



VILLAGE OF
WHEELING
ILLINOIS

2012 ANNUAL BUDGET



WHEELING, ILLINOIS

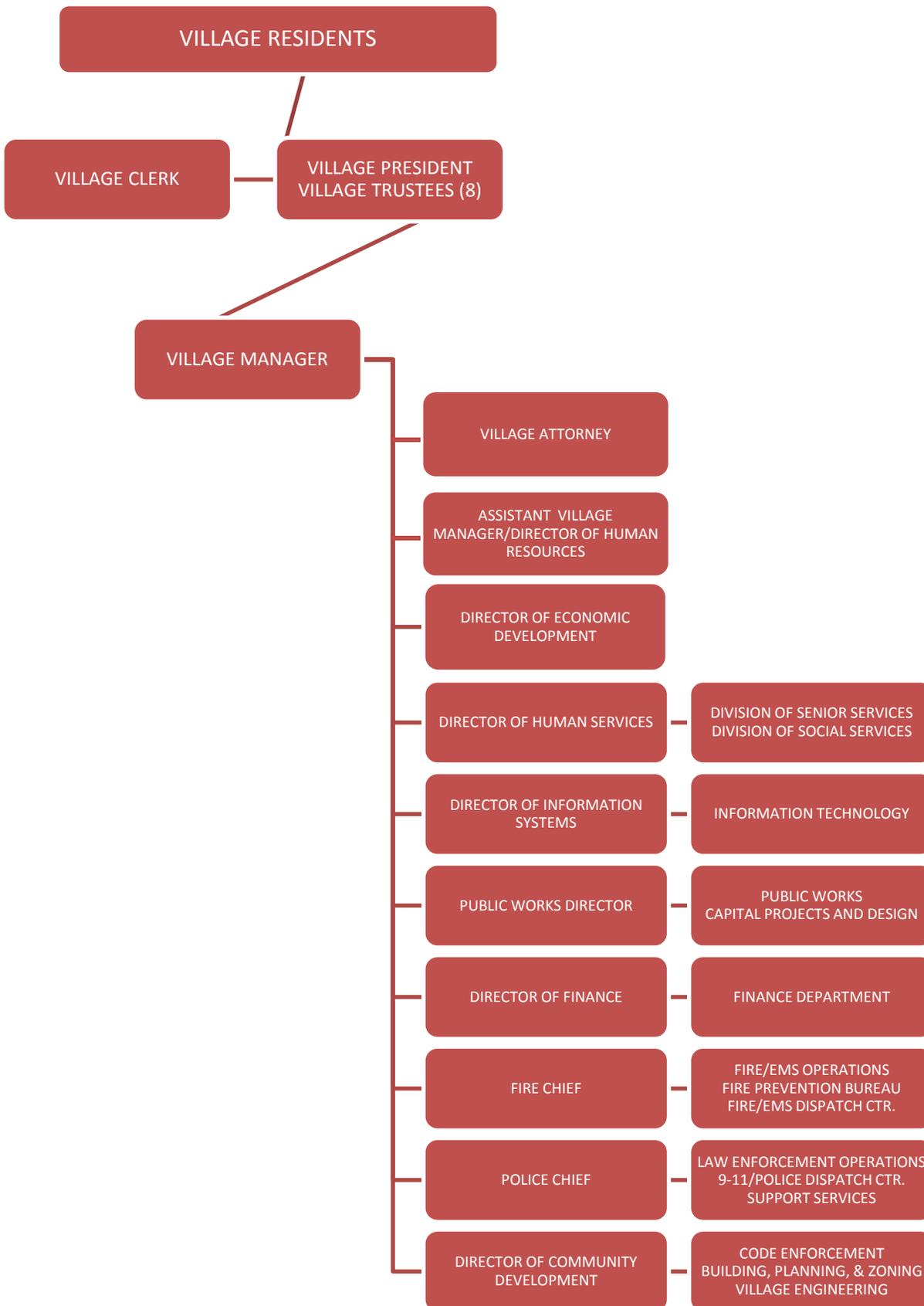
ANNUAL OPERATING BUDGET
VILLAGE OF WHEELING, ILLINOIS
JANUARY 1, 2012 – DECEMBER 31, 2012

Judy Abruscato
Village President

Dean Argiris
Ken Brady
Robert Heer
Bill Hein
Ray Lang
Dave Vogel
Village Trustees

Elaine Simpson
Village Clerk

Jon Sfondilis - *Village Manager*
Michael Crotty – *Assistant Village Manager/Director of Human Resources*
Michael Mondschain - *Director of Finance*
William Benson - *Police Chief*
Shari Huizar - *Director of Human Services*
Mark Janeck - *Director of Community Development*
Keith Maclsaac - *Fire Chief*
Anthony Stavros - *Director of Public Works*
Luca Ursan - *Director of Information Technology*
Peter Vadopalas - *Economic Development Director*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Wheeling
Illinois**

For the Fiscal Year Beginning

January 1, 2011

Linda C. Dawson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Wheeling for its annual budget for the fiscal year beginning January 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

TABLE OF CONTENTS

Overview Section

	PAGE
Budget Calendar	1
Fiscal Policies	2
Fixed Asset Policy.....	12
Fund Structure	14
Budget Information	15
Village Manager's Budget Message	17
Budget Summary	29
Operating Funds Detail	30
Supporting Funds Detail	33
Budgetary Fund Structure	34
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	35
Revenue Summary – Total by Fund	36
Expenditure Summary – Total by Fund	37
Summary of Major Capital Projects.....	38
Revenues by Source.....	40
Three Year Revenue Detail	41
Major Revenues by Fund - Discussion	47
Expenditures by Category – All Funds	55
Three Year Expenditure Detail.....	56
Explanation of Expenditure Section.....	60

Expenditure Section

GENERAL FUND

ADMINISTRATIVE SERVICES DEPARTMENT	61
Organization Chart	62
Accomplishments and Goals of the Department	63
Key Performance Measures/Service Indicators	65
Authorized Personnel Detail	65
Administration & Board of Trustees	
Budget Worksheet.....	66
Information Systems Division	
Budget Worksheet.....	70
Human Resources Division	
Budget Worksheet.....	72
Legal Division	
Budget Worksheet.....	74
Regional and Special Agencies	
Budget Worksheet.....	75
Special Events	
Budget Worksheet.....	76
Solid Waste System Division	
Budget Worksheet.....	77
FINANCE DEPARTMENT	78
Organization Chart	79
Accomplishments and Goals of the Department	80
Key Performance Measures/Service Indicators	81
Authorized Personnel Detail	81
Budget Worksheet.....	82

TABLE OF CONTENTS (cont'd.)	PAGE
COMMUNITY DEVELOPMENT DEPARTMENT	85
Organization Chart	86
Accomplishments and Goals of the Department	87
Key Performance Measures/Service Indicators	89
Authorized Personnel Detail	89
Budget Worksheet.....	90
HUMAN SERVICES DEPARTMENT	94
Organizational Chart	95
Accomplishments and Goals of the Department	96
Key Performance Measures/Service Indicators	97
Authorized Personnel Detail	97
Social Services	
Budget Worksheet.....	98
Senior Citizen Services	
Budget Worksheet.....	100
POLICE DEPARTMENT	103
Organization Chart	104
Accomplishments and Goals of the Department	105
Key Performance Measures/Service Indicators	106
Authorized Personnel Detail	106
Budget Worksheet.....	107
FIRE DEPARTMENT	114
Organization Chart	115
Accomplishments and Goals of the Department	116
Key Performance Measures/Service Indicators	117
Authorized Personnel Detail	117
Budget Worksheet.....	118
PUBLIC WORKS DEPARTMENT	123
Organization Chart	124
Accomplishments and Goals of the Department	125
Key Performance Measures/Service Indicators	127
Authorized Personnel Detail	128
Administration Division	
Budget Worksheet.....	129
Building Services Division	
Budget Worksheet.....	132
Commuter Parking	
Budget Worksheet.....	136
Fleet Services Division	
Budget Worksheet.....	138
Capital Projects & Design Division	
Budget Worksheet.....	141
Streets/Forestry Division	
Streets	
Budget Worksheet.....	144
Forestry	
Budget Worksheet.....	148
SPECIAL REVENUE FUNDS	152
Motor Fuel Tax Fund	
Budget Worksheet.....	153

TABLE OF CONTENTS (cont'd.)	PAGE
Emergency Telephone System (E911)	
Budget Worksheet.....	154
Grant Funded Projects	
Budget Worksheet.....	156
DEBT SERVICE FUNDS.....	157
GO Debt Payments by Year	158
Description	159
2007 General Obligation Bond Fund (21)	
Budget Worksheet.....	161
2008 General Obligation Bond Fund (22)	
Budget Worksheet.....	162
2009 General Obligation Bond Fund (23)	
Budget Worksheet.....	163
2001 General Obligation Bond Fund (27)	
Budget Worksheet.....	164
2003 General Obligation Bond Fund (28)	
Budget Worksheet.....	165
CAPITAL PROJECTS FUNDS.....	166
TIF Implementation Fund – Town Center	
Budget Worksheet.....	167
TIF Implementation Fund – Crossroads Redevelopment Project	
Budget Worksheet.....	169
TIF Implementation Fund – South Milwaukee Area	
Budget Worksheet.....	171
TIF Implementation Fund – Southeast TIF District	
Budget Worksheet.....	172
TIF Implementation Fund – North Milwaukee/Lake Cook Redevelopment Area	
Budget Worksheet.....	173
Capital Projects Fund – Infrastructure Improvements	
Budget Worksheet.....	175
Capital Projects Fund – Non-Infrastructure Improvements	
Budget Worksheet.....	176
Capital Equipment Replacement Fund (CERF)	
Budget Worksheet.....	178
ENTERPRISE FUND.....	179
Water Operating Program	
Budget Worksheet.....	180
Sewer Operating Program	
Budget Worksheet.....	186
Water System Improvements	
Budget Worksheet.....	191
Sewer System Improvements	
Budget Worksheet.....	192
Water System R&R Projects	
Budget Worksheet.....	193
Sewer System R&R Projects	
Budget Worksheet.....	194

TABLE OF CONTENTS (cont'd.)	PAGE
INTERNAL SERVICE FUND	195
Liability Insurance Fund	
Budget Worksheet.....	196
FIDUCIARY FUNDS	197
Police Pension Fund	
Description	198
Budget Worksheet.....	199
Firefighters' Pension Fund	
Description	200
Budget Worksheet.....	201
CAPITAL IMPROVEMENT PROGRAM	
Project Schedule.....	202
SUPPLEMENTAL INFORMATION	
Community Profile	206
Miscellaneous Statistics	209
Principal Taxpayers.....	211
Full Time Personnel Breakdown	212
Public Notice.....	214
Legislation	215
Glossary of Terms.....	217

BUDGET CALENDAR
(Revised 11/21/2011)

FISCAL YEAR 2012 BUDGET

<u>DATE</u>	<u>ACTIVITY</u>
Friday, June 10, 2011	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
Monday, June 27, 2011	Board/Staff Strategic Planning Session
Monday, July 11, 2011	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 19, 2011	Target and Expanded level requests due to Finance Department.
September 6 – September 9, 2011	Budget review meetings with departments & Village Manager.
Friday, September 23, 2011	Village Manager finalizes budget recommendations for Board.
Thursday, October 13, 2011	Send proposed budget to Board.
Monday, November 14, 2011	Budget Workshop Meeting with Village Board.
Wednesday, November 23, 2011	Public notice (at least seven days before public hearing as required by law) published in the newspaper concerning date of budget public hearing & availability of draft budget (at least 10 days before public hearing and approval) for public review
Monday, December 5, 2011	Public Hearing
Monday, December 19, 2011	Board approval of FY 2012 Annual Budget.

FISCAL POLICIES**PURPOSE**

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

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

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

DEBT POLICIES

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

ACCOUNTING POLICIES

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

CAPITAL EQUIPMENT REPLACEMENT FUND

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

1. The Capital Equipment Replacement Fund shall be used only to replace existing equipment owned by the Village. The fund shall not be used to purchase equipment not currently owned by the Village or as a means to circumvent the process for having new equipment approved by the Village Board. Requests for new equipment shall be made as part of the annual operating budget and must be approved by the Village Board before acquisition;
2. Only those items which individually have a replacement cost of more than \$15,000 or groups of similar equipment (e.g. personal computers, bullet proof vests, etc.) which, in the aggregate, exceed

- \$15,000 shall be included in the CERF. Departments shall include individual items or groups of items with a value of less than \$15,000 in their annual operating budget;
3. The cost of items associated with new vehicles such as vehicle markings, light bars, radios and similar equipment shall be included in the replacement cost of the vehicle;
 4. The replacement cost and useful life for each vehicle or technology related equipment will be re-evaluated by the Fleet Services Supervisor or the Director of Information Technology and the department on an annual basis. This re-evaluation may change the annual amounts that programs contribute for the replacement of each item. The Department Head, in consultation with the Fleet Services Supervisor or the Director of Information Technology, shall determine when a vehicle or equipment is due for replacement. The Village Manager shall have the final say as to when a vehicle or equipment is due for replacement in the event of a dispute between the Fleet Services Supervisor or Director of Information Technology and the department;
 5. When CERF equipment is sold, the proceeds of the sale shall be credited to the Fund(s) from which the equipment originated and not to the CERF;
 6. Vehicles and equipment shall be depreciated over their useful life. A contribution to the reserve fund shall be set aside in the year the item is replaced but not in the year of purchase;
 7. Interest earnings shall be allocated on a pro-rata basis to each item in the fund in order to reduce the total cost of replacement;
 8. Departments are encouraged to replace vehicles or equipment only when it is necessary to do so regardless of whether the funds are available in the CERF. The Fleet Services Supervisor or the Director of Information Technology, in consultation with the applicable department, shall annually determine if it is necessary to replace vehicles or technology related equipment. If sufficient funds have been set aside to replace a specific item but it is not necessary to do so, the funds set aside for that item shall be maintained (with no further contributions) in the fund until such time as it needs to be replaced;
 9. If a department has set aside funds for replacement of equipment or a vehicle and then determines that the item will not be replaced, the available funds shall be re-allocated to other items within that department. If the funds are not needed for other items within the department, the Director of Finance shall decide how to re-allocate the funds to other departments within the Village;
 10. From time to time, departments may be assigned "audit" vehicles which are older vehicles that will not be replaced and for which CERF contributions will not be made. The Fleet Services Supervisor, in consultation with the Department Head, shall recommend that an audit vehicle be assigned to a department when it meets the department's needs and when doing so will help avoid the expense of purchasing a new vehicle. Consideration shall be given to the annual operating cost associated with maintaining the audit vehicle when deciding whether or not to continue using it. The Village Manager shall have the final say in determining whether or not an audit vehicle is assigned to a department.
 11. From time to time, departments may be assigned previously used technology related equipment from within their department or another department in the Village. The Director of Information Technology, in consultation with the Department Head, shall recommend that such equipment be assigned to a department when it meets the department's needs and when doing so will help avoid the expense of purchasing new equipment. Consideration shall be given to the annual operating cost of maintaining the used equipment when deciding whether or not to continue using it. The Village Manager shall have the final say in determining whether or not previously used technology is assigned to a department.;

12. The Finance Director shall have the final say in determining the funds available for each item in the CERF and for each department in the aggregate and shall be responsible for ensuring that these numbers tie to the general ledger;
13. Any requests for additions to the fleet or technology inventory will be carefully scrutinized by the Village Manager and Fleet Services Supervisor or Director of Information Technology. When the Village Manager finds it appropriate to add equipment or vehicles to the existing inventory, he shall recommend approval to the Village Board. A report on the replacement of vehicles and technology related items and the status of the CERF will be prepared on an annual basis and be presented to the Village Manager as part of the budgetary process.

INVESTMENT POLICY

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

I. Scope

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

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

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

II. Objective

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

1. Legality

Conformance with federal, state and other legal requirements.

2. Safety

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

a. Credit Risk

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

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

b. Interest Rate Risk

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

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

3. **Liquidity**

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

4. **Yield**

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

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

III. **Standards of Care**

1. **Prudence**

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

2. Public Trust

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

3. Delegation of Authority

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

4. Ethics and Conflicts of Interest

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

IV. Safekeeping and Custody

1. Authorized Financial Dealers and Institutions

a. Broker/Dealers

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

b. Financial Institutions

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

1. Security

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

2. Size

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

3. Statement of Condition

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

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

2. **Internal Controls**

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

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

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

3. **Delivery vs. Payment**

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

Authorized and Suitable Investments

1. **Investment Types**

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

A summary of authorized investments is as follows:

1. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States America as to principal and interest.

2. Bonds, notes, debentures, or other similar obligations of the United States of America or its agencies. Agencies include: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory thereto; (b) the federal home loan banks and the federal home loan mortgage corporation; and (c) and any other agency created by Act of Congress.
3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois banking Act.
4. Short term obligations of corporations (commercial paper) organized in the United States with assets exceeding \$500,000,000 if (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations and (c) no more than one-third of the public agency's funds may be invested in short term obligations of corporations.
5. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraphs 1 and 2 of this section and to agreements to repurchase such obligations.
6. Interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district. The bonds shall be registered in the name of the municipality or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
7. Banks, savings banks and savings and loan associations that are insured by the Federal Deposit Insurance Corporation.
8. Short term discount obligations of the Federal National Mortgage Association.
9. Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or the United States provided the principal office of any such credit union is located within the State of Illinois. Investments may be made only in credit unions which are insured by applicable law.
10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. Any public agency may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company or use the services of such an entity to hold and invest, or advise, regarding the investment of any public funds.
11. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the Regulations issued thereunder. The government securities, unless registered or inscribed in the name of the public agency, shall be purchased through banks or trust companies authorized to do business in the State of Illinois. Repurchase agreements not subject to the provisions of the Act which meet the requirements included in Illinois Compiled Statutes 30 ILCS 235/2 subsection (h).

2. Collateralization

Collateralization will be required for deposits which exceed FDIC insurance limits and repurchase (and reverse repurchase) agreements. In order to anticipate market changes and provide a level of security for all funds,

the collateralization level will be 110% of market value of the public funds secured. The ratio of the market value of the collateral to the amount of funds secured shall be reviewed quarterly and additional collateral requested when the ratio declines below the level required.

The Village chooses to limit collateral to the following:

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

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

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

Investment Parameters

1. Diversification

The investments shall be diversified by:

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

2. Investment Maturities

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

Reporting

1. Methods

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

- Purchase date
- Maturity date
- Interest rate or yield

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

2. Performance Standards

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

3. Marking to Market

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

Investment Policy Adoption

1. Exemption

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

2. Amendments

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

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 9/26/2011.

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 9/26/2011.

REVENUE POLICIES

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

OPERATING POLICIES

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

CAPITAL BUDGET POLICIES

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

FIXED ASSET POLICY

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted June 6, 2002

FUND STRUCTURE

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

Governmental Funds

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

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

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

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

Debt Service Funds accumulate resources for payment of general long-term debt principal and interest. The Village has seven outstanding general obligation bonds: Series 1999 (A&B), 2001, 2003 (A&B), 2004A, 2005, 2007 and 2008. Only the 1999, 2001, 2003, 2007 and 2008 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. 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.



TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 19, 2012

RE: Letter of Transmittal – 2012 Budget

We are pleased to present to you the 2012 budget for the Village of Wheeling. The budget incorporates the total program of Village expenditures and supporting revenues for the coming year, and maintains the Village's operating reserves at more than their minimum recommended levels. The operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the Village Code and generally accepted accounting principles.

The 2012 budget is based upon the Village Board's direction as set forth in the following Mission Statement:

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

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

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

BUDGET PROCESS

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

The target-based budget has two primary components: 1) a "target level" budget which finances a basic level of municipal services; and 2) an unspecified number of incremental expenditure requests called "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 with the exception of Expanded Level requests approved by the Village Manager.
- 2) The department heads prepared additional service level (i.e. Expanded Level) requests. If expanded service levels or programs were approved by the Village Manager, those services and programs were added to the Target Level budget. Expanded Level requests not approved by the Village Manager are identified but were not added to the Target Level budget.
- 3) The department head ranked Expanded Level requests in priority order.
- 4) Revenues for the General Fund and Water and Sewer Fund were estimated and the budget was finalized by funding the service level requests that, in the Village Manager's opinion, were of the highest priority within our revenue constraints.
- 5) Budgets were also prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

Due to the continuing impact of the global recession, the budget this year includes only three Expanded Level requests. Funds are simply not available to support new programs, staff or equipment and consequently, the budget reflects staff's efforts to provide the same level of service and avoid an untenable budget deficit or the need for substantial tax increases.

In June and July of this year, the Village Board and staff participated in a strategic planning process intended to produce long term priorities for the Village to pursue. The process began with the Village President and Trustees identifying several individual priorities, all of which were reviewed in detail with the assistance of staff, discussed at public meetings and eventually voted on and narrowed down to a list of the Board's top five (5). The top five priorities identified by the Board include the following:

1. Create a strategic plan for the existing TIF districts.
2. Sustain and maintain core service levels.
3. Establish a comprehensive plan to improve the appearance of Wheeling.
4. Address the Dundee Road traffic problems.
5. Hire a marketing firm to recruit businesses to the Village's commercial areas.

These priorities, and the items in the budget that address each of them, were discussed in more depth at the budget workshop meeting on November 14, 2011.

CHICAGO EXECUTIVE AIRPORT

The Village of Wheeling and the City of Prospect Heights jointly own and operate Chicago Executive Airport. This joint venture is treated as a distinct entity and is considered an enterprise fund or activity. The revenue required to support Airport functions is derived from property leases, an aircraft fuel flowage fee, federal grants, state grants, and interest income.

