: outfitted (4) SUV's for the Police Department Patrol and Traffic Divisions; (1) 2018 Ford Escape, (1) 2018 Dodge Charger and (1) 2019 Dodge Grand Caravan for Investigations Division; (1) 2018 Ford F-250 Pick-Up Truck for the Street Division [Fleet staff installed snow plows, running boards, emergency lighting, toolboxes and graphics]; (1) S740 Bobcat Skid-Steer for the Utility Division; (1) Propane Powered Sweeper/Scrubber for Public Works; and, (2) 2018 Horton Ambulances mounted on Freightliner Chassis.
-  Completed requisite upgrades to Underground Storage Tanks (USTs) at Village facilities to comply with new OSFM operation and inspection requirements.
-  Specified, ordered and received training on new vehicle diagnostic system from Snap-On tools.
-  Due to an unexpected change in production schedules at Ford Motor Company, Fleet Services had to place an emergency order, in September, for (7) Police Interceptors that were anticipated to be replaced in 2019. Ford was anticipating to close their Chicago Assembly Plant in February of 2019 for re-tooling and would not restart production of Policed Interceptors until July or August of 2019.
-  Rebuilt 5-yard salt spreader with new auger and auger grates.
-  Assisted engineers from Schwarze Industries on correcting a dangerous mechanical flaw with the Village's (and all others built before the Village's) A7 Sweeper that caused the hopper door to come down from a raised position potentially trapping a sweeper operator. This issue and the steps to correct the problem will be implemented in all older A7 sweepers as well as new unit coming off of the assembly line.
-  Replaced (in-house) the faulty compressor unit on our Combination Sewer Jetter/Vac.

- Facilitated participation in both the GovDeals.com and Northwest Municipal Conference (NWMC) Surplus Vehicle and Equipment Auction.

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

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

***STATED GOAL: Evaluate infrastructure projects to attract new development***

- Managed construction and inspection for the replacement of approximately 800 linear feet of existing storm sewer within Wheeling Road as well as installation of approximately 700 linear feet of 66" dia. storm sewer from Wheeling Road to Echo Lake.
- Managed construction involving installation of approximately 175 linear feet of 72" dia. storm sewer pipe located 18 vertical feet below under Dundee Road.
- Supervised smoke testing, manhole inspection, and dye flooding in the Tahoe, Mallard and Lakeside areas as part of the Village's Sanitary Sewer Evaluation Service (SSES).
- Completed a lift station condition assessment to identify the structural and performance condition of lift station wet wells and components.
- Managed construction activities relative to the Street Improvement Program, including 17,790 linear feet of full width street improvements in various locations including Tahoe Village, Longtree Subdivision, Larkin Drive, Messner Drive, Peterson Drive, Marquardt Drive, Chaddick Drive and Waltz Drive.
- Managed construction activities relative to the Asphalt Surface Treatment (HA5) involving application of full width pavement sealant in the Avalon Sienna Subdivision and on Shadowbend Drive.

***STATED GOAL: Revitalize Wheeling's community image***

- Supervised sandblasting and painting of approximately 200 fire hydrants, including re-taping, re-numbering, and installing new marking flags after contractor completed work.
- Trimmed overhanging vegetation and applied stain to approximately 4,525 linear feet of the Village's uniform fence along Dundee Road between the west Village limits and Elmhurst Road, as well as the south side of Lake Cook Road between Lexington Parkway and the rail road overpass.
- Replaced 286 regulatory and identification street signs as part of an annual replacement program, while eliminating approximately 53 unnecessary roadway signs and posts.
- Supervised the contractual planting of 59 parkway trees, and planted an Arbor Day tree at a local school.

- ⊗ Managed trimming work on 1,435 parkway trees (1,145 contractually and 290 in-house), and removed 116 diseased or dying parkway trees (78 contractually and 38 in-house).
- ⊗ Purchased approximately 316,000 pounds of asphalt to accomplish substantial street repairs and to fill 1,714 potholes by Public Works personnel.
- ⊗ Contractually trimmed approximately 2,900 linear feet of tall shrubs and grass along the Avalon Sienna recreation path.
- ⊗ Repaired 115 streetlights, 22 street signs, and collected 217 bags of litter on right-of-ways.
- ⊗ Managed construction and project supervision for the Crack Sealing program.
- ⊗ Performed in-house concrete repairs utilizing 85 yards of concrete to replace or repair 2,702 square feet of flat work and 427 linear feet of curb.
- ⊗ Supervised contractual grinding services to eliminate sidewalk displacements by shearing existing concrete edges to meet an adjoining concrete slab, work that reduces potential trip hazards and allows the Village to continue compliance with the Americans with Disability Act (ADA).
- ⊗ Performed tuck pointing and exterior paint touch-up at Fire Station 24, and re-painting of the Centennial Fountain at the Police Department.
- ⊗ Upgraded 45 exterior lights to LED lighting at all municipal facilities, which included uplighting and parking lot lighting.

## 2019 OBJECTIVES/GOALS

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

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

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

- ⊗ Collaborate with outside consultants on the design and fabrication of various flood control devices.
- ⊗ Manage contractual roof repairs at Police/Fire Station 24, and implement new preventive maintenance program reviewing all facility roofing systems for defects.
- ⊗ Install all requisite equipment and place into service a single axle dump truck with stainless steel salt spreader with front mounted 10" plow and electronic spread control for both solid and liquid deicing materials.
- ⊗ Order and place in service various new departmental CERF equipment including: two tandem axle dump trucks, one 2-1/2 ton dump truck with stainless steel salt spreader, plow and electronic solid and liquid spread control system; three ¾ ton pick-up trucks [fleet staff to install snow plows, running boards, emergency lighting, toolboxes and graphics]; one mini-excavator for the Utility Division; and replacement for Polaris UTV.
- ⊗ Continue refurbishing and altering used Police squad vehicles for re-assignment to non-safety personnel.

- ⊗ Perform mechanical work related to the conversion of a 2007 Ambulance into a Dive Squad.
- ⊗ Assist Fire Department with acquisition set-up and in-service of new Command Van.
- ⊗ Continue to assist Chicago Executive Airport (CEA) by maintaining and repairing airport equipment, in addition to vehicles and equipment owned by the Indian Trails Library, NIPAS and MCAT.

***IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development***

- ⊗ Perform project management and construction supervision of the Water Main Program on Foster, Century and Palwaukee Drives, a project that will include approximately 1,500 linear feet of piping and street resurfacing.
- ⊗ As part of the Storm Water Master Plan, complete the updating and re-mapping of the Buffalo Creek flood plain.
- ⊗ Continue rehabilitating defective sanitary manholes that have been identified through the Village's Sanitary Sewer Evaluation Services (SSES) plan.
- ⊗ Continue the Sewer Root Control Program involving application of an approved foam product to counteract tree roots blocking sanitary sewers. The Strong, Orchard Lakes and Whippetree areas are targeted application areas.
- ⊗ Perform project management of the Street Improvement Program which will consist of resurfacing approximately 17,000 linear feet of roadway located in Tahoe Village, Malibu Cove, Lexington Commons, and Chelsea Cove.
- ⊗ Manage the design and reconstruction of approximately 1,000 linear feet of Old Willow Road in conjunction with PACE Bus operations.
- ⊗ Perform project management for approximately 70,000 linear feet of pavement improvements for the Crack Sealing Program, and 30,000 linear feet for the Pavement Marking Program
- ⊗ Manage removal of aging and hazardous street trees to reduce risks to residents and property.

***IDENTIFIED GOAL: Revitalize Wheeling's community image***

- ⊗ Work with Community Development to remove and replace twelve (12) Village entrance signs.
- ⊗ Sandblast and paint approximately 200 fire hydrants, then re-tape, re-number and install marking flags.
- ⊗ Supervise the trimming of approximately 1,400 parkway trees, remove dead/diseased trees, and replace parkway trees as necessary.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2018	Actual 2017	Actual 2016
<b>Stated Goal: Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Effectiveness</b>				
Avoidable Accidents & Injuries	<5	1	5	5
Miles of Village Streets Swept Each Sweeping Day During Sweeping Season (144 Days)	22	21	29	26
<b>Stated Goal: Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
<b>Stated Goal: Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Output</b>				
Village Vehicles Maintained	N/A	134	134	128
Other Vehicles Maintained (e.g. construction, generators, small equipment)	N/A	245	245	217
Vehicles and Equipment Repairs Completed	N/A	2,857	2,854	2,614
Average Cost to Maintain Vehicles (Per Mile)	N/A	1.31	1.00	\$1.11
Building Services Work Orders Completed	N/A	1,429	2,693	2,936
Snowplowing Events	N/A	8	5	9
Total Precipitation of Snow for All Events (Inches)	N/A	40	13	27
Actual Odometer Miles of Snowplowing Events	N/A	13,867	4,601	9,026
Salt Events	N/A	18	14	20
Salt Purchase Cost (Ton)	N/A	N/A	N/A	\$61.95
Salt Utilized (Tons)	N/A	1,114	638	976
Actual Odometer Miles of Salt Spread	N/A	4,656	2,910	3,944
Amount of Calcium Chloride (De-Icing) Agent (Gallons)	N/A	3,960	2,465	5,821
Amount of Organic/Brine Anti-Icing/De-Icing Agent (Gallons)	N/A	2,490	7,272	2,980
Asphalt Used for Street Maintenance (Tons)	N/A	158	237	435
Cost of Asphalt	N/A	\$55.00	\$49.00	\$48.00
Concrete Poured (Cubic Yards)	N/A	85	108	86
Cost of Concrete	N/A	\$126.00	\$128.00	\$116.00
<b>Stated Goal: Evaluate infrastructure Projects to attract new development</b> Type of Measure: <b>Efficiency</b>				
Cost of Sewer Relining Program	\$176,606	\$180,000	N/A	\$145,600
Sanitary and Storm Sewer Relining Program (Linear Feet)	7,250	4,688	N/A	5,294
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	-1,356	-1,077	-1,452	-1,609
<b>Stated Goal: Evaluate infrastructure Projects to attract new development</b> Type of Measure: <b>Output</b>				
Total Streetlights Maintained	N/A	1,253	1,253	1,253
Streetlights that Required Maintenance	N/A	115	268	378
Streetlights Requiring Bulb Maintenance	N/A	12	31%	60%
Streetlights Requiring Other Repairs (Fixtures, etc.)	N/A	6	69%	40%
No. of Water Main Breaks Repaired	N/A	14	21	23
No. of Hydrants Maintained/Flushed	N/A	1702	1,744	1,723
No. of Hydrants Repaired of Those Maintained	N/A	28	110	139
No. of Buffalo Boxes Inspected (From a Total of 8,091)	N/A	223	62	153
No. of Buffalo Boxes Repaired	N/A	64	25	19
No. of Sanitary Sewer Complaints	N/A	18	31	43
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	20,000	44,101	19,816	71,276
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	7,000	7,689	10,260	18,012
Linear Feet of Sanitary Sewer Rodding	50,000	137,461	88,606	97,975
<b>Stated Goal: Build a sense of community pride; provide a reason to reinvest</b> Type of Measure: <b>Effectiveness</b>				
No. of Village Owned Parkway Trees	7,500	6,564	6,621	7,270
Street Sweeping Debris (Miles)	4,000	3,010	4,191	3,737
No. of Trees Trimmed In-House	350	290	151	123

AUTHORIZED PERSONNEL	FY 2019	FY 2018	Increase/ Decrease
<b>Administration Division</b>			
Director of Public Works	1	1	-
Assistant Director of Public Works	1	1	-
Administrative Secretary	0	0	-
Staff Secretary	1	1	-
<b>Division Total</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>Fleet Services Division</b>			
Superintendent of Fleet Services	1	1	-
Mechanics	4	4	-
<b>Division Total – FULL-TIME</b>	<b>5</b>	<b>5</b>	<b>-</b>
Part-Time Clerk	1	1	-
<b>Division Total – PART-TIME</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>***Streets &amp; Facilities Division</b>			
Superintendent of Streets & Facilities	1	1	-
Streets/Forestry Foreman	1	1	-
Facilities Foreman	1	1	-
Maintenance Operators	11	11	-
<b>Division Total</b>	<b>14</b>	<b>14</b>	<b>-</b>
<b>*Engineering/CIP Division</b>			
Village Engineer	1	1	-
Capital Projects & Design Manager	0	0	-
Civil Engineer I	1	1	-
Contract Assistant	1	1	-
Engineering Tech/Inspector	1	1	-
<b>Division Total</b>	<b>4</b>	<b>4</b>	<b>-</b>
<b>**Utility Division</b>			
Superintendent of Utility	1	1	-
Foreman	1	1	-
Water Operators	3	3	-
Maintenance Operators	13	13	-
<b>Division Total</b>	<b>18</b>	<b>18</b>	<b>-</b>
<b>TOTAL PART-TIME</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>TOTAL FULL-TIME</b>	<b>44</b>	<b>44</b>	<b>-</b>

\*During FY 2014 & FY 2015 Engineering/CIP Division personnel (formerly Capital Projects & Design) were accounted for in the Community Development Department. Beginning FY 2016 the Engineering/CIP expenditures have been moved back to the Public Works Department.

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

\*\*\*In FY 2018, the Building Services Division was placed under the jurisdiction of Streets/Forestry division, renaming the division to Streets/Facilities.

**FY 2019 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1500	5101	LONGEVITY	0	0	0	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	600 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>600</b>
1500	5102	OVERTIME	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1500	5104	SALARIES	379,006	393,352	370,788	SALARIES FOR DIVISION EMPLOYEES	352,305
<b>TOTAL JUSTIFICATION:</b>							<b>352,305</b>
1500	5105	LOCAL TRAINING & MEETINGS	888	690	606	MISC TRAINING AND/OR LOCAL CONFERENCES (APWA, IPELRA)	800
<b>TOTAL JUSTIFICATION:</b>							<b>800</b>
1500	5108	EMPLOYER CONTRIBUTIONS	70,297	73,622	65,953	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 60,575
<b>TOTAL JUSTIFICATION:</b>							<b>60,575</b>
1500	5111	UNEMPLOYMENT COMPENSATION	0	0	11,908		
<b>TOTAL JUSTIFICATION:</b>							
1500	5115	SLDPA RETIREE CONTRIBUTN	0	0	0	SLDPA RETIREE CONTRIBUTIONS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1500	5116	SICK LEAVE ANNL BUY BACK	0	0	592	SICK LEAVE BUY BACK	595
<b>TOTAL JUSTIFICATION:</b>							<b>595</b>
1500	5205	MULTIPLE DAY TRAINING	3,742	3,218	3,025	APWA CONFERENCE & EXPO INCL. REGISTRATION, LODGING (WA) IPELRA CONFERENCE (BLOOMINGTON)	3,300 1,700
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1500	5207	IS SERV & MAINT AGREEMENT	416	749	499	COUNT-ME-IN TIMECARD MONITOR MAINTENANCE FEE	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1500	5209	ENERGY	5,655	6,009	8,350	ESTIMATED COST FOR HEATING THERMS AT 77 W. HINTZ THAT EXCEED FREE-OF-CHARGE SERVICE BY NICOR	0 8,300
<b>TOTAL JUSTIFICATION:</b>							<b>8,300</b>
1500	5212	EMPLOYEE HEALTH INSURANCE	58,534	60,691	62,813	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	64,200
<b>TOTAL JUSTIFICATION:</b>							<b>64,200</b>
1500	5213	GEN LIABILITY INSURANCE	28,662	27,125	19,295	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 15,300
<b>TOTAL JUSTIFICATION:</b>							<b>15,300</b>
1500	5220	MAINT OFF/SPEC EQUIPMENT	658	553	502	(2) PHOTOCOPIER SERVICE CONTRACTS (ADMIN & FLEET) & REPAIRS/SERVICES TO MISC PERIPHERAL EQUIP (E.G. FAX)	0 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1500	5221	MAINT RADIO EQUIPMENT	335	0	26	MAINTENANCE OF RADIO EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1500	5222	MEMBERSHIP DUES	307	308	471	(2) AMERICAN PUBLIC WORKS ASSOCIATION NW COMMUNITY CONSORTIUM	330 100
<b>TOTAL JUSTIFICATION:</b>							<b>430</b>
1500	5228	PRINTING & BINDING	212	170	590	SIDWELL UPDATES APWA NATIONAL PW WEEK POSTER	125 20
<b>TOTAL JUSTIFICATION:</b>							<b>145</b>
1500	5242	RETIREE HEALTH INSURANCE	13,368	11,483	11,987	HEALTH INSURANCE COSTS PW ADMINISTRATION RETIREES	12,340

**FY 2019 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>12,340</b>
1500	5246	MEDICAL EXAMS	4,051	2,927	1,984	ANNUAL EMPLOYEE HEARING TEST REQUIRED PER OSHA CDL RANDOM DRUG & ALCOHOL TESTING REQUIRED PER DOT	1,500 1,700
<b>TOTAL JUSTIFICATION:</b>							<b>3,200</b>
1500	5299	MISC CONTRACTUAL SERVICES	153	307	307	DEPT SHARE OF MSDS ONLINE (FOR SAFETY DATA SHEET COMPLIANCE)	0 307
<b>TOTAL JUSTIFICATION:</b>							<b>307</b>
1500	5301	AUTO PETROL PRODUCTS	602	1,264	1,601	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS & FUEL	0 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1500	5302	BOOKS & SUBSCRIPTIONS	0	0	0	BOOKS & SUBSCRIPTIONS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1500	5310	VEHICLE MAINTENANCE	145	829	360	REPAIRS/MAINT OF VEHICLES, INCL INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 550
<b>TOTAL JUSTIFICATION:</b>							<b>550</b>
1500	5313	IS MISC EQPT & SUPPLIES	0	1,307	0	(1) REPLACEMENT COMPUTER THAT DOES NOT MEET VILLAGE STANDARDS, IS OUT OF WARRANTY, OR OVER 6 YEARS OLD	0 1,750
<b>TOTAL JUSTIFICATION:</b>							<b>1,750</b>
1500	5317	MISC OPERATING SUPPLIES	3,716	3,488	4,080	SUPPLIES FOR DEPT, MEETINGS & AROUND-THE-CLOCK EMERGENCY RESPONSE OPERATIONS; COMMUNICATIONS EQUIPMENT (I.E. CELL PHONES, CHARGERS)	0 0 3,200
<b>TOTAL JUSTIFICATION:</b>							<b>3,200</b>
1500	5318	OFFICE SUPPLIES	4,400	4,804	2,462	MISC DEPT SUPPLIES (E.G. PENS, TONER)	4,000
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
1500	5319	PROTECTIVE CLOTHING/SUPL	98	0	0	PROTECTIVE CLOTHING/SUPPLIES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1500	5323	AWARDS/DONATIONS	29	101	17	RETIRES ENGRAVED PLATES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			575,273	592,997	568,216		
<b>TOTAL JUSTIFICATION:</b>							<b>536,097</b>

**FY 2019 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1220	5101	LONGEVITY	3,700	4,100	4,699	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.5) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (2) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	900 2,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,900</b>
1220	5102	OVERTIME	9,940	7,942	14,725	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. SNOW/ICE CONTROL, EMERGENCY BLDG REPAIRS )	0 16,000
<b>TOTAL JUSTIFICATION:</b>							<b>16,000</b>
1220	5103	SEASONAL HELP	13,289	7,566	10,134	SEASONAL EMPLOYEES	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
1220	5104	SALARIES	457,933	476,636	435,213	SALARIES FOR DIVISION EMPLOYEES	436,750
<b>TOTAL JUSTIFICATION:</b>							<b>436,750</b>
1220	5105	LOCAL TRAINING & MEETINGS	2,501	2,170	1,790	MISC TRAINING (SAFETY, SUPERVISORY, CONF/EXPO) CDL REIMBURSEMENT PER CBA	2,500 60
<b>TOTAL JUSTIFICATION:</b>							<b>2,560</b>
1220	5106	UNIFORM ALLOWANCE	3,097	3,086	2,790	UNIFORM ALLOWANCES PER CBA UNIFORM CARRYOVER PER CBA SEASONAL EMPLOYEE UNIFORMS	2,450 400 150
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
1220	5108	EMPLOYER CONTRIBUTIONS	91,652	95,559	86,897	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 81,255
<b>TOTAL JUSTIFICATION:</b>							<b>81,255</b>
1220	5111	UNEMPLOYMENT COMPENSATION	0	4,650	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1220	5115	SLDPA RETIREE CONTRIBUTN	0	0	29,195		
<b>TOTAL JUSTIFICATION:</b>							
1220	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	690
<b>TOTAL JUSTIFICATION:</b>							<b>690</b>
1220	5205	MULTIPLE DAY TRAINING	0	37	24		
<b>TOTAL JUSTIFICATION:</b>							
1220	5206	CONSULTING SERVICES	0	0	0	ROOF CONSULTING SERVICES (EVERY OTHER YEAR) FOR VH AND PW	0 4,680
<b>TOTAL JUSTIFICATION:</b>							<b>4,680</b>
1220	5207	IS SERV & MAINT AGREEMENT	2,634	2,634	0	3 UPS (BATTERY BACK-UP) - VH, PW, FS24	5,600
<b>TOTAL JUSTIFICATION:</b>							<b>5,600</b>
1220	5208	DEBRIS DUMP CHARGES	270	140	0	MISC DISPOSAL (HAZARDOUS CHEMICALS, BALLASTS, BULBS)	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1220	5212	EMPLOYEE HEALTH INSURANCE	74,327	76,382	69,769	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	71,795
<b>TOTAL JUSTIFICATION:</b>							<b>71,795</b>
1220	5213	GEN LIABILITY INSURANCE	43,836	41,486	29,510	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 23,400
<b>TOTAL JUSTIFICATION:</b>							<b>23,400</b>
1220	5215	JANITORIAL SERVICES	90,436	87,879	82,320	JANITORIAL SERVICES CARPET CLEANING SERVICES	82,000 14,500
<b>TOTAL JUSTIFICATION:</b>							<b>96,500</b>