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

BUDGET OVERVIEW

The Fiscal Year 2012 annual budget totals \$69,128,620, excluding interfund transfers (see Attachment 1). Of this amount, \$24,516,729 is budgeted for personnel services (including salaries and pension benefits) representing over 59% of the total operating budget* (\$41,306,238). An additional \$13,389,822 is budgeted for contractual services, which includes items such as employee health insurance, liability and workers compensation insurance, and consulting services. Commodities total \$2,003,655 and include items such as office and operating supplies, uniforms and janitorial products.

Principal and interest expenses for the Village's outstanding debt are budgeted at \$4,846,499; of that amount, only \$412,800 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 (T.I.F.) funds. Finally, the budget includes \$15,668,800 for capital improvements and capital outlay including street, water and sewer system infrastructure work as well as equipment purchases and building construction and improvements. The capital improvements and outlay categories represent the second largest portion (21.68%) of the total budget after personnel expenditures (33.92%).

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

GENERAL FUND

FY 2011 – ESTIMATED RESULTS

The FY 2011 budget reflected a revenue to expenditure deficit of \$859,878; however, we now estimate that, as of today's date, the Village will end the year with a small surplus. The reasons for this are related to stronger than anticipated receipts, primarily from sales tax and building permit revenue. The Village's major sources of revenue (i.e. sales tax, income tax, etc.) are still substantially below the pre-recession levels, however, staff budgeted very conservatively this year and revenue is coming in slightly stronger than projected. In addition, expenditures are anticipated to be less than budgeted, and as a result, we anticipate that the fund balance in the General Fund will remain about the same as it was at the end of FY 2010, totaling approximately \$13,894,000 and representing 44% of annual operating expenditures.

FY 2012 – GENERAL FUND OVERVIEW

On November 14, 2011, the Village Board met to discuss the proposed FY 2012 budget. The budget, as presented that night, reflected a deficit of \$3,151,122, despite substantial reductions in expenditures over the last three years and a continuing freeze on new equipment, programs and services. To summarize, the primary factors that led to the initial projected \$3.151 million deficit include the following:

1. The predictable rise in personnel costs (including pay adjustments), amounting to an increase of \$875,828;
2. Increases in the cost of contractual services (including health insurance expenses) and commodities of \$824,429;
3. An increase of \$462,366 in the interfund transfer to the Capital Equipment Replacement Fund and an increase of \$224,178 to the Liability Insurance Fund reflecting the full cost of supporting those programs; and

4. A first time interfund transfer to the Emergency 911 Fund of \$225,000 to subsidize the cost of providing emergency dispatching services.

Recognizing that a deficit of this size was not sustainable, Village staff recommended and the Board approved the implementation of several deficit reducing options available to it, including ones it had implemented in the past. Among the items the Board approved that night were the following:

	Beginning Deficit:	-\$3,151,122
1. Eliminate one vacant PW Maintenance Operator Position		\$80,000
2. Eliminate the cost of a traffic sign inventory consultant		\$27,000
3. Defer the cost of Microsoft 2010 software upgrade		\$20,000
4. Defer the cost of aerial photography services		\$15,000
5. Reduce overtime budgeted in the Fire Department		\$30,000
6. Use Capital Projects Funds to pay debt service expenses		\$1,300,000
7. Reduce the transfer to the Liability Insurance Fund		\$200,000
8. Reduce the transfer to the Capital Equipment Replacement Fund		<u>\$485,372</u>
	Total Reductions:	\$2,157,372
	Revenue Adjustments:	\$32,697
	Revised Deficit:	-\$961,053

After implementing these options and adjusting some of the Village’s initial revenue estimates for FY 2012, the projected deficit for next year is -\$961,053, an amount that is manageable given the Village’s strong fund balance reserves. Nevertheless, the deficit is concerning because, due to the on-going state of the economy, we do not view this as a short-term problem and strongly suspect that we may be facing large deficits in 2013 and 2014.

In addition, we are concerned because the most significant of the options available for reducing the operating deficit involve using funds that have traditionally been earmarked for capital projects, and the Village has significant infrastructure needs that will not be addressed as a result. Similarly, the Village has chosen, once again, to underfund its Capital Equipment Reserve Fund and Liability Insurance Fund and those costs will have to be made up in the future.

Unfortunately, there are no other viable options for reducing the deficit, and implementing substantial increases in revenue or eliminating core services cannot be justified at this time. As in previous years, the costs associated with providing core services have outpaced the Village’s nearly stagnant sources of revenue and that has led to another deficit budget. The revenue shortfall has caused staff to make cuts in line item expenditures and to recommend adjustments to the budget to avoid a large deficit. What follows is more specific information regarding our revenue and expenditure assumptions.

FY 2012 - REVENUE ASSUMPTIONS

The FY 2012 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$31,736,423. This represents an increase of \$402,038 (1.27%) over estimated 2011 receipts, which reflects our expectation that the economy will continue to show very little growth next year. Several major categories of Village revenue are described in greater detail as follows:

State & Home Rule Sales Tax – Sales tax represents 26% of total General Fund revenue and reflects Wheeling’s one percentage point share of the State sales tax rate and our one percentage point (1.0%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village’s operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

More than any other source of revenue to the General Fund, sales tax receipts have been hit the hardest by the economic downturn that began in 2008 and is the primary reason why we have struggled with deficit budgets since then. Our projection of \$8,281,388 in receipts is \$2.373 million (-22.27%) less than FY 2007 when the Village received the most sales tax revenue in its history. A significant factor in this decline is the overall impact of the economy on the Village's existing businesses and the fact that the Village has lost several sales tax producing businesses in the last few years. Although we are hopeful that we will experience a small recovery due to new restaurants and expanded stores, our projections for next year remain conservative.

We anticipate that sales tax revenue will increase by \$250,388 (3.12%) over FY 2011 estimated receipts. Most of the increase, however, reflects the anticipated increase in revenue resulting from the opening of the new Fresh Farms and Super Wal-Mart stores.

Since sales tax is the largest source of revenue to the General Fund, small percentage variations in budgeted versus actual receipts are often 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 23.83% of all receipts. The Village Board approves a tax levy in December of each year and the following year, the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village.

The FY 2012 budget reflects the Board's decision to not increase the tax levy this year, in order to provide tax relief to Wheeling residents and businesses. Village staff had recommended that the Board approve a minimum increase of 5.25%, consistent with a plan put in place in late 2006 that provided for a series of 5.25% tax increases.

Since the fund balance in the General Fund is expected to equal 44% of annual operating expenditures at the end of FY 2011, the Village can absorb another deficit in 2012 and still maintain a fund balance in excess of the 25% required by our financial policy. Nevertheless, the Village will need to increase the tax levy incrementally in future years to avoid additional deficits, the resulting drawdown on fund balance, and the prospect of even larger tax levy increases in the future. If the Village does not commit to these incremental increases, we will draw down on our fund balance faster and to a larger extent than we would otherwise, and create substantial funding problems in the future.

State Income Tax – State Income Tax is the third largest source (9.69%) of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois on behalf of the Village. The 2012 budget for income tax revenue is \$3,074,963 which is \$622,462 (-16.84%) less than FY 2008, when the Village received the most income tax in its history.

As is the case with sales tax, income tax receipts have been hit hard by the downturn in the economy. We expect state income tax revenue to increase by \$37,963 (1.25%) compared to FY 2011 estimated receipts. Our projections are based on information provided by the Illinois Municipal League and our own expectations that the economy will improve marginally during 2012.

More than most other sources of revenue, the state income tax is affected by changes in the economy. As such, staff will continue to monitor this source of revenue 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, they have remitted it to us on a monthly basis. The Village's 6% tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$1,735,425 next year, reflecting an increase of \$21,425 (1.23%) compared to estimated 2011 receipts. Still, our projected numbers for next year are nearly \$345,612 (-16.61%) lower than what we received in FY 2007, which was our most recent high. Telecom receipts have dropped since that time due in part to a Federal Government decision to exempt DSL service from the tax and trends in the landline and cellular phone industries that have resulted in free long distance service for many customers and no roaming charges.

Food & Beverage Tax – The Village’s 1% tax on food & beverages applies to all restaurants that provide seating for their customers (it does not apply to carry-out only businesses). Our budget for FY 2012 is \$801,400 or \$67,400 (9.18%) more than FY 2011 estimated receipts reflecting the addition of one new restaurant in Wheeling and our expectation that we will see a modest increase in same store restaurant sales next year.

In recent years, the Village’s revenue has dropped as a result of the economy and the closing of three major restaurants (e.g. Claim Jumper, Osteria Di Tramonto, and Don Roth’s) in Wheeling. It appears that people have cut back on discretionary spending which is why our projection for FY 2012 is \$81,973 less than FY 2007, when the Village received \$883,373, the most of any year since the tax was implemented in 2005. Staff will continue to monitor this source of revenue closely; however do not expect a major rebound in FY 2012 and therefore have budgeted accordingly.

Hotel/Motel Tax – The Village Board approved a 5% hotel/motel tax on April 22, 2002 and increased the tax to 6% on February 1, 2010. Prior to the opening of the Westin Hotel in late 2006, the hotel/motel tax resulted in approximately \$50,000 in revenue annually. For FY 2012, we have estimated receipts of \$838,350, which, reflects an increase of only \$10,350 (1.25%) over FY 2011 estimated receipts. Again, our projection reflects our belief that a recent modest recovery in the hotel/motel industry will continue as people and businesses begin to travel again.

Interest Income – Interest income for FY 2012 is estimated at \$138,922, which is based on the amount of money we have in General Fund reserves and current interest rates. Once a significant source of revenue for the Village, investment income has declined substantially over the years as interest rates on short-term (defined as a maturity of 5 years or less) investments have dropped substantially. As a sign of how far interest rates have fallen, five (5) year negotiable certificates of deposit are now paying less than 1.50%.

The Village invests its idle funds in negotiable Certificates of Deposit, government agency debt and the Illinois Metropolitan Investment Fund (i.e. a 1-3 year bond fund). We also receive interest income as a result of our contract with Fifth Third Bank which pays us the Fed Funds rate plus twenty basis points.

EXPENDITURE ASSUMPTIONS

General Fund – FY 2012 expenditures in the General Fund reflect general operations of the Village and total \$32,697,476 including interfund transfers. This represents an increase of \$1,392,357 (4.26%) compared with the FY 2011 approved budget. As previously mentioned, the primary reasons for the increase are increases to personnel and contractual service costs. In addition, for the first time this year, the budget includes a \$225,000 contribution to the Emergency 911 Fund to help offset the cost of emergency dispatching services.

As mentioned earlier, General Fund revenue is projected at \$31,736,423, which is \$961,053 less than budgeted expenditures. While this is a significant deficit, the deficit would have been even larger if the Village had not continued the following budgetary practices to reduce the gap between revenues and expenditures:

- Reduce the budget for salaries and benefits by one percent (\$222,295) across the board. History has shown that, due to vacancies, departments seldom spend the full amount of salary and benefits that are budgeted; and
- Budget the cost (\$343,610) 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 \$565,905.

As mentioned earlier, the Village Board opted to reduce the budget next year by implementing several options available to it. Some of the more significant options implemented by the Board include the following:

MAJOR DEFICIT REDUCTION OPTIONS IMPLEMENTED BY BOARD

AMOUNT

Use Capital Projects Fund Revenue for Debt Service Purposes	\$1,300,000
Reduce the Transfer to the Liability Insurance Fund	\$200,000
Reduce the General Fund contribution to the CERF	\$485,372

To explain further, staff recommended that the Board use \$1,300,000 in Capital Projects Fund revenue to pay for debt service expenses related to the building bonds and other outstanding debt. Last year, the Board allocated \$1,500,000 for this purpose and it was necessary to use most of these funds again this year in order to reallocate property tax revenue and reduce the General Fund deficit. The use of Capital Projects Fund revenue for this purpose is appropriate because the bonds were sold in order to fund capital projects.

Additionally, each year the Village transfers funds from the General and Water and Sewer Funds to the Liability Insurance Fund to pay for the cost of general liability and workers' compensation insurance premiums and claim losses. After a few bad claim years that nearly depleted the reserves in the Liability Insurance Fund, the Village has had some good claim years and is beginning to rebuild its reserves to acceptable levels. Although this represented somewhat of a gamble that we will have another good claim year, staff was comfortable recommending that the Board reduce the General Fund transfer by \$200,000 next year. In the event we have another bad claim year, the Village Board can amend the General Fund budget to make the necessary transfer.

Finally, after carefully considering all other options available to it, the Board chose to reduce the interfund transfer from the General Fund to the Capital Equipment Replacement Fund (CERF) by 50%, in order to further reduce the deficit by \$485,372. To clarify, the CERF is a fund established in 1990 to provide a funding source for the eventual replacement of Village owned vehicles and major equipment. Village staff recommended earlier this year that the Board make the full CERF contribution in FY 2012, in order to reverse a three (3) year history of reductions and to ensure the future solvency of the fund.

It's important that the Board understand that the CERF option for reducing the deficit represents a deferral of costs rather than actual budget savings, because the need to eventually replace vehicles and equipment is certain and those costs must eventually be funded. By reducing the CERF Fund contribution, the Village is simply putting off for another day expenditures it will eventually incur. Staff recommends, once again, that the Village Board recommit to fully funding the Capital Equipment Replacement Fund in the future, in order to avoid large swings in the budget from year to year and the possibility of having to sell bonds to pay for large pieces of equipment (e.g., a ladder truck).

Despite these reductions, the anticipated deficit for next year is \$961,053. If this deficit is actually realized, it will reduce the General Fund reserves to \$12,654,000 or 38.7% of operating expenditures as of December 31, 2012. While any deficit is concerning, staff feels that a deficit of this size is manageable given the Village's strong fund balance and history of conservative budgeting.

WATER & SEWER FUND

REVENUE ASSUMPTIONS

Revenue for FY 2012 is based on selling 1.225 billion gallons of water with a 4.5% increase in water and sewer rates that will be effective for water sold beginning January 1, 2012. The increase in rates is necessary to continue to pay for the Board's pro-active water and sewer main replacement program which was adopted as part of the Water and Sewer Rate Study recommendations.

As is the case with the General Fund, the economy is having a significant impact on water and sewer revenue. Energy saving appliances, foreclosures, closed businesses, and a tendency to conserve water when rates increase are all contributing factors that are driving down the Village's water sales. Water sales are down by 381 billion gallons (23.7%) since 2004 when the Village sold the most water in its history. This phenomenon has put more

pressure on the Village to raise rates to provide enough revenue to operate and repair the water and sewer system and the trend is not likely to reverse itself until the economy improves. As the only source of revenue to the Fund, there is little the Village can do other than raise rates to ensure sufficient operating revenue. The increase for FY 2012 will allow the Village to maintain a fund balance reserve through FY 2015 that is consistent with our policy while providing funding for the Village's C.I.P. projects.

Anticipated revenues next year are \$7,963,049, which is \$3,816,186 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 something to be concerned about.

A history of water and sewer rate increases for the last 14 years is shown below. All numbers are per 1,000 gallons of water sold.

FY	Water Rate	Sewer Rate	Total	% Increase
Jan 2012 (proposed)	\$5.05	\$1.25	\$6.30	4.50%
Jan 2011	\$4.83	\$1.20	\$6.03	4.50%
Jan 2010	\$4.62	\$1.15	\$5.77	4.53%
Jan 2009	\$4.42	\$1.10	\$5.52	4.00%
Jan 2008	\$4.25	\$1.06	\$5.31	2.31%
Jan 2007	\$4.15	\$1.04	\$5.19	3.75%
Jan 2006	\$4.00	\$1.00	\$5.00	6.40%
Aug 2004	\$3.76	\$.94	\$4.70	18.7%
02/03	\$3.35	\$.61	\$3.96	3.94%
2001	\$3.30	\$.51	\$3.81	4.10%
1999	\$3.17	\$.49	\$3.66	4.87%

Including the 2012 rate increase, the average increase over the last 14 years has been 5.15%. Staff recommends that the Village Board raise rates regularly in order to avoid the need for large increases or to issue debt to pay for repair and replacement projects.

EXPENDITURE ASSUMPTIONS

FY 2012 expenditures in the Water and Sewer Fund are projected at \$6,175,847 excluding funds budgeted for capital projects and debt service. This represents an operating increase of 0.90% (or \$55,182) over FY 2011 budgeted expenditures of \$6,120,665.

As noted earlier in this budget message, rate generated revenue for FY 2012 is based on a 4.5% rate increase and the assumption that we will sell 1.225 billion gallons of water. In order to maintain the reserves in the Water & Sewer Fund at the 25% level stipulated by the Village's fund reserve policy, the Village will need to sell bonds to pay for a few significant capital projects scheduled in the next few years.

As has been discussed previously, the Village anticipates changing out its water meters and recoating several of its water tanks. These projects, which have a life of approximately 20 years, cannot be supported with existing reserves, and therefore, new debt is necessary to pay for them. It's important to note that debt service payments for the new bonds would be made using water and sewer revenue; therefore, there would be no impact to the Village's property tax levy. Staff will have more information regarding the proposed debt issuance at a future workshop meeting.

The water and sewer rate increase of \$.27 per 1,000 gallons would cost the average residential customer using 8,000 gallons per month an additional \$2.16 per month or \$25.92 annually.

OTHER MAJOR FUND EXPENDITURES

The *Expenditure Section* of the 2012 fiscal year budget is divided into several subsections, primarily by fund type (General Fund, Special Revenue Funds, Enterprise Funds, etc.). Line item detail and narrative information is given along with expenditure figures. Also found in the *Expenditure Section* are the Capital Equipment Replacement, Tax Increment Financing, Emergency 911, Liability Insurance, Grant, Debt Service and Police and Firefighter Pension Funds. A discussion of some of these funds follows:

TIF Funds – The Fiscal Year 2012 budget includes \$12,552,838 in TIF expenditures in the Crossroads, South Milwaukee, North Milwaukee/Lake-Cook, Town Center TIF and Southeast districts. The majority of these expenditures are budgeted for capital improvements such as the creation of an intersection to the new municipal campus, developer incentives for the Fresh Farms and Prairie Park projects, debt service on bonds sold for the Westin Hotel and Prairie Park condominium projects and the return of surplus TIF increment in the Crossroads and Southeast TIF Districts to impacted taxing districts. A detailed breakdown of the capital improvements included in the TIF district budgets is included in the Capital Improvement Program worksheets.

Debt Service – The Village's General Obligation (G.O.) principal and interest debt payments for FY 2012 are budgeted at \$3,741,903. Of that amount, \$412,800 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 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 such standard suggests that a community's debt service expenditures should not represent more than 25% of its total operating fund expenditures, with those in the 8% to 15% range considered to have "moderate" levels of debt. In FY 2012, debt payments will represent 9.06% of Wheeling's operating fund costs - well below the 25% standard.

A second standard examines a community's net debt per capita. Communities falling in the \$1,000 to \$2,000 range are considered to have "low" levels of debt. At the beginning of FY 2012, the Village will have \$1,470 in net debt per capita, well within the low range.

Liability Insurance Fund – In late 1999, the Village prepared a request for proposal (RFP) for property, liability and workers' compensation insurance coverage to take effect January 1, 2000. As a result of the RFP process, the Village implemented a program including self-insured retentions for all lines of coverage and excess insurance to cover unusually large claims. In calendar year 2011, the Village is responsible for paying \$50,000 to \$100,000 (depending on type) for each property and casualty claim. A third party administrator processes claims on the Village's behalf.

In addition, the Village has worker's compensation coverage through a policy provided by Safety National, Inc. with a maximum exposure per claim of \$500,000 for police and fire claims and \$450,000 for all others. The Village's property and liability losses for the last ten (10) years of the self-insurance program averaged \$165,000 per year while workers' compensation losses averaged \$328,000.

The FY 2012 budget includes a \$1,043,096 contribution from the General Fund and Water and Sewer Fund which we expect to partially offset \$1,269,080 in insurance premiums, claims administration costs and estimated claim expenses. If actual losses are less than expected, the "surplus" will be used to ensure that the fund balance in the Liability Insurance Fund is consistent with Village policy which stipulates that we maintain a balance equal to at least two years of average claim losses.

Health Insurance - The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool with over 60 members that was established by certain units of local government in Illinois to

administer its medical and life insurance program. Under the medical insurance plan, the Village offers an indemnity medical benefit program (i.e., PPO) wherein it is responsible for the first \$30,000 of each individual employee's claims. IPBC members share claims between \$30,000 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 8.2% per year (i.e., for the last 10 years) for the PPO and HMO plans combined. For health insurance plan year 2011-2012, the Village received a 3.5% increase in PPO plan rates while HMO rates increased 6.2%. The FY 2012 budget reflects an anticipated increase in rates of 10% reflecting our recent claim experience.

During the last round of labor negotiations with the Police and Fire Unions, the Unions agreed to increase their share of the monthly health insurance premiums over time. Prior to this agreement, employees paid only about 7% of the monthly premiums, but that has risen to 10% and provided some relief to the Village with respect to the cost of this benefit.

In addition, the Village recently elected to change PPO providers from Cigna to Blue Cross and Blue Shield of Illinois. This change, which was effective January 1, 2010, has saved the Village approximately \$68,000 per year in premium costs. The change also benefited the employees who have received greater discounts from doctors and hospitals than was provided by Cigna and who have had very few out of network claims as a result of the size of the Blue Cross network.