**FY 2019 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1220	5220	MAINT OFF/SPEC EQUIPMENT	12,453	12,739	11,869	SEMIANNUAL MAINT OF FIRE SYSTEMS/ALARMS/EXTINGUISHERS TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS RECERTIFICATION OF AIR MONITORING SYSTEMS-PW, FS24 RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD	6,000 3,000 2,000 600
<b>TOTAL JUSTIFICATION:</b>							<b>11,600</b>
1220	5222	MEMBERSHIP DUES	23	139	99	NORTHERN TOOL	40
<b>TOTAL JUSTIFICATION:</b>							<b>40</b>
1220	5228	PRINTING & BINDING	0	0	100		
<b>TOTAL JUSTIFICATION:</b>							
1220	5233	RENTAL EQUIPMENT	0	2,351	2,811	FLOOR MACHINE (UNDER 36" FOR VH AND PW)	1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1220	5242	RETIREE HEALTH INSURANCE	3,828	0	0	RETIREE HEALTH INSURANCE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1220	5299	MISC CONTRACTUAL SERVICES	49,426	66,776	113,840	MIGRATORY BIRD CONTROL MAINTENANCE & TESTING OF (6) GENERATORS ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING HVAC TRANE CHILLER AND AUTOMATION SYSTEM MISC SERVICES (ELECTRICAL, PLUMBING, FENCE, DOORS HVAC) ROOF REPAIR HVAC MAINTENANCE AND REPAIR ADDTL ROOF UNITS MAINTENANCE AND REPAIR ANNUAL GARAGE DOOR INSPECTION AND MAINT. MAINTENANCE & TESTING OF UPS (VH, FS24)	5,000 6,000 7,500 13,820 17,500 20,000 27,500 15,000 3,400 5,218
<b>TOTAL JUSTIFICATION:</b>							<b>120,938</b>
1220	5301	AUTO PETROL PRODUCTS	3,581	5,131	4,844	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL, INCL. STANDBY GENERATORS	0 6,800
<b>TOTAL JUSTIFICATION:</b>							<b>6,800</b>
1220	5303	CHEMICALS	5,895	4,799	2,334	CENTENNIAL FOUNTAIN CHEMICALS MISC CHEMICALS (E.G. PAINT, THINNER, SOLVENTS) SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS	500 1,500 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>4,500</b>
1220	5309	JANITORIAL SUPPLIES	30,647	37,639	31,468	CLEANING SUPPLIES & PAPER PRODUCTS, ALL MUNICIPAL BLDGS	35,000
<b>TOTAL JUSTIFICATION:</b>							<b>35,000</b>
1220	5310	VEHICLE MAINTENANCE	11,769	12,218	10,235	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 13,500
<b>TOTAL JUSTIFICATION:</b>							<b>13,500</b>
1220	5311	BLDG/GROUNDS MAINTENANCE	61,763	40,641	48,193	MISC REPAIRS & IMPROVEMENTS TO WHEELING CEMETERY GROUNDS, CENTENNIAL FOUNTAIN & ALL MUNICIPAL BLDGS	0 50,000
<b>TOTAL JUSTIFICATION:</b>							<b>50,000</b>
1220	5313	IS MISC EQPT & SUPPLIES	1,475	104	1,816	(2) REPLACEMENTS COMPUTERS THAT DO NOT MEET VILLAGE STANDARDS, IS OUT OF WARRANTY OR OVER 6 YEARS OLD	0 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1220	5315	SMALL TOOLS & EQUIPMENT	8,455	7,062	6,218	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT	7,000
<b>TOTAL JUSTIFICATION:</b>							<b>7,000</b>
1220	5317	MISC OPERATING SUPPLIES	1,768	2,897	2,842	LOCK MAINTENANCE FOR MUNICIPAL BUILDINGS SECURITY MISC SUPPLIES (FIRE ALARM, COIN MACHINE, ETC.) (2) PW CAMERA REPLACEMENTS	1,000 710 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,710</b>

**FY 2019 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1220	5319	PROTECTIVE CLOTHING/SUPL	1,750	919	3,416	SAFETY AND WEATHER GEAR, SUPPLIES/MATLS OR EQUIP	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1220	5322	WATER CHARGE	25,290	28,406	23,118	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT THE METRA COMMUTER STATION	0 26,000
<b>TOTAL JUSTIFICATION:</b>							<b>26,000</b>
1220	5707	TRANSFER TO CERF	27,700	65,861	33,300	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 59,985
<b>TOTAL JUSTIFICATION:</b>							<b>59,985</b>
			1,039,438	1,097,950	1,063,571		1,097,103

**FY 2019 BUDGET WORKSHEET  
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1170	5209	ENERGY	12,709	12,160	13,159	VILLAGE PAYS FOR ELECTRICITY FOR METRA TRAIN STATION & THE LIGHTS FOR THE WEST METRA LOT. LYNMARK PAYS FOR THE ELECTRICITY FOR THE EAST LOT LIGHTS. COST OF NATURAL GAS (FOR STATION) & ELECTRICITY	0 0 0 15,500
<b>TOTAL JUSTIFICATION:</b>							<b>15,500</b>
1170	5220	MAINT OFF/SPEC EQUIPMENT	7,397	6,733	11,015	VILLAGE IS RESPONSIBLE FOR TRAIN STATION BUILDING AND PARKING MACHINES; LYNMARK IS RESPONSIBLE FOR PARKING LOT (INCLUDING SNOW REMOVAL) AND NUMBERING SYSTEM. MISC REPAIRS TO ELECTRONIC PAY MACHINES ANNUAL COST TO RECERTIFY RPZ ANNUAL COST OF WEBOFFICE FOR COIN MACHINES MAINTENANCE OF FIRE AND BURGLAR ALARM EQUIPMENT ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS	0 0 0 1,500 300 3,840 1,500 600
<b>TOTAL JUSTIFICATION:</b>							<b>7,740</b>
1170	5228	PRINTING & BINDING	0	2,921	0	PRINTING OF MONTHLY PARKING PERMITS (EVERY 2 YRS)	3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1170	5232	RENTAL AGREEMENTS	15,179	16,985	24,991	COST OF LEASING COM ED OWNED PROPERTY AT WHEELING RD/TOWN ST FOR COMMUTER PARKING PURPOSES. LEASE PAYMENT IS DUE FEB. 1ST FOR EACH YEAR AND BASED ON NUMBER OF VEHICLES PARKED ON THE PROPERTY FOR THE PRECEDING TWO YEARS. MONTHLY PAYMENT TO TOWN CENTER DEVELOPER TO MAINTAIN EAST METRA PARKING LOT (\$500/MO)	0 0 0 11,500 0 6,000
<b>TOTAL JUSTIFICATION:</b>							<b>17,500</b>
1170	5236	CREDIT CARD FEES	3,375	4,825	5,920	METRA CREDIT CARD & MOBILE PROCESSING FEES (REIMBURSED)	5,650
<b>TOTAL JUSTIFICATION:</b>							<b>5,650</b>
1170	5311	BLDG/GROUNDS MAINTENANCE	4,787	3,939	1,195	MISC COMMUTER PARKING REPAIRS/REPLACEMENTS (E.G. OVERHEAD CABLES, PAY MACHINES, LIGHTS) SALT FOR SNOW/ICE CONTROL	0 2,500 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1170	5322	WATER CHARGE	589	810	512	WATER CHARGES	850
<b>TOTAL JUSTIFICATION:</b>							<b>850</b>
			44,036	48,374	56,792		55,740

**FY 2019 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1240	5101	LONGEVITY	3,600	3,600	3,600	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2)	0 1,000 2,600
<b>TOTAL JUSTIFICATION:</b>							<b>3,600</b>
1240	5102	OVERTIME	6,422	3,677	3,306	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. EMERGENCY SERVICE/REPAIRS TO VEHICLES OR EQUIP)	0 5,500
<b>TOTAL JUSTIFICATION:</b>							<b>5,500</b>
1240	5104	SALARIES	449,384	460,046	474,087	SALARIES FOR DIVISION EMPLOYEES	483,140
<b>TOTAL JUSTIFICATION:</b>							<b>483,140</b>
1240	5105	LOCAL TRAINING & MEETINGS	2,209	2,242	2,033	MISC TRAINING (SAFETY, SUPERVISORY, CONF/EXPO) CDL REIMBURSEMENT PER CBA FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING LOCAL EVT TRAINING AT MABAS & EVT/ASE CERTIFICATIONS MFMA & CFA TRAINING MFMA ANNUAL FORD, CHEVROLET, CHRYSLER MEETINGS	400 30 550 90 930 200
<b>TOTAL JUSTIFICATION:</b>							<b>2,200</b>
1240	5106	UNIFORM ALLOWANCE	7,584	7,066	5,930	UNIFORM RENTAL PER CBA SAFETY BOOT/ADDITIONAL CLOTHING ALLOTMENT PER CBA VILLAGE UNIFORM PROVISION PER CBA TOOL ALLOWANCE PER CBA	3,800 800 600 2,600
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
1240	5108	EMPLOYER CONTRIBUTIONS	89,271	90,394	92,293	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 85,555
<b>TOTAL JUSTIFICATION:</b>							<b>85,555</b>
1240	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1240	5116	SICK LEAVE ANNL BUY BACK	0	0	1,256	SICK LEAVE BUY BACK	1,265
<b>TOTAL JUSTIFICATION:</b>							<b>1,265</b>
1240	5205	MULTIPLE DAY TRAINING	3,634	2,745	2,333	GOVT FLEET/NAFA INSTITUTE/POLICE FLEET EXPO INCL TRAVEL EXPS ROSENBAUER FIRE TRUCK TRAINING INCL TRAVEL EXPS APWA IL CHAPTER CONFERENCE (PEORIA) INCL TRAVEL EXPS IFAMA CONFERENCE (PEORIA) INCL TRAVEL EXPS	0 625 750 425 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
1240	5206	CONSULTING SERVICES	1,946	1,290	3,281	SERVICES RELATING TO FUEL STATION, FUEL MONITORING DIAGNOSTIC EQUIP, HYDRAULIC LIFTS, ETC.	0 1,400
<b>TOTAL JUSTIFICATION:</b>							<b>1,400</b>
1240	5207	IS SERV & MAINT AGREEMENT	1,695	1,695	1,795	COMPUTERIZED FLEET ANALYSIS SOFTWARE	1,795
<b>TOTAL JUSTIFICATION:</b>							<b>1,795</b>
1240	5208	DEBRIS DUMP CHARGES	158	168	168	DISPOSAL OF CONTAMINATED FUEL AND/OR WATER DISPOSAL OF VARIOUS MATLS (E.G. WASTE OIL/SLUDGE, CRUSHED OIL FILTERS, ETC)	75 0 75
<b>TOTAL JUSTIFICATION:</b>							<b>150</b>
1240	5212	EMPLOYEE HEALTH INSURANCE	70,846	72,449	74,771	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	75,885
<b>TOTAL JUSTIFICATION:</b>							<b>75,885</b>
1240	5213	GEN LIABILITY INSURANCE	26,976	25,530	18,160	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 14,400
<b>TOTAL JUSTIFICATION:</b>							<b>14,400</b>

**FY 2019 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1240	5220	MAINT OFF/SPEC EQUIPMENT	2,765	1,981	4,178	MISC OFFICE OR EQUIP MAINTENANCE/REPAIRS, INCL. JUST LINE LEAK TESTING (EPA REQUIRED) SPILL BUCKET LEAK TESTING (EPA REQUIRED) ANNUAL OVERHEAD CRANE TESTING	0 1,100 400 500
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1240	5222	MEMBERSHIP DUES	341	640	1,064	AMERICAN PUBLIC WORKS ASSOCIATION NATIONAL ASSOCIATION OF FLEET ADMINISTRATION ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION MUNICIPAL FLEET MANAGERS ASSOCIATION	165 500 80 30
<b>TOTAL JUSTIFICATION:</b>							<b>775</b>
1240	5228	PRINTING & BINDING	132	65	52	POLYESTER BARCODE LABELS & LAMINATE MATERIALS LABELS FOR ELECTRONIC LABEL MAKER	150 100
<b>TOTAL JUSTIFICATION:</b>							<b>250</b>
1240	5242	RETIREE HEALTH INSURANCE	6,010	6,146	6,349	HEALTH INSURANCE COSTS FOR FLEET RETIREES	6,490
<b>TOTAL JUSTIFICATION:</b>							<b>6,490</b>
1240	5301	AUTO PETROL PRODUCTS	570	1,709	2,521	MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE DIESEL, AND GASOLINE FUELS. INCLUDES REIMBURSEMENT OF FUEL FROM LIBRARY AND MABAS.	0 0 2,200
<b>TOTAL JUSTIFICATION:</b>							<b>2,200</b>
1240	5302	BOOKS & SUBSCRIPTIONS	196	1,168	346	MANUALS AND PUBLICATIONS ONLINE VIN DECODER SUBSCRIPTION	200 200
<b>TOTAL JUSTIFICATION:</b>							<b>400</b>
1240	5303	CHEMICALS	1,631	1,736	1,926	BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS, ABSORBENT COMPRESSED GAS MATLS (OXYGEN, ARGON, ACETYLENE REFILLS) SOLVENT AND FILTERS FOR PARTS WASHER	600 500 500
<b>TOTAL JUSTIFICATION:</b>							<b>1,600</b>
1240	5310	VEHICLE MAINTENANCE	3,094	3,012	2,550	REPAIRS/MAINT OF VEHICLES AND EQUIP INCL. INSPECTIONS, FIRE EXTINGUISHER SERVICE, REGISTRATION RENEWALS	0 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1240	5313	IS MISC EQPT & SUPPLIES	4,133	2,914	3,453	(2) REPLACEMENT COMPUTERS THAT DO NOT MEET VILLAGE STANDARDS, ARE OUT OF WARRANTY OR OVER 6 YEARS OLD	0 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1240	5315	SMALL TOOLS & EQUIPMENT	5,476	5,863	4,865	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIP SNAP ON, FORD, MPSI, CUMMINS & IH TEST EQUIP UPDATES	2,750 2,750
<b>TOTAL JUSTIFICATION:</b>							<b>5,500</b>
1240	5317	MISC OPERATING SUPPLIES	8,214	4,952	6,780	MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC.) REPAIR PARTS FOR CHICAGO EXECUTIVE AIRPORT (REVENUE OFFSET FOR CEA)	4,450 0 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>7,450</b>
1240	5319	PROTECTIVE CLOTHING/SUPL	298	498	647	SAFETY AND WEATHER GEAR, SUPPLIES/MATLS OR EQUIP	450
<b>TOTAL JUSTIFICATION:</b>							<b>450</b>
1240	5327	IS MISC SOFTWARE	1,635	325	875	COMPUTER DIAGNOSTIC SOFTWARE	900
<b>TOTAL JUSTIFICATION:</b>							<b>900</b>
1240	5707	TRANSFER TO CERF	4,124	8,118	5,057	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 15,980
<b>TOTAL JUSTIFICATION:</b>							<b>15,980</b>
			702,343	710,027	723,675		736,685

**FY 2019 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1400	5101	LONGEVITY	715	715	715	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.55) REMAINING LONGEVITY CHARGED TO 3410 (CAP PROJ FUND) & 4330 (W/S R&R FUND)	0 0 715 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>715</b>
1400	5102	OVERTIME	14,563	33,603	29,536	FUNDING TO ENABLE INSPECTIONS OF PUBLIC AND PRIVATE IMPROVEMENTS, "FAST-TRACK" PLAN REVIEWS AND ISSUANCE OF UTILITY PERMITS AT TIMES OTHER THAN NORMAL WORKING HOURS.	0 0 0 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>
1400	5103	SEASONAL HELP	17,935	23,440	20,188	ENGINEERING INTERNS/TEMP	30,000
<b>TOTAL JUSTIFICATION:</b>							<b>30,000</b>
1400	5104	SALARIES	169,572	176,364	184,658	SALARIES FOR FULL-TIME EMPLOYEES	190,525
<b>TOTAL JUSTIFICATION:</b>							<b>190,525</b>
1400	5105	LOCAL TRAINING & MEETINGS	644	508	361	IDOT TRAINING PROGRAMS; APWA, AWWA AND ASCE TRAINING/SEMINARS.	250 500
<b>TOTAL JUSTIFICATION:</b>							<b>750</b>
1400	5108	EMPLOYER CONTRIBUTIONS	35,428	39,106	38,866	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR OVERTIME AND SEASONAL PERSONNEL	0 0 38,480
<b>TOTAL JUSTIFICATION:</b>							<b>38,480</b>
1400	5205	MULTIPLE DAY TRAINING	1,785	2,946	3,126	IJW MADISON - ENGINEERING SEMINAR (2) FLOODPLAIN MANAGEMENT SEMINAR (FEMA) WORLD OF CONCRETE	3,400 200 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,600</b>
1400	5206	CONSULTING SERVICES	9,287	3,150	5,099	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED (E.G., ANALYSIS OF UNIQUE TRAFFIC RELATED PROBLEMS, STRUCTURAL DESIGN STUDIES, GRANT APPLICATIONS) ENGINEERING PROJECTS	0 0 5,000 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1400	5207	IS SERV & MAINT AGREEMENT	2,625	3,133	5,219	SERVICE/MAINT CONTRACT OCE SCANNER 300 GPS, ETC. AUTO TURN MAINTENANCE CONSTRUCTION MANAGEMENT SOFTWARE	3,000 1,650 500 30,000
<b>TOTAL JUSTIFICATION:</b>							<b>35,150</b>
1400	5212	EMPLOYEE HEALTH INSURANCE	28,867	32,587	33,481	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	37,105
<b>TOTAL JUSTIFICATION:</b>							<b>37,105</b>
1400	5213	GEN LIABILITY INSURANCE	116,334	110,097	78,315	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY, AND THEFT.	0 0 62,100
<b>TOTAL JUSTIFICATION:</b>							<b>62,100</b>
1400	5220	MAINT OFF/SPEC EQUIPMENT	415	310	310	MAINT OF SURVEYING EQUIPMENT.	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1400	5222	MEMBERSHIP DUES	963	1,318	1,402	IL FLOODPLAIN MANAGERS ASSOCIATION (2) AMERICAN SOCIETY OF ENGINEERS (2) APWA (4) TMA OF LAKE COUNTY PE	50 510 640 288 100
<b>TOTAL JUSTIFICATION:</b>							<b>1,588</b>

**FY 2019 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1400	5228	PRINTING & BINDING	1,125	1,198	952	SIDWELL UPDATES, CONTRACT DOCUMENTS, CIP AND OTHER DIVISION DOCUMENTS.	0 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1400	5232	RENTAL AGREEMENTS	0	500	500	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83 AND EQUESTRIAN DRIVE.	500 0
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1400	5244	DUPLICATION SERVICES	9,548	5,014	3,267	DOCUMENT SCANNING	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
1400	5301	AUTO PETROL PRODUCTS	2,080	2,835	3,063	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, GASOLINE FUEL, ETC. FOR DIVISION VEHICLES.	0 3,100
<b>TOTAL JUSTIFICATION:</b>							<b>3,100</b>
1400	5302	BOOKS & SUBSCRIPTIONS	807	171	495	MANUALS AND TECHNICAL PUBLICATIONS OR REFERENCES.	450
<b>TOTAL JUSTIFICATION:</b>							<b>450</b>
1400	5310	VEHICLE MAINTENANCE	1,703	2,777	1,350	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES INCLUDING VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 1,800
<b>TOTAL JUSTIFICATION:</b>							<b>1,800</b>
1400	5313	IS MISC EQPT & SUPPLIES	2,282	1,411	0	REPLACEMENT COMPUTER(S) TO MEET MINIMUM VILLAGE SPECS (4) MONITOR (2)	0 7,000 500
<b>TOTAL JUSTIFICATION:</b>							<b>7,500</b>
1400	5315	SMALL TOOLS & EQUIPMENT	1,240	896	1,018	MISC TOOLS AS REQUIRED; REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS OR EQUIPMENT (I.E. PICKS, MARKERS, FLASHLIGHTS, SURVEY TAPE).	1,000 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1400	5317	MISC OPERATING SUPPLIES	1,986	2,235	1,981	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1400	5318	OFFICE SUPPLIES	874	842	883	MISC DIVISION OFFICE SUPPLIES	900
<b>TOTAL JUSTIFICATION:</b>							<b>900</b>
1400	5319	PROTECTIVE CLOTHING/SUPL	993	955	957	SAFETY GEAR & RELATED ITEMS FOR EMPLOYEES & INTERNS, INCL SAFETY BOOTS AND DEPT LOGO ITEMS.	1,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1400	5327	IS MISC SOFTWARE	6,860	7,091	6,466	MISC SOFTWARE (I.E. AUTO CAD) UPDATES; PAPERVISION SEATS RENEWAL (2 AT \$180/EA) STREET SAVER SOFTWARE ADOBE PRO	3,600 360 2,750 200
<b>TOTAL JUSTIFICATION:</b>							<b>6,910</b>
1400	5411	SPECIAL EQUIPMENT	0	18,575	0	SPECIAL EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1400	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	24,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>24,000</b>
			428,630	471,778	422,208		485,873

**FY 2019 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1420	5101	LONGEVITY	2,000	1,969	2,100	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.50) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1.5) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	300 1,500 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>3,100</b>
1420	5102	OVERTIME	69,098	27,347	77,946	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. SNOW/ICE CONTROL)	0 75,000
<b>TOTAL JUSTIFICATION:</b>							<b>75,000</b>
1420	5103	SEASONAL HELP	4,956	3,858	2,146	SEASONAL EMPLOYEES	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
1420	5104	SALARIES	337,377	325,545	306,330	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 358,775
<b>TOTAL JUSTIFICATION:</b>							<b>358,775</b>
1420	5105	LOCAL TRAINING & MEETINGS	1,217	1,220	982	MISC TRAINING (SAFETY, SUPERVISORY TRAINING, CONF/EXPO) CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	1,200 30
<b>TOTAL JUSTIFICATION:</b>							<b>1,230</b>
1420	5106	UNIFORM ALLOWANCE	1,944	2,350	2,167	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL EMPLOYEE UNIFORMS	1,575 350 150
<b>TOTAL JUSTIFICATION:</b>							<b>2,075</b>
1420	5108	EMPLOYER CONTRIBUTIONS	67,423	65,302	59,544	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 77,820
<b>TOTAL JUSTIFICATION:</b>							<b>77,820</b>
1420	5116	SICK LEAVE ANNL BUY BACK	200	0	0	SICK LEAVE BUY BACK	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1420	5205	MULTIPLE DAY TRAINING	125	27	1,232		
<b>TOTAL JUSTIFICATION:</b>							
1420	5207	IS SERV & MAINT AGREEMENT	1,350	1,350	450	SIGN SOFTWARE UPDATE	1,350
<b>TOTAL JUSTIFICATION:</b>							<b>1,350</b>
1420	5208	DEBRIS DUMP CHARGES	0	1,638	2,500	DISPOSAL FOR STREET SWEEPINGS & ROAD DEBRIS	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1420	5209	ENERGY	360	282	304	ELECTRICITY FOR WHEELING RD & MILWAUKEE AVE MEDIAN	1,800
<b>TOTAL JUSTIFICATION:</b>							<b>1,800</b>
1420	5212	EMPLOYEE HEALTH INSURANCE	73,242	70,060	72,075	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 73,210
<b>TOTAL JUSTIFICATION:</b>							<b>73,210</b>
1420	5213	GEN LIABILITY INSURANCE	76,713	72,600	51,643	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 40,950
<b>TOTAL JUSTIFICATION:</b>							<b>40,950</b>
1420	5222	MEMBERSHIP DUES	103	154	161	AMERICAN PUBLIC WORKS ASSOCIATION	165
<b>TOTAL JUSTIFICATION:</b>							<b>165</b>
1420	5233	RENTAL EQUIPMENT	0	0	0	SPECIALIZED EQUIPMENT RENTAL (E.G. BARRICADES, CONES)	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1420	5242	RETIREE HEALTH INSURANCE	12,068	11,957	11,787	HEALTH INSURANCE COSTS FOR STREET DIVISION RETIREES	12,035
<b>TOTAL JUSTIFICATION:</b>							<b>12,035</b>