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

As a result of the stock market losses that occurred in 2008, the Police and Fire Pension Funds sustained substantial losses that reduced their funded status and more than doubled their unfunded liabilities. As of December 31, 2010, the Police Pension Fund was 72.4% funded (down from 90.3% in 2004) and the Fire Pension Fund was 67.0% funded (down from 108.9% in 2004). In addition, the combined unfunded liabilities for the two funds increased from \$9.447 million at the end of 2007 to \$26.285 million as of December 31, 2010. These losses have to be made up by the employer and that has caused the Village's contribution to increase substantially in the last three years.

More specifically, the budget includes a contribution to the Police Pension Fund of \$1,343,965 and a contribution to the Fire Pension Fund of \$1,286,088 for a combined increase of \$256,124 (10.8%) compared to FY 2011. These costs, coupled with the cost of the Village's contribution to the Illinois Municipal Retirement Fund (for its non-safety personnel), are large contributing factors to the Village's General Fund deficit next year.

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

CAPITAL IMPROVEMENTS

The Village Board's commitment to maintaining and improving Wheeling's infrastructure is evident by the amount of funds designated for capital improvements. The FY 2012 Capital Improvement Program represents a one-year expenditure of \$12,928,900.

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

General Fund	\$212,000
Capital Projects Fund	\$2,274,100
Water & Sewer Fund	\$5,047,000
Motor Fuel Tax Fund	\$1,240,000
TIF Funds	\$6,385,800
Total:	\$15,158,900

The CIP document, which has been distributed separately, provides more detailed information on each of the projects for FY 2012.

2011 PROPERTY TAX LEVY OVERVIEW

Shown below is a table comparing the 2010 tax levy with the approved tax levy for 2011 (collected in 2012):

Levy Description	2010	2011	Inc/Decr From 2010	% Incr/Decr From 2010
General Fund	7,779,604	7,561,395	(218,209)	-2.80%
Debt Service	450,715	412,800	(37,915)	-8.41%
Police Pension	1,235,774	1,343,965	108,191	8.75%
Fire Pension	1,138,155	1,286,088	147,933	13.00%
Totals	10,604,248	10,604,248	-	0.00%

As mentioned previously, the substantial decline in revenue the Village has experienced over the last three years and increases in the Village’s operating and pension costs led to an initial deficit of \$3.151 million deficit for FY 2012. The proposed budget called for a property tax increase of 5.25%, which was in keeping with a plan put in place in late 2006 that called for a series of 5.25% property tax increases needed to pay for the cost of the new buildings and to provide additional revenue for normal increases in operating costs. That plan was based on the belief (at the time) that the economic conditions of 2006 would continue for the foreseeable future. Unfortunately, everything changed in 2008 as the world found itself in a global financial crisis and the Village’s revenue and expenditures were impacted in ways that could not be foreseen.

Staff is well aware of the difficulties of increasing the property tax levy given the number of foreclosures in Wheeling, businesses that have left and residents who have lost their jobs. Taking all of that into consideration, the Village Board decided to not increase the tax levy as a means of providing some tax relief to Wheeling businesses and residents. We understand that decision but caution the Board that in future years, increases to the tax levy will be necessary to pay for increases in the cost of personnel, contractual services and commodities and to pay for the Village’s debt service obligations. The demands these costs place on the General Fund necessitate incremental increases in future levies in order to avoid large deficits in the General Fund and the depletion of fund balance.

2012 PROGNOSIS

Despite the projected deficit for next year, the fund balance in the General Fund will exceed 25% by the end of 2012; however, our forecasts anticipate deficits in 2013 and 2014 as well. As a result, we strongly recommend that the Board avoid adding new programs or staff to the budget. At the same time, staff is committed to continued scrutiny of ongoing expenditures and reductions in spending wherever possible.

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

Respectfully submitted,



Jon Sfondilis
Village Manager



Michael Mondschain
Director of Finance

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2012

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2011 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
PERSONNEL SERVICES							
5101	Longevity	78,800	7,600	-	86,400	86,500	-0.1%
5102	Overtime	963,708	95,000	-	1,058,708	1,176,495	-10.0%
5103	Seasonal Help	170,000	45,500	-	215,500	215,500	0.0%
5104	Salaries	16,418,229	1,337,388	-	17,755,617	17,182,410	3.3%
5105	Training	92,182	4,667	975	97,824	102,961	-5.0%
5106	Uniform/Tool Allowance	132,630	9,600	-	142,230	141,435	0.6%
5108	Employer's Contribution/Pension	1,684,469	279,632	-	1,964,101	1,789,951	9.7%
5109	Employer's Contribution/Police Pension	2,630,053	-	-	2,630,053	2,373,929	10.8%
5110	College Incentive	4,650	-	-	4,650	4,650	0.0%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	6,600	-	-	-	-	N/A
5115	Post Employment Health Plan	-	-	-	-	55,710	-100.0%
5116	Sick Leave Buy Back	60,140	-	-	60,140	58,538	2.7%
TOTAL PERSONNEL SERVICES		22,241,461	1,779,387	975	24,021,823	23,194,479	3.6%
CONTRACTUAL SERVICES							
5201	Publishing	8,700	-	-	8,700	11,500	-24.3%
5202	Animal Impound	5,000	-	-	5,000	5,000	0.0%
5203	Audit	45,297	-	-	45,297	43,539	4.0%
5204	Codification	7,500	-	-	7,500	4,500	66.7%
5205	Conferences & Meetings	72,930	2,875	1,685	77,490	81,485	-4.9%
5206	Consulting Services	57,200	1,000	-	58,200	67,350	-13.6%
5207	IS Service & Maintenance Agreement	311,487	71,000	55,937	438,424	401,829	9.1%
5208	Debris	15,650	35,000	-	50,650	52,800	-4.1%
5209	Energy	123,700	118,000	-	241,700	263,445	-8.3%
5210	Extermination Services	12,000	-	-	12,000	10,533	13.9%
5211	Extinguisher Service	1,000	-	-	1,000	1,000	0.0%
5212	Employee Group Insurance	3,192,567	291,664	-	3,484,231	3,367,320	3.5%
5213	General Liability Insurance	923,140	119,956	-	1,043,096	1,041,760	0.1%
5214	Testing / Hydrants	-	30,000	-	30,000	30,000	0.0%
5215	Janitorial Service	124,925	-	-	124,925	125,425	-0.4%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	103,700	49,110	-	152,810	179,980	-15.1%
5218	Legal Services	461,800	-	-	461,800	419,500	10.1%
5219	Bank Charges	23,100	18,600	-	41,700	41,700	0.0%
5220	Maint. of Office/Spec. Equip.	151,547	4,000	20,000	175,547	174,299	0.7%
5221	Maint. of Radio Equipment	13,170	700	41,060	54,930	54,910	0.0%
5222	Membership Dues	51,010	955	250	52,215	51,046	2.3%
5223	Engineering & Design Svc.	-	-	-	-	-	-
5224	Newsletter / Mailing	46,750	-	-	46,750	46,750	0.0%
5225	Actuarial Services	6,900	-	-	6,900	6,900	0.0%
5226	Personnel Testing	15,000	-	-	15,000	15,000	0.0%
5227	Postage	32,298	16,723	-	49,021	49,421	-0.8%
5228	Printing and Binding	45,404	10,961	-	56,365	60,790	-7.3%
5229	Prisoner Welfare	4,500	-	-	4,500	5,500	-18.2%
5230	Recording Fees	1,500	-	-	1,500	2,200	-31.8%
5231	Regional Special Agency	671,433	-	294,124	965,557	1,006,981	-4.1%
5232	Rental Agreements	13,430	-	250	13,680	12,000	14.0%
5233	Rental Equipment	11,640	3,000	-	14,640	16,834	-13.0%
5234	Service to Maintain Trees	40,000	30,000	-	70,000	70,000	0.0%
5236	Credit Card Fees	9,280	-	-	9,280	8,430	10.1%
5237	Telemetric Equipment	-	29,200	-	29,200	22,200	31.5%
5238	Tele-Communication Serv.	177,432	-	17,000	194,432	203,942	-4.7%
5239	Cellular Services	93,720	-	-	93,720	92,400	1.4%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	633,214	20,068	-	653,282	618,425	5.6%
5243	Pump House Maintenance	-	17,500	-	17,500	17,500	0.0%
5244	Duplication Services	16,550	-	-	16,550	10,050	64.7%
5246	Medical Exams	44,795	-	-	44,795	43,590	2.8%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2012

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2011 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5247	Pavement Marking	-	-	-	-	-	N/A
5248	Finger Printing Fees	3,035	-	-	3,035	3,635	-16.5%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	25,000	-	-	25,000	20,000	25.0%
5299	Misc. Contractual Services	48,005	6,250	-	54,255	81,184	-33.2%
TOTAL CONTRACTUAL SERVICES		7,645,309	876,562	430,306	8,952,177	8,842,653	1.2%
COMMODITIES							
5301	Auto Petrol. Products	319,600	60,000	-	379,600	319,500	18.8%
5302	Books and Subscriptions	12,213	1,250	1,100	14,563	23,248	-37.4%
5303	Chemicals	9,500	16,000	-	25,500	25,500	0.0%
5305	Firefighting Supplies	59,214	-	-	59,214	51,364	15.3%
5306	Health Test Supplies	200	-	-	200	200	0.0%
5308	Water Samples	-	20,000	-	20,000	25,000	-20.0%
5309	Janitorial Supplies	25,900	500	-	26,400	28,600	-7.7%
5310	Vehicle Maintenance	199,900	44,000	-	243,900	244,250	-0.1%
5311	Building/Ground Maint.	107,800	18,500	-	126,300	128,800	-1.9%
5312	Medical Supplies	19,113	-	-	19,113	20,867	-8.4%
5313	IS Misc Equipment & Supplies	74,570	1,750	16,000	92,320	71,915	28.4%
5314	Minor Street Repairs	40,000	-	-	40,000	70,000	-42.9%
5315	Small Tools and Equip.	42,600	14,500	-	57,100	55,600	2.7%
5316	Range Supplies	39,200	-	-	39,200	45,425	-13.7%
5317	Misc. Operating Supplies	85,640	4,900	1,000	91,540	91,385	0.2%
5318	Office Supplies	47,975	700	-	48,675	54,300	-10.4%
5319	Protective Clothing	45,315	7,950	-	53,265	51,670	3.1%
5320	Street Signs	6,000	-	-	6,000	6,000	0.0%
5322	Water Charge	27,600	-	-	27,600	29,600	-6.8%
5323	Awards/Decorations	3,500	-	-	3,500	3,450	1.4%
5325	Investigative Funds	3,000	-	-	3,000	3,000	0.0%
5327	IS Misc. Software	29,090	-	3,000	32,090	27,400	17.1%
5333	Business Recruitment	70,425	-	-	70,425	61,668	14.2%
5340	Lift Stations	-	35,000	-	35,000	35,000	0.0%
5341	Meters	-	40,000	-	40,000	40,000	0.0%
5342	Sewer Lines	-	85,000	-	85,000	85,000	0.0%
5344	Water Mains	-	60,000	-	60,000	60,000	0.0%
5345	Water Storage	-	52,000	-	52,000	52,000	0.0%
TOTAL COMMODITIES		1,268,355	462,050	21,100	1,751,505	1,710,742	2.4%
CAPITAL OUTLAY							
5401	Mobile Equipment	-	40,000	-	40,000	-	N/A
5402	Radio Equipment	-	-	-	-	-	N/A
5404	Firefighting Equipment	-	-	-	-	-	N/A
5405	Medical Equipment	-	-	-	-	-	N/A
5406	Misc. Equipment	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	N/A
5408	Building Equipment	-	-	-	-	-	N/A
5411	Special Equipment	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		-	40,000	-	40,000	-	N/A
CAPITAL IMPROVEMENTS							
5502	Sanitary Sewer Improvements	-	375,000	-	375,000	295,000	27.1%
5503	Water Imprvmnts.	-	4,672,000	-	4,672,000	3,289,100	42.0%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A
5506	Streetscape Improvements	182,000	-	-	182,000	175,000	4.0%
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	30,000	-	-	30,000	-	N/A
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		212,000	5,047,000	-	5,259,000	3,759,100	39.9%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2012

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2011 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
DEBT SERVICE							
5609	Fiscal Agent Fees	-	400	-	400	400	0.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	32,788	-	32,788	50,500	-35.1%
TOTAL DEBT SERVICE		-	33,188	-	33,188	50,900	-34.8%
OTHER							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,163,755	-	1,163,755	1,209,055	-3.7%
5705	NWWC Water Charge	-	1,790,000	-	1,790,000	1,750,000	2.3%
5706	Debt Service Payment	-	447,200	-	447,200	281,450	58.9%
5707	Transfer to CERF	485,372	140,093	85,555	711,020	757,693	-6.2%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	150,000	-	-	150,000	-	N/A
5820	Transfer to 911 Fund	225,000	-	-	225,000	-	N/A
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	423,194	-	-	423,194	417,600	1.3%
5855	Transfer to Grant Fund	46,785	-	-	46,785	39,700	17.8%
TOTAL OTHER		1,330,351	3,541,048	85,555	4,956,954	4,455,498	11.3%
GRAND TOTAL		32,697,476	11,779,235	537,936	45,014,647	42,013,372	7.1%
LESS INTERFUND TRANSFERS					(1,555,999)	(1,214,993)	28.1%
TOTAL OPERATING BUDGET					43,458,648	40,798,379	6.5%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2012

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Liability Insurance	Grant	Total	FY 2011 Total	YR/YR Chge
Expenditures and Other Financing Sources												
PERSONNEL SERVICES												
5102	Overtime	-	-	-	-	-	-	-	67,598	67,598	120,000	-43.7%
5104	Salaries	-	-	247,610	-	64,715	-	-	81,098	393,423	677,123	-41.9%
5108	Employer Contribution	-	-	-	-	14,490	-	-	19,395	33,885	112,589	-69.9%
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL PERSONNEL SERVICES		-	-	247,610	-	79,205	-	-	168,091	494,906	909,712	-45.6%
CONTRACTUAL SERVICES												
5203	Audit/Annual Report	-	12,500	-	-	-	-	-	-	12,500	11,700	6.8%
5205	Conferences/Meetings	-	3,000	-	-	800	-	-	-	3,800	3,800	0.0%
5206	Consulting Services	5,000	181,000	-	-	-	-	56,287	-	242,287	104,528	131.8%
5209	Energy	60,000	-	30,000	-	-	-	-	80,000	170,000	60,000	183.3%
5212	Employee Health Insurance	-	-	-	-	10,430	-	-	20,850	31,280	91,257	-65.7%
5213	General Liability Insurance	-	9,100	-	-	-	-	363,176	-	372,276	406,233	-8.4%
5218	Legal/Medical Services	-	5,500	-	-	105,000	-	-	-	110,500	186,000	-40.6%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	134,200	-100.0%
5222	Membership Dues	-	2,325	-	-	-	-	-	-	2,325	1,500	55.0%
5223	Engineering & Design Services	-	-	224,000	-	-	-	-	-	224,000	25,000	796.0%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	3,700	-100.0%
5240	Travel & Transportation	-	150	-	-	-	-	-	-	150	250	-40.0%
5246	Medical Exams	-	1,500	-	-	-	-	-	-	1,500	3,000	-50.0%
5247	Pavement Markings	20,000	-	-	-	-	-	-	-	20,000	31,000	-35.5%
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	45,000	45,000	0.0%
5271	Insurance Claims Admin.	-	-	-	-	-	-	26,617	-	26,617	42,000	-36.6%
5272	Insurance Claims	-	-	-	-	-	-	823,000	-	823,000	735,000	12.0%
5299	Misc. Contractual Services	10,000	-	25,000	-	2,309,240	-	-	8,170	2,352,410	2,099,687	12.0%
TOTAL CONTRACTUAL SERVICES		140,000	215,075	279,000	-	2,425,470	-	1,269,080	109,020	4,437,645	3,983,855	11.4%
COMMODITIES												
5303	Chemicals	215,500	-	-	-	-	-	-	-	215,500	215,500	0.0%
5314	Minor Street Repairs	12,000	-	-	-	-	-	-	-	12,000	12,000	0.0%
5317	Misc. Operating Supplies	-	-	-	-	-	-	-	1,200	1,200	1,800	-33.3%
5318	Office Supplies	-	250	-	-	-	-	-	-	250	250	0.0%
5320	Street Signs	20,000	-	-	-	-	-	-	-	20,000	14,000	42.9%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	3,200	3,200	-	N/A
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	40,000	-100.0%
TOTAL COMMODITIES		247,500	250	-	-	-	-	-	4,400	252,150	283,550	-11.1%
CAPITAL OUTLAY												
5401	Automotive Equipment	-	-	-	-	-	279,900	-	-	279,900	429,600	-34.8%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	55,000	-	-	55,000	27,000	103.7%
5408	Building Equipment	-	-	25,000	-	-	-	-	-	25,000	25,000	0.0%
5411	Special Equipment	-	-	110,000	-	-	-	-	-	110,000	-	N/A
5412	IS Capital Equipment/Supplies	-	-	-	-	-	-	-	-	-	45,000	-100.0%
5420	Land Acquisition	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		-	-	135,000	-	-	334,900	-	-	469,900	526,600	-10.8%
CAPITAL IMPROVEMENTS												
5502	Sanitary Sewer Improvements	-	-	-	-	-	-	-	-	-	-	N/A
5503	Water Improvements	-	-	-	-	1,535,000	-	-	-	1,535,000	-	N/A
5504	Storm System Improvements	-	-	235,000	-	-	-	-	-	235,000	280,000	-16.1%
5506	Streetscape Improvements	-	-	1,652,000	-	615,000	-	-	-	2,267,000	915,772	147.6%
5507	Sidewalk Improvements	140,000	-	3,000	-	472,400	-	-	-	615,400	615,380	0.0%
5508	Pavement Improvements	1,100,000	-	220,000	-	3,763,400	-	-	-	5,083,400	4,576,943	11.1%
5509	Building Improvements	-	-	-	-	-	-	-	-	-	-	N/A
5512	Bridge Improvements	-	-	134,000	-	-	-	-	-	134,000	463,000	-71.1%
5513	Waterway Improvements	-	-	30,100	-	-	-	-	-	30,100	-	N/A
TOTAL CAPITAL IMPROVEMENTS		1,240,000	-	2,274,100	-	6,385,800	-	-	-	9,899,900	6,851,095	44.5%
DEBT SERVICE												
5609	Agent Fees	-	-	400	-	5,080	-	-	-	5,480	6,630	-17.3%
5623	Principal Payments	-	-	160,762	344,250	1,023,634	-	-	-	1,528,646	1,735,000	-11.9%
5624	Interest Payments	-	-	224,746	1,650,000	1,404,439	-	-	-	3,279,185	3,248,620	0.9%
TOTAL DEBT SERVICE		-	-	385,908	1,994,250	2,433,153	-	-	-	4,813,311	4,990,250	-3.5%
OTHER												
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	3,558,400	-	-	-	-	-	-	3,558,400	3,266,500	8.9%
5714	Non-Duty Disability Pension	-	59,500	-	-	-	-	-	-	59,500	58,000	2.6%
5716	Duty Disability Pension	-	362,750	-	-	-	-	-	-	362,750	382,500	-5.2%
5718	Surviving Spouse Pension	-	389,500	-	-	-	-	-	-	389,500	366,300	6.3%
5750	TIF Incentive Payments	-	-	-	-	1,229,210	-	-	-	1,229,210	2,250,000	-45.4%
5822	Transfer to 2008 Bond	-	-	1,300,000	-	-	-	-	-	1,300,000	1,500,000	-13.3%
TOTAL OTHER		-	4,370,150	1,300,000	-	1,229,210	-	-	-	6,899,360	7,823,300	-11.8%
GRAND TOTAL		1,627,500	4,585,475	4,621,618	1,994,250	12,552,838	334,900	1,269,080	281,511	27,267,172	25,368,362	7.5%

Village of Wheeling Budgetary Fund Structure

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

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

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

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

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

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

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

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

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

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

VILLAGE OF WHEELING
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)
Fiscal Year Ending December 31, 2012

Fund	FY 2012 Est. Beginning Fund Balance	FY 2012 Budgeted Revenues	FY 2012 Budgeted Expenditures	FY 2012 Surplus (Deficit)	FY 2012 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Fund Balance Reserve Policy
General	\$ 13,614,953	\$ 31,736,426	\$ 32,697,475	\$ (961,049)	\$ 12,653,904	38.70%	25%
Special Revenue Funds							
Motor Fuel Tax	1,041,563	1,393,720	1,627,500	(233,780)	807,783	49.63%	N/A
Emergency 911 System	34,497	570,570	537,936	32,634	67,131	12.48%	15.00%
Grant	-	281,511	281,511	-	-	0.00%	N/A
Debt Service Funds							
General Obligation & Revenue Bond	52,648	2,160,000	1,994,250	165,750	218,398	10.95%	N/A
Capital Projects Funds							
Town Center TIF District	15,475	23,701	4,303,987	(4,280,286)	(4,264,811)	-99.09%	N/A
Crossroads TIF District	76,028	3,288,785	3,191,937	96,848	172,876	5.42%	N/A
South Milwaukee TIF District	4,472,892	1,566,929	22,987	1,543,942	6,016,834	26174.94%	N/A
Capital Equipment Replacement	3,785,482	749,433	334,900	414,533	4,200,015	1254.11%	N/A
Capital Projects	1,924,143	3,762,546	4,621,618	(859,072)	1,065,071	23.05%	N/A
Southeast TIF	510,413	6,635	1,653,087	(1,646,452)	(1,136,039)	-68.72%	N/A
Lake Cook/Milwaukee TIF District	1,323,952	4,172,664	3,380,840	791,824	2,115,776	62.58%	N/A
Enterprise Funds							
Water and Sewer	5,944,010	7,963,049	11,779,235	(3,816,186)	2,127,824	18.06%	25%
Internal Service Funds							
Liability Insurance	1,062,346	1,059,183	1,269,080	(209,897)	852,449	67.17%	*
Fiduciary Funds							
Police Pension	33,939,384	2,374,965	2,032,425	342,540	34,281,924	N/A	N/A
Firefighters' Pension	27,129,778	2,193,588	2,553,050	(359,462)	26,770,316	N/A	N/A
Totals	<u>\$ 94,927,564</u>	<u>\$ 63,303,705</u>	<u>\$ 72,281,818</u>		<u>\$ 85,949,451</u>		