**FY 2019 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1420	5247	PAVEMENT MARKINGS	17,487	0	3,900	PAVEMENT MARKINGS (VARIOUS INCL CONCRETE ROADS)	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1420	5251	STREET LIGHT MAINTENANCE	73,746	59,401	42,801	MATERIAL & SERVICES PERFORMED BY CERTIFIED ELECTRICIANS INCL POLE REPLACEMENT	0 30,000
<b>TOTAL JUSTIFICATION:</b>							<b>30,000</b>
1420	5299	MISC CONTRACTUAL SERVICES	28,674	9,250	5,246	SWAP (14 VISITS) DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/DNR)	1,600 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>5,100</b>
1420	5301	AUTO PETROL PRODUCTS	13,364	21,293	26,461	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL	0 25,000
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
1420	5302	BOOKS & SUBSCRIPTIONS	950	2,850	1,625	WEATHER SERVICES (MURRAY & TRETTEL) MANUALS AND/OR PUBLICATIONS	1,625 100
<b>TOTAL JUSTIFICATION:</b>							<b>1,725</b>
1420	5303	CHEMICALS	2,242	0	1,250	PRE-WETTING/ANTI-ICING/DE-ICING CHEMICALS FOR SNOW/ICE MISC CHEMICALS AND SOLVENTS	7,000 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
1420	5310	VEHICLE MAINTENANCE	40,256	43,743	40,530	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 42,500
<b>TOTAL JUSTIFICATION:</b>							<b>42,500</b>
1420	5311	BLDG/GROUNDS MAINTENANCE	10,490	24,593	(712)	MISC REPAIRS TO LIQUID TANKS & SALT DOME UNIFORM FENCE MAINT SUPPLIES (RTE 83, LAKE COOK RD, DUNDEE RD), INCL. GUARD RAILS & OTHER METAL RAILS	2,500 0 15,000
<b>TOTAL JUSTIFICATION:</b>							<b>17,500</b>
1420	5313	IS MISC EQPT & SUPPLIES	2,096	104	0		
<b>TOTAL JUSTIFICATION:</b>							
1420	5314	MINOR STREET REPAIRS	49,110	34,406	30,611	MATLS (CONCRETE, GRAVEL, SOD, LUMBER, ASPHALT) FOR INFRASTRUCTURE (ST, SIDEWALK, CURB) REPAIR/RESTORATION STREET IMPROVEMENTS (GRIND & PATCH PROGRAM)	0 35,000 40,000
<b>TOTAL JUSTIFICATION:</b>							<b>75,000</b>
1420	5315	SMALL TOOLS & EQUIPMENT	6,496	6,558	6,980	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIP TRAFFIC CONTROL DEVICES (CONES, BARRICADES, ADVANCED WARNING SIGNAGE)	3,250 0 3,250
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
1420	5317	MISC OPERATING SUPPLIES	1,089	307	334	MISC SUPPLIES (MARKING PAINT, FLAGS, ELEC TAPE, ETC.)	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1420	5319	PROTECTIVE CLOTHING/SUPL	2,228	2,357	2,134	SAFETY AND WEATHER GEAR, SUPPLIES/MATLS OR EQUIP (AMT ALLOCATED AMONG 2 DIV.)	0 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1420	5320	STREET SIGNS	4,464	814	7,570	SIGN MAINT/SUPPLIES (BLANKS, POSTS, ROLLED GOODS, HARDWARE) INCLUDING PRE-MADE SIGNS	0 7,500
<b>TOTAL JUSTIFICATION:</b>							<b>7,500</b>
1420	5322	WATER CHARGE	1,867	1,295	840	WATER AND SEWER FOR STREET MEDIANS	1,400
<b>TOTAL JUSTIFICATION:</b>							<b>1,400</b>
1420	5411	SPECIAL EQUIPMENT	38,080	12,258	0		

**FY 2019 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							
1420	5707	TRANSFER TO CERF	293,301	274,919	300,184	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 133,540
<b>TOTAL JUSTIFICATION:</b>							<b>133,540</b>
			1,234,117	1,079,807	1,061,122		1,018,275

**FY 2019 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1430	5101	LONGEVITY	2,000	1,969	2,100	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1.5) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	0 1,500 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>2,800</b>
1430	5102	OVERTIME	1,387	2,588	1,064	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. DOWNED TREES AND /OR LIMBS)	0 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
1430	5103	SEASONAL HELP	16,785	4,098	2,146	SEASONAL EMPLOYEES	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
1430	5104	SALARIES	337,375	325,543	251,213	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 298,605
<b>TOTAL JUSTIFICATION:</b>							<b>298,605</b>
1430	5105	LOCAL TRAINING & MEETINGS	1,295	1,405	1,278	MISC TRAINING (SAFETY, SUPERVISORY, CONF/EXPO) CDL REIMBURSEMENTS PER CBA (AMT ALLOCATED AMONG 2 DIVS)	1,500 30
<b>TOTAL JUSTIFICATION:</b>							<b>1,530</b>
1430	5106	UNIFORM ALLOWANCE	1,739	2,350	2,167	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL EMPLOYEE UNIFORMS	1,575 350 150
<b>TOTAL JUSTIFICATION:</b>							<b>2,075</b>
1430	5108	EMPLOYER CONTRIBUTIONS	69,427	63,873	50,423	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 54,445
<b>TOTAL JUSTIFICATION:</b>							<b>54,445</b>
1430	5111	UNEMPLOYMENT COMPENSATION	2,005	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1430	5116	SICK LEAVE ANNL BUY BACK	200	0	0	SICK LEAVE BUY BACK	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1430	5205	MULTIPLE DAY TRAINING	0	12	24	IL ARBORIST CONFERENCE (TINLEY PARK) INC TRAVEL EXPS	700
<b>TOTAL JUSTIFICATION:</b>							<b>700</b>
1430	5207	IS SERV & MAINT AGREEMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1430	5208	DEBRIS DUMP CHARGES	4,590	2,428	970	DISPOSAL FOR STORM DAMAGE, LOGS, WOOD CHIPS	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1430	5209	ENERGY	14,870	13,230	13,610	ELECTRICITY FOR FRIENDSHIP PARK	20,600
<b>TOTAL JUSTIFICATION:</b>							<b>20,600</b>
1430	5212	EMPLOYEE HEALTH INSURANCE	73,242	70,059	62,403	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 62,495
<b>TOTAL JUSTIFICATION:</b>							<b>62,495</b>
1430	5213	GEN LIABILITY INSURANCE	32,877	31,114	22,133	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 17,550
<b>TOTAL JUSTIFICATION:</b>							<b>17,550</b>
1430	5217	LANDSCAPE MAINTENANCE	158,054	232,832	226,254	CONTRACTUAL MOWING FOR VILLAGE SITES CONTRACTUAL MOWING FOR NON-COMPLIANT PROPERTIES CHEMICAL SPRAYING OF TURF AREAS & OTHER APPLICATIONS CONTRACTUAL LANDSCAPING (FLOWER INSTL, MULCHING, ETC )	80,000 5,000 23,000 132,375
<b>TOTAL JUSTIFICATION:</b>							<b>240,375</b>

**FY 2019 BUDGET WORKSHEET  
FORESTRY DIVISION**

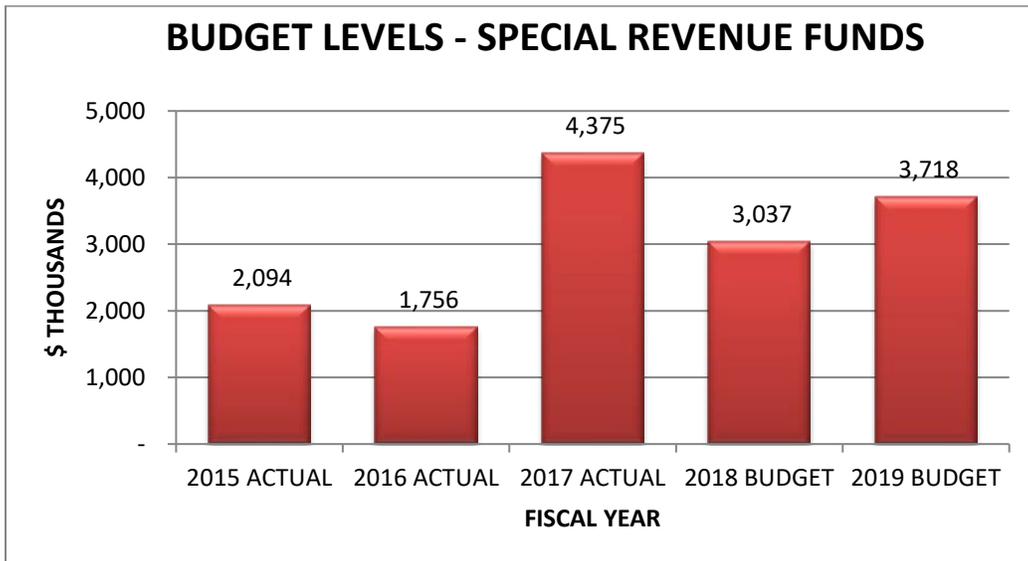
DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
1430	5222	MEMBERSHIP DUES	750	770	1,135	SUBURBAN TREE CONSORTIUM/WEST CENTRAL MUNICIPAL IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE TREE CITY USA/ARBOR DAY FOUNDATION	600 175 15
<b>TOTAL JUSTIFICATION:</b>							<b>790</b>
1430	5233	RENTAL EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1430	5234	TREE MAINT SERVICE	84,455	80,496	93,556	CONTRACTUAL PARKWAY TREE TRIMMING CONTRACTUAL TREE REMOVAL	48,750 48,750
<b>TOTAL JUSTIFICATION:</b>							<b>97,500</b>
1430	5299	MISC CONTRACTUAL SERVICES	43,119	39,600	36,789	FRIENDSHIP PARK FOUNTAIN MAINTENANCE FRIENDSHIP PARK MISC REPAIRS (E.G. STONEMWORK, RAILING, CONCRETE, LIGHTS)	35,831 0 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,831</b>
1430	5301	AUTO PETROL PRODUCTS	4,010	5,180	4,883	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL	0 7,500
<b>TOTAL JUSTIFICATION:</b>							<b>7,500</b>
1430	5302	BOOKS & SUBSCRIPTIONS	0	20	178	MANUALS AND/OR PUBLICATIONS	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1430	5303	CHEMICALS	1,798	0	0	MISC CHEMICALS (SALT FOR PARKS, BRIDGE DECKS, WEEDS)	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1430	5310	VEHICLE MAINTENANCE	7,525	11,478	6,709	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1430	5311	BLDG/GROUNDS MAINTENANCE	83,785	39,624	9,605	MISC MTLs (DIRT, SEED, SOD, PLANTS, FLOWERS, FLAGS) STREETLIGHT SILK FLOWERS AND BASKETS	25,000 7,500
<b>TOTAL JUSTIFICATION:</b>							<b>32,500</b>
1430	5313	IS MISC EQPT & SUPPLIES	2,031	104	1,726	(1) REPLACEMENT COMPUTER THAT DOES NOT MEET VILLAGE STANDARDS, IS OUT OF WARRANTY, OR OVER 6 YEARS OLD	0 1,750
<b>TOTAL JUSTIFICATION:</b>							<b>1,750</b>
1430	5315	SMALL TOOLS & EQUIPMENT	6,827	8,619	4,843	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT INCLUDING POWER EDGER, CHAIN SAWS, SNOW BLOWER	0 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1430	5317	MISC OPERATING SUPPLIES	665	414	85	MISC SUPPLIES (MARKING PAINT/FLAGS, ARBOR DAY, ETC.)	800
<b>TOTAL JUSTIFICATION:</b>							<b>800</b>
1430	5319	PROTECTIVE CLOTHING/SUPL	1,712	1,775	1,894	SAFETY AND WEATHER GEAR, SUPPLIES/MTLS OR EQUIP (AMT ALLOCATED AMONG 2 DIV)	0 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1430	5322	WATER CHARGE	15,980	15,358	15,693	WATER FOR FRIENDSHIP PARK FOUNTAIN	15,000
<b>TOTAL JUSTIFICATION:</b>							<b>15,000</b>
1430	5411	SPECIAL EQUIPMENT	8,325	4,068	0		
<b>TOTAL JUSTIFICATION:</b>							
1430	5707	TRANSFER TO CERF	45,458	47,865	50,365	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 44,300
<b>TOTAL JUSTIFICATION:</b>							<b>44,300</b>

**FY 2019 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
			1,022,285	1,006,874	863,245		980,846

### SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$1,153,750
Foreign Fire Insurance Fund .....	69,300
Emergency Telephone System (E911) Fund .....	2,169,131
Grant Fund.....	325,618
Fox Point Grant Fund.....	0
<b>TOTAL.....</b>	<b>\$3,717,799</b>



**FY 2019 BUDGET WORKSHEET**

**MFT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
11	5206	CONSULTING SERVICES	2,900	2,700	3,400		
<b>TOTAL JUSTIFICATION:</b>							
11	5209	ENERGY	47,218	44,309	40,302	STREET LIGHT ENERGY	57,750
<b>TOTAL JUSTIFICATION:</b>							<b>57,750</b>
11	5247	PAVEMENT MARKINGS	20,000	33,523	0		
<b>TOTAL JUSTIFICATION:</b>							
11	5251	STREET LIGHT MAINTENANCE	37,332	43,490	43,998	STREET LIGHT MAINTENANCE/REPAIRS (E.G. POLES, FIXTURES)	20,000
						TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	25,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
11	5299	MISC CONTRACTUAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
11	5303	CHEMICALS	55,644	48,586	86,004	ROAD SALT	30,000
						LIQUID CALCIUM CHLORIDE	8,000
						SALT BRINE	8,000
<b>TOTAL JUSTIFICATION:</b>							<b>46,000</b>
11	5320	STREET SIGNS	11,978	10,045	4,914	SIGN MATERIALS FOR REPLACEMENT/REPAIR	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
11	5508	PAVEMENT IMPROVEMENTS	754,961	718,397	745,232	STREET IMPROVEMENT PROGRAM	1,000,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000,000</b>
			930,031	901,051	923,850		1,153,750

**FY 2019 BUDGET WORKSHEET  
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
12	5105	LOCAL TRAINING & MEETINGS	0	50	2,300		
<b>TOTAL JUSTIFICATION:</b>							
12	5207	IS SERV & MAINT AGREEMENT	4,128	3,546	2,459		
<b>TOTAL JUSTIFICATION:</b>							
12	5213	GEN LIABILITY INSURANCE	775	775	775	TREASURER BOND FEE CNA SURETY	800
<b>TOTAL JUSTIFICATION:</b>							<b>800</b>
12	5220	MAINT OFF/SPEC EQUIPMENT	0	7,755	8,483		
<b>TOTAL JUSTIFICATION:</b>							
12	5222	MEMBERSHIP DUES	240	280	240		
<b>TOTAL JUSTIFICATION:</b>							
12	5302	BOOKS & SUBSCRIPTIONS	569	577	1,140	COMCAST	3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
12	5305	FIREFIGHTING SUPPLIES	18,568	39,959	21,432	FIREFIGHTING SUPPLIES	20,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>
12	5315	SMALL TOOLS & EQUIPMENT	22,144	847	2,500	FOREIGN FIRE INSURANCE FUND RELATED PURCHASES	45,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
12	5317	MISC OPERATING SUPPLIES	2,054	14,450	1,622		
<b>TOTAL JUSTIFICATION:</b>							
12	5319	PROTECTIVE CLOTHING/SUPL	0	11,280	0		
<b>TOTAL JUSTIFICATION:</b>							
			48,478	79,520	40,951		69,300

**FY 2019 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
15	5101	LONGEVITY	0	0	3,677	LONGEVITY (76% MOVED FROM 2110) EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.52) EMPLOYEES WITH 18 THRU 25 YEARS OF SERVICE (1.52) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.76) REMAINING 24% OF LONGEVITY CHARGED TO 2110	0 912 1,520 988 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,420</b>
15	5102	OVERTIME	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5104	SALARIES	0	247,277	1,280,166	SALARIES (76% MOVED FROM 2110) END OF YEAR ADJUSTMENT	1,226,470 -12,551
<b>TOTAL JUSTIFICATION:</b>							<b>1,213,919</b>
15	5105	LOCAL TRAINING & MEETINGS	1,122	4,589	0	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS (MOVED TO 2110)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5106	UNIFORM ALLOWANCE	0	0	1,101		
<b>TOTAL JUSTIFICATION:</b>							
15	5108	EMPLOYER CONTRIBUTIONS	0	57,860	256,912	EMPLOYEE CONTRIBUTIONS (76% MOVED FROM 2110)	218,155
<b>TOTAL JUSTIFICATION:</b>							<b>218,155</b>
15	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE ANNL BUY BACK (76% MOVED FROM 2110)	2,150
<b>TOTAL JUSTIFICATION:</b>							<b>2,150</b>
15	5205	MULTIPLE DAY TRAINING	6,532	4,906	0	(MOVED TO 2110)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5207	IS SERV & MAINT AGREEMENT	78,286	89,916	0	(MOVED FROM 2110) MAINTENANCE CODE RED TRI TECH MAINTENANCE AGREEMENT CAD/RMS/FBR NG911 PHONE SYSTEM MAINTENANCE AGREEMENT COMCAST FIBER OPTIC SERVICE GEO COMM SUPPORT & MAINTENANCE	0 12,000 72,704 35,000 18,950 11,115
<b>TOTAL JUSTIFICATION:</b>							<b>149,769</b>
15	5212	EMPLOYEE HEALTH INSURANCE	0	32,369	185,911	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES (76% MOVED FROM 2110)	183,535 0
<b>TOTAL JUSTIFICATION:</b>							<b>183,535</b>
15	5220	MAINT OFF/SPEC EQUIPMENT	20,131	17,578	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5221	MAINT RADIO EQUIPMENT	37,467	34,116	196	(MOVED TO 2110)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5222	MEMBERSHIP DUES	742	194	0	(MOVED TO 2110)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5231	REG & SPCL AGENCY ASSESS	322,024	319,949	357,185	FIRE DISPATCH RED CENTER	374,233
<b>TOTAL JUSTIFICATION:</b>							<b>374,233</b>
15	5238	TELE-COMMUNICATION SERV	0	0	0	MOVED FROM 2110 (5220) 911 AT&T PHONE SYSTEM WIRELESS DATA	0 23,950
<b>TOTAL JUSTIFICATION:</b>							<b>23,950</b>
15	5302	BOOKS & SUBSCRIPTIONS	864	(30)	0	(MOVED TO 2110)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>

**FY 2019 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
15	5313	IS MISC EQPT & SUPPLIES	18,835	417	0	(MOVED TO 2110)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5315	SMALL TOOLS & EQUIPMENT	195	8,216	0	(MOVED TO 2110)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5317	MISC OPERATING SUPPLIES	1,441	880	0	MISCELLANEOUS OPERATING SUPPLIES (MOVED TO 2110)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5318	OFFICE SUPPLIES	824	248	0	MISCELLANEOUS SUPPLIES (MOVED TO 2110)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5323	AWARDS/DONATIONS	0	538	0	EMPLOYEE RECOGNITION- 911 COMMUNICATORS MONTH (MOVED TO 2110)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5327	IS MISC SOFTWARE	868	4,005	0	COMPUTER NETWORK SOFTWARE FOR 911 COMPUTERS (MOVED TO 2110)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5412	IS CAPITAL EQPT/SUPPLIES	0	161,965	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5707	TRANSFER TO CERF	54,339	103,087	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) (MOVED TO 2110)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			543,669	1,088,081	2,085,147		2,169,131

**FY 2019 BUDGET WORKSHEET  
GRANT FUNDED PROJECTS**

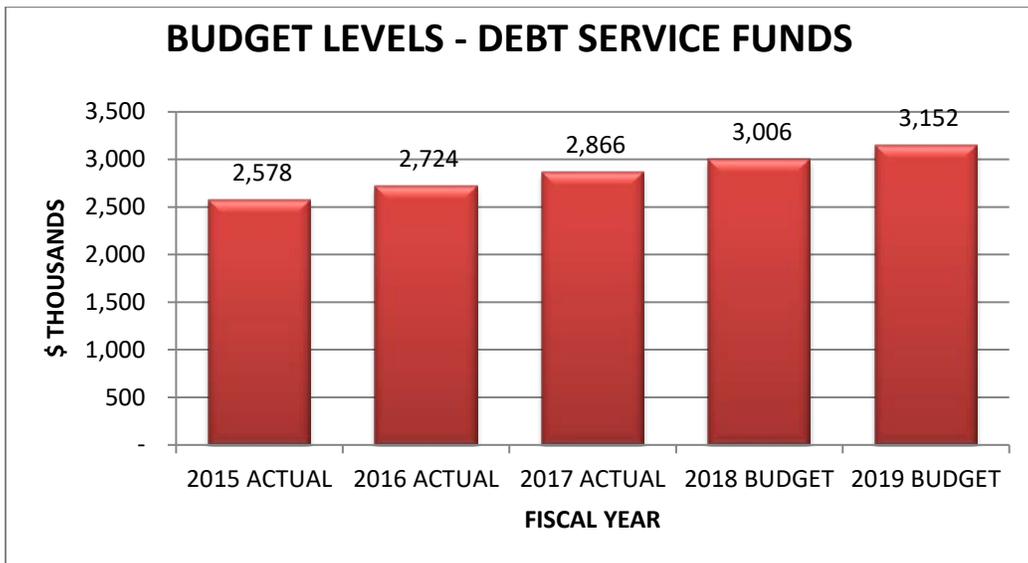
DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
5500	5101	LONGEVITY	0	0	0	VOCA GRANT EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0 600 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>600</b>
5500	5102	OVERTIME	51,725	51,458	68,637	STEP GRANT DISTRACTED DRIVER GRANT VOCA GRANT	73,700 12,430 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>88,630</b>
5500	5104	SALARIES	105,100	111,855	145,928	SALARIES FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR	0 135,885
<b>TOTAL JUSTIFICATION:</b>							<b>135,885</b>
5500	5108	EMPLOYER CONTRIBUTIONS	20,090	21,055	27,383	FICA/IMRF/MEDICARE COSTS FOR VICTIMS SERVICES COORD AND CONGREGATE MEALS SITE SUPERVISOR	0 25,420
<b>TOTAL JUSTIFICATION:</b>							<b>25,420</b>
5500	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	350
<b>TOTAL JUSTIFICATION:</b>							<b>350</b>
5500	5212	EMPLOYEE HEALTH INSURANCE	20,093	20,550	24,206	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	33,940
<b>TOTAL JUSTIFICATION:</b>							<b>33,940</b>
5500	5227	POSTAGE	543	0	0		
<b>TOTAL JUSTIFICATION:</b>							
5500	5228	PRINTING & BINDING	94	0	0		
<b>TOTAL JUSTIFICATION:</b>							
5500	5299	MISC CONTRACTUAL SERVICES	33,228	41,785	39,161	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	40,793
<b>TOTAL JUSTIFICATION:</b>							<b>40,793</b>
5500	5311	BLDG/GROUNDS MAINTENANCE	1,000	0	190,246		
<b>TOTAL JUSTIFICATION:</b>							
5500	5313	IS MISC EQPT & SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
5500	5315	SMALL TOOLS & EQUIPMENT	0	3,697	0		
<b>TOTAL JUSTIFICATION:</b>							
5500	5317	MISC OPERATING SUPPLIES	1,179	0	4,882		
<b>TOTAL JUSTIFICATION:</b>							
5500	5318	OFFICE SUPPLIES	658	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			233,711	250,399	500,444		325,618

**FY 2019 BUDGET WORKSHEET  
FOX POINT GRANT FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
5600	5206	CONSULTING SERVICES	0	322,217	135,250		
<b>TOTAL JUSTIFICATION:</b>							
5600	5209	ENERGY	0	2,014	0		
<b>TOTAL JUSTIFICATION:</b>							
5600	5213	GEN LIABILITY INSURANCE	0	12,752	0		
<b>TOTAL JUSTIFICATION:</b>							
5600	5218	LEGAL SERVICES	0	17,773	676		
<b>TOTAL JUSTIFICATION:</b>							
5600	5223	ENGINEERING & DESIGN SERV	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
5600	5232	RENTAL AGREEMENTS	0	909,677	1,364,909		
<b>TOTAL JUSTIFICATION:</b>							
5600	5238	TELE-COMMUNICATION SERV	0	1,077	0		
<b>TOTAL JUSTIFICATION:</b>							
5600	5299	MISC CONTRACTUAL SERVICES	0	66,132	362,960		
<b>TOTAL JUSTIFICATION:</b>							
5600	5317	MISC OPERATING SUPPLIES	0	240	0		
<b>TOTAL JUSTIFICATION:</b>							
5600	5322	WATER CHARGE	0	5,886	0		
<b>TOTAL JUSTIFICATION:</b>							
5600	5420	LAND ACQUISITION	0	717,932	5,521		
<b>TOTAL JUSTIFICATION:</b>							
			0	2,055,699	1,869,316		

### DEBT SERVICE FUNDS

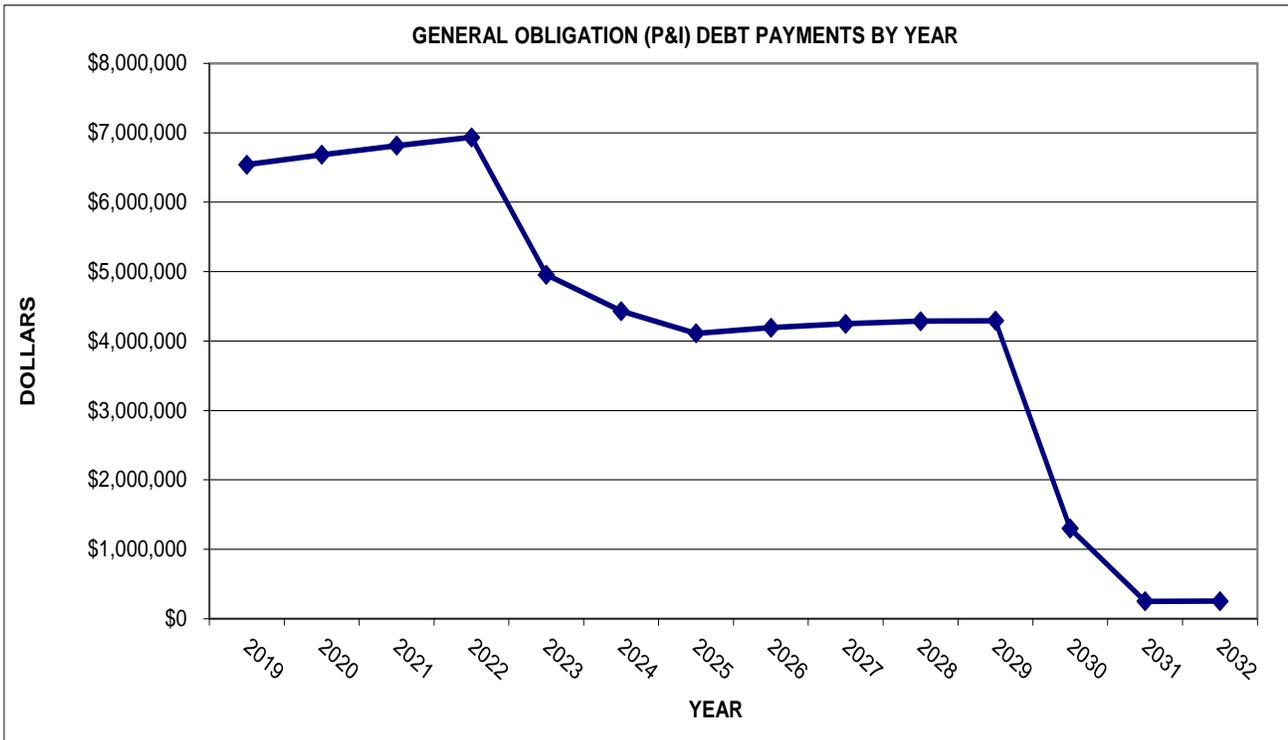
2007 General Obligation Bond Fund (21) .....	\$392,400
2008 General Obligation Bond Fund (22) .....	2,367,508
2009 General Obligation Bond Fund (23) .....	392,000
<b>TOTAL .....</b>	<b>\$3,151,908</b>



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

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

Fiscal Year	Series 2007	Series 2008	Series 2009	Series 2011	Series 2012A	Series 2012B	Series 2016	Total P&I
2019	392,000	2,367,508	392,000	766,550	411,950	237,300	1,974,500	\$6,541,808
2020	392,000	2,503,919	392,000	766,600	416,750	237,800	1,973,250	\$6,682,319
2021	392,000	2,636,020	392,000	766,050	421,100	238,150	1,968,000	\$6,813,320
2022	392,000	2,763,595	392,000	759,900	420,000	238,350	1,968,750	\$6,934,595
2023	392,000	2,881,427	392,000	628,300	417,650	243,400		\$4,954,777
2024	392,000	1,554,517	1,827,000		414,000	243,150		\$4,430,667
2025	392,000		3,475,748			242,750		\$4,110,498
2026	392,000		3,552,660			246,969		\$4,191,629
2027	1,837,000		2,166,732			245,875		\$4,249,607
2028	4,035,356					249,375		\$4,284,731
2029	4,040,316					252,550		\$4,292,866
2030	1,044,396					254,850		\$1,299,246
2031						251,800		\$251,800
2032						253,575		\$253,575
Total	\$14,093,068	\$14,706,985	\$12,982,140	\$3,687,400	\$2,501,450	\$3,435,894	\$7,884,500	\$59,291,437



**GENERAL OBLIGATION BOND DEBT SERVICE**

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

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

One such standard looks at a community’s total governmental funds debt service as a percentage of expenditures. Communities with percentages less than 15.00% are judged to be “strong” (less than 8.00% is considered “very strong”). At the beginning of FY 2019, Wheeling’s percentage will be 7.74%\*. However, if we exclude TIF-district and Water Sewer Fund related debt (which have dedicated sources of revenue for debt service purposes), the Village’s percentage drops to 4.49%, well within the “very strong” category.

A second standard examines a community’s net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3.00% of market value receive high marks. At the beginning of FY 2019, the Village’s net debt will represent only 2.27% 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:	7.74%	Less than 15% (strong)
Net Debt as a % of Market Value:	2.27%	Below 3% (low)

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

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

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

\*Excludes all debt service payments that are the responsibility of the Water and Sewer Fund.

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

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

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

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

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

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

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

The Village's existing general obligation debt level is manageable and does not have a significant impact on current operations. While the Village's General Obligation (GO) principal and interest debt payments for FY 2019 are budgeted at \$6,541,808, only \$1,990,068 of that amount is supported by the property tax levy; the remaining amount will be paid by existing funds in the Tax Increment Financing, Water & Sewer, and Capital Projects Funds.

Only 12.46% of the Village's total property tax levy is earmarked for General obligation debt payments. That percentage is expected to decline in future years because as of today's date, the Village has no plans to issue additional debt, other than that which may be necessary for economic development purposes and would therefore be supported by the Village's TIF Funds.

**FY 2019 BUDGET WORKSHEET  
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
21	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
21	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES	400
<b>TOTAL JUSTIFICATION:</b>							<b>400</b>
21	5623	BOND PRINCIPAL	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
21	5624	BOND INTEREST EXPENSE	392,000	392,000	392,000	INTEREST EXPENSE RELATED TO 2007 GO BONDS	392,000
<b>TOTAL JUSTIFICATION:</b>							<b>392,000</b>
			392,000	392,000	392,000		392,400

**FY 2019 BUDGET WORKSHEET  
2008 GEN OBLIG BOND FUND**

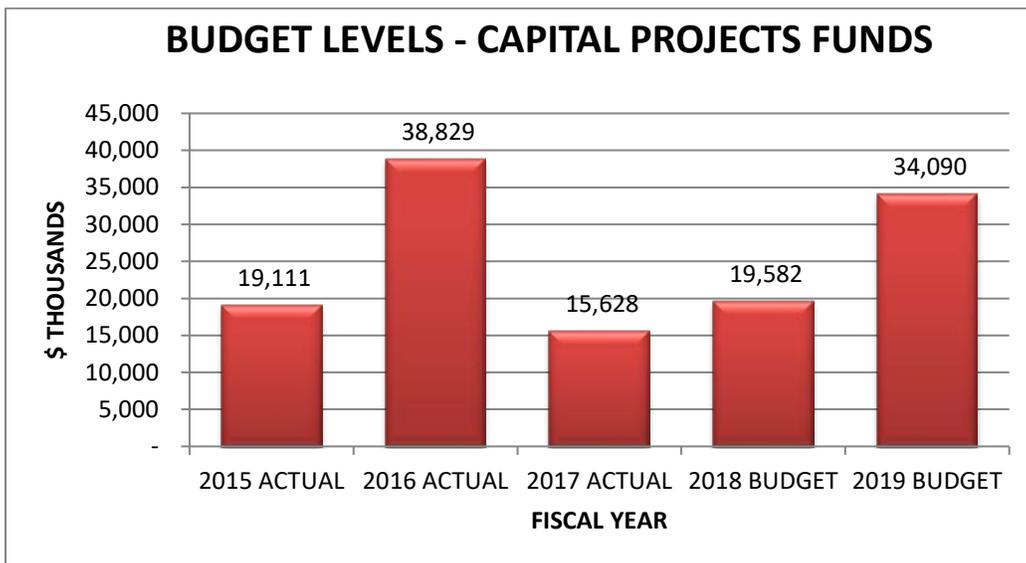
DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
22	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
22	5609	FISCAL AGENT FEES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
22	5623	BOND PRINCIPAL	1,205,000	1,400,000	1,600,000	2008 GO BONDS - PRINCIPAL PAYMENT (GF PORTION) 2008 GO BONDS - PRINCIPAL PAYMENT (WS PORTION)	1,225,125 589,875
<b>TOTAL JUSTIFICATION:</b>							<b>1,815,000</b>
22	5624	BOND INTEREST EXPENSE	734,585	682,408	621,788	2008 GO BONDS - INTEREST EXPENSE (GF PORTION) 2008 GO BONDS - INTEREST EXPENSE (WS PORTION)	372,943 179,565
<b>TOTAL JUSTIFICATION:</b>							<b>552,508</b>
22	5625	INTEREST RATE SWAP PAYMNT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			1,939,585	2,082,408	2,221,788		2,367,508

**FY 2019 BUDGET WORKSHEET  
2009 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
23	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
23	5609	FISCAL AGENT FEES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
23	5623	BOND PRINCIPAL	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
23	5624	BOND INTEREST EXPENSE	392,121	391,939	392,000	2009 GO BONDS - INTEREST EXPENSE	392,000
<b>TOTAL JUSTIFICATION:</b>							<b>392,000</b>
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			392,121	391,939	392,000		392,000

### CAPITAL PROJECTS FUNDS

TIF Implementation Fund - Crossroads Redevelopment Project.....	\$4,403,523
TIF Implementation Fund - South Milwaukee Area.....	1,656,822
TIF Implementation Fund - Town Center II.....	5,693,670
TIF Implementation Fund – Southeast II .....	2,713,798
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area .....	7,352,390
Capital Projects Fund:	
Infrastructure Improvements (3410).....	2,609,015
Non-Infrastructure Improvements (3420).....	4,744,150
Capital Equipment Replacement Fund (CERF).....	2,656,714
Stormwater Fund:	
Stormwater System Improvements (4510) .....	2,260,158
Stormwater System R&R Projects (4520).....	0
<b>TOTAL .....</b>	<b>\$34,090,240</b>



**FY 2019 BUDGET WORKSHEET  
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
3100	5104	SALARIES	17,225	15,940	15,570	SALARY FOR REDEVELOPMENT COORDINATOR	17,040
<b>TOTAL JUSTIFICATION:</b>							<b>17,040</b>
3100	5105	LOCAL TRAINING & MEETINGS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3100	5108	EMPLOYER CONTRIBUTIONS	3,350	3,137	2,698	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,023 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,023</b>
3100	5201	ADVERTISING & PUBLISHING	0	0	0	VLG OWNED RE LISTING MARKETING: BROKER SAVANT	720
<b>TOTAL JUSTIFICATION:</b>							<b>720</b>
3100	5205	MULTIPLE DAY TRAINING	1,012	1,087	1,087	MISC TIF CONFERENCES & MEETINGS ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (2) 20% SELECT USA 2019 INVESTMENT SUMMIT (1) 20%	500 60 1,250 740
<b>TOTAL JUSTIFICATION:</b>							<b>2,550</b>
3100	5206	CONSULTING SERVICES	2,980	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3100	5212	EMPLOYEE HEALTH INSURANCE	2,250	2,120	4,534	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 4,660
<b>TOTAL JUSTIFICATION:</b>							<b>4,660</b>
3100	5218	LEGAL SERVICES	5,415	3,415	16,055	LEGAL SERVICES RELATED TO THE CROSSROADS TIF	10,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
3100	5222	MEMBERSHIP DUES	85	85	85		
<b>TOTAL JUSTIFICATION:</b>							
3100	5299	MISC CONTRACTUAL SERVICES	1,975,890	2,020,558	2,691,660	SURPLUS DISTRIBUTION TO THE TAXING DISTRICTS PER THE BOARD APPROVED INTERGOVERNMENTAL AGREEMENT.	2,303,505 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,303,505</b>
3100	5333	BUSINESS RECRUITMENT	10,173	11,758	12,301	BROKER SAVANT FRANCE PUBLICATIONS BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2019 CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS	250 6,900 875 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>12,025</b>
3100	5420	LAND ACQUISITION	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3100	5503	WATER IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3100	5506	STREETSCAPE IMPROVEMENTS	1,025	0	62,141	FACADE PROGRAM	50,000
<b>TOTAL JUSTIFICATION:</b>							<b>50,000</b>
3100	5750	TIF INCENTIVE PAYMENTS	2,498,610	200,000	80,000		
<b>TOTAL JUSTIFICATION:</b>							
3100	5831	TRANS TO TOWN CENTER TIF	0	0	1,800,000	TRANSFER TO TOWN CENTER TIF TO COVER ANTICIPATED DEFICIT IN THE TOWN CENTER TIF DUE TO STORMWATER CREDIT PURCHASES AND A PARK DISTRICT RENOVATION TIF INCENTIVE.	2,000,000 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,000,000</b>

**FY 2019 BUDGET WORKSHEET  
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
			4,518,014	2,258,100	4,686,131		4,403,523

**FY 2019 BUDGET WORKSHEET  
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
3200	5104	SALARIES	17,225	15,940	15,570	SALARY FOR REDEVELOPMENT COORDINATOR	17,040
<b>TOTAL JUSTIFICATION:</b>							<b>17,040</b>
3200	5105	LOCAL TRAINING & MEETINGS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3200	5108	EMPLOYER CONTRIBUTIONS	3,350	3,137	2,698	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,023 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,023</b>
3200	5205	MULTIPLE DAY TRAINING	1,017	1,087	1,087	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (2) 20% SELECT USA 2019 INVESTMENT SUMMIT (1) 20%	60 1,250 740
<b>TOTAL JUSTIFICATION:</b>							<b>2,050</b>
3200	5206	CONSULTING SERVICES	23,451	0	12,300		
<b>TOTAL JUSTIFICATION:</b>							
3200	5212	EMPLOYEE HEALTH INSURANCE	2,250	2,120	4,534	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	4,660 0
<b>TOTAL JUSTIFICATION:</b>							<b>4,660</b>
3200	5218	LEGAL SERVICES	3,608	285	129	MISC LEGAL SERVICES	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
3200	5222	MEMBERSHIP DUES	85	85	85		
<b>TOTAL JUSTIFICATION:</b>							
3200	5228	PRINTING & BINDING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3200	5299	MISC CONTRACTUAL SERVICES	657,442	710,365	1,213,024	SURPLUS DISTRIBUTION (45%) ADDITIONAL SURPLUS DISTRIBUTION	713,024 900,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,613,024</b>
3200	5333	BUSINESS RECRUITMENT	10,173	11,758	12,301	BROKER SAVANT FRANCE PUBLICATIONS BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2019 CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS	250 6,900 875 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>12,025</b>
3200	5420	LAND ACQUISITION	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3200	5506	STREETScape IMPROVEMENTS	269,613	0	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3200	5838	TRANSFER TO CROSSROAD TIF	500,000	0	1,350,000		
<b>TOTAL JUSTIFICATION:</b>							
			1,488,214	744,778	2,611,727		1,656,822

**FY 2019 BUDGET WORKSHEET  
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
3500	5104	SALARIES	17,225	15,940	15,570	SALARY FOR REDEVELOPMENT COORDINATOR	17,040
<b>TOTAL JUSTIFICATION:</b>							<b>17,040</b>
3500	5105	LOCAL TRAINING & MEETINGS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5108	EMPLOYER CONTRIBUTIONS	3,350	3,137	2,698	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,023 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,023</b>
3500	5201	ADVERTISING & PUBLISHING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5205	MULTIPLE DAY TRAINING	1,023	1,087	1,087	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (2) 20% SELECT USA 2019 INVESTMENT SUMMIT (1) 20%	60 1,250 740
<b>TOTAL JUSTIFICATION:</b>							<b>2,050</b>
3500	5206	CONSULTING SERVICES	163,657	105,840	118,519	WOLF ROAD RECONSTRUCTION LINING AND REPAIR OF DUNDEE ROAD SANITARY SEWER WATERMAIN REPLACEMENT ON DUNDEE ROAD	1,875 130,000 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>151,875</b>
3500	5212	EMPLOYEE HEALTH INSURANCE	2,250	2,120	4,534	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	4,660 0
<b>TOTAL JUSTIFICATION:</b>							<b>4,660</b>
3500	5218	LEGAL SERVICES	31,478	43,322	80,520	LEGAL SERVICES	25,000
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
3500	5222	MEMBERSHIP DUES	85	85	85		
<b>TOTAL JUSTIFICATION:</b>							
3500	5223	ENGINEERING & DESIGN SERV	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5228	PRINTING & BINDING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5230	RECORDING FEES	130	0	750		
<b>TOTAL JUSTIFICATION:</b>							
3500	5299	MISC CONTRACTUAL SERVICES	857,966	1,312,696	6,287	TIF DEVELOPMENT STUDY - WEST OF TOWN CENTER PROJECT	100,000
<b>TOTAL JUSTIFICATION:</b>							<b>100,000</b>
3500	5333	BUSINESS RECRUITMENT	10,173	11,758	12,301	BROKER SAVANT FRANCE PUBLICATIONS: NATL & REGL REAL ESTATE MGZN ADS BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2019 CRAIN'S CHICAGO BUSINESS E-NEWS: 6 MOS. ADS	250 6,900 875 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>12,025</b>
3500	5420	LAND ACQUISITION	12,498	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5502	SANITARY SEWER IMPROVEMNT	0	0	23,247	LINING AND REPAIR OF DUNDEE ROAD SANITARY SEWER	1,300,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,300,000</b>
3500	5504	STORM SEWER IMPROVEMENTS	241,000	1,122,244	1,024,441	WHITLEY - BUY DETENTION/COMP CREDITS FROM STORM FUND UPTOWN 500 - BUY DETENTION/COMP CREDITS FROM STORM FUND NORTHGATE/DUNDEE SEWER IMPROV PER UPTOWN 500 RDA	1,200,000 807,500 75,000