* THE RESERVE POLICY FOR THE LIABILITY INSURANCE FUND REQUIRES EQUAL TO TWO YEARS OF ESTIMATED CLAIM LOSSES

VILLAGE OF WHEELING
 Revenues Summary - Total by Fund
 Fiscal Year Ending December 31, 2012

Fund	FY 2012 Est. Beginning Fund Balance	Actual 2010	Budget 2011	Estimate 2011	Board Approved 2012
Revenues and Other Finance Sources					
General	\$ 27,997,098	\$ 29,654,374	\$ 30,445,241	\$ 31,334,385	\$ 31,736,426
Special Revenue Funds					
Motor Fuel Tax	1,051,891	1,214,759	1,231,022	1,148,406	1,393,720
Emergency 911 System	404,125	396,444	392,469	348,469	570,570
Grant	350,967	648,669	278,400	278,400	281,511
Debt Service Funds					
General Obligation & Revenue Bond	2,518,901	2,257,256	2,232,165	2,232,165	2,160,000
Capital Projects Funds					
Town Center TIF District	1,072,939	6,865,568	292,570	(29,454)	23,701
Crossroads TIF District	5,028,835	9,102,678	3,657,244	3,187,645	3,288,785
South Milwaukee TIF District	1,645,445	1,563,878	1,475,051	1,553,011	1,566,929
Capital Equipment Replacement	279,051	679,870	817,693	817,693	749,433
Capital Projects	13,149,558	2,393,388	2,538,621	2,904,878	3,762,546
Southeast TIF	1,102,635	922,007	600,343	14,015	6,635
Lake Cook/Milwaukee TIF District	4,363,500	3,748,194	3,973,021	4,181,399	4,172,664
Enterprise Funds					
Water and Sewer	7,107,837	7,720,047	7,526,627	7,726,365	7,963,049
Internal Service Funds					
Liability Insurance	1,370,220	1,608,717	1,060,430	1,060,430	1,059,183
Fiduciary Funds					
Police Pension	5,029,467	5,192,444	2,260,774	2,260,774	2,374,965
Firefighters' Pension	3,722,061	4,532,402	2,063,155	2,063,155	2,193,588
Total Revenues	\$ 76,194,530	\$ 78,500,695	\$ 60,844,826	\$ 61,081,736	\$ 63,303,705

VILLAGE OF WHEELING
Expenditures Summary - Total by Fund
Fiscal Year Ending December 31, 2012

Fund	FY 2012 Est. Beginning Fund Balance	Actual 2010	Budget 2011	Estimate 2011	Board Approved 2012
Expenditures and Other Financing Uses					
General	\$ 30,569,817	\$ 30,922,999	\$ 31,305,119	\$ 31,305,119	\$ 32,697,475
Special Revenue Funds					
Motor Fuel Tax	729,086	1,002,915	2,250,469	1,990,399	1,627,500
Emergency 911 System	543,819	542,073	547,238	547,238	537,936
Grant	350,967	648,669	278,400	278,400	281,511
Debt Service Funds					
General Obligation & Revenue Bond	2,561,475	2,228,756	2,232,915	2,232,565	1,994,250
Capital Projects Funds					
Town Center TIF District	1,501,174	22,120	4,265,701	484,836	4,303,987
Crossroads TIF District	4,784,361	9,745,394	2,247,740	2,636,398	3,191,937
South Milwaukee TIF District	3,578,201	23,054	21,658	28,758	22,987
Capital Equipment Replacement	283,839	578,294	505,300	505,300	334,900
Capital Projects	16,979,227	8,756,072	2,805,226	2,530,445	4,621,618
Southeast TIF	711,392	555,322	335,163	581,680	1,653,087
Lake Cook/Milwaukee TIF District	3,682,909	8,647,072	4,909,829	4,960,154	3,380,840
Enterprise Funds					
Water and Sewer	6,445,170	6,182,232	10,161,015	10,161,015	11,779,235
Internal Service Funds					
Liability Insurance	940,893	1,130,785	1,241,761	1,235,579	1,269,080
Fiduciary Funds					
Police Pension	1,528,097	1,656,327	1,870,200	1,870,200	2,032,425
Firefighters' Pension	1,724,303	2,243,773	2,404,000	2,404,000	2,553,050
Total Expenditures	\$ 76,914,730	\$ 74,885,857	\$ 67,381,734	\$ 63,752,086	\$ 72,281,818

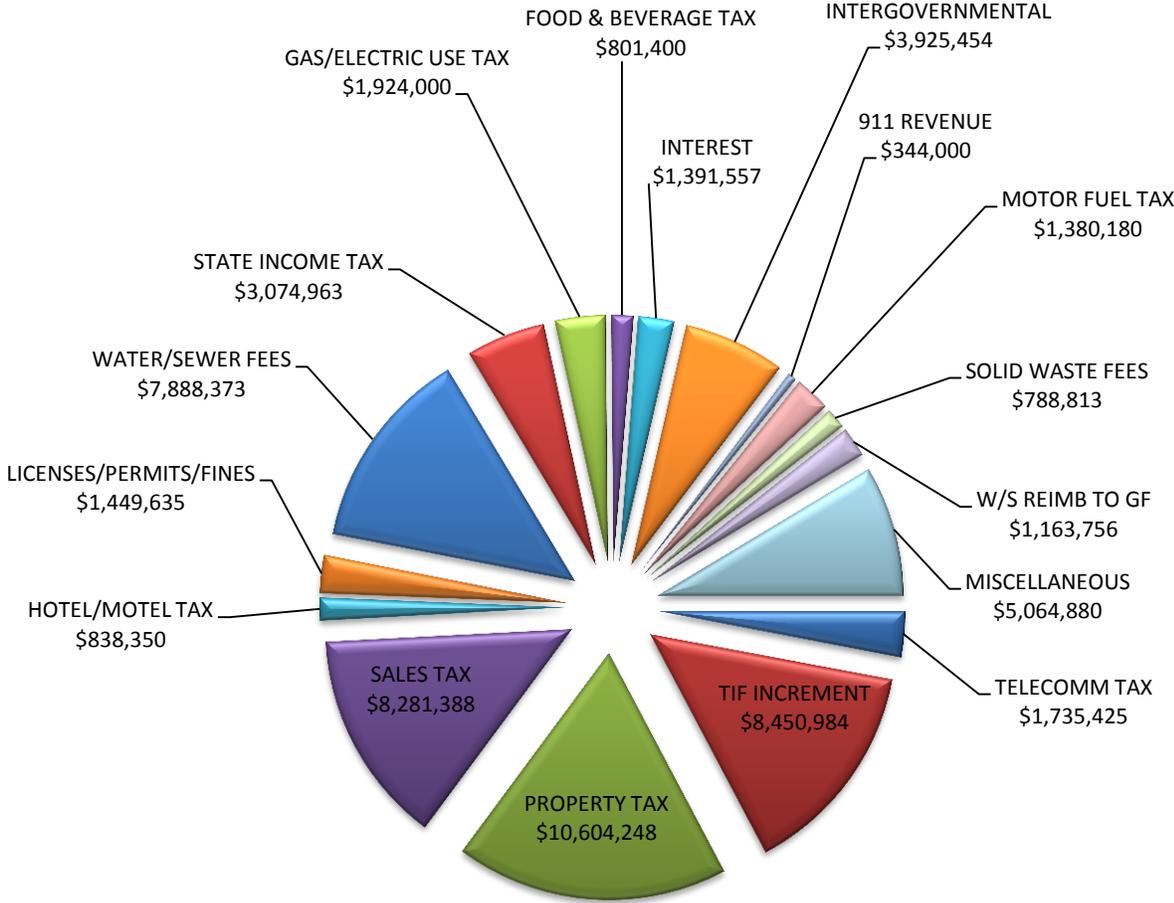
IMPACT OF MAJOR (>\$250,000) CAPITAL PROJECTS (BY FUND) ON OPERATING BUDGET

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2012 COST	DESCRIPTION	OPERATING BUDGET IMPACT
DUNDEE ROAD BICYCLE/PEDESTRIAN PATH	\$1,231,000	CAPITAL PROJECTS FUND/TOWN CENTER TIF	\$1,231,000	Construction of a 10 ft wide 5,900 feet long path (4,380' along Dundee Rd. south side from Des Plaines River to the I-294 Tri-State Tollway & 1,520' along Dundee Rd. north side from Des Plaines River to Portwine Rd.	Ongoing maintenance (e.g. landscaping upkeep, lighting maintenance such as light bulb replacement) at a cost of approx. \$5,000 per year.
STREET IMPROVEMENT PROGRAM	\$3,128,500	MOTOR FUEL TAX FUND	\$500,000	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).
STREET MAINTENANCE PROGRAM	\$1,937,500	MOTOR FUEL TAX FUND	\$387,500	Grinding and patching with asphalt of pot holes and failing sections of roads, along with crack sealing to prolong the life the roadways.	We estimate a approximately \$12,000 per year in savings because the Street Maintenance Program provides a avenue to prolong the life of a street and thus reduce the number of streets requiring a full replacement.
ELEVATED TANK RE-COATING & REPAIR PROGRAM	\$3,961,000	WATER R & R FUND	\$662,000	The structural integrity of these facilities helps to preserve and maintain water quality, and therefore requires continual monitoring and maintenance at the highest possible standard.	Ongoing maintenance (e.g. repairs to and recoating of the elevated water tanks and standpipes throughout the Village) at an Est. cost of \$300,000 annually.
WATER METER IMPROVEMENT PROGRAM	\$3,500,000	WATER R & R FUND	\$3,500,000	Acquisition of a fixed network automatic water meter reading system	We estimate approximately \$75,000 per year in savings because of the elimination of mobile drive by meter reading expenses
WELL #7 IMPROVEMENTS	\$420,000	WATER R & R FUND	\$420,000	Inspection and rehabilitation of Well No. 7's submersible components which includes pulling the column pipe, pump bowls and motor. Well No. 7 is an essential part of the Village's emergency back-up supply so this rehabilitation is essential to ensure its long term viability.	Ongoing maintenance (e.g. repairs and rehabilitation to the emergency backup standby wells in the Village) at an Est. cost of \$50,000 annually.
DUNDEE ROAD/NEW SIGNALIZATION INTERSECTION	\$3,263,400	TOWN CENTER TIF	\$3,263,400	Final design, Plan and Specification preparation, right-of-way, easement and property acquisition; permitting; and construction of the proposed Dundee Road/new Road Signalized Intersection and the new north and south spur roads to serve the Post Office and future development on the north and the new Village Hall and Wheeling Park District campus on the south.	Ongoing maintenance for the new signal and street lights along IDOT's Dundee Road for the new Village Hall/Municipal Campus (Est. \$5,000 annual maintenance cost).

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2012 COST	DESCRIPTION	OPERATING BUDGET IMPACT
DUNDEE RD. CORRIDOR IMPROVEMENTS - RT. 83 TO VILLAGE HALL	\$500,000	TOWN CENTER TIF	\$500,000	Preliminary engineering to identify right-of-way, easement and property acquisitions necessary to improve Dundee Rd. from 4 to 5 lanes from Elmhurst Rd. to Wheeling Rd. and 5 to 7 lanes from Wheeling Rd. to Community Blvd.	This is an IDOT owned and maintained roadway so there should not be any appreciable operating budget impact different from we currently maintain along this thoroughfare.
WATER MAIN IMPROVEMENTS AT HINTZ RD & MILWAUKEE AVE.	\$1,535,000	SOUTHEAST TIF	\$1,535,000	New 12" water main from the River Mills Subdivision to the Airport along Milwaukee Avenue to improve the Village water main system's reliability.	Ongoing maintenance (e.g. fire hydrant flushing, exercising valves on this section of new watermain) at a cost of approximately \$2,000 per year.
NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	\$319,700	NORTH TIF	\$319,700	Construction of the new public sidewalks along the south right-of-way of Lake-Cook Road from Northgate Parkway to Milwaukee Avenue	Ongoing maintenance for new public sidewalks (Est. \$1000 annual maintenance cost).

FY 2012 REVENUES BY SOURCE ALL FUNDS



REVENUES - THREE YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY 2010 ACTUAL	FY 2011 BUDGET	2011 YTD ACTUAL	FY 2012 APPROVED	FY 2012 PROPOSED MINUS FY 2011 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	6,268,203	7,779,604	7,863,464	7,561,395	-218,209
		4113	PROPERTY TAXES-POLICE PEN	1,268,284	1,235,774	1,296,344	1,343,965	108,191
		4114	PROPERTY TAXES - FIRE PEN	1,106,487	1,138,155	1,194,810	1,286,088	147,933
		4131	HOME RULE SALES TAX	3,360,618	3,192,175	3,012,936	3,442,575	250,400
		4132	STATE SALES TAX	4,622,924	4,597,950	4,244,946	4,838,813	240,863
		4133	AUTO RENTAL TAX	15,630	12,268	7,279	11,290	-978
		4136	HOTEL/MOTEL TAX	756,112	737,905	817,218	838,350	100,445
		4138	FOOD AND BEVERAGES TAX	762,197	757,190	681,722	801,400	44,210
		4141	TELECOMMUNICATIONS TAX	1,769,146	1,840,195	1,600,816	1,735,425	-104,770
		4210	BUSINESS LICENSES	69,100	69,020	75,683	68,323	-697
		4211	LIQUOR LICENSES	123,883	115,000	153,134	115,000	0
		4212	COIN-OPERATED LICENSES	9,865	10,373	10,578	10,637	264
		4213	DELIVERY LICENSES	1,616	2,239	1,713	1,900	-339
		4214	ANIMAL LICENSES	934	1,242	991	935	-307
		4215	RESIDENTIAL RENTAL LIC	30,555	38,839	29,980	30,416	-8,423
		4217	DETECTION/ALARM PERMITS	4,135	3,313	3,870	3,800	487
		4218	SUPPRESSION/SPRINKLERS	16,074	8,628	30,753	25,000	16,372
		4219	PATIO/SIDEWALK PERMITS	3,372	1,827	2,552	1,950	123
		4220	BUILDING PERMITS	155,149	121,800	281,666	300,000	178,200
		4221	SIGN PERMITS	14,100	12,180	20,648	20,000	7,820
		4223	ELECT INSPECTION	48,214	39,484	70,560	71,000	31,516
		4224	PLUMBING INSPECTIONS	20,703	18,270	32,709	25,600	7,330
		4227	DRIVEWAY PERMITS	4,181	4,568	2,697	2,460	-2,108
		4228	ALARM SYSTEM PERMITS	12,809	18,004	12,761	19,700	1,696
		4310	FEDERAL GRANTS	104,568	231,254	166,944	256,096	24,842
		4316	FEMA	0	0	0	0	0
		4352	INCOME TAXES	3,034,361	2,988,013	2,988,314	3,074,963	86,950
		4353	LOCAL USE TAX	521,520	433,744	484,155	661,163	227,419
		4355	POLICE TRAINING REIMBURSE	0	0	0	0	0
		4356	FIRE TRAINING REIMBURSE	294	0	2,270	0	0
		4359	PULL TABS & JAR GAMES TAX	1,098	0	1,077	0	0
		4360	PERS PROP REPLACEMENT TAX	189,075	146,160	166,615	208,575	62,415
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	79,245	76,511	84,608	81,239	4,728
		4382	TWNSHP PERS PROP REPLACE	6,512	6,857	1,094	6,676	-181
		4387	TIF SURPLUS DISTRIBUTION	301,106	194,262	173,822	243,019	48,757
		4409	AMBULANCE FEES	446,321	464,870	461,297	481,545	16,675
		4410	FLOOD PLAIN DETERM FEES	85	118	87	58	-60
		4412	PLANNING HEARING FEES	4,266	3,934	5,085	3,620	-314
		4413	SUBDIVISION PRE-FILE FEES	0	761	0	0	-761
		4414	PLAN REVIEW FEES	21,863	22,502	33,813	26,300	3,798
		4415	DUPLICATING SERVICES	5,613	6,108	6,562	6,338	230
		4416	MAPS AND CODEBOOKS	0	104	40	41	-63
		4417	WATER & SEWER REIMBURSE	1,191,187	1,209,055	1,209,055	1,163,756	-45,299
		4418	MFT REIMBURSEMENT	227,412	0	0	0	0
		4419	IND REV BOND & 6-B FEES	0	1,218	1,800	600	-618
		4421	POLICE LIASON REIMBURSE	134,350	129,429	139,763	131,047	1,618
		4422	FINGER PRINTING FEE	0	0	2,211	3,240	3,240
4423	IMPOUNDING FEES	375	352	920	734	382		
4426	FALSE ALARM FEES	7,290	12,305	11,049	11,500	-805		
4427	CPR FEES	970	1,827	773	982	-845		
4428	EROSION CONTROL FEES	23	0	0	0	0		

REVENUES - THREE YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY 2010 ACTUAL	FY 2011 BUDGET	2011 YTD ACTUAL	FY 2012 APPROVED	FY 2012 PROPOSED MINUS FY 2011 BUDGET
01	GENERAL FUND	4429	ENGINEERING INSPECTION	117,481	80,402	181,692	185,000	104,598
		4431	SOLID WASTE SERVICE CHRGE	607,731	567,588	536,979	551,813	-15,775
		4432	SWANCC FEES	237,151	237,000	236,981	237,000	0
		4433	HOST COMMUNITY FEE	56,340	103,530	187,320	100,000	-3,530
		4460	SENIOR MEMBERSHIP FEES	6,160	3,300	2,830	3,300	0
		4470	PAVILION PROGRAM FEES	15,367	16,342	14,033	15,754	-588
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	26,778	25,900	27,505	25,900	0
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	43,436	42,600	55,907	42,600	0
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	181,186	175,697	175,441	193,793	18,096
		4512	LOCAL ORDINANCE FINES	69,775	71,355	66,985	72,467	1,112
		4513	TRAFFIC JUDGMENTS	500	0	597	630	630
		4514	DUI FINES	15,790	19,848	17,373	15,188	-4,660
		4515	ADMINISTRATIVE CITATION	3,963	4,496	4,175	5,468	972
		4516	ADMINISTRATIVE TOW FEE	224,075	209,000	252,095	258,500	49,500
		4517	HOUSING FINES	0	0	0	0	0
		4518	RED LIGHT VIOLATORS	324,265	345,000	189,116	175,000	-170,000
		4519	COURT SUPERVISION FEES	24,031	30,450	24,324	31,874	1,424
		4520	ADMIN HEARING FEE	0	0	450	0	0
		4610	INTEREST REVENUE	150,481	126,343	150,563	138,922	12,579
		4620	GAIN(LOSS) SALE INVESTMTS	-6,429	0	-16,478	0	0
		4630	UNREALIZED GAIN (LOSS)	35,986	0	-17,910	0	0
		4653	DONATIONS	540	100	0	100	0
		4655	FOURTH OF JULY DONATIONS	1	0	48,480	0	0
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	6,206	6,293	6,212	6,200	-93
		4662	RENTAL INCOME T-MOBILE	24,766	37,091	25,509	24,000	-13,091
		4701	CABLE TV FRANCHISE FEES	306,858	302,470	320,046	324,810	22,340
		4703	ALARM SVC FRANCHISE FEES	38,924	39,484	38,731	38,961	-523
		4704	WASTE MGMT FRANCHISE FEE	82,447	83,684	83,478	84,521	837
		4705	AT&T FRANCHISE FEE	117,983	108,605	135,539	130,714	22,109
4710	FOREIGN FIRE INSURE TAX	52,888	49,053	52,656	54,219	5,166		
4720	SALE OF FIXED ASSETS	31,335	14,718	7,800	20,000	5,282		
4722	BIKE PATH REVENUES	0	0	0	0	0		
4723	ADVERTISING SHELTER REV	0	0	9,348	9,350	9,350		
4730	RECYCLING PROGRAM REVENUE	10,646	4,695	33,258	6,000	1,305		
4752	BEACON LIGHT BULB	0	0	0	0	0		
4765	IPBC TERM RESERVE REVENUE	92,190	0	0	0	0		
4780	LEGAL SETTLEMENT	-16,667	0	168,000	0	0		
4790	OTHER MISC. REVENUE	50,353	54,810	82,602	66,825	12,015		
				29,654,361	30,445,241	30,492,820	31,736,423	1,291,182
11	MFT	4354	MOTOR FUEL TAX	1,146,408	960,500	1,121,979	961,600	1,100
		4362	MFT-HIGH GROWTH CITIES	26,902	0	23,590	0	0
		4610	INTEREST REVENUE	26,014	19,374	24,221	13,540	-5,834
		4620	GAIN(LOSS) SALE INVESTMTS	-203	0	-4,882	0	0
		4630	UNREALIZED GAIN (LOSS)	15,637	0	-6,370	0	0
		4790	OTHER MISC. REVENUE	0	251,148	142,500	418,580	167,432