**FY 2019 BUDGET WORKSHEET  
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>2,082,500</b>
3500	5506	STREETSCAPE IMPROVEMENTS	57,777	31,941	176,279	FACADE PROGRAM	50,000
<b>TOTAL JUSTIFICATION:</b>							<b>50,000</b>
3500	5507	SIDEWALK IMPROVEMENTS	0	86,263	74,427		
<b>TOTAL JUSTIFICATION:</b>							
3500	5508	PAVEMENT IMPROVEMENTS	524,227	0	0	NORTHGATE/DUNDEE INTERSECTION ROADWAY IMPROV (PER UPTOWN 500 RDA) WOLF ROAD RECONSTRUCTION	150,000 0 13,125
<b>TOTAL JUSTIFICATION:</b>							<b>163,125</b>
3500	5512	BRIDGE IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5513	WATERWAY IMPROVEMENTS	0	0	0	WATERMAIN REPLACEMENT ON DUNDEE ROAD	200,000
<b>TOTAL JUSTIFICATION:</b>							<b>200,000</b>
3500	5701	CONTINGENCIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5750	TIF INCENTIVE PAYMENTS	6,500,000	355,358	877,023	PAYMENT ON NORTHGATE CROSSINGS TIF NOTES PARK DISTRICT RENOVATION TIF INCENTIVE	747,372 835,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,582,372</b>
3500	5838	TRANSFER TO CROSSROAD TIF	500,000	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			8,922,840	3,091,792	2,417,768		5,693,670

**FY 2019 BUDGET WORKSHEET  
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
3600	5104	SALARIES	17,225	15,940	15,570	SALARY FOR REDEVELOPMENT COORDINATOR	17,040
<b>TOTAL JUSTIFICATION:</b>							<b>17,040</b>
3600	5105	LOCAL TRAINING & MEETINGS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3600	5108	EMPLOYER CONTRIBUTIONS	3,350	3,137	2,698	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,023 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,023</b>
3600	5205	MULTIPLE DAY TRAINING	1,018	1,087	1,087	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (2) 20% SELECT USA 2019 INVESTMENT SUMMIT (1) 20%	60 1,250 740
<b>TOTAL JUSTIFICATION:</b>							<b>2,050</b>
3600	5206	CONSULTING SERVICES	0	600	51,107	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE WOLF ROAD SANITARY SEWER EXTENTION	130,000 70,000
<b>TOTAL JUSTIFICATION:</b>							<b>200,000</b>
3600	5212	EMPLOYEE HEALTH INSURANCE	2,250	2,120	4,534	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	4,660 0
<b>TOTAL JUSTIFICATION:</b>							<b>4,660</b>
3600	5218	LEGAL SERVICES	32	1,485	4,786	LEGAL SERVICES	25,000
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
3600	5222	MEMBERSHIP DUES	85	85	85		
<b>TOTAL JUSTIFICATION:</b>							
3600	5228	PRINTING & BINDING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3600	5299	MISC CONTRACTUAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3600	5333	BUSINESS RECRUITMENT	10,173	11,758	12,301	BROKER SAVANT FRANCE PUBLICATIONS BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2019 CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS	250 6,900 875 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>12,025</b>
3600	5502	SANITARY SEWER IMPROVEMNT	0	0	0	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE WOLF ROAD SANITARY SEWER EXTENTION	250,000 500,000
<b>TOTAL JUSTIFICATION:</b>							<b>750,000</b>
3600	5503	WATER IMPROVEMENTS	0	0	16,850	WATERMAIN LOOP FROM RIVER MILL TO SUMAC WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	200,000 450,000
<b>TOTAL JUSTIFICATION:</b>							<b>650,000</b>
3600	5506	STREETSCAPE IMPROVEMENTS	0	0	0	FACADE PROGRAM IMPROVEMENTS ON INDUSTRIAL LANE NEW PUBLIC SIDEWALK	50,000 1,000,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,050,000</b>
3600	5750	TIF INCENTIVE PAYMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3600	5801	TRANSFER TO GENERAL FUND	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							

**FY 2019 BUDGET WORKSHEET  
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
			34,133	36,213	109,018		2,713,798

**FY 2019 BUDGET WORKSHEET  
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
3900	5104	SALARIES	17,225	15,940	15,570	SALARY FOR REDEVELOPMENT COORDINATOR	17,040
<b>TOTAL JUSTIFICATION:</b>							<b>17,040</b>
3900	5105	LOCAL TRAINING & MEETINGS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5108	EMPLOYER CONTRIBUTIONS	3,350	3,137	2,698	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,023 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,023</b>
3900	5205	MULTIPLE DAY TRAINING	1,140	1,087	1,087	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (2) 20% SELECT USA 2019 INVESTMENT SUMMIT (1) 20%	60 1,250 740
<b>TOTAL JUSTIFICATION:</b>							<b>2,050</b>
3900	5206	CONSULTING SERVICES	44,532	43,997	48,704	WOLF ROAD RECONSTRUCTION MANCHESTER TO MILWAUKEE	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
3900	5212	EMPLOYEE HEALTH INSURANCE	2,250	2,120	4,534	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	4,660 0
<b>TOTAL JUSTIFICATION:</b>							<b>4,660</b>
3900	5218	LEGAL SERVICES	3,107	2,120	410	LEGAL EXPENSES	25,000
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
3900	5222	MEMBERSHIP DUES	510	510	85		
<b>TOTAL JUSTIFICATION:</b>							
3900	5223	ENGINEERING & DESIGN SERV	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5228	PRINTING & BINDING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5230	RECORDING FEES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5299	MISC CONTRACTUAL SERVICES	30,985	34,357	19,272	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE SURPLUS DISTRIBUTION	30,000 20,000 1,000,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,050,000</b>
3900	5317	MISC OPERATING SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5333	BUSINESS RECRUITMENT	10,173	11,758	12,301	BROKER SAVANT FRANCE PUBLICATIONS BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS CRAIN'S CHICAGO BUSINESS - 6 ADS, COMM RE RPT E-NEWS	250 6,900 875 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>12,025</b>
3900	5420	LAND ACQUISITION	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5502	SANITARY SEWER IMPROVEMNT	0	7,294	85,819		
<b>TOTAL JUSTIFICATION:</b>							
3900	5503	WATER IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5506	STREETSCAPE IMPROVEMENTS	1,712	97,528	60,000	FACADE PROGRAM	50,000

**FY 2019 BUDGET WORKSHEET  
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
3900	5506	STREETSCAPE IMPROVEMENTS...	1,712 ...	97,528 ...	60,000 ...	DIVERSIONARY CHANNEL BRIDGE AND ROADWAY	1,400,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,450,000</b>
3900	5507	SIDEWALK IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECONSTRUCTION MANCHESTER TO MILWAUKEE	42,000
<b>TOTAL JUSTIFICATION:</b>							<b>42,000</b>
3900	5609	FISCAL AGENT FEES	2,850	1,107	1,107	FEE FOR 2011 GO REFUNDING BONDS FEE FOR 2012A GO REFUNDING BONDS	400 400
<b>TOTAL JUSTIFICATION:</b>							<b>800</b>
3900	5623	BOND PRINCIPAL	2,925,423	2,077,620	2,158,737	2016 GO REFUNDING BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	1,625,000 298,100 340,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,263,100</b>
3900	5624	BOND INTEREST EXPENSE	1,197,055	659,065	573,033	2016 GO REFUNDING BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	349,500 55,242 71,950
<b>TOTAL JUSTIFICATION:</b>							<b>476,692</b>
3900	5629	BOND ISSUANCE COSTS	131,800	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5631	PAYMENT - BOND ESCROW	14,614,583	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5750	TIF INCENTIVE PAYMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5838	TRANSFER TO CROSSROAD TIF	1,000,000	0	0	TRANSFER TO CROSSROADS TIF AND THEN TO TOWN CENTER TIF TO REDUCE DEFICIT FUND BALANCE IN TOWN CENTER TIF CAUSED BY STORMWATER CREDIT PURCHASES AND A PARK DISTRICT TIF INCENTIVE.	2,000,000 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,000,000</b>
			19,986,696	2,957,639	2,983,357		7,352,390

**FY 2019 BUDGET WORKSHEET  
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
3410	5101	LONGEVITY	815	815	815	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.60) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.35) REMAINING LONGEVITY CHARGED TO 4330 (W/S R&R FUND) & 1400 (ENGINEERING/CIP)	360 0 455 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>815</b>
3410	5102	OVERTIME	101	1,383	270		
<b>TOTAL JUSTIFICATION:</b>							
3410	5103	SEASONAL HELP	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5104	SALARIES	150,635	155,643	161,446	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS	164,980
<b>TOTAL JUSTIFICATION:</b>							<b>164,980</b>
3410	5108	EMPLOYER CONTRIBUTIONS	30,129	32,783	32,538	IMRF, FICA & MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL	0 29,400
<b>TOTAL JUSTIFICATION:</b>							<b>29,400</b>
3410	5206	CONSULTING SERVICES	16,723	27,060	38,380	SIDEWALK & CONCRETE PROGRAM NEW SIDEWALK CONSTRUCTION WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS STREETLIGHT REPLACEMENT PROGRAM STREET IMPROVEMENT PROGRAM	500 14,000 29,625 80,000 30,000 30,000
<b>TOTAL JUSTIFICATION:</b>							<b>184,125</b>
3410	5212	EMPLOYEE HEALTH INSURANCE	28,465	30,367	31,034	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 32,820
<b>TOTAL JUSTIFICATION:</b>							<b>32,820</b>
3410	5218	LEGAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5223	ENGINEERING & DESIGN SERV	138,562	213,659	304,853	STREET IMPROVEMENT PROGRAM	250,000
<b>TOTAL JUSTIFICATION:</b>							<b>250,000</b>
3410	5230	RECORDING FEES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5299	MISC CONTRACTUAL SERVICES	1,697	0	0	STORMWATER MASTER PLAN	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3410	5504	STORM SEWER IMPROVEMENTS	200,043	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5506	STREETScape IMPROVEMENTS	11,788	452,916	443,333	WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS STREETLIGHT IMPROVEMENTS LED STREETLIGHT FIXTURES	207,375 255,000 0 95,000
<b>TOTAL JUSTIFICATION:</b>							<b>557,375</b>
3410	5507	SIDEWALK IMPROVEMENTS	36,000	296,221	61,213	SIDEWALK & CONCRETE PROGRAM SIDEWALK GRINDING PROGRAM	39,500 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>59,500</b>
3410	5508	PAVEMENT IMPROVEMENTS	554,031	1,337,008	487,804	STREET IMPROVEMENT PROGRAM WATERMAIN REPLACEMENT PROGRAM	770,000 560,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,330,000</b>
3410	5512	BRIDGE IMPROVEMENTS	9,076	0	0		

**FY 2019 BUDGET WORKSHEET  
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							
3410	5513	WATERWAY IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			1,178,063	2,547,854	1,561,687		2,609,015

**FY 2019 BUDGET WORKSHEET  
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
3420	5206	CONSULTING SERVICES	20,900	(6,980)	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5209	ENERGY	1,585	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5218	LEGAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5223	ENGINEERING & DESIGN SERV	5,299	0	5,535	NEIGHBORHOOD IDENTIFICATION SIGNS	0
<b>TOTAL JUSTIFICATION:</b>							
3420	5232	RENTAL AGREEMENTS	0	0	15,960		
<b>TOTAL JUSTIFICATION:</b>							
3420	5299	MISC CONTRACTUAL SERVICES	19,851	19,997	82,344	PAVEMENT ASSESSMENT	30,000
<b>TOTAL JUSTIFICATION:</b>							
3420	5317	MISC OPERATING SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5408	BUILDING EQUIPMENT	0	0	178,515	HVAC UNIT REPLACEMENT PROGRAM POLICE DEPARTMENT GARAGE BAY DOORS ROOF REPLACEMENT PROGRAM	0 50,000 75,000
<b>TOTAL JUSTIFICATION:</b>							
3420	5411	SPECIAL EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5420	LAND ACQUISITION	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5504	STORM SEWER IMPROVEMENTS	0	0	0	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	0
<b>TOTAL JUSTIFICATION:</b>							
3420	5506	STREETSCAPE IMPROVEMENTS	125,000	33,934	21,058	PARKWAY TREE PLANTING PROGRAM PAVER BRICK MAINTENANCE ENTRANCE SIGNS NEW ENTRANCE SIGN ON DUNDEE RD	20,000 0 290,000 95,000
<b>TOTAL JUSTIFICATION:</b>							
3420	5508	PAVEMENT IMPROVEMENTS	52,261	481,150	178,529	CRACK SEALING PROGRAM ASPHALT SURFACE TREATMENT PROGRAM PAVEMENT MARKINGS	40,000 160,000 40,000
<b>TOTAL JUSTIFICATION:</b>							
3420	5509	BUILDING IMPROVEMENTS	0	181,572	3,508	FIBER OPTIC INSTALLATION FIRE STATION 23 REMODELING/RENOVATION COMBINED AREA TRAINING CLASSROOM BUILDING	350,000 2,700,000 150,000
<b>TOTAL JUSTIFICATION:</b>							
3420	5513	WATERWAY IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5609	FISCAL AGENT FEES	158	157	157	2011 GO BONDS FISCAL AGENT FEES	400
<b>TOTAL JUSTIFICATION:</b>							
3420	5623	BOND PRINCIPAL	322,389	328,107	340,000	2011 GO REFUNDING BONDS - PRINCIPAL PAYMENT	366,900
<b>TOTAL JUSTIFICATION:</b>							
3420	5624	BOND INTEREST EXPENSE	72,793	64,792	57,367	2011 GO REFUNDING BOND INTEREST PAYMENT	46,308

**FY 2019 BUDGET WORKSHEET  
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>46,308</b>
3420	5629	BOND ISSUANCE COSTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5631	PAYMENT - BOND ESCROW	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5822	TRANSFER TO 2008 BOND	345,318	320,101	327,383	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES	330,542
<b>TOTAL JUSTIFICATION:</b>							<b>330,542</b>
			965,555	1,422,829	1,210,356		4,744,150

**FY 2019 BUDGET WORKSHEET  
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
33	5313	IS MISC EQPT & SUPPLIES	147,838	465,214	162,333	BOARD ROOM/CONFERENCE ROOM AV EQUIPMENT (IT) CISCO 4506 LINE CARDS (IT) CISCO 4506 SWITCH (IT) DELL EQUALLLOGIC SAN DEVICE (IT) 911 CENTER PHONE CONSOLES "VIPER" (DISPATCHING) SERVERS AND LICENSES (DISPATCHING) TRITECH CAD/MOBILE SOFTWARE UPGRADE (DISPATCHING) SERVERS AND LICENSING (POLICE)	350,000 30,000 120,000 60,000 240,000 150,534 102,020 150,534
<b>TOTAL JUSTIFICATION:</b>							<b>1,203,088</b>
33	5315	SMALL TOOLS & EQUIPMENT	10,915	110,103	189,725	SELF-CONTAINED BREATHING APPARATUS (FIRE) BOBCAT MINI EXCAVATOR (WATER)	233,626 65,000
<b>TOTAL JUSTIFICATION:</b>							<b>298,626</b>
33	5401	MOBILE EQUIPMENT	1,424,007	947,207	585,740	CHEVROLET VAN (FIRE) RESCUE BOAT WITH TRAILER (FIRE) FORD F-250 PICKUP TRUCK X2 (FORESTRY) INVESTIGATIONS CAR X2 (POLICE) FORD POLICE INTERCEPTOR SUV X5 (POLICE) ELGIN STREET SWEEPER (STREETS) INTERNATIONAL 7400 DUMP TRUCK X2 (WATER) CHEVY PICKUP TRUCK (WATER) INTERNATIONAL 7400 DUMP TRUCK (SEWER)	50,000 25,000 60,000 80,000 200,000 250,000 300,000 30,000 160,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,155,000</b>
33	5407	OFFICE EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
33	5411	SPECIAL EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
33	5412	IS CAPITAL EQPT/SUPPLIES	0	649,490	0		
<b>TOTAL JUSTIFICATION:</b>							
33	5413	IS CAPITAL SOFTWARE	0	13,450	6,881		
<b>TOTAL JUSTIFICATION:</b>							
33	5840	TRF TO WATER & SEWER FUND	13,015	151,125	0		
<b>TOTAL JUSTIFICATION:</b>							
			1,595,774	2,336,589	944,679		2,656,714

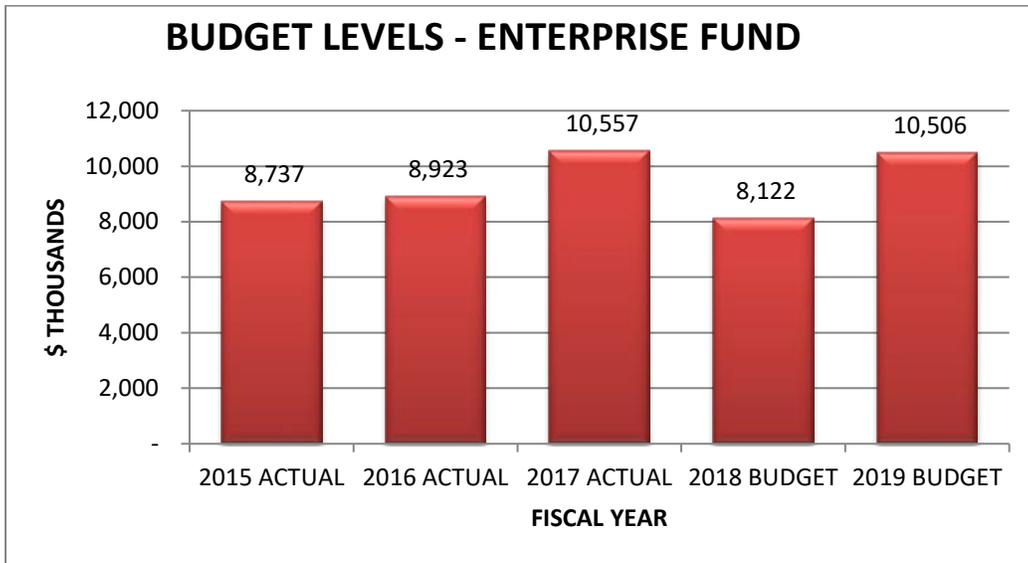
**FY 2019 BUDGET WORKSHEET  
STORMWATER IMPROVEMENTS**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
4510	5206	CONSULTING SERVICES	67,079	78,013	70,745	BUFFALO CREEK RE-MAPPING EASTCHESTER DRAINAGE IMPROVEMENTS	40,000 50,000
<b>TOTAL JUSTIFICATION:</b>							<b>90,000</b>
4510	5218	LEGAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4510	5223	ENGINEERING & DESIGN SERV	72,433	47,156	60,567	DRAINAGE IMPROVEMENTS - EAST DUNHURST	200,000
<b>TOTAL JUSTIFICATION:</b>							<b>200,000</b>
4510	5299	MISC CONTRACTUAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4510	5420	LAND ACQUISITION	0	0	0	DRAINAGE IMPROVEMENTS - DUNHURST	415,000
<b>TOTAL JUSTIFICATION:</b>							<b>415,000</b>
4510	5504	STORM SEWER IMPROVEMENTS	0	0	1,089,616	SOUTH WHEELING ROAD LIFT STATION STREET IMPROVEMENT PROGRAM EASTCHESTER DRAINAGE IMPROVEMENTS	900,000 150,000 300,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,350,000</b>
4510	5506	STREETScape IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4510	5840	TRF TO WATER & SEWER FUND	0	171,500	187,500	TRANSFER TO W/S FUND TO COVER STORMWATER OPERATING COSTS (25% OF REVENUE) PER FINANCIAL POLICY	205,158 0
<b>TOTAL JUSTIFICATION:</b>							<b>205,158</b>
			139,512	296,669	1,408,428		2,260,158

## ENTERPRISE FUND

Water Sewer Fund:

Water Operating Program (4100) .....	\$5,116,583
Sewer Operating Program (4200).....	2,323,677
Water System Improvements (4310) .....	707,700
Sewer System Improvements (4320) .....	75,000
Water System R&R Projects (4330).....	1,873,171
Sewer System R&R Projects (4340).....	410,000
<b>TOTAL .....</b>	<b>\$10,506,131</b>



**FY 2019 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
4100	5101	LONGEVITY	6,601	6,669	5,850	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (2) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	1,200 3,000 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>5,500</b>
4100	5102	OVERTIME	36,506	55,825	39,911	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. WATERMAIN BREAKS)	0 45,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
4100	5103	SEASONAL HELP	9,341	6,561	1,480	SEASONAL EMPLOYEE	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
4100	5104	SALARIES	684,060	680,424	683,581	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 762,650
<b>TOTAL JUSTIFICATION:</b>							<b>762,650</b>
4100	5105	LOCAL TRAINING & MEETINGS	1,407	1,131	1,225	MISC TRAINING (SAFETY, CONF/EXPO, WO, SUPERVISORY) CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	1,095 105
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
4100	5106	UNIFORM ALLOWANCE	4,058	3,704	6,984	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL EMPLOYEE UNIFORMS	3,600 690 150
<b>TOTAL JUSTIFICATION:</b>							<b>4,440</b>
4100	5108	EMPLOYER CONTRIBUTIONS	143,640	148,328	130,412	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 144,620
<b>TOTAL JUSTIFICATION:</b>							<b>144,620</b>
4100	5111	UNEMPLOYMENT COMPENSATION	0	3,137	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5113	TUITION REIMBURSEMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4100	5115	SLDPA RETIREE CONTRIBUTN	0	12,418	0	SLDPA RETIREE CONTRIBUTIONS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5116	SICK LEAVE ANNL BUY BACK	658	673	690	SICK LEAVE BUY BACK	695
<b>TOTAL JUSTIFICATION:</b>							<b>695</b>
4100	5205	MULTIPLE DAY TRAINING	2,036	1,892	2,419	IL AWWA CONFERENCE (SPRINGFIELD) INCL. TRAVEL EXPS AWWA CONFERENCE (DENVER) INCL. TRAVEL EXPS	1,200 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>2,400</b>
4100	5207	IS SERV & MAINT AGREEMENT	51,345	64,881	59,482	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION SENSUS LOGIC SOFTWARE WATER CONSERVATION/METER WEB PORTAL (AQUAHAWK)	47,638 10,300 10,920
<b>TOTAL JUSTIFICATION:</b>							<b>68,858</b>
4100	5208	DEBRIS DUMP CHARGES	6,760	26,448	21,060	DISPOSAL FOR CONCRETE, ASPHALT, EXCAVATION MATLS INCLUDING IEPA TESTING	0 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>
4100	5209	ENERGY	84,300	86,419	83,198	ENERGY CHARGES IN WATER FACILITIES	100,000
<b>TOTAL JUSTIFICATION:</b>							<b>100,000</b>
4100	5212	EMPLOYEE HEALTH INSURANCE	120,076	130,245	137,097	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 149,180
<b>TOTAL JUSTIFICATION:</b>							<b>149,180</b>

**FY 2019 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
4100	5213	GEN LIABILITY INSURANCE	126,450	119,671	85,125	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 67,500
<b>TOTAL JUSTIFICATION:</b>							<b>67,500</b>
4100	5214	HYDRANT MAINTENANCE	22,952	33,758	28,030	FIRE HYDRANT REPLACEMENT PARTS & PAINT FIRE HYDRANT SANDBLASTING REFLECTIVE TAPE FOR COLOR CODING FIRE HYDRANTS	9,000 16,000 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>26,000</b>
4100	5217	LANDSCAPE MAINTENANCE	8,122	7,825	12,992	CONTRACTUAL MOWING FOR WATER FACILITIES (ALLOCATED IN FORESTRY DIVISION)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5218	LEGAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4100	5219	BANK CHARGES	29,392	38,024	46,219	LOCKBOX PROCESSING FEES (80% OF TOTAL) \$1,050 X 12 X 80%; EPAY PROCESSING FEE \$3,150/MONTH	0 10,080 37,800
<b>TOTAL JUSTIFICATION:</b>							<b>47,880</b>
4100	5220	MAINT OFF/SPEC EQUIPMENT	2,951	1,194	1,494	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL CONFINED SPACE EQUIP & TANK GAUGES DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 1,350 600
<b>TOTAL JUSTIFICATION:</b>							<b>1,950</b>
4100	5222	MEMBERSHIP DUES	3,069	3,131	3,199	(2) AMERICAN WATER WORKS ASSOCIATION AMERICAN PUBLIC WORKS ASSOCIATION JULIE NOTIFICATION ASSESSMENT FEE	166 165 3,100
<b>TOTAL JUSTIFICATION:</b>							<b>3,431</b>
4100	5227	POSTAGE	14,708	14,595	14,810	WATER BILLING MAILING COSTS (80% OF TOTAL) BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .39 X 1.03 X 80%; 1,800 LATE NOTICES X .49 X 1.03 X 80%	0 0 15,492 727
<b>TOTAL JUSTIFICATION:</b>							<b>16,219</b>
4100	5228	PRINTING & BINDING	10,040	10,928	12,143	WATER BILL PRINTING COSTS (80% OF TOTAL) 48,800 BILLS X .22 CENTS X 1.03 X .80 \$150 SET UP CHARGE X 12 MONTHS X .80 WATER BILL INSERT MAILING WATER BILLING USAGE TICKETS & REPORTS DOOR HANGERS	0 8,847 1,440 2,000 750 250
<b>TOTAL JUSTIFICATION:</b>							<b>13,287</b>
4100	5233	RENTAL EQUIPMENT	0	0	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (BARRICADES, ADVANCED WARNING SIGNS)	0 400
<b>TOTAL JUSTIFICATION:</b>							<b>400</b>
4100	5237	TELEMETRY EQUIP MAINT	11,472	8,694	7,023	MISC REPAIR PARTS (PILOT VALVES, ALTITUDE VALVES, ETC.) SCADA MAINTENANCE/REPAIRS/SERVICE CALLS	4,000 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>9,000</b>
4100	5242	RETIREE HEALTH INSURANCE	13,502	14,039	10,391	HEALTH INSURANCE COSTS FOR WATER DIVISION RETIREES	9,030
<b>TOTAL JUSTIFICATION:</b>							<b>9,030</b>
4100	5243	PUMPHOUSE MAINTENANCE	18,680	19,058	24,207	MISC REPAIRS FOR PUMP HOUSE EQUIP MAINTENANCE OF EMERGENCY GENERATORS MAINT OF TRANSFER SWITCHES & FIRE SUPPRESSION INSPECT TANK, LINE SENSOR TESTING AT NORTH, SOUTH & WELL #7	13,200 3,000 800 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>

**FY 2019 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
4100	5299	MISC CONTRACTUAL SERVICES	64,494	48,100	63,657	LOCATING SERVICES (USIC) OUTSOURCED ASSISTANCE WITH UTILITY EXCAVATIONS WISC CENTRAL RR CROSSING LEASE & WATER PIPELINE FEE	54,000 10,000 125
<b>TOTAL JUSTIFICATION:</b>							<b>64,125</b>
4100	5301	AUTO PETROL PRODUCTS	11,440	16,016	23,431	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC. INCL STANDBY GENERATORS PROPANE, KEROSENE, AND NATURAL GAS FOR HEATING PUMP FACILITIES, PORTABLE HEATERS FOR WATER REPAIRS	0 0 0 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>
4100	5302	BOOKS & SUBSCRIPTIONS	0	246	0	BOOKS & SUBSCRIPTIONS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5303	CHEMICALS	2,412	2,867	3,744	CHEMICALS FOR POTABLE WATER TREATMENT	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
4100	5308	WATER SAMPLES	9,835	7,872	6,926	LAB REQUIRED IEPA SAMPLING & ANALYSIS OF POTABLE WATER MISC TESTING (I.E. CUSTOMER CONCERNS); CREEK SAMPLES	5,500 4,500
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
4100	5310	VEHICLE MAINTENANCE	15,380	19,607	19,993	REPAIRS/MAINTENANCE TO VEHICLES AND EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 22,000
<b>TOTAL JUSTIFICATION:</b>							<b>22,000</b>
4100	5311	BLDG/GROUNDS MAINTENANCE	8,984	5,721	1,255	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BLDG/GROUNDS (SUMP PUMPS, HEATERS, PRESSURE TRANSMITTER, ELECTRICAL)	0 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
4100	5313	IS MISC EQPT & SUPPLIES	3,686	286	1,726	(4) REPLACEMENT COMPUTERS THAT DO NOT MEET VILLAGE STANDARDS, IS OUT OF WARRANTY, OR OVER 6 YEARS OLD	0 7,000
<b>TOTAL JUSTIFICATION:</b>							<b>7,000</b>
4100	5315	SMALL TOOLS & EQUIPMENT	7,737	5,754	4,041	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
4100	5317	MISC OPERATING SUPPLIES	283	319	121	SUPPLIES (E.G. BATTERIES)	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
4100	5318	OFFICE SUPPLIES	0	0	0	OFFICE SUPPLIES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5319	PROTECTIVE CLOTHING/SUPL	3,486	3,782	2,561	SAFETY AND WEATHER GEAR, SUPPLIES/MATLS OR EQUIP	3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
4100	5341	METERS	50,070	40,893	42,890	NEW CONSTRUCTION/REPLACEMENT OF WATER METERS ANNUAL TESTING	30,000 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>40,000</b>
4100	5344	WATER MAIN MAINTENANCE	31,948	36,268	23,788	REPAIR PARTS (E.G. PIPE, VALVES, VAULTS, REPAIR CLAMPS, BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES)	0 45,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
4100	5345	WATER STORAGE MAINT	26,363	5,677	7,976	ANNUAL INSPECTION, EQUIP AND RE-CALIBRATION OF WATER STORAGE FACILITIES & MISCELLANEOUS REPAIRS/MAINT WATER SYSTEM VULNERABILITY ASSESSMENT COMPLIANCE EXTERIOR/INTERIOR ELEVATED STANDPIPE CLEANING	0 12,500 2,500 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>17,500</b>
4100	5406	MISCELLANEOUS EQUIPMENT	0	0	0	MISCELLANEOUS EQUIPMENT	0

**FY 2019 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5411	SPECIAL EQUIPMENT	11,499	4,068	0	SPECIAL EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5503	WATER IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4100	5623	BOND PRINCIPAL	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4100	5624	BOND INTEREST EXPENSE	(530)	(587)	(607)	BOND INTEREST EXPENSE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5703	GENERAL FUND REIMBRSMNT	1,000,698	1,032,245	1,016,560	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 0 1,024,488
<b>TOTAL JUSTIFICATION:</b>							<b>1,024,488</b>
4100	5705	NWWC WATER CHARGE	1,697,820	1,741,397	1,757,244	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS	0 1,800,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,800,000</b>
4100	5706	TRANSFER TO DEBT SERVICE	315,182	338,392	361,041	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 384,720
<b>TOTAL JUSTIFICATION:</b>							<b>384,720</b>
4100	5707	TRANSFER TO CERF	0	0	142,913	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 133,810
<b>TOTAL JUSTIFICATION:</b>							<b>133,810</b>
4100	5710	DEPRECIATION EXPENSE	898,144	897,295	0	DEPRECIATION EXPENSE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5713	OPEB EXPENSE	4,092	2,986	0	OPEB EXPENSE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5724	OPEB EXPENSE - WS	0	0	(39,710)		
<b>TOTAL JUSTIFICATION:</b>							
4100	5725	PENSION EXP - IMRF WS	108,678	176,675	0		
<b>TOTAL JUSTIFICATION:</b>							
			5,683,827	5,885,550	4,858,570		5,116,583

**FY 2019 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
4200	5101	LONGEVITY	6,601	6,669	5,850	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (2) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	1,200 3,000 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>5,500</b>
4200	5102	OVERTIME	8,735	8,611	9,960	COMPENSATION FOR CALL- BACKS OR CALL-INS (E.G. FLOOD RESPONSE, SEWER PLUGS)	0 12,000
<b>TOTAL JUSTIFICATION:</b>							<b>12,000</b>
4200	5103	SEASONAL HELP	4,788	6,561	1,480	SEASONAL EMPLOYEE	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
4200	5104	SALARIES	684,057	680,422	683,579	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 762,650
<b>TOTAL JUSTIFICATION:</b>							<b>762,650</b>
4200	5105	LOCAL TRAINING & MEETINGS	3,370	3,161	2,510	MISC TRAINING (SAFETY, SUPERVISORY, CONF/EXPO) CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIV)	3,395 105
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
4200	5106	UNIFORM ALLOWANCE	3,865	3,704	2,494	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) UNIFORM CARRYOVER PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL EMPLOYEE UNIFORMS	3,600 690 150
<b>TOTAL JUSTIFICATION:</b>							<b>4,440</b>
4200	5108	EMPLOYER CONTRIBUTIONS	145,552	148,310	131,387	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 138,825
<b>TOTAL JUSTIFICATION:</b>							<b>138,825</b>
4200	5111	UNEMPLOYMENT COMPENSATION	5,550	3,137	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4200	5115	SLDPA RETIREE CONTRIBUTN	0	12,418	0	SLDPA RETIREE CONTRIBUTIONS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4200	5116	SICK LEAVE ANNL BUY BACK	658	673	690	SICK LEAVE BUY BACK	695
<b>TOTAL JUSTIFICATION:</b>							<b>695</b>
4200	5205	MULTIPLE DAY TRAINING	653	955	1,001	WATER & WASTEWATER EQUIP & TREATMENT & TRANSPORT SHOW (IN) INCL. TRAVEL EXPS	0 1,100
<b>TOTAL JUSTIFICATION:</b>							<b>1,100</b>
4200	5206	CONSULTING SERVICES	0	6,479	4,280	STORM SEWER NPDES PHASE II COMPLIANCE ANNUAL REPORT INCL. ANNUAL VILLAGE TRAINING	0 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
4200	5207	IS SERV & MAINT AGREEMENT	37,048	43,225	50,329	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION	47,638
<b>TOTAL JUSTIFICATION:</b>							<b>47,638</b>
4200	5208	DEBRIS DUMP CHARGES	5,848	14,411	13,325	DISPOSAL FROM CLEANING/REPAIRING SANITARY & STORM SEWER SYSTEMS, WATERWAY OR FLOOD DEBRIS INCLUDING IEPA TESTING	0 0 14,000
<b>TOTAL JUSTIFICATION:</b>							<b>14,000</b>
4200	5209	ENERGY	18,941	21,569	22,445	ENERGY CHARGES FOR SANITARY LIFT AND STORM WATER PUMPING STATIONS	0 24,900
<b>TOTAL JUSTIFICATION:</b>							<b>24,900</b>
4200	5212	EMPLOYEE HEALTH INSURANCE	120,075	130,244	137,095	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 149,180

**FY 2019 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>149,180</b>
4200	5213	GEN LIABILITY INSURANCE	67,440	63,825	45,400	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 36,000
<b>TOTAL JUSTIFICATION:</b>							<b>36,000</b>
4200	5217	LANDSCAPE MAINTENANCE	52,329	39,721	52,661	BUFFALO CREEK STREAMBANK MAINTENANCE; DIVERSION CHANNEL MAINT. (PRESCRIBED BURN, HERBICIDE APPLICATION, MGMT OF EVASIVE SPECIES); DIVERSION CHANNEL MAINT. - NORTH MILW AVE (PRESCRIBED BURN, HERBICIDE APPL, MGMT OF EVASIVE SPECIES); WHEELING ROAD LOW FLOW CHANNEL MAINT. (BURN, SELECTIVE CUTTING, CATTAIL REMOVAL)	4,885 0 17,560 0 8,350 0 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>40,795</b>
4200	5218	LEGAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4200	5219	BANK CHARGES	2,064	2,102	2,229	LOCKBOX PROCESSING FEES (20% OF TOTAL) \$1.050 X 12 X 20%	0 2,520
<b>TOTAL JUSTIFICATION:</b>							<b>2,520</b>
4200	5220	MAINT OFF/SPEC EQUIPMENT	4,638	4,753	2,062	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL LOCATOR EQUIP, GAS DETECTOR & SEWER CAMERA; DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 2,800 600
<b>TOTAL JUSTIFICATION:</b>							<b>3,400</b>
4200	5222	MEMBERSHIP DUES	3,284	3,311	2,975	JULIE NOTIFICATION ASSESSMENT FEE	3,100
<b>TOTAL JUSTIFICATION:</b>							<b>3,100</b>
4200	5227	POSTAGE	3,125	3,101	3,142	MAILING COST ASSOCIATED WITH SEWER BILLING INCLUDING LATE NOTICES AND OTHER MISCELLANEOUS OPERATIONAL REQUIREMENTS. SEWER FUNDS SHARE IS 17% BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .39 X 17% 1,800 LATE NOTICES X .49 X 17%	0 0 0 3,116 150
<b>TOTAL JUSTIFICATION:</b>							<b>3,266</b>
4200	5228	PRINTING & BINDING	1,884	2,266	2,494	WATER BILL PRINTING COSTS (17% OF TOTAL) 48,800 X .22 CENTS X 1.03 X 17% SET-UP CHARGES \$150 X 12 = \$1,800 X 1.03 X 17% WATER BILL INSERT MAILING	0 1,880 306 500
<b>TOTAL JUSTIFICATION:</b>							<b>2,686</b>
4200	5233	RENTAL EQUIPMENT	0	12,850	0		
<b>TOTAL JUSTIFICATION:</b>							
4200	5234	TREE MAINT SERVICE	30,000	31,400	25,000	CONTRACTUAL TREE & BRUSH REMOVAL ALONG WATERWAYS	35,000
<b>TOTAL JUSTIFICATION:</b>							<b>35,000</b>
4200	5237	TELEMETRY EQUIP MAINT	6,604	4,183	3,804	TECHNICAL/ELECTRICAL ASSISTANCE FOR MAINT OF PUMPING CONTROLS & RELATED EQUIPMENT ANNUAL OMNI SERVICE FEE	0 2,500 3,800
<b>TOTAL JUSTIFICATION:</b>							<b>6,300</b>
4200	5242	RETIREE HEALTH INSURANCE	13,475	13,901	14,436	HEALTH INSURANCE COSTS FOR SEWER DIVISION RETIREES.	14,575
<b>TOTAL JUSTIFICATION:</b>							<b>14,575</b>
4200	5299	MISC CONTRACTUAL SERVICES	63,862	74,536	51,738	LOCATING SERVICES (USIC) OUTSOURCED ASSISTANCE WITH UTILITY EXCAVATIONS BIOHAZARD WASTE COLLECTION (2X/YR)	54,000 10,000 325

**FY 2019 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>64,325</b>
4200	5301	AUTO PETROL PRODUCTS	8,758	10,370	12,896	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID & DIESEL FUEL INCL STANDBY GENERATORS	0 15,000
<b>TOTAL JUSTIFICATION:</b>							<b>15,000</b>
4200	5302	BOOKS & SUBSCRIPTIONS	950	0	1,200	WEATHER SERVICES (MURRAY & TRETTEL)	1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
4200	5303	CHEMICALS	8,220	6,731	6,939	DEGREASING CHEMICALS FOR LIFT STATIONS & SEWER LINES MISC CHEMICALS (E.G. TRACE DYE, SEWER ODORS)	5,500 1,500
<b>TOTAL JUSTIFICATION:</b>							<b>7,000</b>
4200	5310	VEHICLE MAINTENANCE	26,110	14,911	30,148	REPAIRS/MAINTENANCE TO VEHICLES & EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE	0 24,000
<b>TOTAL JUSTIFICATION:</b>							<b>24,000</b>
4200	5311	BLDG/GROUNDS MAINTENANCE	179	57	0	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES	750
<b>TOTAL JUSTIFICATION:</b>							<b>750</b>
4200	5315	SMALL TOOLS & EQUIPMENT	3,487	3,320	5,488	REPLACEMENT/REPAIRS OF WORN TOOLS & EQUIPMENT	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
4200	5317	MISC OPERATING SUPPLIES	555	1,638	105	MISC SUPPLIES (GATORADE, BATTERIES)	700
<b>TOTAL JUSTIFICATION:</b>							<b>700</b>
4200	5318	OFFICE SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4200	5319	PROTECTIVE CLOTHING/SUPL	3,574	3,055	3,039	SAFETY AND WEATHER GEAR, SUPPLIES/MATLS OR EQUIP	3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
4200	5340	LIFT STATIONS	29,107	13,093	13,061	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	0 25,000
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
4200	5342	SEWER LINE MAINTENANCE	100,148	85,479	74,225	MATERIAL & SUPPLIES FOR STORM & SANITARY SEWER SYSTEMS (E.G. PIPE, COUPLINGS) STONE FOR TRENCH BACKFILL STORM & SANITARY SEWER SYSTEMS MAINTENANCE & REPAIR MWRDGC AGREEMENT (OFFSETTING REVENUE IS RECEIVED)	0 40,000 10,000 25,000 32,000
<b>TOTAL JUSTIFICATION:</b>							<b>107,000</b>
4200	5411	SPECIAL EQUIPMENT	11,899	4,068	0		
<b>TOTAL JUSTIFICATION:</b>							
4200	5703	GENERAL FUND REIMBRMNT	250,174	258,061	254,140	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM	0 256,122
<b>TOTAL JUSTIFICATION:</b>							<b>256,122</b>
4200	5706	TRANSFER TO DEBT SERVICE	315,182	338,392	361,041	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 384,720
<b>TOTAL JUSTIFICATION:</b>							<b>384,720</b>
4200	5707	TRANSFER TO CERF	0	0	111,526	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 106,290
<b>TOTAL JUSTIFICATION:</b>							<b>106,290</b>
4200	5710	DEPRECIATION EXPENSE	367,551	367,665	0	DEPRECIATION EXPENSE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>

**FY 2019 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
			2,420,341	2,453,340	2,146,175		2,323,677

**FY 2019 BUDGET WORKSHEET  
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
4310	5206	CONSULTING SERVICES	0	33,513	0	EMERGENCY INTERCONNECT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4310	5218	LEGAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4310	5299	MISC CONTRACTUAL SERVICES	500	500	20,110	ROOF REPLACEMENT PROGRAM STATION PARKING LOT IMPROVEMENTS	60,000 120,000
<b>TOTAL JUSTIFICATION:</b>							<b>180,000</b>
4310	5503	WATER IMPROVEMENTS	2,980	72,976	15,120	GENERATORS AT NORTH STATION LAKE COOK WATERMAIN EMERGENCY INTERCONNECT	150,000 140,000 150,000
<b>TOTAL JUSTIFICATION:</b>							<b>440,000</b>
4310	5609	FISCAL AGENT FEES	633	637	637	FISCAL AGENT FEE - 2012B WATER METER BONDS	400
<b>TOTAL JUSTIFICATION:</b>							<b>400</b>
4310	5623	BOND PRINCIPAL	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4310	5624	BOND INTEREST EXPENSE	113,153	105,068	96,200	2012B GO BONDS (WATER METERS) - INTEREST EXPENSE	87,300
<b>TOTAL JUSTIFICATION:</b>							<b>87,300</b>
4310	5629	BOND ISSUANCE COSTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			117,267	212,693	132,066		707,700

**FY 2019 BUDGET WORKSHEET  
SEWER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
4320	5206	CONSULTING SERVICES	50,800	0	0	FORCE MAIN REPAIR SANITARY SEWER RELOCATION	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4320	5299	MISC CONTRACTUAL SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4320	5401	MOBILE EQUIPMENT	0	238,987	0		
<b>TOTAL JUSTIFICATION:</b>							
4320	5502	SANITARY SEWER IMPROVEMNT	294,992	45,756	118,648	SSES INVESTIGATION	75,000
<b>TOTAL JUSTIFICATION:</b>							<b>75,000</b>
4320	5503	WATER IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			345,792	284,743	118,648		75,000