REVENUES - THREE YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY 2010 ACTUAL	FY 2011 BUDGET	2011 YTD ACTUAL	FY 2012 APPROVED	FY 2012 PROPOSED MINUS FY 2011 BUDGET
				1,214,759	1,231,022	1,301,038	1,393,720	162,698
15	EMERGENCY TELEPHONE S	4420	911 WIRELESS EMERG SURCH	232,604	238,000	193,572	222,000	-16,000
		4424	911 EMERGENCY SURCHARGES	157,439	150,000	134,586	122,000	-28,000
		4610	INTEREST REVENUE	3,802	4,469	3,179	1,570	-2,899
		4620	GAIN(LOSS) SALE INVESTMTS	-362	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	2,962	0	-942	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	225,000	225,000
				396,444	392,469	330,395	570,570	178,101
21	2007 GEN OBLIG BOND FUN	4111	PROPERTY TAX-CURRENT YEAR	399,455	0	0	0	0
		4610	INTEREST REVENUE	88	0	221	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	392,000	392,000	392,000	0
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				399,543	392,000	392,221	392,000	0
22	2008 GEN OBLIG BOND FUN	4111	PROPERTY TAX-CURRENT YEAR	86,765	0	0	20,800	20,800
		4610	INTEREST REVENUE	408	0	478	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	500,000	584,550	584,550	908,000	323,450
		4840	TRANS FROM WATER/SEWER	281,450	281,450	281,450	447,200	165,750
				868,623	866,000	866,478	1,376,000	510,000
23	2009 GEN OBLIG BOND FUN	4111	PROPERTY TAX-CURRENT YEAR	399,407	0	0	392,000	392,000
		4610	INTEREST REVENUE	63	0	165	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	392,000	392,000	0	-392,000
				399,470	392,000	392,165	392,000	0
26	1999 GEN OBLIG BOND FUN	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
				0	0	0	0	0
27	2001 GEN OBLIG BOND FUN	4111	PROPERTY TAX-CURRENT YEAR	394,266	386,465	398,158	0	-386,465
		4610	INTEREST REVENUE	153	0	110	0	0
				394,419	386,465	398,268	0	-386,465
28	2003 GEN REFUNDING BON	4111	PROPERTY TAX-CURRENT YEAR	195,049	64,250	66,194	0	-64,250
		4610	INTEREST REVENUE	152	0	155	0	0
		4831	TRANS FROM TIF IMPLEMENT	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	131,450	131,450	0	-131,450
				195,201	195,700	197,799	0	-195,700
30	TOWN CENTER TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	525,677	288,476	2,349	23,500	-264,976
		4310	FEDERAL GRANTS	23,114	0	104	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	460	4,094	152	201	-3,893
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0

REVENUES - THREE YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY 2010 ACTUAL	FY 2011 BUDGET	2011 YTD ACTUAL	FY 2012 APPROVED	FY 2012 PROPOSED MINUS FY 2011 BUDGET
30	TOWN CENTER TIF FUND	4790	OTHER MISC. REVENUE	0	0	0	0	0
		4831	TRANS FROM TIF IMPLEMENT	6,330,000	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
					6,879,251	292,570	2,605	23,701
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,690,993	2,706,044	2,741,818	3,186,445	480,401
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	22,262	0	27,674	1,140	1,140
		4630	UNREALIZED GAIN (LOSS)	31,423	0	-27	0	0
		4660	RENTAL INCOME	28,000	1,200	0	1,200	0
		4790	OTHER MISC. REVENUE	0	950,000	289	100,000	-850,000
		4832	TRANS FROM SOUTH TIF	0	0	0	0	0
		4839	TRANS FROM NORTH TIF	6,330,000	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
			9,102,678	3,657,244	2,769,753	3,288,785	-368,459	
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,529,556	1,429,314	1,577,075	1,508,781	79,467
		4610	INTEREST REVENUE	16,922	45,736	28,444	58,148	12,412
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	17,401	0	4,113	0	0
			1,563,878	1,475,050	1,609,632	1,566,929	91,879	
33	CAPITAL EQPT REPL FUND	4610	INTEREST REVENUE	73,323	60,000	90,870	38,413	-21,587
		4620	GAIN(LOSS) SALE INVESTMTS	6,846	0	-8,852	0	0
		4630	UNREALIZED GAIN (LOSS)	43,969	0	-11,881	0	0
		4801	TRANSFER FROM GEN FUND	426,064	508,377	508,377	485,372	-23,005
		4815	TRANSFER FROM 911 EMERG	147,181	66,014	66,014	85,555	19,541
		4840	TRANS FROM WATER/SEWER	-17,513	183,302	183,302	140,093	-43,209
			679,870	817,693	827,830	749,433	-68,260	
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	1,863,505	1,820,000	1,871,180	1,924,000	104,000
		4310	FEDERAL GRANTS	0	0	0	1,096,800	1,096,800
		4313	BIKE PATH GRANT	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	150,000	0	0
		4378	DNR GRANT	0	0	0	0	0
		4610	INTEREST REVENUE	36,781	1,888	25,017	25,014	23,126
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	-4,271	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	19,544	0	-3,400	0	0
		4660	RENTAL INCOME	477,832	716,732	716,732	716,732	0
		4790	OTHER MISC. REVENUE	0	0	-11,537	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
			2,393,391	2,538,620	2,747,992	3,762,546	1,223,926	
37	SOUTHEAST TIF DISTRICT	4111	PROPERTY TAX-CURRENT YEAR	903,985	586,687	479,230	0	-586,687
		4610	INTEREST REVENUE	8,133	13,656	12,053	6,635	-7,021
		4630	UNREALIZED GAIN (LOSS)	9,889	0	3,464	0	0

REVENUES - THREE YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY 2010 ACTUAL	FY 2011 BUDGET	2011 YTD ACTUAL	FY 2012 APPROVED	FY 2012 PROPOSED MINUS FY 2011 BUDGET
37	SOUTHEAST TIF DISTRICT	4790	OTHER MISC. REVENUE	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				922,007	600,343	494,746	6,635	-593,708
39	LAKE COOK/MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	3,282,734	3,515,941	3,777,121	3,732,258	216,317
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	6,099	39,480	7,500	17,211	-22,269
		4620	GAIN(LOSS) SALE INVESTMTS	40,261	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4777	REMEDATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	2,500	0	0	0	0
		4801	TRANSFER FROM GEN FUND	416,600	417,600	417,600	423,194	5,594
		4831	TRANS FROM TIF IMPLEMENT	0	0	0	0	0
				3,748,194	3,973,021	4,202,220	4,172,663	199,642
40	WATER AND SEWER FUND	4441	WATER	5,960,949	5,820,150	5,962,262	6,186,250	366,100
		4442	WATER-CONSTRUCTION	2,193	1,326	4,231	2,000	674
		4443	WATER-CONNECTIONS	20,543	19,000	31,708	22,000	3,000
		4444	TURN-ON FEES	1,754	7,140	3,462	2,000	-5,140
		4445	WATER METER SALES	5,920	10,000	15,167	10,000	0
		4446	WATER-PENALTIES	73,247	63,745	59,355	66,614	2,869
		4451	SEWER	1,408,649	1,446,000	1,394,337	1,531,250	85,250
		4452	SEWER-CONNECTIONS	58,858	30,000	88,556	30,000	0
		4453	SEWER-PENALTIES	18,621	17,472	15,015	18,259	787
		4610	INTEREST REVENUE	29,166	91,794	43,485	74,676	-17,118
		4620	GAIN(LOSS) SALE INVESTMTS	79,090	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	6,210	0	-13,539	0	0
		4720	SALE OF FIXED ASSETS	0	0	57,122	0	0
		4765	IPBC TERM RESERVE REVENUE	8,144	0	0	0	0
		4790	OTHER MISC. REVENUE	22,201	20,000	33,985	20,000	0
		4799	INVEST IN JOINT VENTURE	6,990	0	-218,942	0	0
				7,702,534	7,526,627	7,476,202	7,963,049	436,422
51	LIABILITY INSURANCE FUND	4610	INTEREST REVENUE	20,355	18,670	12,135	16,087	-2,583
		4620	GAIN(LOSS) SALE INVESTMTS	-6,612	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	10,698	0	55	0	0
		4790	OTHER MISC. REVENUE	170,872	0	0	0	0
		4801	TRANSFER FROM GEN FUND	1,250,863	898,958	898,958	923,140	24,182
		4840	TRANS FROM WATER/SEWER	162,541	142,802	142,802	119,956	-22,846
				1,608,717	1,060,430	1,053,950	1,059,183	-1,247
55	GRANT FUND	4310	FEDERAL GRANTS	545,544	235,500	240,891	151,526	-83,974
		4370	STATE OF ILLINOIS GRANTS	10,244	3,200	2,728	83,200	80,000
		4801	TRANSFER FROM GEN FUND	92,881	39,700	52,270	46,785	7,085
				648,669	278,400	295,889	281,511	3,111
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,268,284	1,235,774	1,296,344	1,343,965	108,191
		4610	INTEREST REVENUE	868,143	500,000	1,070,601	500,000	0

REVENUES - THREE YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY 2010 ACTUAL	FY 2011 BUDGET	2011 YTD ACTUAL	FY 2012 APPROVED	FY 2012 PROPOSED MINUS FY 2011 BUDGET
61	POLICE PENSION FUND	4620	GAIN(LOSS) SALE INVESTMTS	32,166	0	26,454	0	0
		4630	UNREALIZED GAIN (LOSS)	2,532,412	0	-195,420	0	0
		4651	POLICE PENS EMP CONTRIBS	572,699	525,000	538,322	531,000	6,000
		4790	OTHER MISC. REVENUE	0	0	75	0	0
				5,273,703	2,260,774	2,736,376	2,374,965	114,191
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,106,487	1,138,155	1,194,810	1,286,088	147,933
		4610	INTEREST REVENUE	754,126	500,000	916,236	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	37,960	0	-579,137	0	0
		4630	UNREALIZED GAIN (LOSS)	2,239,766	0	187,531	0	0
		4652	FIRE PENSION EMP CONTRIBS	394,064	425,000	391,349	407,500	-17,500
		4653	DONATIONS	0	0	0	0	0
				4,532,402	2,063,155	2,110,789	2,193,588	130,433
				78,578,115	60,844,824	60,699,168	63,303,701	

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for fiscal year 2012 are ad valorem taxes on real property located within the Village, the Village's portion of the State sales tax on retail sales as well as the home rule sales tax, the sale of water and sewer use fees associated with those sales, the Village's share of State Income tax, and other significant sources. This section describes the major revenue sources for each fund and includes a discussion of the trends and significant events, if any, affecting these sources. All figures are based on the inclusion of interfund transfers.

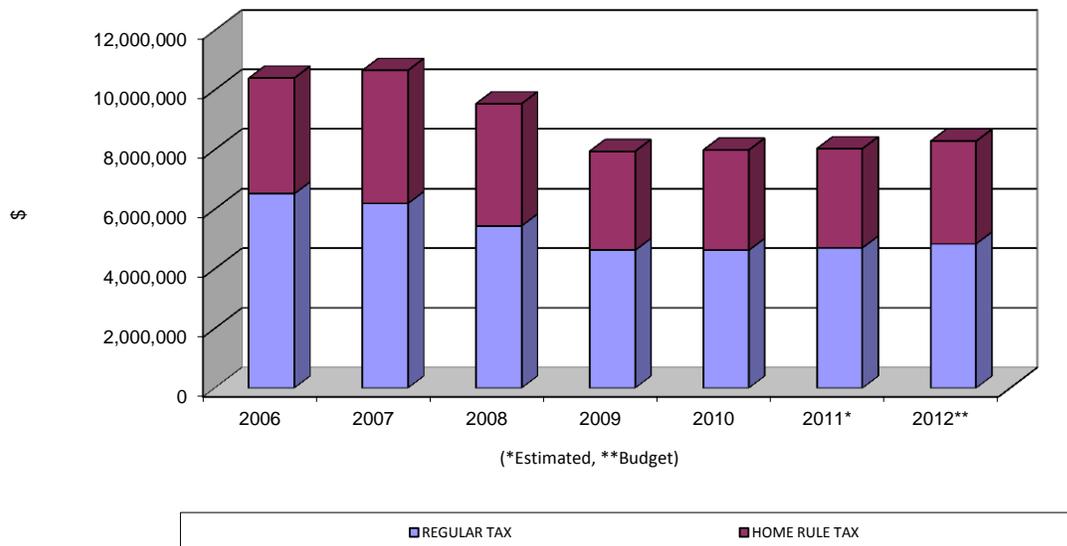
GENERAL FUND

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

SALES TAX - \$8,281,388 (26.09%). More than any other source of revenue, sales tax receipts have been negatively impacted by the global financial crisis. In fact, 2012 estimated receipts are expected to fall short of 2007 receipts - the year the Village received the most sales tax revenue in its history - by \$2,373,000. This is the primary reason we have been experienced deficit budgets the last 3 years and why we expect another General Fund deficit of \$961,053 in 2012.

Included in the 2012 budget is a 3.12% increase (\$250,388) in sales tax receipts over our 2011 estimate. The increase reflects the amount of revenue we anticipate receiving resulting from the expansion of an existing grocery store in Wheeling, as well as a 1.25% increase for existing businesses. We've included a 1.25% increase to the base to reflect our conservative view of the economic recovery and the impact it will have on sales tax receipts. Since this is such a volatile source of revenue, we will continue to monitor our receipts on a monthly basis and recommend changes to the budget if our projections prove too optimistic.

SALES TAX REVENUE



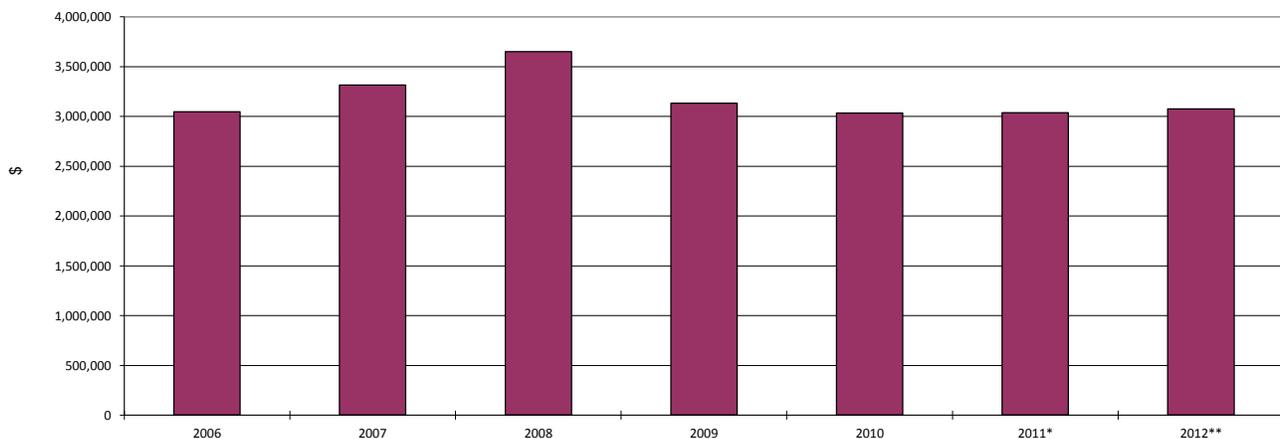
PROPERTY TAXES - \$7,561,395 (23.83%). In December 2011, the Village Board approved the 2011 Tax Levy, which reflected no increase in taxes as compared to the 2010 Tax Levy. The Board made the decision not to increase the levy to provide tax relief to Village residents and businesses, taking into consideration the struggling economy. In recent years, increases in the total levy have been necessary to pay for increases in operating costs and the Village's required contribution to the Police, Fire and Illinois Municipal Retirement Fund (IMRF) pension funds. The

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

STATE INCOME TAX - \$3,074,963 (9.69%). The Village receives a portion of the State’s 5.0% personal income tax on individuals and 7.0% tax on corporations. The total amount distributed to local governments is determined on a per capita basis and is dependent on the overall condition of the state's economy. We expect state income tax revenue to increase by nearly \$37,963 (1.25%) compared to FY 2011 estimated receipts. Our projections are based on historical receipts and our expectation that it will take several months for the economic recovery to impact income tax receipts in a positive way. As with sales tax, our share of State income tax is significantly impacted by changes in the economy and therefore, we monitor it carefully throughout the year.

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

STATE INCOME TAX REVENUE

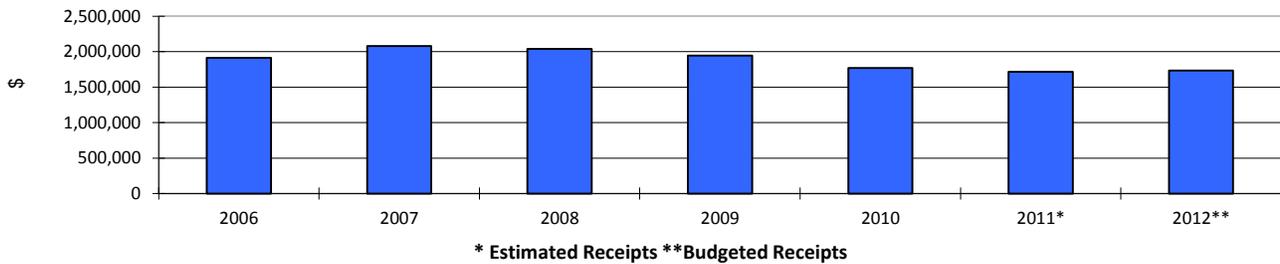


* Estimated Receipts **Budgeted Receipts

SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$1,735,425 (5.47%). The Village levies a 6% tax on all telecommunications activity. Telecommunications includes messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

In January 2003, the State Department of Revenue began collecting this tax on behalf of all municipalities and now remits payments monthly. In recent years, telecommunications tax receipts have declined because many cellular phone providers offer free long distance services and due to competition in the industry. Additionally, a new law which went into effect in January 2007 exempted DSL service from the tax. As the chart shows, telecom revenue has been relatively flat for the last 5 years and the Village expects no significant change in 2012.

**GENERAL FUND
TELECOMMUNICATIONS TAX REVENUE**



WATER & SEWER FUND REIMBURSEMENT - \$1,163,756 (3.67%). 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.

SOLID WASTE SYSTEM REVENUE- \$788,813 (2.49%). The Village contracts with a private firm to pick up waste and deliver it to the Solid Waste Agency of Northern Cook County (SWANCC) transfer station. The contractor bills the residents directly for the Village and collects its hauling fee and a tipping fee for the Village. The Village is responsible for the payment of the tipping fees to SWANCC and this revenue represents these fees (\$4.48 per single family and multi-family housing unit per month), which are passed through the Village. In addition, the Village collects a fixed cost fee of \$1.35 per month on all residential units (approximately 14,000) via the water billing system to partially offset the SWANCC debt service or fixed cost facility fees. The fees collected have offset the payments to SWANCC and no increase in the near future is foreseen.

FOOD & BEVERAGE TAX - \$801,400 (2.53%) - On August 15, 2005, the Village established a 1% Restaurant and Other Places for Eating Tax. The tax applies to the sale of “prepared food”, which is defined as food or liquid, including alcoholic beverages that are prepared for immediate consumption at Restaurants and Other Places for Eating. Places for Eating is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not. Carry-out only restaurants are exempt from the tax.

Our 2012 budget includes an increase of \$67,400 (9.18%) compared to 2011 estimated receipts which reflects the revenue we anticipate receiving from one new restaurant, and the expectation that we will not see much growth from existing restaurants in Wheeling. This source of revenue has suffered in recent years as people have reduced their discretionary spending.

INTERGOVERNMENTAL REVENUE – \$1,213,745 (3.82%). The two major sources of intergovernmental revenue are the Personal Property Replacement Tax (PPRT) and Local Use Tax remitted by the State of Illinois. PPRT is a tax imposed by the General Assembly to replace revenue lost by units of local government as a result of the abolition of ad valorem personal property taxes several years ago. Local Use Tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property (e.g. vehicles, boats, aircraft) that is purchased outside the State at retail and then registered in Illinois or is sold by a retailer outside of Illinois and then shipped to Illinois residents and businesses (e.g. office supplies, clothing, etc). The tax is collected by the State of Illinois and with a few exceptions, is remitted to each municipality based on population. FY 2012 revenue estimates are based on projections provided by the Illinois Municipal League and the State of Illinois Department of Revenue. This category also includes revenue received from the Township Property Tax and Personal Property Replacement Tax.

HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$838,350 (2.64%). The Village implemented a 5% hotel operator's occupation tax on April 22, 2002 and increased the rate to 6% on December 21, 2009. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at a rate of 6% of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax is borne by the user, lessee or tenant of the room(s). Prior to 2007, the tax was collected from three hotels/motels in Wheeling and produced about \$50,000 each year in revenue; however, a 411-room Westin hotel opened in October 2006 and as a result, receipts have increased to over \$800,000 each year.

LICENSES, PERMITS INSPECTION FEES AND FINES - \$696,718 (2.20%). This revenue source includes building permits, business licenses and liquor license fees. It also includes revenue from court fines and traffic judgments. Revenue from these sources is fairly consistent from year to year. In late 2005, the Village Board approved an ordinance that automatically increases these fees by the change in the Consumer Price Index (C.P.I.) each year. The ordinance helps ensure that Village fees keep pace with inflation and cover the costs of providing these services.

INVESTMENT INCOME - \$138,922 (.44%). The Village Treasurer is directed by State statute to invest idle funds in order to offset revenue requirements. The treasurer invests in short-term (i.e. maturities up to 5 years) federally insured certificates of deposit, US government agencies, and the Illinois Metropolitan Investment Fund (IMET). IMET is a one to three year fixed income bond fund which tends to produce better returns than other investments when interest rates are falling. This revenue is dependent on short-term interest rates and investable funds. Revenue for 2012 is lower than in prior years due to a declining General Fund fund balance and low interest rates.