**FY 2019 BUDGET WORKSHEET  
WATER SYSTEM R&R PROJECT**

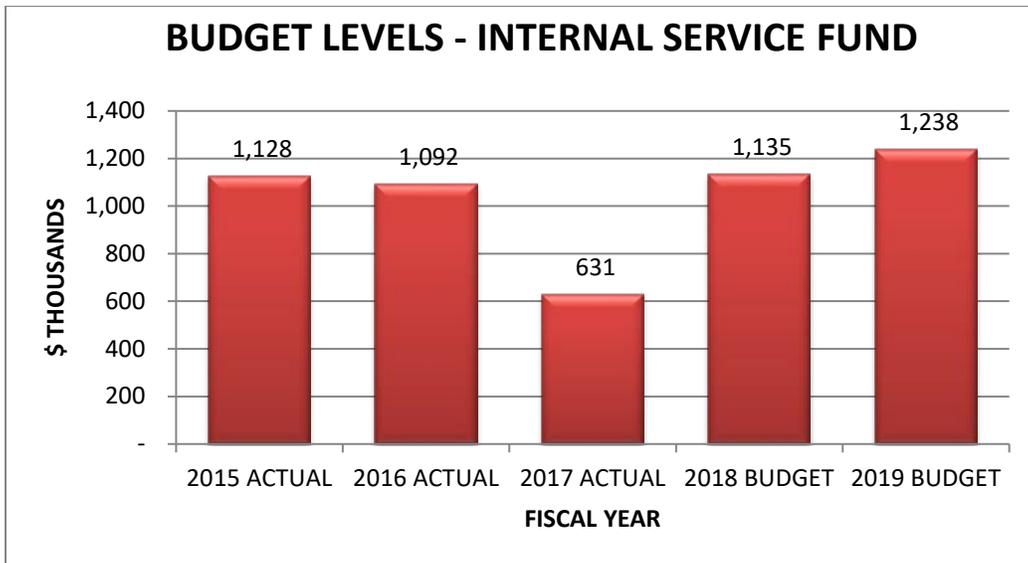
DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
4330	5101	LONGEVITY	370	370	370	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.40) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.10) REMAINING LONGEVITY CHARGED TO 3410 (CAP PROJ FUND) & 1400 (ENGINEERING/CIP)	240 0 130 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>370</b>
4330	5102	OVERTIME	29	395	77		
<b>TOTAL JUSTIFICATION:</b>							
4330	5103	SEASONAL HELP	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4330	5104	SALARIES	47,821	43,968	45,187	W/S FUND SHARE OF ENGINEERING SALARIES	45,695
<b>TOTAL JUSTIFICATION:</b>							<b>45,695</b>
4330	5108	EMPLOYER CONTRIBUTIONS	8,545	9,151	8,953	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410)	0 8,171
<b>TOTAL JUSTIFICATION:</b>							<b>8,171</b>
4330	5206	CONSULTING SERVICES	53,210	30,701	74,452	WATER MAIN REPLACEMENT PROGRAM ELEVATED TANK RE-COATING AND REPAIR PROGRAM LEAD SERVICE LINE REPLACEMENT	27,000 12,000 135,000
<b>TOTAL JUSTIFICATION:</b>							<b>174,000</b>
4330	5212	EMPLOYEE HEALTH INSURANCE	8,887	9,343	9,698	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 9,935
<b>TOTAL JUSTIFICATION:</b>							<b>9,935</b>
4330	5503	WATER IMPROVEMENTS	0	1,287,948	43,544	ELEVATED TANK RECOATING AND REPAIR WATER MAIN REPLACEMENT PROGRAM WELL 7 IMPROVEMENTS	0 1,475,000 160,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,635,000</b>
			118,862	1,381,878	182,281		1,873,171

**FY 2019 BUDGET WORKSHEET  
SEWER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
4340	5502	SANITARY SEWER IMPROVEMNT	236,737	338,595	225,501	SANITARY SEWER RELINING PROGRAM PUMP REPLACEMENT PROGRAM MANHOLE LINING & REHABILITATION WATERMAIN REPLACEMENT PROGRAM SEWER ROOT CONTROL PROGRAM	0 15,000 220,000 100,000 75,000
<b>TOTAL JUSTIFICATION:</b>							<b>410,000</b>
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			236,737	338,595	225,501		410,000

### INTERNAL SERVICE FUND

Liability Insurance Fund.....\$1,237,586

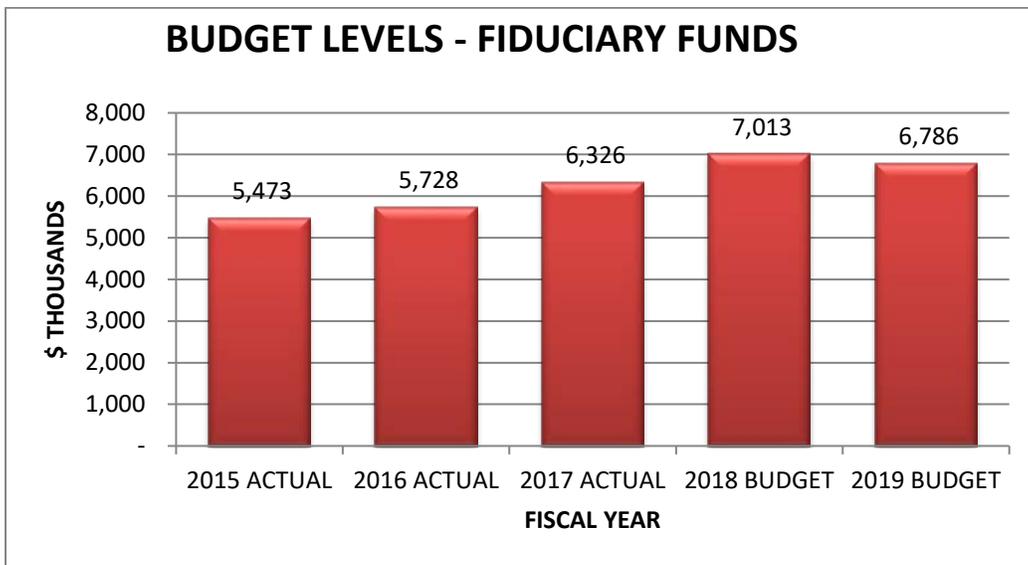


**FY 2019 BUDGET WORKSHEET  
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
51	5206	CONSULTING SERVICES	35,500	35,500	55,900	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	20,800 35,500
<b>TOTAL JUSTIFICATION:</b>							<b>56,300</b>
51	5213	GEN LIABILITY INSURANCE	441,684	442,383	410,653	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS' COMPENSATION COVERAGE.	416,286 0
<b>TOTAL JUSTIFICATION:</b>							<b>416,286</b>
51	5271	INSURANCE CLAIMS ADMIN	95,630	90,324	32,725	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES.	65,000
<b>TOTAL JUSTIFICATION:</b>							<b>65,000</b>
51	5272	INSURANCE CLAIMS	519,223	62,895	564,673	ANTICIPATED LOSSES FOR FY 2018	700,000
<b>TOTAL JUSTIFICATION:</b>							<b>700,000</b>
51	5707	TRANSFER TO CERF	0	0	30,121		
<b>TOTAL JUSTIFICATION:</b>							
			1,092,036	631,103	1,094,072		1,237,586

### FIDUCIARY FUNDS

Police Pension Fund.....	\$3,381,460
Fire Pension Fund .....	3,404,808
<b>TOTAL .....</b>	<b>\$6,786,268</b>



**POLICE PENSION FUND**

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

Members of the Police Pension Fund hired before January 1, 2011, are entitled to a normal retirement pension on or after age 50 and completion of 20 years of creditable service. At that time, they receive a monthly benefit equal to 50.00% of either the annual salary for the rank held for one (1) year prior to retirement or the salary attached to the rank held on the last day of service, whichever is greater. In addition members receive 2.50% of such salary for each year of service in excess of 20 to a maximum of ten (10). The maximum pension a police officer can receive is 75.00% of salary.

Members of the Police Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Police officers receive a pension equal to 2.50% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the “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 75.00% of final average salary.

If the officer is disabled in the line of duty, he or she is entitled to a lifetime annuity equal to the greater of 1) 65.00% of salary for the rank at the date of suspension of duty or retirement, or 2) the benefit he or she could have received if retiring on a service pension. If the member is disabled but not while on duty, he or she receives a life annuity of 50.00% of salary for the rank at the date of suspension of duty or retirement.

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

During the 2018 Fiscal Year, the Village hired Todd Schroeder, a certified actuary with the firm Lauterbach and Amen, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's police officers. The results of the analysis are:

	As of 1/1/2017	As of 1/1/2018
Actuarial Accrued Liability	\$70,077,482	\$76,965,351
Market Value of Assets	\$47,290,836	\$53,091,331
Actuarial Value of Assets	\$50,073,932	\$53,141,756
Unfunded Actuarial Accrued Liability (Surplus)	\$20,003,550	\$23,823,595
Percent Funded (Actuarial Value)	71.46%	69.05%
Percent Funded (Market Value)	67.48%	68.98%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$2,120,104 for the 2018 tax year which was \$281,654 (15.32%) more than the 2017 levy.

**FY 2019 BUDGET WORKSHEET  
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
61	5203	AUDIT	8,000	8,000	8,000	DEPT OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
61	5205	MULTIPLE DAY TRAINING	1,340	2,579	1,500		
<b>TOTAL JUSTIFICATION:</b>							
61	5206	CONSULTING SERVICES	94,581	103,329	104,036	CONSULTING SERVICES INVESTMENT MANAGEMENT FEES LAUTERBACH & AMEN ACCOUNTING	8,000 100,000 14,000
<b>TOTAL JUSTIFICATION:</b>							<b>122,000</b>
61	5213	GEN LIABILITY INSURANCE	4,944	4,944	4,944	GALLAGHER FIDUCIARY LIABILITY INSURANCE	5,200
<b>TOTAL JUSTIFICATION:</b>							<b>5,200</b>
61	5218	LEGAL SERVICES	3,939	7,276	8,598	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING ADDITIONAL EXPENSES	2,000 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
61	5222	MEMBERSHIP DUES	795	795	1,590	IPPPFA ANNUAL MEMBERSHIP DUES	1,550
<b>TOTAL JUSTIFICATION:</b>							<b>1,550</b>
61	5241	ACCOUNTING / BOOKKEEPING	15,040	23,315	35,170		
<b>TOTAL JUSTIFICATION:</b>							
61	5318	OFFICE SUPPLIES	0	0	0	MISC OFFICE SUPPLIES	250
<b>TOTAL JUSTIFICATION:</b>							<b>250</b>
61	5702	REFUND PENSION CONTRIBUTI	0	23,335	0		
<b>TOTAL JUSTIFICATION:</b>							
61	5704	RETIREMENT PENSION	2,348,818	2,658,657	2,897,045	PENSION BENEFIT FOR RETIRED POLICE OFFICERS PENSION FOR UNANTICIPATED RETIREES	2,820,568 60,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,880,568</b>
61	5714	NON-DUTY DISABILITY PENS	63,602	64,841	66,080	NON-DUTY RELATED RETIREMENT BENEFIT	68,789
<b>TOTAL JUSTIFICATION:</b>							<b>68,789</b>
61	5716	DUTY DISABILITY PENSION	78,806	79,564	80,322	PENSION BENEFIT FOR POLICE OFFICERS	84,409
<b>TOTAL JUSTIFICATION:</b>							<b>84,409</b>
61	5718	SURVIVING SPOUSE PENSION	173,751	204,695	307,690	SURVIVING SPOUSE BENEFIT FOR SPOUSES	204,694
<b>TOTAL JUSTIFICATION:</b>							<b>204,694</b>
61	5719	CHILDREN'S PENSION	0	0	44,588		
<b>TOTAL JUSTIFICATION:</b>							
			2,793,616	3,181,328	3,559,562		3,381,460

### 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 2.50% of such salary for each year of service in excess of 20 to a maximum of 10. The maximum pension a firefighter can receive is 75.00% of salary. Firefighters disabled in the line of duty receive a life annuity equal to the greater of 1) 65.00% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases.

Members of the Firefighters' Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Firefighters receive a pension equal to 2.50% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the "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 75.00% of final average salary.

A non-duty disability pension provides a lifetime annuity of 50.00% of salary for rank at the date of suspension of duty or retirement if they have at least 7 years of creditable service.

An occupational disease disability pension pays an annuity equal to the greater of 1) 65.00% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases if the firefighter has at least 5 years of creditable service and is disabled by reason of heart disease, cancer, stroke, tuberculosis or any disease of the lungs or respiratory tract resulting from service as a firefighter. The pension laws also provide benefits for spouses and dependant children in certain circumstances.

During the 2018 Fiscal Year, the Village hired Todd Schroeder, a certified actuary with the firm Lauterbach and Amen, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's firefighters. The results of the analysis are:

	As of 1/1/2017	As of 1/1/2018
Actuarial Accrued Liability	\$63,168,204	\$68,941,560
Market Value of Assets	\$35,728,517	\$40,452,719
Actuarial Value of Assets	\$36,903,796	\$39,852,527
Unfunded Actuarial Accrued Liability (Surplus)	\$26,264,408	\$29,089,033
Percent Funded (Actuarial Value)	58.42%	57.81%
Percent Funded (Market Value)	56.56%	58.68%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$2,682,043 for the 2018 tax year, which was \$264,215 (10.93%) higher than the 2017 levy.

**FY 2019 BUDGET WORKSHEET  
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2016 ACTUAL	2017 ACTUAL	2018 YTD ACTUAL	BUDGET JUSTIFICATION	2019 APPROVED
62	5203	AUDIT	6,658	6,763	7,149	DEPT. OF INSURANCE - ANNUAL COMPLIANCE FEE	7,250
<b>TOTAL JUSTIFICATION:</b>							<b>7,250</b>
62	5205	MULTIPLE DAY TRAINING	2,099	0	3,499	EDUCATIONAL SEMINARS AND TRAVEL	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
62	5206	CONSULTING SERVICES	52,516	58,057	61,334	INVESTMENT MANAGEMENT FEES LAUTERBACH & AMEN ACCOUNTING	60,000 14,000
<b>TOTAL JUSTIFICATION:</b>							<b>74,000</b>
62	5213	GEN LIABILITY INSURANCE	5,712	0	6,166	FIDUCIARY LIABILITY POLICY ARTHUR GALLAGHER	6,500
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
62	5218	LEGAL SERVICES	1,257	969	735	LEGAL SERVICES	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
62	5219	BANK CHARGES	10	0	0	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
62	5222	MEMBERSHIP DUES	795	795	1,590	MEMBERSHIP DUES	1,550
<b>TOTAL JUSTIFICATION:</b>							<b>1,550</b>
62	5241	ACCOUNTING / BOOKKEEPING	14,300	14,750	29,310	ACCOUNTING SERVICES PER CONTRACT WITH L&A	29,480
<b>TOTAL JUSTIFICATION:</b>							<b>29,480</b>
62	5246	MEDICAL EXAMS	545	110	110	MEDICAL EXAMINATIONS	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
62	5702	REFUND PENSION CONTRIBUTI	0	14,729	0		
<b>TOTAL JUSTIFICATION:</b>							
62	5704	RETIREMENT PENSION	2,228,755	2,371,704	2,589,763	SERVICE PENSION BENEFIT FOR RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS	2,516,140 60,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,576,140</b>
62	5714	NON-DUTY DISABILITY PENSN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
62	5716	DUTY DISABILITY PENSION	439,609	443,742	448,203	DUTY-DISABILITY PENSION FOR FIREFIGHTERS	470,765
<b>TOTAL JUSTIFICATION:</b>							<b>470,765</b>
62	5718	SURVIVING SPOUSE PENSION	181,832	232,623	232,623	SURVIVING SPOUSE BENEFIT FOR PARTICIPANTS	232,623
<b>TOTAL JUSTIFICATION:</b>							<b>232,623</b>
			2,934,088	3,144,242	3,380,481		3,404,808

### CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2019 through 2023.

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

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

Village of Wheeling  
*Capital Improvement Plan*  
 2019 thru 2023

**PROJECTS BY FUNDING SOURCE**

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
<b>Capital Infrastructure (3410)</b>								
Sidewalk & Concrete Program	CP-10	1	40,000	40,000	40,000	40,000	40,000	200,000
New Public Sidewalk Construction Program*	CP-15	1	14,000		16,500			30,500
Wolf Road Reconstruction-Manchester to Milwaukee*	CP-29	1	237,000	553,000				790,000
Streetlight Replacement Program	CP-41	1	30,000	265,000	30,000	280,000	30,000	635,000
Sidewalk Grinding Program	CP-70	1	20,000	20,000	20,000	20,000	20,000	100,000
Lake Cook Road Improvements*	CP-71	1	335,000	250,000				585,000
Decorative LED Streetlight Fixtures	CP-73	1	95,000					95,000
Street Improvement Program*	MFT-01	1	1,050,000	1,200,000	1,000,000	1,100,000	1,100,000	5,450,000
Engineering Salaries and Benefits*	Salaries	1	228,015	234,855	241,901	249,158	256,633	1,210,562
Watermain Replacement Program*	WRR-01	1	560,000		315,000		560,000	1,435,000
<b>Capital Infrastructure (3410) Total</b>			2,609,015	2,562,855	1,663,401	1,689,158	2,006,633	10,531,062
<b>Capital Non-Infrastructure (3420)</b>								
Bonds*	Bonds	1	744,150	744,150	744,150	744,150	744,150	3,720,750
Pavement Markings	CP(N)-06	1	40,000	40,000	40,000	40,000	40,000	200,000
HVAC Unit Replacement Program	CP(N)-07	1		83,000		190,000		273,000
Garage Bay Door Replacement	CP(N)-09	1	50,000					50,000
Parkway Tree Planting Program	CP(N)-11	1	20,000	50,000	50,000	50,000	50,000	220,000
Entrance Signs	CP(N)-28	1	290,000					290,000
New Entrance Sign on Dundee Road	CP(N)-29	1	95,000					95,000
Hot-Mix Asphalt Pavement Sealing - Municipal Lots	CP(N)-55	1			135,000			135,000
Crack Sealing Program	CP(N)-57	1	40,000	40,000	40,000	40,000	40,000	200,000
Paver Brick Maintenance	CP(N)-58	1				100,000		100,000
Pavement Assessment	CP(N)-61	1	30,000	30,000	30,000	30,000	30,000	150,000
Fiber Optic Cable Installation	CP(N)-62	1	350,000					350,000
Fire Station 23	CP(N)-69	1	2,700,000					2,700,000
Asphalt Surface Treatment Program	CP(N)-72	1	160,000	160,000	160,000	160,000	160,000	800,000
Combined Area Fire Training Classroom Building	CP(N)-74	1	150,000					150,000
Neighborhood Identification Signs	CP(N)-75	1		53,500	53,500			107,000
Roof Replacement Program*	CP(N)-80	1	75,000		150,000	280,000	52,000	557,000
<b>Capital Non-Infrastructure (3420) Total</b>			4,744,150	1,200,650	1,402,650	1,634,150	1,116,150	10,097,750
<b>Motor Fuel Tax (MFT) (11)</b>								
Street Improvement Program*	MFT-01	1	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
MFT General Maintenance	MFT-02	1	153,750	248,750	248,750	248,750	248,750	1,148,750
<b>Motor Fuel Tax (MFT) (11) Total</b>			1,153,750	1,248,750	1,248,750	1,248,750	1,248,750	6,148,750
<b>Sewer Capital Fund (4320)</b>								
Roof Replacement Program*	CP(N)-80	1		30,000				30,000
Drainage Improvements - North Wheeling Road*	STS-03	1				27,500		27,500

\* Multiple Funding Sources

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
SSES Investigation	SWR-16	1	75,000	75,000	40,000	40,000	40,000	270,000
<b>Sewer Capital Fund (4320) Total</b>			75,000	105,000	40,000	67,500	40,000	327,500
<b>Sewer Systems R &amp; R Fund (4340)</b>								
Sanitary Sewer Lining Program	SRR-01	1		180,000		180,000		360,000
Pump Replacement Program	SRR-06	1	15,000	15,000	15,000	15,000	15,000	75,000
Manhole Lining & Rehabilitation	SRR-14	1	220,000	10,000	220,000	10,000	220,000	680,000
Sewer Root Control Program	SRR-17	1	75,000					75,000
Watermain Replacement Program*	WRR-01	1	100,000		100,000		100,000	300,000
<b>Sewer Systems R &amp; R Fund (4340) Total</b>			410,000	205,000	335,000	205,000	335,000	1,490,000
<b>Storm Sewer Fund (4510)</b>								
Stormwater Operating Cost Fund Transfer	FundTransfer	1	205,158	223,809	242,459	261,110	279,761	1,212,297
Street Improvement Program*	MFT-01	1	150,000					150,000
Drainage Improvements - East Dunhurst	STS-01	1	615,000	2,000,000				2,615,000
Drainage Improvements - North Wheeling Road*	STS-03	1			104,250	867,154		971,404
Buffalo Creek Regulatory Floodplain Re-Mapping	STS-09	1	40,000					40,000
South Wheeling Road Lift Station	STS-11	1	900,000					900,000
Eastchester Drainage Improvements	STS-12	1	350,000					350,000
<b>Storm Sewer Fund (4510) Total</b>			2,260,158	2,223,809	346,709	1,128,264	279,761	6,238,701
<b>TIF, Crossroads (3100)</b>								
Façade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000					50,000
<b>TIF, Crossroads (3100) Total</b>			50,000					50,000
<b>TIF, North (3900)</b>								
Wolf Road Reconstruction-Manchester to Milwaukee*	CP-29	1	48,000	112,000				160,000
Façade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000
Diversionary Channel Bridge and Roadway	TIF(39)-17	1	1,400,000					1,400,000
<b>TIF, North (3900) Total</b>			1,498,000	162,000	50,000	50,000	50,000	1,810,000
<b>TIF, South (3200)</b>								
New Public Sidewalk Construction Program*	CP-15	1			25,000			25,000
<b>TIF, South (3200) Total</b>					25,000			25,000
<b>TIF, Southeast II (3600)</b>								
New Public Sidewalk Construction Program*	CP-15	1			375,000			375,000
Façade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000
Water and Sewer Improvement at Industrial Lane	TIF(36)-04	1	1,830,000					1,830,000
Watermain Loop from River Mill to Sumac	TIF(36)-06	1	200,000		1,800,000			2,000,000
Wolf Road Sanitary Sewer Extension	TIF(36)-07	1	570,000					570,000
<b>TIF, Southeast II (3600) Total</b>			2,650,000	50,000	2,225,000	50,000	50,000	5,025,000
<b>TIF, Town Center II (3500)</b>								
Wolf Road Reconstruction-Manchester to Milwaukee*	CP-29	1	15,000	35,000				50,000

\* Multiple Funding Sources

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Façade & Bld Improvement Grant Program*	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000
Lining and Repair of Dundee Road Sanitary Sewer	TIF(35)-20	1	1,430,000					1,430,000
Uptown 500	TIF(35)-22	1	225,000					225,000
Watermain Replacement on Dundee Road	TIF(35)-23	1	220,000					220,000
<b>TIF, Town Center II (3500) Total</b>			1,940,000	85,000	50,000	50,000	50,000	2,175,000
<b>Water Capital Fund (4310)</b>								
Bonds*	Bonds	1	87,700	83,200	78,550	73,750	71,350	394,550
Lake Cook Road Improvements*	CP-71	1	140,000	140,000				280,000
HVAC Unit Replacement Program	CP(N)-07	1		62,000		16,000		78,000
Roof Replacement Program*	CP(N)-80	1	60,000	175,000				235,000
Drainage Improvements - North Wheeling Road*	STS-03	1				43,500		43,500
Emergency Interconnect	WTR-14	1	150,000	45,000	250,000			445,000
Generator at North Station	WTR-15	1	150,000					150,000
Station Parking Lot Improvements	WTR-19	1	120,000					120,000
<b>Water Capital Fund (4310) Total</b>			707,700	505,200	328,550	133,250	71,350	1,746,050
<b>Water Systems R &amp; R Fund (4330)</b>								
Engineering Salaries and Benefits*	Salaries	1	64,171	65,582	66,999	68,458	69,964	335,174
Watermain Replacement Program*	WRR-01	1	1,502,000	80,000	2,450,000	70,000	1,502,000	5,604,000
Elevated Tank Re-coating & Repair Program	WRR-02	1	12,000	627,000	515,000	12,000	515,000	1,681,000
Well 7 Improvement	WRR-05	1	160,000					160,000
Lead Service Line Replacement	WRR-06	1	135,000	10,000	350,000	350,000	350,000	1,195,000
Well #5 Rehabilitation	WRR-07	1			180,000			180,000
Well #7 Rehabilitation	WRR-08	1				250,000		250,000
<b>Water Systems R &amp; R Fund (4330) Total</b>			1,873,171	782,582	3,561,999	750,458	2,436,964	9,405,174
<b>GRAND TOTAL</b>			19,970,944	9,130,846	11,277,059	7,006,530	7,684,608	55,069,987

\* Multiple Funding Sources

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2019 COST	DESCRIPTION	OPERATING BUDGET IMPACT
FIBER OPTIC CABLE INSTALLATION	\$350,000	CAPITAL PROJECTS FUND	\$350,000	This project funds installation of fiber optic cable, networking equipment, transceivers, testing equipment, software, training and fiber patch cords to light up or(utilize) the new fiber to Fire Station 24 and 23.	New infrastructure (Est. annual maintenance expense of \$1,000).
WOLF ROAD RECONSTRUCTION	\$1,000,000	CAPITAL PROJECTS FUND / TIF FUNDS	\$300,000	The project includes reconstruction of Wolf Road including curb and gutter, enclosed drainage system, sidewalk.	Jurisdictional transfer of the reconstructed roadway will impact the operating budget. (Est. annual operating & maintenance expense of \$20,000).
DRAINAGE IMPROVEMENTS - EAST DUNHURST	\$2,615,000	STORM SEWER CAPITAL FUND	\$615,000	Improvements necessary to resolve the flooding in East Dunhurst area during large storms.	We estimate approximately \$4,000 per year in savings because of the reduction in flooding.
WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	\$1,830,000	SOUTHEAST TIF FUND	\$1,830,000	Installation of water and sanitary pipe along Industrial Lane.	New infrastructure (Est. annual maintenance expense of \$2,000).
STREET IMPROVEMENT PROGRAM	\$10,600,000	CAPITAL PROJECTS FUND / MOTOR FUEL TAX FUND	\$2,200,000	Resurfacing or reconstruction of existing streets in accordance with the 5-year pavement management program.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
FIRE STATION 23	\$2,700,000	CAPITAL PROJECTS FUND	\$2,700,000	Renovation and modernization or construction of new Fire Station.	We estimate approximately \$5,000 per year in savings.
DIVERSIONARY CHANNEL BRIDGE AND ROADWAY	\$1,400,000	NORTH TIF	\$1,400,000	A vehicular bridge and roadway access to and from a bridge span to be located across the Wheeling Diversionary Channel.	Unknown until development of the site.
ENTRANCE SIGNS	\$290,000	CAPITAL PROJECTS FUND	\$290,000	Replacement of 12 Village Entrance signs that are showing various levels of deterioration, with over half being at a point of un-repairable.	We estimate approximately \$500 per year in savings.
LINING AND REPAIR OF DUNDEE ROAD SANITARY SEWER	\$1,430,000	TOWN CENTER TIF FUND	\$1,430,000	Lining and repair of Dundee Road sanitary to reduce inflow and infiltration.	We estimate approximately \$1,000 per year in savings.

## VILLAGE OF WHEELING, ILLINOIS

## PRINCIPAL PROPERTY TAXPAYERS

December 31, 2018

Taxpayer	Type of Business	2017 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Wheeling Hotel Owner	Hotel, Retail Stores	\$ 19,283,314	2.02%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	16,265,229	1.70%
Linda A Nagle Atty	Woodland Creek Apartments	15,088,652	1.58%
Allstate Insurance Co.	Real Estate Holdings	9,450,228	0.99%
Capstone Realty	Arlington Club/Village Green Apartments	9,358,683	0.98%
Mallard Lake Apartments	Mallard Lake Apartments	8,517,013	0.89%
Durable Inc.	Industrial	7,728,944	0.81%
Pactiv Corp.	Aluminum Foil Products	7,113,241	0.74%
Northgate Owner LLC	Northgate Apartments	6,674,080	0.70%
Wheeling SC LLC	Retail Landlord	6,504,134	0.68%
<b>TOTAL</b>		<b>\$ 105,983,518</b>	<b>11.08%</b>

Data Source

Office of the Cook County Clerk

**BUDGETED FULL TIME PERSONNEL  
BY FISCAL YEAR**

DEPARTMENT or DIVISION	2013	2014	2015	2016	2017	2018	2019
Administration & BOT	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Finance	8	8	8	8	8	8	8
Information Systems	4	4	4	4	4	4	4
Human Resources	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Comm. Devel.	15	15.5 <sup>(4)</sup>	15.5	12 <sup>(7)</sup>	12	11 <sup>(10)</sup>	11
Senior Sevices	2.5 <sup>(1)</sup>	2.5	2.5	2.5	2.5	2.5	0 <sup>(16)</sup>
Social Services	3.5	3.5	3.5	3.5	3.5	2.5 <sup>(11)</sup>	4 <sup>(16)</sup>
Police	84 <sup>(2)</sup>	85 <sup>(5)</sup>	96 <sup>(6)</sup>	96	95 <sup>(8)</sup>	92 <sup>(12)</sup>	92
Fire	53	53	53	53	53 <sup>(9)</sup>	52 <sup>(13)</sup>	52
Capital Projects & Design	3 <sup>(3)</sup>	2.5 <sup>(4)</sup>	2.5	0 <sup>(7)</sup>	0	0	0
PW Administration	4	4	4	4	4	3 <sup>(14)</sup>	3
Engineering/CIP	0	0	0	4 <sup>(7)</sup>	4	4	4
Bldg. Services	6	6	6	6	6	5 <sup>(15)</sup>	0 <sup>(17)</sup>
Fleet Services	5	5	5	5	5	5	5
Street	4.5	4.5	4.5	4.5	4.5	4.5	0 <sup>(17)</sup>
Forestry	4.5	4.5	4.5	4.5	4.5	4.5	0 <sup>(17)</sup>
Streets/Facilities	0	0	0	0	0	0	14
<b>Total Budgeted Personnel - General Fund</b>	<b>204</b>	<b>205</b>	<b>216</b>	<b>214</b>	<b>213</b>	<b>205</b>	<b>204</b>
Water	9	9	9	9	9	9	9
Sewer	9	9	9	9	9	9	9
<b>Total Budgeted Personnel - Enterprise Fund</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>TOTAL</b>	<b>222</b>	<b>223</b>	<b>234</b>	<b>232</b>	<b>231</b>	<b>223</b>	<b>222</b>

## Footnotes:

1. 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.
2. Addition of one (1) police sergeant; elimination of one (1) police officer.
3. Elimination of the civil engineer II position in the Capital Projects & Design Division.
4. Position of engineering tech/inspector is budgeted equally between Community Development and the Capital Projects & Design Division.

5. Upgrade of part-time community service officer position to full-time.
6. Addition of eleven (11) new radio operator positions for the 911 Communications Center due to an Intergovernmental Agreement to provide police dispatch services to the City of Des Plaines.
7. Restructuring of the Community Development Department by eliminating the village planner and associate planner positions and replacing them with the senior planner position; eliminating the capital projects & design manager position; transferring the village engineer, civil engineer I and the engineering tech/inspector positions to the newly created Engineering/CIP Division of the Public Works Department. The part-time plumbing inspector position was upgraded to full-time and the electrical inspector position was changed to part-time.
8. Restructuring the Police Department by eliminating (1) sergeant, (1) records clerk, and the FBR liaison positions and adding the newly created positions of 911 communications manager and records supervisor.
9. Replacing the staff secretary position with the newly created position of management analyst.
10. Elimination of the staff secretary, permit coordinator and health inspector positions; addition of planning & project manager (position re-titled to assistant community development director during FY2018) and permit specialist positions.
11. Reduction of one (1) social worker position.
12. Elimination of (1) police officer, (1) radio operator and (1) staff secretary position.
13. Elimination of the administrative secretary position in the Fire Department.
14. Elimination of the administrative secretary position in the Public Works Department.
15. Eliminated the superintendent of building services position and replaced (1) maintenance operator position with a facilities foreman position.
16. Consolidate Senior Services and Social Services; eliminate program planner/site coordinator position.
17. Personnel from the Building Services, Street and Forestry Divisions were consolidated under the newly formed Streets/Facilities Division.

VILLAGE OF WHEELING  
PROPOSED FY 2019  
BUDGET

PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 3, 2018, 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, 2019 and ending December 31, 2019.

A copy of the proposed FY 2019 budget has been available since October 12, 2018 at the Village Hall, 2 Community Boulevard, Wheeling, Illinois during normal business hours, on the Village's website, and at the Indian Trails Public Library, 355 Schoenbeck Road, Wheeling, Illinois, and will remain available for public inspection up to the time of the public hearing.

All interested persons are invited to attend the meeting and may present either written or oral comments. Written comments should be addressed to Michael Mandschain, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090. Elaine E. Simpson  
Village Clerk  
Village of Wheeling  
Published in Daily Herald  
November 23, 2018 (4513621)

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, North Aurora, Bannockburn, Barrington, Barrington Hills, Lake Barrington, North Barrington, South Barrington, Bartlett, Batavia, Buffalo Grove, Burlington, Campton Hills, Carpentersville, Cary, Crystal Lake, Deerfield, Deer Park, Des Plaines, Elburn, East Dundee, Elgin, South Elgin, Elk Grove Village, Fox Lake, Fox River Grove, Franklin Park, Geneva, Gilberts, Glenview, Grayslake, Green Oaks, Gurnee, Hainesville, Hampshire, Hanover Park, Hawthorn Woods, Highland Park, Highwood, Hoffman Estates, Huntley, Inverness, Island Lake, Kildeer, Lake Bluff, Lake Forest, Lake in the Hills, Lake Villa, Lake Zurich, Libertyville, Lincolnshire, Lindenhurst, Long Grove, Melrose Park, Montgomery, Morton Grove, Mt. Prospect, Mundelein, Niles, Northbrook, Northfield, Northlake, Palatine, Park Ridge, Prospect Heights, River Grove, Riverwoods, Rolling Meadows, Rosemont, Round Lake, Round Lake Beach, Round Lake Heights, Round Lake Park, Schaumburg, Schiller Park, Sleepy Hollow, St. Charles, Streamwood, Sugar Grove, Third Lake, Tower Lakes, Vernon Hills, Volo, Wadsworth, Wauconda, Waukegan, West Dundee, Wheeling, Wildwood, Wilmette

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

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published November 23, 2018 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 Daule Baltz  
Authorized Agent

Control # 4513621

ORDINANCE NO. 5236

**ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019  
AND ENDING DECEMBER 31, 2019**

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

**WHEREAS**, the Corporate Authorities of the Village of Wheeling have made the proposed annual budget available for public inspection at the Village Hall 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 3, 2018; 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 2019, a copy of which is on file with the Village Clerk, in the total amount of NINETY EIGHT MILLION NINETY EIGHT THOUSAND SEVEN HUNDRED FIFTY TWO DOLLARS (\$98,098,752) of which THIRTY EIGHT MILLION SIX HUNDRED EIGHT THOUSAND EIGHT HUNDRED TWENTY DOLLARS (\$38,608,820) is for the General Fund, THREE MILLION SEVEN HUNDRED SEVENTEEN THOUSAND SEVEN HUNDRED NINETY NINE DOLLARS (\$3,717,799) is for the Special Revenue Funds, THREE MILLION ONE HUNDRED FIFTY ONE THOUSAND NINE HUNDRED EIGHT DOLLARS (\$3,151,908) is for the Debt Service Funds, THIRTY FOUR MILLION NINETY THOUSAND TWO HUNDRED FORTY DOLLARS (\$34,090,240) is for the Capital Project Funds; TEN MILLION FIVE HUNDRED SIX THOUSAND ONE HUNDRED THIRTY ONE DOLLARS (\$10,506,131), is for the Enterprise Funds, ONE MILLION TWO HUNDRED THIRTY SEVEN THOUSAND FIVE HUNDRED EIGHTY SIX DOLLARS (\$1,237,586) is for the Internal Service Funds, and SIX MILLION SEVEN HUNDRED EIGHTY SIX THOUSAND TWO HUNDRED SIXTY EIGHT DOLLARS (\$6,786,268) 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 Papantou moved, seconded by Trustee Krueger, that Ordinance No. 5236 be passed.

President Horcher Aye

Trustee Brady ABSENT

Trustee Krueger Aye

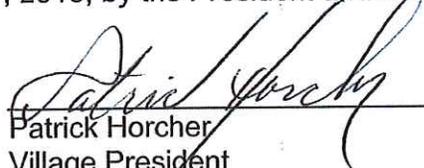
Trustee Lang Aye

Trustee Papantou Aye

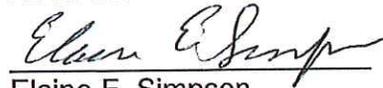
Trustee Vito Aye

Trustee Vogel Aye

APPROVED this 17<sup>th</sup> day of December, 2018, by the President and Board of Trustees of the Village of Wheeling, Illinois.

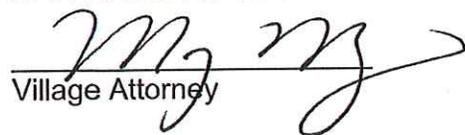
  
Patrick Horcher  
Village President

ATTEST:

  
Elaine E. Simpson  
Village Clerk



APPROVED AS TO FORM:

  
Village Attorney

PUBLISHED in pamphlet form this 18<sup>th</sup> day of December, 2018, by order of the Corporate Authorities of the Village of Wheeling, Cook and Lake Counties, Illinois.

## GLOSSARY OF TERMS

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

**Appropriation:** An authorization from a specific fund to a specific department or program to make expenditures/incur obligations for a specified purpose and period of time. These appropriation items are limited to one year, unless otherwise specified.

**Assessed Valuation:** The valuation set upon real estate by the Assessor as a basis for levying property taxes.

**Asset:** Resources owned or held by a government which have monetary value.

**Balanced Budget:** A balanced budget occurs when projected revenues are equal to projected expenditures within a given fund without relying on funds held in reserve to bridge the gap.

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

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

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

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

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

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

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

**Certificate of Deposit:** A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

**Charges for Service:** User charges for services provided by the Village to those specifically benefiting from those services.

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

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

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

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

**Debt Service Funds:** Debt service funds are used to account for the payment of interest and principal on long term, general obligation debt.

**Deficit Budget:** A deficit budget occurs when projected expenditures are expected to exceed projected revenues within a given fund.

**Department:** A major administrative division of the Village which indicates overall management responsibility for an operation and is unique in its delivery of services.

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

**Distinguished Budget Award Program:** Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

**Downstate Pension Funds:** State statute requires that the sworn Police and Fire employees belong to their own locally controlled and administered pension funds. These are defined benefit funds administered pursuant to state statute.

**Draw Down:** The use of prior year fund balance for current year expenditures.

**Enterprise Funds:** These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

**Equalized Assessed Valuation:** The total taxable property value. It is a combination of the market value of a property as determined by the county assessor, multiplied by a fraction depending on the classification of the property and adjusted by a multiplier determined by the state to equalize valuations across the state. It is the final value against which the total tax rate is multiplied to determine the property taxes due.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

**Expenses:** Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

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

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

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

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

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

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

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

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

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

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Goal:** A goal is a desired result that an individual, department or organization envisions, plans and commits to achieve.

**Government Finance Officers Association (GFOA):** The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's nearly 18,000 members are federal, state/provincial, and local finance officials involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit.

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

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

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

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

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

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

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

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Funds:** These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Examples include the Liability Insurance Fund.

**Levy:** An imposing and collecting of a tax. In Illinois, the property tax is determined by the local unit of government, levied by the county clerk, and collected by the county treasurer. Taxes levied for any particular year are collected in the following calendar year.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

**Line-Item Budget:** A form of budget that allocates money for expenditures to specific items or objects of cost.

**Longevity:** An additional compensation amount granted to any employee after 12 years of continuous service. The amount the employee is entitled to varies depending on the number of years he or she has served.

**MABAS:** Mutual Aid Box Alarm System. A mutual aid system which has been in existence since the late 1960s. Member agencies provide mutual aid response for fires, emergency medical services (i.e. paramedic service) and specialized incidents (e.g. hazardous materials, underwater rescue/recovery, technical rescue, etc.).

**Major Fund:** The concept of major fund reporting was introduced and defined by GASB Statement 34 to simplify the presentation of fund information and to focus attention on the major activities of the entity. Rather than require each type of fund to be individually presented, Statement 34 requires the individual presentation of *only* major funds, with all other funds combined into a single column.

GASB defines major funds as those meeting the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Both criteria must be met in the same element (assets, liabilities, etc.) for both the 10 percent and 5 percent tests for a fund to be defined as major. However, Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund and to individually present its information in the basic financial statements, even if it does not meet the criteria. A government does not have the option, however, to not report a fund as major if it meets the criteria above.

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

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

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

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

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

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

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

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

**Property Tax:** Property taxes are levied on real property according to the property's valuation and the tax rate.

**Proprietary Funds:** One of the three fund types (i.e. the others include Governmental and Fiduciary Funds) that include Enterprise and Internal Service Funds.

**Restaurant and Other Places for Eating Tax:** In October 2005, the Village implemented a 1% Restaurant and Other Places for Eating Tax (i.e. "food and beverage" tax). The tax applies to the sale of "prepared food", which is defined as food or liquid, including alcoholic beverages, that are prepared for immediate consumption at "Restaurants and Other Places for Eating." "Places for Eating" is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not.

**Revenue:** Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Revenue Bond:** A long-term security where the revenue from the project, as opposed to the Village's taxing authority, is pledged to pay both principal and interest expenses on the debt.

**Sales Tax:** A levy on the retail sale of tangible personal property, which is collected by retailers and remitted to the State Department of Revenue. The total tax in the Cook County portion of Wheeling is comprised of a 6.25% state levy, 1.00% regional transit agency tax, and 1.75% County levy. In addition, the Village levies an additional 1.00% home rule tax. The total tax on most items in Cook County is 10.00%; on autos and boats it is 7.25% (no home rule tax); and on groceries and drugs it is 2.25% (no state, county, or home rule component).

In the Lake County portion of Wheeling, the total tax is comprised of a 6.25% state levy, .75% regional transit agency tax and 1.00% home rule tax. The total tax on most items in the Lake County portion of Wheeling is 8.00%; on autos and boats it is 7.00% (no home rule tax); and on groceries and drugs it is 1.75% (no state, county, or home rule component).

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

Source: State of Illinois (Department of Revenue) Tax Rate Finder as of 1/5/2018

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

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

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

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

**Tax Levy:** The total amount to be raised by general property taxes for operating, pension and debt service purposes.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

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

**Trust & Agency Funds:** Accounts for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) agency funds. The Police and Firefighters' Pension Funds are examples of pension trust funds.

**ACRONYMS**

**ASCAP:** American Society of Composers, Authors and Publishers

**APWA:** American Public Works Association

**AV:** Assessed Valuation

**CAD:** Computer Aided Dispatch

**CAFR:** Comprehensive Annual Financial Report

**CBA:** Collective Bargaining Agreement

**CERF:** Capital Equipment Replacement Fund

**CIP:** Capital Improvement Plan

**EAB:** Emerald Ash Borer

**EAV:** Equalized Assessed Valuation

**FICA:** Federal Insurance Contributions Act

**FLSA:** Fair Labor Standards Act

**FBI:** Federal Bureau of Investigation

**FT:** Full-time

**GAAP:** Generally Accepted Accounting Principals

**GASB:** Governmental Accounting Standards Board

**GIS:** Geographic Information System

**GFOA:** Government Finance Officers Association

**G.O. -** General Obligation

**HVAC:** Heating, Ventilation Air Conditioning

**ICMA:** International City/County Management Association

**IEPA:** Illinois Environmental Protection Agency

**IMF:** Infrastructure Maintenance Fee

**IMRF:** Illinois Municipal Retirement Fund

**MABAS:** Mutual Aid Box Alarm System

**MDC:** Mobile Data Computer

**MFT:** Motor Fuel Tax

**PT:** Part-time

**SLDPA:** Sick Leave Deferred Payment Account

**SWANCC:** Solid Waste Agency of Northern Cook County

**TIF:** Tax Increment Financing

**VOCA:** Victims of Crime Act

**VMA:** Village Manager Adjustment

**W/S:** Water/Sewer