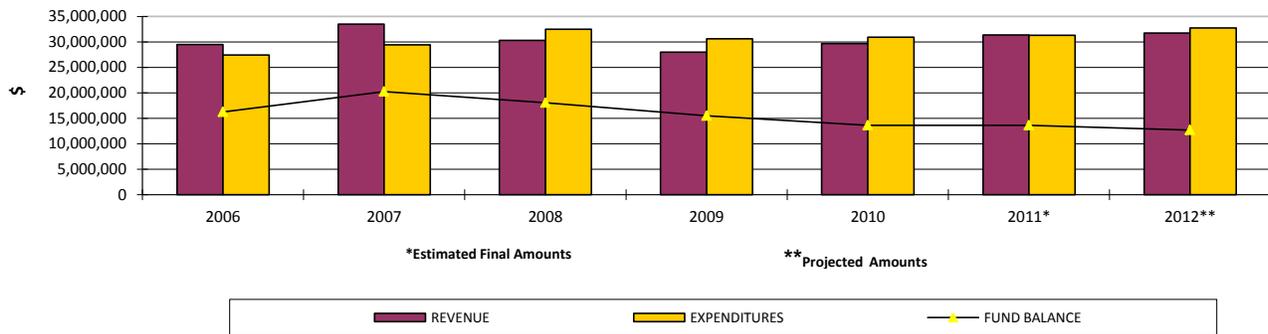
OTHER - \$3,508,540 (11.06%). The majority of revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy (\$2,630,053). "Other" also includes cable television and other utility franchise fees, state intergovernmental transfers, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

The Village's contribution to the Police Pension Fund is increasing from \$1,235,774 to \$1,343,965 and the Fire Pension Fund's contribution will increase from \$1,138,155 to \$1,286,088. The total amount allocated to the two pension funds has increased substantially in recent years due to losses resulting from the stock market decline of 2008. Both Funds invest approximately 50% of their assets in equities and 50% in fixed income securities as permitted by State Statute. Large increases in the unfunded liabilities of both funds led to substantial increases in the employer's contribution in FY 2011 and that has carried forward to FY 2012 as well. The employer's contribution is determined by an independent actuary hired annually by the Village.

GENERAL FUND RESERVES

The chart below shows the end of year results for the General Fund with the affect on fund balance. The trend line gives the reader an idea of how fund balance has changed from year to year. Fund balance is generally expressed as a percentage of operating expenditures, with three to six months (25% to 50%) of operating expenditures representing a conservative amount to retain for use in funding Village services in the event of emergencies, unanticipated events or a downturn in the economy. Due to declining revenue caused by the economy, the Village anticipates using \$961,053 of General Fund reserves next year to balance the budget. Using these reserves to eliminate the deficit will cause the fund balance to drop to approximately 38.7% of annual operating expenditures by the end of FY 2012.

**GENERAL FUND
REVENUES VS EXPENDITURES**



WATER AND SEWER FUND

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

WATER AND SEWER USE FEES - \$7,854,373. 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 4.5% from \$6.03 to \$6.30 per 1,000 gallons of water. This increase follows the recommendations included in the Water and Sewer Rate Study.

The Village conducted a water and sewer rate study in 2004 with recommendations for establishing future rates. The purpose of the study was to review the Village’s rates and fee structure, taking into consideration the different types of users of the system and the operating and capital costs associated with providing these services to them. The study has provided the basis for which future rate increases will be considered.

INVESTMENT INCOME - \$74,676. This represents investment income from available funds. Investment income has been decreasing due to lower interest rates and smaller fund balances (i.e. retained earnings) as cash is used in the operation of the system.

OTHER - \$34,000 - Includes revenue from the sale of water meters to customers and other miscellaneous charges.

MOTOR FUEL TAX FUND

This fund accounts for the intergovernmental revenue from the State’s tax on motor fuel products sold at retail. A statutory formula is used which results in the distribution to local governments of approximately \$36.66 per capita this year. The total anticipated revenue to the Fund consists of this State transfer of \$1,380,180 and interest earnings of \$13,540. 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, 2011:

2004A	\$425,580
2005	\$4,255,000
2007	10,000,000
2008	20,000,000
2009	10,000,000
2011	8,445,000
Total:	\$53,125,580

The 2004A issue paid for the purchase of the new public works department building and related improvements (\$5,000,000). The annual property tax levy for that portion of the bond issue will be abated using Capital Project Fund revenue. The remaining proceeds (\$3,000,000) from the 2004A issue are being used to fund a development incentive for the Prairie Park condominium development. The property tax levy for this portion of the bond issue will be abated annually using Lake Cook/Milwaukee TIF funds.

The 2005 debt issue was necessary to help pay for a development incentive for the Westin hotel project located within the Village's Lake Cook/Milwaukee TIF district. The Village will use sales tax revenue generated from the TIF project to abate this bond issue's property tax levy.

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

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

Anticipated revenue for the fiscal year from property taxes is \$412,800. Other sources of revenue to the fund include a \$1,300,000 transfer from the Capital Projects Fund (i.e. to help reduce the General Fund deficit next year), and a \$447,200 transfer from the Water and Sewer Fund (i.e. for its share of the debt related to the new Public Works Building).

POLICE PENSION FUND

The Police Pension Fund is a statutory board established to provide benefits to sworn police personnel of the Village. The sources of revenue to the fund include employee contributions, investment income, and a Village contribution through a property tax levy. The Village contribution is determined by an actuarial analysis of the fund performed each year. Due to significant losses in recent years as a result of the decline in the stock market, the proposed level of funding for FY 2012 from property taxes is \$1,343,965 (up from \$1,235,774 in FY 2011). Other sources of revenue to the Fund include employee contributions of \$531,000 and investment income of \$500,000.

FIREFIGHTERS PENSION FUND

The Firefighters' Pension Fund is a statutory board established to provide benefits to sworn fire department personnel of the Village. The sources of revenue to the Fund are similar to the Police Fund and subject to the same variables as described before. Again, as a result of significant losses in the stock market in recent years, an employer contribution of \$1,286,088 (up from \$1,138,155 in FY 2011) is required in 2012.

An actuary evaluates this fund annually to determine future property tax levies. As the liabilities (and personnel) increase, the levy may increase in the future. Sources of revenue to the Fund include employer contributions of \$1,268,088, employee contributions of \$407,500 and investment income of \$500,000.

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

TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds utilize revenue from the Village's five (5) TIF districts. The major sources of revenue to these funds are property taxes, bond proceeds, and investment income from available fund balances. The projected funds from these sources are: property tax increment of \$8,450,984, investment income of \$83,335, and miscellaneous income of \$101,200. Also included is a \$423,194 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel bonds.

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

MISCELLANEOUS FUNDS

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

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$749,433. 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 (\$711,020) from the various operating departments and is based on the expected life and replacement costs of the equipment. Also included is \$38,413 in interest earnings.

The amount of revenue to the fund has been reduced by 50% this year as a result of cost cutting decisions. To reduce the size of the 2012 General Fund deficit, the Village decided to reduce the contribution to the CERF Fund this year and delay the replacement of some capital equipment as well.

CAPITAL PROJECTS FUND - \$3,762,546. The purpose of the fund is to earmark revenue to pay for infrastructure (e.g. streets, sidewalks, streetlights, bridges, bike paths, etc.) and non-infrastructure (e.g. building improvements, land acquisition, streetscape projects, etc.) improvements not related to the Village's water and sewer system or tax increment financing districts. Revenue consists of a Use Tax on electricity and gas (\$1,924,000), rental income (\$716,732) and interest income (\$25,014). Revenue is down from prior years because the Village received bond proceeds in past years to pay for the construction of a new fire station headquarters and renovation of the existing police station.

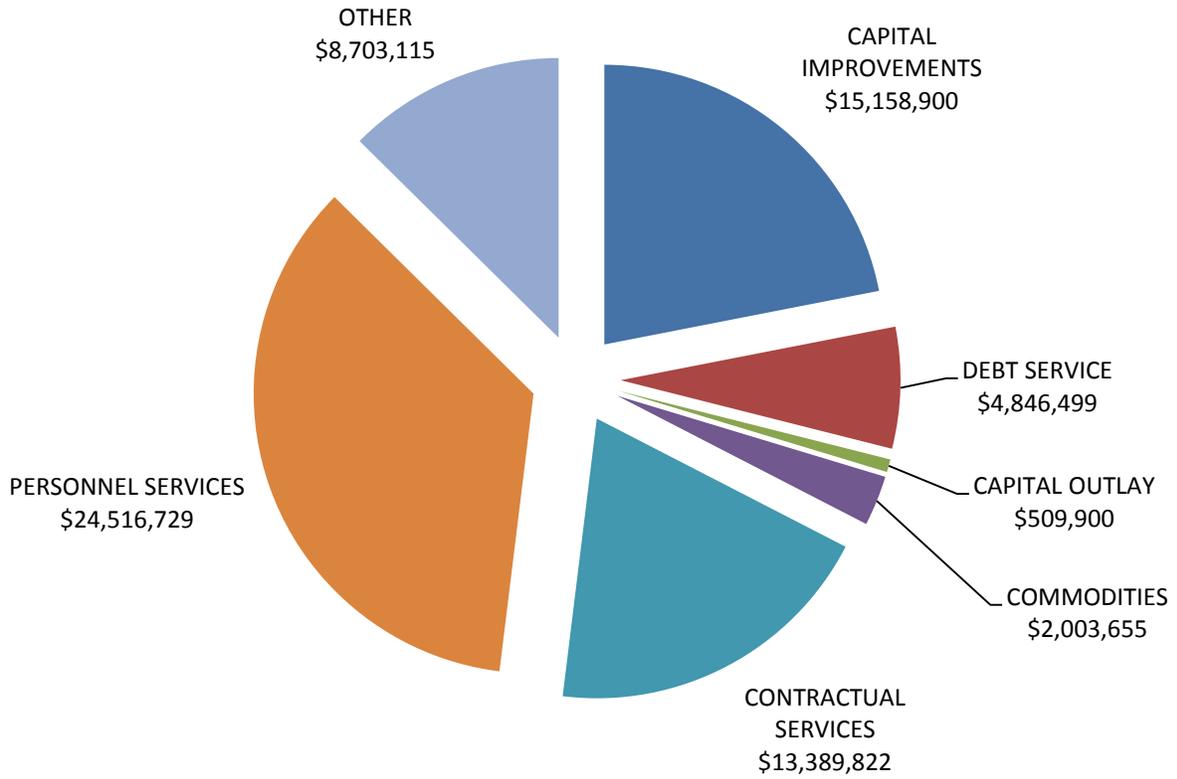
EMERGENCY TELEPHONE SYSTEM (E-911) - \$570,570. The operation of the E911 system is funded through a monthly charge of \$0.75 per telephone landline and cellular phone line. The landline portion has declined over the years because many people have dropped their home phone service and use their cellular phones exclusively. The Emergency Telephone System Board determines the expenditure budget for the E911 Fund.

LIABILITY INSURANCE FUND - \$1,059,183. The Liability Insurance Fund is an internal service fund used to provide for the payment of claims and insurance premiums for the Village's liability and workers' compensation insurance policies. The fund is designed to retain a surplus from year to year to eventually permit more flexibility in the design of coverage and self-insured retention limits. Revenue to the fund consists primarily of transfers from other operating funds. The transfers represent each fund's share of liability coverage.

GRANT FUND - \$281,511. The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2012 budget includes grant funds that will help pay for Police Department related programs and the cost of a full-time social worker.

Grant revenue is one-time only revenue and fluctuates significantly from year to year depending on availability.

**FY 2012 BUDGETED EXPENDITURES BY CATEGORY - ALL FUNDS
(EXCLUDING INTERFUND TRANSFERS)**



**EXPENDITURES - THREE (3) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2009 ACTUAL	FY2010 ACTUAL	2011 BUDGET	FY2011 YTD ACTUAL	FY2012 BUDGET
5101	LONGEVITY	94,328	88,983	86,500	90,991	86,400
5102	OVERTIME	1,058,327	1,386,829	1,296,495	1,064,560	1,126,306
5103	SEASONAL HELP	144,515	141,928	215,500	127,604	215,500
5104	SALARIES	18,459,922	17,895,501	17,859,533	17,470,985	18,149,040
5105	TRAINING	33,372	61,131	102,961	75,374	97,824
5106	UNIFORM ALLOWANCE	107,375	119,977	141,435	98,714	142,230
5107	EXTRA DUTY PAY	0	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	1,753,959	1,893,164	1,902,540	1,821,845	1,997,986
5109	POL/FIR PENS EMPLR CNTRB	1,618,425	2,374,770	2,373,929	2,463,926	2,630,053
5110	COLLEGE INCENTIVE	4,805	4,171	4,650	3,900	4,650
5111	UNEMPLOYMENT COMPENSATION	73,037	59,533	0	19,238	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0	0
5113	TUITION REIMBURSEMENT	3,260	2,115	6,400	3,112	6,600
5115	VEMA/PEHP CONTRIBUTIONS	207,144	317,376	55,710	58,656	0
5116	SICK LEAVE BUY BACK N.U.E	100	47,870	58,538	48,037	60,140
5125	SAFETY PROGRAM	0	0	0	0	0
5201	ADVERTISING & PUBLISHING	9,448	8,497	11,500	5,146	8,700
5202	ANIMAL IMPOUND	3,385	8,828	5,000	4,691	5,000
5203	AUDIT	47,301	52,885	55,239	55,745	57,797
5204	CODIFICATION	8,699	5,307	4,500	8,870	7,500
5205	CONFERENCES & MEETINGS	33,909	36,265	85,285	56,949	81,290
5206	CONSULTING SERVICES	585,348	151,143	171,878	360,850	380,487
5207	IS SERV & MAINT AGREEMENT	437,976	376,568	401,829	352,978	438,424
5208	DEBRIS DUMP CHARGES	46,476	37,909	52,800	28,956	50,650
5209	ENERGY	259,238	316,625	323,445	304,487	331,700
5210	EXTERMINATION SERVICE	8,537	10,268	10,533	10,033	12,000
5211	EXTINGUISHER SERVICE	1,279	2,372	1,000	2,268	1,000
5212	EMPLOYEE HEALTH INSURANCE	3,140,528	3,178,739	3,458,577	3,272,675	3,515,511
5213	GEN LIABILITY INSURANCE	1,660,973	1,735,740	1,447,993	1,399,886	1,415,372
5214	HYDRANT MAINTENANCE	28,101	24,519	30,000	29,781	30,000
5215	JANITORIAL SERVICES	113,938	133,132	125,425	138,512	124,925
5216	LAUNDRY SERVICE	0	252	0	0	0
5217	LANDSCAPE MAINTENANCE	100,865	123,371	179,980	114,988	152,810
5218	LEGAL SERVICES	648,275	472,095	605,500	418,708	572,300
5219	BANK CHARGES	154,857	175,966	175,900	170,477	41,700
5220	MAINT OFF/SPEC EQUIPMENT	106,621	97,584	174,299	120,463	175,547
5221	MAINT RADIO EQUIPMENT	38,395	34,579	54,910	51,508	54,930
5222	MEMBERSHIP DUES	42,781	43,708	52,546	42,956	54,540
5223	ENGINEERING & DESIGN SERV	36,548	0	25,000	108,793	224,000
5224	VILLAGE NEWSLETTER	41,795	41,350	46,750	41,667	46,750
5225	ACTUARIAL SERVICES	4,000	6,900	6,900	4,650	6,900
5226	PERSONNEL SERVICES	8,598	25,642	15,000	23,251	15,000
5227	POSTAGE	47,690	37,715	49,421	40,608	49,021
5228	PRINTING & BINDING	71,956	50,268	60,790	52,498	56,365

**EXPENDITURES - THREE (3) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2009 ACTUAL	FY2010 ACTUAL	2011 BUDGET	FY2011 YTD ACTUAL	FY2012 BUDGET
5229	PRISONER WELFARE	5,691	762	5,500	2,912	4,500
5230	RECORDING FEES	2,730	1,014	2,200	222	1,500
5231	REG & SPCL AGENCY ASSESS	880,129	887,928	1,006,981	897,631	965,557
5232	RENTAL AGREEMENTS	14,944	10,124	12,000	11,889	13,680
5233	RENTAL EQUIPMENT	13,219	10,831	20,534	9,816	14,640
5234	TREE MAINT SERVICE	67,324	41,889	70,000	24,906	70,000
5236	CREDIT CARD FEES	9,198	9,303	8,430	13,082	9,280
5237	TELEMETRY EQUIP MAINT	8,845	8,818	22,200	6,056	29,200
5238	TELE-COMMUNICATION SERV	193,317	188,613	203,942	183,751	194,432
5239	CELLULAR SERVICES	102,207	88,649	92,400	82,736	93,720
5240	TRAVEL & TRANSPORTATION	0	86	250	75	150
5242	RETIREE HEALTH INSURANCE	608,417	656,095	618,425	677,893	653,282
5243	PUMPHOUSE MAINTENANCE	18,121	55,669	17,500	14,040	17,500
5244	DUPLICATION SERVICES	16,764	14,853	10,050	9,302	16,550
5246	MEDICAL EXAMS	30,314	32,839	46,590	33,020	46,295
5247	PAVEMENT MARKINGS	16,919	15,657	31,000	18,771	20,000
5248	FINGER PRINTING FEES	4,776	2,999	3,635	3,151	3,035
5251	STREET LIGHT MAINTENANCE	56,623	66,054	65,000	59,404	70,000
5271	INSURANCE CLAIMS ADMIN	36,781	34,112	42,000	25,350	26,617
5272	INSURANCE CLAIMS	642,828	720,700	735,000	392,296	823,000
5299	MISC CONTRACTUAL SERVICES	2,354,914	2,688,456	2,180,871	2,648,527	2,406,665
5301	AUTO PETROL PRODUCTS	258,986	289,569	319,500	338,608	379,600
5302	BOOKS & SUBSCRIPTIONS	14,074	15,744	23,248	17,077	14,563
5303	CHEMICALS	223,965	199,255	241,000	142,190	241,000
5305	FIREFIGHTING SUPPLIES	62,558	23,322	51,364	45,895	59,214
5306	HEALTH TEST SUPPLIES	180	40	200	207	200
5308	WATER SAMPLES	13,204	11,149	25,000	10,313	20,000
5309	JANITORIAL SUPPLIES	28,971	25,954	28,600	24,114	26,400
5310	VEHICLE MAINTENANCE	201,840	231,042	244,250	193,821	243,900
5311	BLDG/GROUNDS MAINTENANCE	100,958	57,061	128,800	78,799	126,300
5312	MEDICAL SUPPLIES	74,176	16,392	20,867	19,397	19,113
5313	IS MISC EQPT & SUPPLIES	60,418	113,101	71,915	80,384	92,320
5314	MINOR STREET REPAIRS	44,085	143,394	82,000	32,811	52,000
5315	SMALL TOOLS & EQUIPMENT	134,051	49,645	55,600	39,226	57,100
5316	RANGE SUPPLIES	38,813	27,974	45,425	44,548	39,200
5317	MISC OPERATING SUPPLIES	79,885	213,286	93,185	102,058	92,740
5318	OFFICE SUPPLIES	42,220	36,017	54,550	39,204	48,925
5319	PROTECTIVE CLOTHING	46,980	48,002	51,670	42,162	53,265
5320	STREET SIGNS	19,979	26,517	20,000	17,643	26,000
5322	WATER CHARGE	22,179	30,821	29,600	37,331	27,600
5323	AWARDS/DECORATIONS	7,334	4,554	3,450	1,929	3,500
5324	POLICE DUI FUND EXPENSES	6,683	99	0	0	0
5325	INVESTIGATIVE FUNDS	250	1,407	3,000	1,535	6,200
5327	IS MISC SOFTWARE	24,608	19,089	27,400	35,690	32,090

**EXPENDITURES - THREE (3) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2009 ACTUAL	FY2010 ACTUAL	2011 BUDGET	FY2011 YTD ACTUAL	FY2012 BUDGET
5333	BUSINESS RECRUITMENT	55,459	53,442	61,668	55,376	70,425
5340	LIFT STATIONS	32,723	21,311	35,000	17,746	35,000
5341	METERS	48,796	27,197	40,000	37,829	40,000
5342	SEWER LINE MAINTENANCE	69,514	94,703	125,000	45,099	85,000
5344	WATER MAIN MAINTENANCE	62,036	-2,452	60,000	42,864	60,000
5345	WATER STORAGE MAINT	31,844	33,909	52,000	15,864	52,000
5401	MOBILE EQUIPMENT	261,745	121,582	429,600	259,656	319,900
5406	MISCELLANEOUS EQUIPMENT	0	0	0	0	0
5407	OFFICE EQUIPMENT	14,546	0	27,000	3,700	55,000
5408	BUILDING EQUIPMENT	1,850	0	25,000	0	25,000
5411	SPECIAL EQUIPMENT	77,904	71,800	0	54,911	110,000
5412	IS CAPITAL EQPT/SUPPLIES	0	447,601	45,000	43,133	0
5413	IS CAPITAL SOFTWARE	0	0	0	16,810	0
5420	LAND ACQUISITION	318,804	10,616	0	0	0
5502	SANITARY SEWER IMPROVEMNT	997,196	51,894	295,000	183,410	375,000
5503	WATER IMPROVEMENTS	7,352	11,634	3,289,100	1,902,389	6,207,000
5504	STORM SEWER IMPROVEMENTS	1,284	3,975	280,000	95,036	235,000
5506	STREETSCAPE IMPROVEMENTS	259,725	365,329	1,090,772	312,555	2,449,000
5507	SIDEWALK IMPROVEMENTS	104,700	113,801	615,380	124,472	615,400
5508	PAVEMENT IMPROVEMENTS	811,895	53,860	4,576,943	1,048,340	5,113,400
5509	BUILDING IMPROVEMENTS	247,941	7,379,081	0	206,504	0
5512	BRIDGE IMPROVEMENTS	0	0	463,000	280,603	134,000
5513	WATERWAY IMPROVEMENTS	2,122,574	26,935	0	33,699	30,100
5531	GENERAL MAINTENANCE	-86,547	228,572	0	-6,711	0
5609	FISCAL AGENT FEES	7,077	6,668	7,030	6,730	5,880
5623	BOND PRINCIPAL	1,205,000	1,500,000	1,735,000	1,735,000	1,528,647
5624	BOND INTEREST EXPENSE	3,380,648	3,366,429	3,299,120	3,299,116	3,311,973
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0	0
5629	BOND ISSUANCE COSTS	0	0	0	118,065	0
5701	CONTINGENCIES	0	0	0	297,905	0
5702	REFUND PENSION CONTRIBUTI	0	45,324	0	0	0
5703	GENERAL FUND REIMBRSMNT	1,122,000	1,191,187	1,209,055	1,209,055	1,163,755
5704	RETIREMENT PENSION	2,334,095	2,975,434	3,266,500	3,236,866	3,558,400
5705	NWWC WATER CHARGE	1,679,855	1,633,443	1,750,000	1,743,976	1,790,000
5706	TRANSFER TO DEBT SERVICE	0	281,450	281,450	281,450	447,200
5707	TRANSFER TO CERF	174,739	571,766	757,693	757,693	711,020
5712	LOSS/LAND HELD FOR RESALE	0	0	0	0	0
5714	NON-DUTY DISABILITY PENSN	54,929	56,168	58,000	57,407	59,500
5716	DUTY DISABILITY PENSION	362,190	366,932	382,500	359,725	362,750
5718	SURVIVING SPOUSE PENSION	329,262	341,602	366,300	389,371	389,500
5741	DEPR EXP - GENERAL GOV	653,085	1,656,449	0	0	0
5742	DEPR EXP - COMM RR STN	66,513	69,134	0	0	0
5750	TIF INCENTIVE PAYMENTS	914,236	1,044,498	2,250,000	2,924,678	1,379,210
5755	TRANSFER TO GRANT FUND	29,932	0	0	0	0

**EXPENDITURES - THREE (3) YEAR COMPARISON BY ACCOUNT
ALL FUNDS COMBINED**

ACCT #	ACCT TITLE	FY2009 ACTUAL	FY2010 ACTUAL	2011 BUDGET	FY2011 YTD ACTUAL	FY2012 BUDGET
5820	TRANSFER TO 911 FUND	0	0	0	0	225,000
5822	TRANSFER TO 2008 BOND	181,860	500,000	1,500,000	1,500,000	1,300,000
5838	TRANSFER TO CROSSROAD TIF	2,500,000	12,660,000	0	0	0
5839	TRANSFER TO NORTH TIF	415,200	416,600	417,600	417,600	423,194
5855	TRANSFER TO GRANT FUND	13,448	40,600	39,700	0	46,785
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0	0
		58,701,952	76,538,934	67,381,734	60,137,031	72,281,819

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.

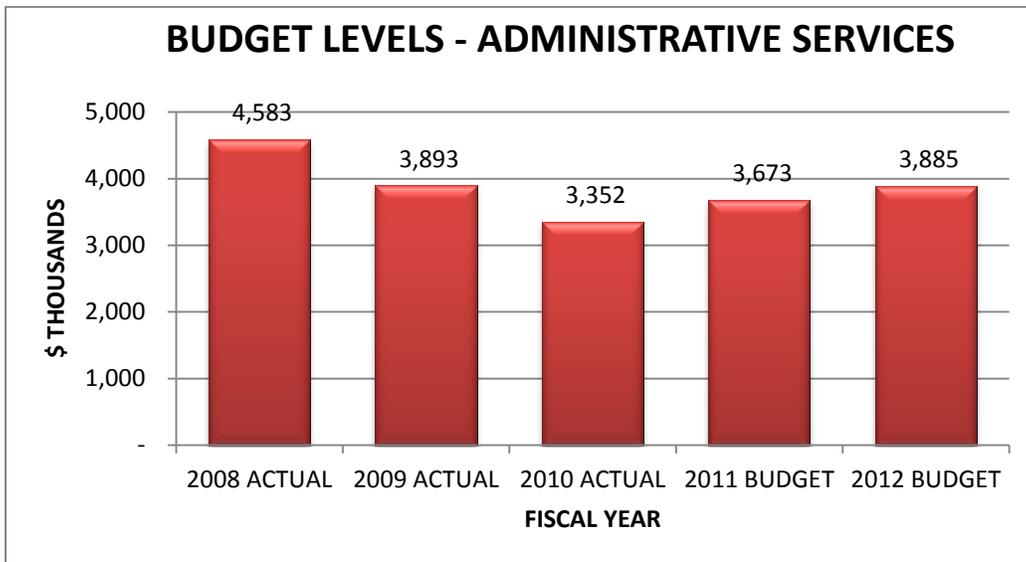
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison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

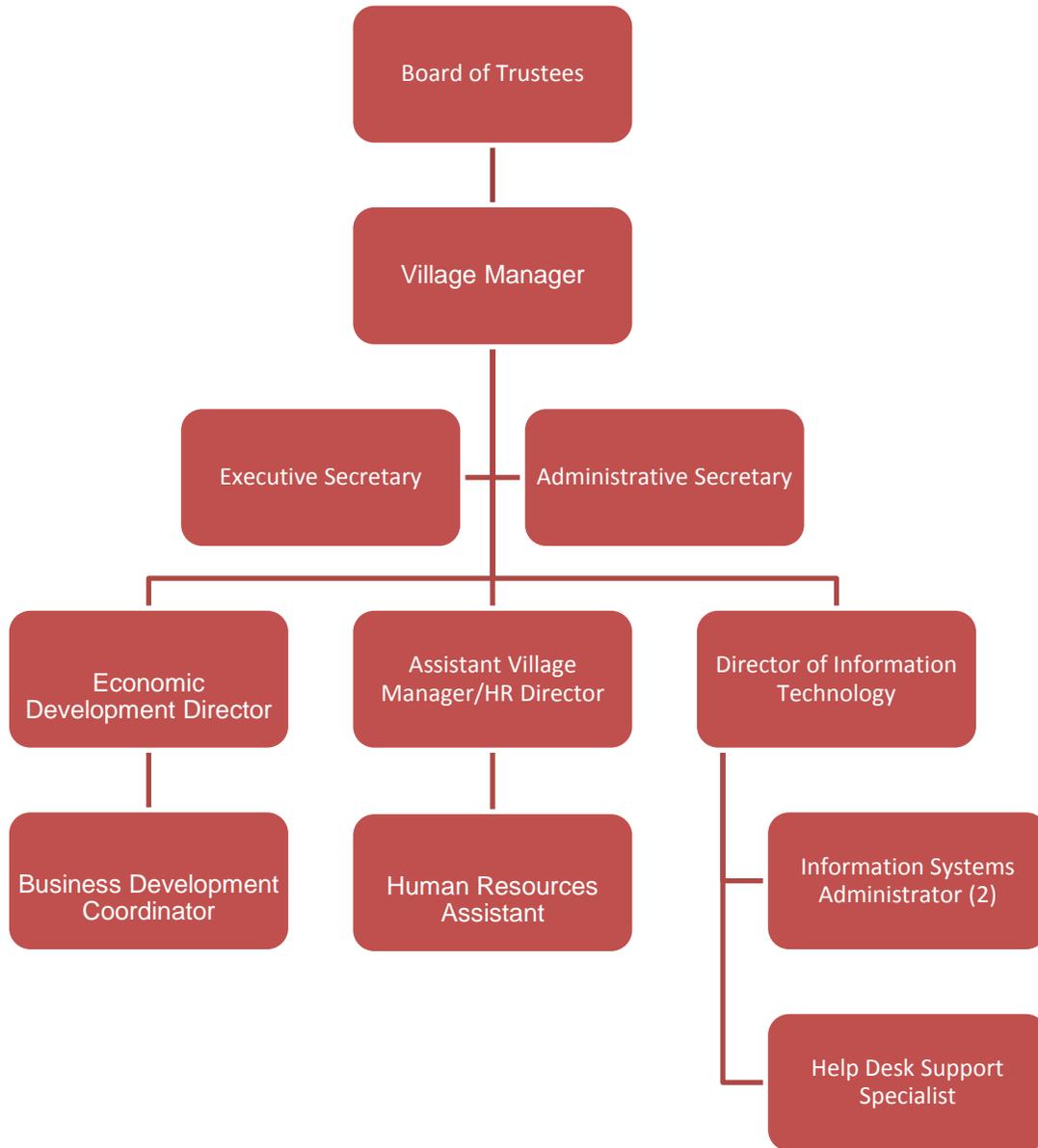
Administrative Services Department

Administration & Board of Trustees	\$1,849,217
IT Department	759,930
Human Resources	228,217
Legal Division	466,900
Regional and Special Agencies	0
Special Events	9,500
Solid Waste System	570,827
TOTAL	\$3,884,591



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, 2012**



Administrative Services Department

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

2011 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Recruited and hired replacements for position vacancies including Associate Planner, part-time Plumbing Inspector, part-time Congregate Meals Site Supervisor, Water Operator and Information Systems Administrator.
-  Commenced collective bargaining with the International Union of Operating Engineers – Local 150, representing certain positions in the Department of Public Works.
-  At the end of 2010, we implemented five new computer networks as part of the newly constructed and remodeled facilities. In 2011, we continued the fine-tuning process of these networks to make sure their configurations were optimized for the best performance and highest reliability.
-  Expanded the services offered to the public through the Village's website, such as the rollout of our new interactive GIS mapping tool called MapOffice.
-  Established a backhaul wireless network between most of the Village's water towers.

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

-  Promoted Wheeling through advertising campaign customized to target industrial, corporate, and retail business attraction. Promoted leasing and redevelopment opportunities at regional conventions and business networking events.
-  Active collaboration with the Wheeling / Prospect Heights Area Chamber of Commerce and Industry as part of overall effort to improve outreach to local businesses. This includes partnerships developed to introduce a manufacturing internship program to support workforce needs and local job creation.
-  Initiated exploratory partnership with Intel Corporation, Wheeling High School, and Wheeling industrial businesses to develop a digital manufacturing pilot program to be introduced in Wheeling, intended to be scaled regionally and nationally.

2012 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Negotiate a new collective bargaining agreement with the Public Works Department bargaining unit.
-  Review Board of Fire and Police Commissioners rules to incorporate recent law changes regarding firefighter hiring processes, and coordinate the establishment of a new firefighter/paramedic eligibility register.
-  Assist the Public Works Department in the implementation of new technology, such as the new water meter reading system and complete water meter replacement.
-  Upgrade all Police Department mobile (squad) computers to Verizon's faster 4G LTE data connection platform.
-  Start a test environment for Live Webcasts of Village Board Meetings over the Internet and if successful, attempt an official rollout by summer of 2012.

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

-  Address restaurant vacancies on Milwaukee Avenue, including Claim Jumper, Don Roth, and Le Francais properties, and Village owned sites on Restaurant Row.
-  Continue active participation and collaboration with the Wheeling business community and the Wheeling/Prospect Heights Area Chamber of Commerce as part of overall effort to improve relationship development with local business owners, enhance business retention activities, and support business recruitment activities.
-  Collaborate with GIS to enhance comprehensive business directory with mapping feature on the Village website to promote awareness and patronization of Wheeling businesses.

BOARD OF TRUSTEES GOAL: Strategic plan for existing TIF districts

-  Promote redevelopment opportunities and retail opportunities throughout the community, with particular focus on land sites in the Town Center planning area, former Kmart site, and Westin retail out lots.
-  Formalize a strategy in conjunction with Chicago Executive Airport concerning the Southeast TIF District for redevelopment of the area.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2011	Actual 2010	Actual 2009
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Computer Network uptime	>95%	99.86 (10 hours of downtime)	N/A*	N/A*
Time to resolve IT service request – HIGH priority	>95% (1 Day)	80% 1 of 5 incidents took longer than 1 day	N/A*	N/A*
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	76.67%	N/A*	N/A*
Time to resolve IT service request – LOW priority	>95% (10 Days)	100%	N/A*	N/A*
Employee Satisfaction with IT Department	>95%	98.92%	N/A*	N/A*
Board of Trustees Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Effectiveness				
% Change in vacancy rates vs. other Villages	**		N/A*	N/A*
Board of Trustees Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Output				
Number of contacts initiated with potential businesses/developers	8/month		N/A*	N/A*
Number of retention meetings with existing businesses	10/month		N/A*	N/A*

* These performance measures were created in FY2011 and will be tracked prospectively.

** Regarding vacancy rate reporting, we plan to track vacancy rates in Wheeling and neighboring comparable communities, with the goal of maintaining a Wheeling vacancy rate below a trend line of an averaged rate among the comparable communities.

AUTHORIZED PERSONNEL	FY 2012	FY 2011	Increase/Decrease
Administration & Board of Trustees			
Village Manager	1	1	-
Assistant Village Manager/HR Director	.5	.5	-
Economic Development Director	1	1	-
Business Development Coordinator	1	1	-
Executive Secretary	1	1	-
Administrative Secretary	1	1	-
TOTAL FULL-TIME	5.5	5.5	---
Village President	1	1	-
Village Clerk	1	1	-
Village Trustee	6	6	-
TOTAL PART-TIME	8	8	---
IT Department			
Director of Information Technology	1	1	-
Information Systems Administrator	2	2	-
Help Desk Support Specialist	1	1	-
TOTAL FULL-TIME	4	4	---
Human Resources			
Assistant Village Manager/HR Director	.5	.5	-
Human Resources Assistant	1	1	-
TOTAL FULL-TIME	1.5	1.5	---

**FY 2012 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1600	5101	LONGEVITY	600	600	600	LONGEVITY	600
TOTAL JUSTIFICATION:							600
1600	5104	SALARIES	586,765	370,970	451,694	SALARIES FOR PROGRAM EMPLOYEES	485,138
TOTAL JUSTIFICATION:							485,138
1600	5105	TRAINING	169	30	160	MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL	250
TOTAL JUSTIFICATION:							250
1600	5108	EMPLOYER CONTRIBUTIONS	95,480	68,837	87,734	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	98,073 0
TOTAL JUSTIFICATION:							98,073
1600	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5115	VEMA/PEHP CONTRIBUTIONS	1,295	0	0		
TOTAL JUSTIFICATION:							
1600	5116	SICK LEAVE BUY BACK N.U.E	0	1,569	1,569	SICK LEAVE BUY BACK PROGRAM COSTS	1,476
TOTAL JUSTIFICATION:							1,476
1600	5201	ADVERTISING & PUBLISHING	2,165	2,866	2,491	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC.	0 2,500
TOTAL JUSTIFICATION:							2,500
1600	5204	CODIFICATION	8,699	5,307	8,870	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE AND MAINTENANCE FEE	0 7,000 500
TOTAL JUSTIFICATION:							7,500
1600	5205	CONFERENCES & MEETINGS	11,663	10,830	12,629	INTERNATIONAL CITY MANAGEMENT ASSOC. - VILLAGE MGR ILLINOIS CITY MANAGEMENT ASSOCIATION - WINTER CONF. STAFF & ELECTED OFFICIALS NETWORKING EVENTS WPH CHAMBER MONTHLY EVENTS WPH CHAMBER OF COMMERCE SPECIAL EVENTS WPH CHAMBER WHEELING B12 EXPOS WPH CHAMBER GOLF OUTING AIRE INDUSTRIAL NETWORKING & EDUCATION EVENTS CMRC QUARTERLY MEETINGS IN CHICAGO CRBA MONTHLY EVENTS EDNETWORK.ORG - MONTHLY ECONOMIC DEVELOPMENT EVENTS ICSC CHICAGO DEAL MAKING CONF ICSC NATIONAL CONFERENCE - LAS VEGAS ICSC CHICAGOLAND RETAIL CONNECTION ICSC IDEA EXCHANGE MIDWEST ICSC RETAIL CNF SHOW BOOTH NATIONAL RESTAURANT ASSN - ANNUAL RESTAURANT SHOW URBAN LAND INSTITUTE - EDUCATIONAL/NETWORKING SEMINARS MISC CONFERENCES & MEETINGS: BROKERS, DEVELOPERS, BUSINESS OWNERS, COUNTY & AREA ED GROUPS, WEBINARS 10% VILLAGE MANAGER ADJUSTMENT	1,300 950 7,750 100 90 500 500 630 135 200 100 300 2,050 200 120 500 120 480 0 1,500 -1,753
TOTAL JUSTIFICATION:							15,772
1600	5206	CONSULTING SERVICES	63,904	6,108	0	CONSULTING SERVICES	3,300
TOTAL JUSTIFICATION:							3,300
1600	5207	IS SERV & MAINT AGREEMENT	222,291	169,935	165,417	FIFTH YR OF GEOGRAPHIC INFORMATION SYSTEMS PROGRAM IMPLEMENTATION REDUCE GIS PROGRAM FOR AERIAL PHOTOGRAPHY CHARGE HALF OF COST TO W/S FUND	172,000 0 -30,000 -71,000

**FY 2012 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							71,000
1600	5209	ENERGY	41,576	37,890	31,918	ENERGY COSTS (PRIMARILY HEATING FUEL) RELATED TO THE MUNICIPAL COMPLEX	0 40,000
TOTAL JUSTIFICATION:							40,000
1600	5212	EMPLOYEE HEALTH INSURANCE	66,550	39,957	47,941	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES IN THE DEPARTMENT.	51,183 0
TOTAL JUSTIFICATION:							51,183
1600	5213	GEN LIABILITY INSURANCE	13,460	14,134	10,158	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL SERVICE FUND FOR WORKERS' COMPENSATION LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 10,431
TOTAL JUSTIFICATION:							10,431
1600	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1600	5220	MAINT OFF/SPEC EQUIPMENT	1,524	272	884	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, PER MAINTENANCE AGREEMENT W/UNITED BUSINESS SOLUTIONS	0 4,200
TOTAL JUSTIFICATION:							4,200
1600	5222	MEMBERSHIP DUES	22,852	21,941	24,081	NORTHWEST MUNICIPAL CONFERENCE (NWMC)-DUE IN MAY EACH YEAR METROPOLITAN MAYORS CAUCUS NORTHEASTERN ILLINOIS PLANNING COMMISSION (NIPC)-DUE IN MAY/JUNE EACH YEAR CHAMBER OF COMMERCE ILLINOIS CITY MANAGEMENT ASSOC (ILCMA)- VM & AVM INTERNATIONAL CITY MANAGEMENT ASSOC (ICMA) VM & AVM (2) ILLINOIS MUNICIPAL LEAGUE MUNICIPAL CLERKS ASSOCIATION-DUE IN SEPTEMBER EACH YEAR MISCELLANEOUS ORGANIZATIONS METRO CITY MANAGERS ASSOCIATION VM & AVM INTERNATIONAL COUNCIL ON SHOPPING CENTERS (ICSC) CHICAGOLAND RESTAURANT BROKERS ASSOCIATION (CRBA) INTERNATIONAL ECONOMIC DEVELOPMENT COUNCIL URBAN LAND INSTITUTE ILLINOIS DEVELOPMENT COUNCIL EDNETWORK.ORG ASSOCIATION OF INDUSTRIAL REAL ESTATE	0 18,100 1,320 0 4,500 200 650 2,400 1,600 100 200 500 150 200 345 250 400 10 250
TOTAL JUSTIFICATION:							31,175
1600	5224	VILLAGE NEWSLETTER	41,795	41,350	41,667	THE COST OF PRINTING & MAILING 6 ISSUES OF THE VILLAGE NEWSLETTER + NEWSLETTER INSERT	0 46,750
TOTAL JUSTIFICATION:							46,750
1600	5227	POSTAGE	29,884	21,272	24,286	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS	0 30,000
TOTAL JUSTIFICATION:							30,000
1600	5228	PRINTING & BINDING	2,535	1,799	1,124	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS, LETTERHEAD, ENVELOPES, ETC.	0 1,500
TOTAL JUSTIFICATION:							1,500
1600	5232	RENTAL AGREEMENTS	0	0	1,165	LEASE AGREEMENT FOR FP1500 INSERTER	2,880
TOTAL JUSTIFICATION:							2,880
1600	5238	TELE-COMMUNICATION SERV	193,317	175,959	174,554	TELEPHONE SERVICE FOR ALL DEPARTMENTS, INCLUDES NETWORK LINES BUT EXCLUDES SPECIALIZED DATA LINE CHARGES IN FIRE, POLICE, AND PUBLIC WORKS	0 0 177,000

**FY 2012 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							177,000
1600	5239	CELLULAR SERVICES	98,245	88,604	83,301	CELL PHONE SERVICE FOR ALL NEXTEL & SPRINT PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES CELL PHONE SERVICE FOR VERIZON WIRELESS IPAD DATA PLAN - BOARD OF TRUSTEES & PLAN COMMISSION 14 @ \$15/MO X 12 MONTHS IPAD DATA PLAN - DEPARTMENT HEADS 10 @ \$25/MO X 12 MONTHS	77,100 9,350 1,750 0 2,520 0 3,000
TOTAL JUSTIFICATION:							93,720
1600	5242	RETIREE HEALTH INSURANCE	25,982	19,669	18,226	HEALTH INSURANCE COSTS FOR ADMIN DEPT RETIREES	10,550
TOTAL JUSTIFICATION:							10,550
1600	5244	DUPLICATION SERVICES	11,545	11,410	5,310	SCANNING OF ORDINANCES/RESOLUTIONS	4,000
TOTAL JUSTIFICATION:							4,000
1600	5299	MISC CONTRACTUAL SERVICES	1,407	0	0		
TOTAL JUSTIFICATION:							
1600	5302	BOOKS & SUBSCRIPTIONS	672	596	206	MISCELLANEOUS BOOKS, PERIODICALS	500
TOTAL JUSTIFICATION:							500
1600	5313	IS MISC EQPT & SUPPLIES	2,291	0	11,590		
TOTAL JUSTIFICATION:							
1600	5315	SMALL TOOLS & EQUIPMENT	33	1,428	0	MISCELLANEOUS	500
TOTAL JUSTIFICATION:							500
1600	5317	MISC OPERATING SUPPLIES	2,145	2,276	3,747	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	2,300
TOTAL JUSTIFICATION:							2,300
1600	5318	OFFICE SUPPLIES	3,763	1,529	4,332	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER	0 1,500 10,800
TOTAL JUSTIFICATION:							12,300
1600	5322	WATER CHARGE	911	0	0		
TOTAL JUSTIFICATION:							
1600	5323	AWARDS/DECORATIONS	5,157	1,109	237	PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS ANNUAL APPRECIATION PARTY VILLAGE MANAGER ADJUSTMENT	1,000 16,000 -16,000
TOTAL JUSTIFICATION:							1,000
1600	5333	BUSINESS RECRUITMENT	55,459	53,442	55,463	ECONOMIC DEVELOPMENT ADVERTISING & PROMOTIONAL MATERIALS: BUSINESS FACILITIES: NATL INDUSTRIAL MAGAZINE: 4 ADS CO-STAR ONLINE RE LISTING SERVICE: MONTHLY DINING & CATERING GUIDE: LOCAL DIRECT PROMO PRGM: 1/YR HEARTLAND RE BUS: REGIONAL RE MAG: 3 ADS HEARTLAND SHOPPING CTR BUS: REGL RETAIL RE MAG: 3 ADS MISC ADS (IE. WJ&T, SITE SELECTION LOC MAG) LOCAL BUSINESS PROMOTIONS PROGRAM VOW MARKETING MATERIALS: FOLDER, BOOKLET, INSERTS, ETC WHS SPORTS PROGRAM AD: 1 AD WINDY CITY GUIDE: REGIONAL RECREATION MAGAZINE: 1 AD	0 0 14,360 5,640 5,000 2,670 5,340 6,000 22,500 4,415 500 4,000
TOTAL JUSTIFICATION:							70,425
1600	5407	OFFICE EQUIPMENT	46	0	0		

**FY 2012 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							
1600	5707	TRANSFER TO CERF	0	0	0		
TOTAL JUSTIFICATION:							
1600	5750	TIF INCENTIVE PAYMENTS	0	0	0	FRESH FARMS SALES TAX INCENTIVE (BASED ON FINANCIAL ADVISOR ANALYSIS) - AN OFFSETTING REVENUE EXISTS FOR THIS EXPENDITURE	150,000 0 0
TOTAL JUSTIFICATION:							
							150,000
1600	5839	TRANSFER TO NORTH TIF	415,200	416,600	417,600	TRANSFER TO LAKE COOK/MILW TIF FOR 2005 SALES TAX BONDS DEBT SERVICE	423,194 0
TOTAL JUSTIFICATION:							
							423,194
			2,029,378	1,588,287	1,688,953		1,849,217

**FY 2012 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1750	5101	LONGEVITY	600	600	1,200	LONGEVITY	1,200
TOTAL JUSTIFICATION:							1,200
1750	5104	SALARIES	318,511	314,882	275,272	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	317,275
TOTAL JUSTIFICATION:							317,275
1750	5105	TRAINING	2,500	0	2,495	PC & NETWORK TRAINING FOR IT STAFF FIREWALL TRAINING COURSE MICROSOFT SQL DATABASE TRAINING MICROSOFT SHAREPOINT TRAINING	0 1,250 1,250 1,500
TOTAL JUSTIFICATION:							4,000
1750	5108	EMPLOYER CONTRIBUTIONS	55,499	63,295	55,972	IMRF/FICA/MEDICARE	70,926
TOTAL JUSTIFICATION:							70,926
1750	5115	VEMA/PEHP CONTRIBUTIONS	1,078	0	0		
TOTAL JUSTIFICATION:							
1750	5116	SICK LEAVE BUY BACK N.U.E	0	1,080	1,101	SICK LEAVE BUY BACK PROGRAM BENEFITS	1,743
TOTAL JUSTIFICATION:							1,743
1750	5205	CONFERENCES & MEETINGS	43	79	159		
TOTAL JUSTIFICATION:							
1750	5207	IS SERV & MAINT AGREEMENT	125,652	118,025	109,522	PAPERVISION SOFTWARE MAINTENANCE FEE WEBSITE HOSTING AND MAINTENANCE CONTRACT DATA PROCESSING SERVICES AS REQUIRED INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS WIRELESS DATA SERVICES INTERNET MONITORING & ANTISPAM SOFTWARE MAINTENANCE SECURITY CERTIFICATES FOR WEBPAYMENTS SYSTEM NETWORK SERVERS SYSTEMS & BACKUP SOFTWARE MAINTENANCE PENTAMATION FINANCIAL SOFTWARE REGULAR MAINTENANCE CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE	1,000 7,000 5,000 10,000 3,500 8,500 3,000 20,000 60,000 40,000 24,000 5,000
TOTAL JUSTIFICATION:							187,000
1750	5212	EMPLOYEE HEALTH INSURANCE	48,693	50,828	57,344	HEALTH INSURANCE BENEFITS FOR IT EMPLOYEES	76,693
TOTAL JUSTIFICATION:							76,693
1750	5220	MAINT OFF/SPEC EQUIPMENT	661	717	1,516	IT DEPT SHARE OF COLOR COPIER MAINTENANCE LASER PRINTERS MAINTENANCE	750 1,000
TOTAL JUSTIFICATION:							1,750
1750	5222	MEMBERSHIP DUES	100	100	100	ILLINOIS GMIS	150
TOTAL JUSTIFICATION:							150
1750	5228	PRINTING & BINDING	676	0	0		
TOTAL JUSTIFICATION:							
1750	5313	IS MISC EQPT & SUPPLIES	2,245	2,431	2,594	REPLACEMENT OF TWO COMPUTER SYSTEMS FOR IT STAFF REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES	3,500 3,000 0
TOTAL JUSTIFICATION:							6,500
1750	5317	MISC OPERATING SUPPLIES	1,579	1,747	2,525	PHOTO ID SYSTEM - ONGOING VIDEO TAPES AND DVD DISKS FOR THE TV STUDIO EQUIPMENT MISCELLANEOUS OFFICE SUPPLIES	800 700 500

**FY 2012 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							2,000
1750	5318	OFFICE SUPPLIES	0	0	131	IT DEPT SHARE OF PLOTTER SUPPLIES	250
TOTAL JUSTIFICATION:							250
1750	5327	IS MISC SOFTWARE	24,608	17,971	19,595	SYMANTEC ANTI-VIRUS SOFTWARE LICENSES FOR 250 SYSTEMS MICROSOFT NETWORK ACCESS AND EMAIL ACCOUNTS LICENSES MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS: MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER ADOBE PHOTOSHOP, ACROBAT PROFESSIONAL	12,500 5,000 7,500 0 0
TOTAL JUSTIFICATION:							25,000
1750	5707	TRANSFER TO CERF	0	50,118	61,425	IT NETWORK SERVERS BOARD ROOM AUDIO-VIDEO EQUIPMENT CISCO VOICE OVER IP PHONE SYSTEM SECURITY VIDEO SURVEILLANCE & DOOR ACCESS SYSTEM	21,380 16,066 22,527 5,470
TOTAL JUSTIFICATION:							65,443
			582,446	621,873	590,951		759,930

**FY 2012 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1800	5101	LONGEVITY	600	600	600	LONGEVITY	600
TOTAL JUSTIFICATION:							600
1800	5104	SALARIES	173,928	182,499	123,404	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR ASSISTANT	0 127,873
TOTAL JUSTIFICATION:							127,873
1800	5105	TRAINING	253	359	394	MISCELLANEOUS PERSONNEL SEMINARS VILLAGE-WIDE SEXUAL HARASSMENT TRAINING	500 1,500
TOTAL JUSTIFICATION:							2,000
1800	5108	EMPLOYER CONTRIBUTIONS	30,138	36,612	25,427	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	28,007 0
TOTAL JUSTIFICATION:							28,007
1800	5201	ADVERTISING & PUBLISHING	1,213	2,958	1,116	PUBLICATION COSTS FOR JOB ADVERTISEMENTS	2,800
TOTAL JUSTIFICATION:							2,800
1800	5205	CONFERENCES & MEETINGS	994	1,236	3,648	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION GENERAL IPELRA MEETINGS MILEAGE/TOLLS/MEALS	1,250 2,200 250 250
TOTAL JUSTIFICATION:							3,950
1800	5206	CONSULTING SERVICES	5,798	5,221	6,138	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES HR SIMPLIFIED COBRA NOTIFICATION FEES \$100/MO X 12 HR SIMPLIFIED ANNUAL FEE	6,000 1,200 500
TOTAL JUSTIFICATION:							7,700
1800	5207	IS SERV & MAINT AGREEMENT	0	0	1,282		
TOTAL JUSTIFICATION:							
1800	5212	EMPLOYEE HEALTH INSURANCE	25,315	25,112	20,749	HEALTH INSURANCE COSTS FOR HR DIRECTOR AND HR ASSISTANT	21,451 0
TOTAL JUSTIFICATION:							21,451
1800	5213	GEN LIABILITY INSURANCE	4,710	4,947	3,555	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL FUND FOR WORKERS' COMPENSATION, GENERAL LIABILITY AND PROPERTY/CASUALTY COVERAGE	3,651 0 0
TOTAL JUSTIFICATION:							3,651
1800	5222	MEMBERSHIP DUES	738	988	1,135	ILLINOIS PUBLIC EMPLOYER LABOR RELATIONS ILL ASSOC OF FIRE & POLICE COMMISSIONERS PUBLICSALARY.COM SOCIETY FOR HUMAN RESOURCE MANAGEMENT	190 375 390 180
TOTAL JUSTIFICATION:							1,135
1800	5226	PERSONNEL SERVICES	8,598	25,642	23,251	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL, INCLUDING PSYCHOLOGICAL AND POLYGRAPH, INCIDENTAL COSTS OF THE BOARD OF FIRE AND POLICE COMMISSIONERS, FIREFR ELIGIBILITY REGISTER	15,000 0 0 0
TOTAL JUSTIFICATION:							15,000
1800	5228	PRINTING & BINDING	1,221	0	0	MISCELLANEOUS PRINTING AND BINDING	100
TOTAL JUSTIFICATION:							100
1800	5246	MEDICAL EXAMS	4,660	9,655	10,128	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	10,000
TOTAL JUSTIFICATION:							10,000
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	0		

**FY 2012 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							
1800	5313	IS MISC EQPT & SUPPLIES	0	0	0	ONE (1) REPLACEMENT COMPUTER - COMPUTER IS OVER 6 YEARS OLD, IS OUT OF WARRANTY, AND DOES NOT MEET THE VILLAGE'S MINIMUM SPECIFICATIONS STANDARD	1,750 0 0
TOTAL JUSTIFICATION:							
1800	5315	SMALL TOOLS & EQUIPMENT	895	0	0		1,750
TOTAL JUSTIFICATION:							
1800	5317	MISC OPERATING SUPPLIES	215	0	38	MISCELLANEOUS SUPPLIES	200
TOTAL JUSTIFICATION:							
1800	5318	OFFICE SUPPLIES	383	264	388	MISCELLANEOUS OFFICE SUPPLIES	500
TOTAL JUSTIFICATION:							
1800	5323	AWARDS/DECORATIONS	1,257	2,067	597	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS	1,500 0
TOTAL JUSTIFICATION:							
			260,915	298,160	221,850		228,217

**FY 2012 BUDGET WORKSHEET
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1900	5218	LEGAL SERVICES	440,047	302,798	353,053	PROSECUTOR SERVICES KLEIN THORPE & JENKINS LEGAL FEES LABOR NEGOTIATIONS - PUBLIC WORKS ADMINISTRATIVE HEARING OFFICER	16,700 402,500 35,000 7,600
TOTAL JUSTIFICATION:							461,800
1900	5230	RECORDING FEES	10	0	162		
TOTAL JUSTIFICATION:							
1900	5244	DUPLICATION SERVICES	0	0	0	SCAN LEGAL DOCUMENTS TO CD	4,500
TOTAL JUSTIFICATION:							4,500
1900	5299	MISC CONTRACTUAL SERVICES	0	0	2,099	COUNTY COURT REPORTERS	500
TOTAL JUSTIFICATION:							500
1900	5302	BOOKS & SUBSCRIPTIONS	0	83	0	SULLIVAN'S LAW DIRECTORY	100
TOTAL JUSTIFICATION:							100
			440,057	302,881	355,314		466,900

**FY 2012 BUDGET WORKSHEET
REGIONAL/SPECIAL AGENCIES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1120	5231	REG & SPCL AGENCY ASSESS	33,500	0	0	REGIONAL & SPECIAL AGENCY FUNDING. VILLAGE MANAGER ADJUSTMENT	32,500 -32,500
TOTAL JUSTIFICATION:							0
1120	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							0
			33,500	0	0		0

**FY 2012 BUDGET WORKSHEET
SPECIAL EVENTS**

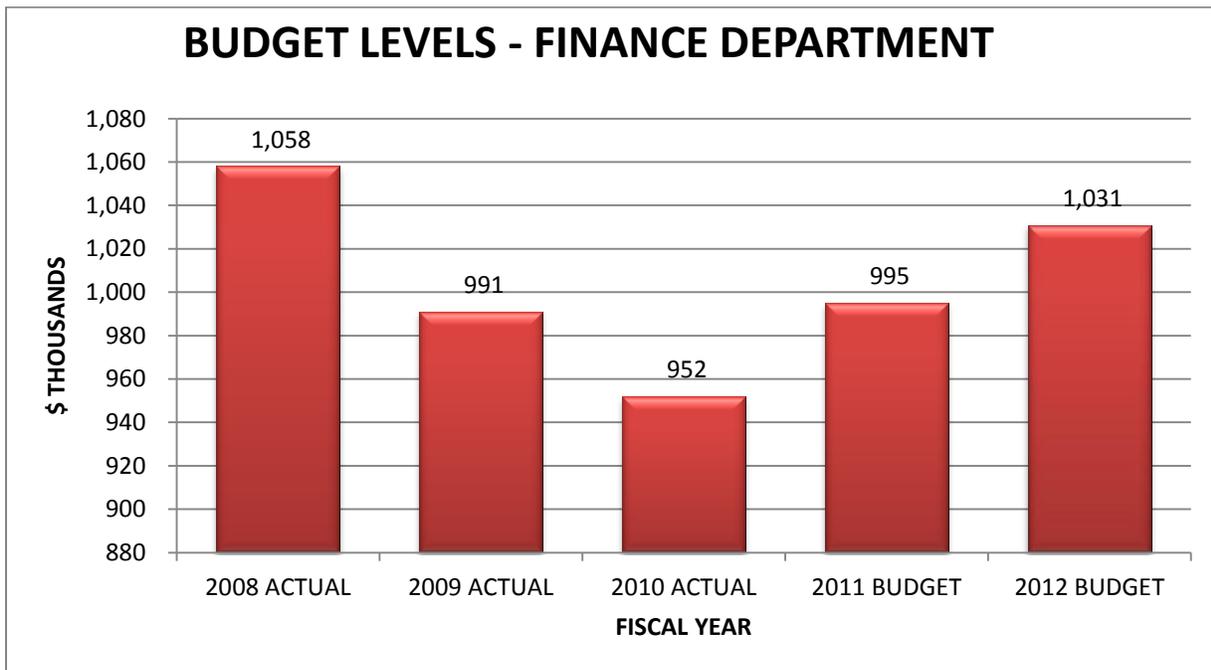
DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1140	5102	OVERTIME	2,815	0	3,859	OVERTIME EXPENSES RELATED TO FIREWORKS DISPLAY VILLAGE MANAGER ADJUSTMENT - DUE TO NO LAUNCH SITE	12,000 -12,000
TOTAL JUSTIFICATION:							0
1140	5103	SEASONAL HELP	0	0	228		
TOTAL JUSTIFICATION:							
1140	5222	MEMBERSHIP DUES	647	305	309	ASCAP RIGHTS FOR FESTIVALS, CH 17 & FRIENDSHIP PARK	500
TOTAL JUSTIFICATION:							500
1140	5228	PRINTING & BINDING	0	0	1,449		
TOTAL JUSTIFICATION:							
1140	5233	RENTAL EQUIPMENT	1,627	0	0		
TOTAL JUSTIFICATION:							
1140	5299	MISC CONTRACTUAL SERVICES	44,226	1,782	30,200	PASSPORT TO THE WORLD CONTRACTUAL COST FOR FIREWORKS DISPLAY VILLAGE MANAGER ADJUSTMENT - DUE TO NO LAUNCH SITE SPONSORSHIP OF IL FIRE SAFETY ALLIANCE BURN CAMP	3,500 35,000 -35,000 500
TOTAL JUSTIFICATION:							4,000
1140	5317	MISC OPERATING SUPPLIES	6,196	8,111	16,334	REPLACEMENT HOLIDAY LIGHTS MISC OPERATING SUPPLIES RELATED TO FIREWORKS DISPLAY (I.E., SIGNS, SNOW FENCE, ETC.) VILLAGE MANAGER ADJUSTMENT - DUE TO NO LAUNCH SITE	5,000 3,000 0 -3,000
TOTAL JUSTIFICATION:							5,000
			55,511	10,197	52,378		9,500

**FY 2012 BUDGET WORKSHEET
SOLID WASTE SYSTEM**

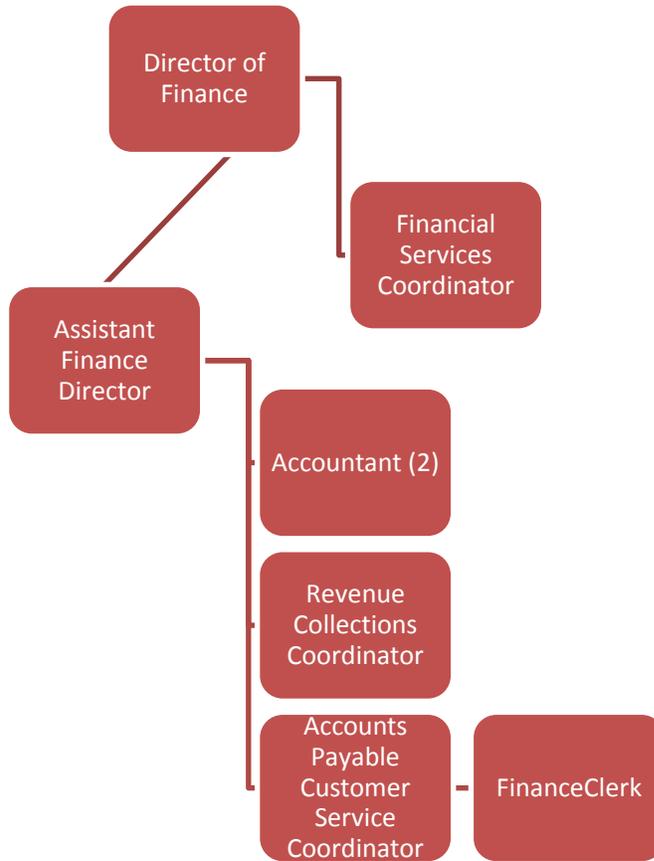
DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1160	5227	POSTAGE	667	482	481	MAILING COSTS (3%) ASSOCIATED WITH WATER BILLING BASED ON 46,000 BILLS AT .34 PER BILL & 2,160 LATE NOTICES AT .44 46,000 X .34 X 3% 2,160 X .44 X 3%	0 0 0 469 29
TOTAL JUSTIFICATION:							498
1160	5228	PRINTING & BINDING	347	373	0	3% OF UTILITY BILL PRINTING CHARGES 48,160 X .19 X 3% SET UP COST \$150 X 12 X 3%	0 275 54
TOTAL JUSTIFICATION:							329
1160	5231	REG & SPCL AGENCY ASSESS	489,675	529,767	533,866	FIXED COSTS JAN - APR 2012 831.75 TONS X \$5.07 X 4 FIXED COSTS MAY - DEC 2012 856.86 TONS X \$5.40 X 8 OPERATION & MAINTENANCE COST JAN - APR 2012 831.75 TONS X \$52.46=\$43,634 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 2012 856.86 TONS X \$54.20= \$46,442 X 8 ESTIMATED AMOUNT FOR TONNAGE OVERAGES FY 2011 TRUE-UP	16,868 37,016 0 174,535 0 371,535 0 -29,954
TOTAL JUSTIFICATION:							570,000
			490,689	530,622	534,347		570,827

GENERAL FUND FINANCE DEPARTMENT

Finance Department.....\$1,031,041



**VILLAGE OF WHEELING
FINANCE DEPARTMENT
JANUARY 1, 2012**



Finance Department

Department Description: The Finance Department is responsible for the operation of all finance and revenue collection functions for the Village of Wheeling. In addition to these day-to-day activities, the department performs accounting related work for the Police and Fire Pension Funds.

2011 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Received the GFOA Certificate of Achievement for FY2010 and the GFOA Distinguished Budget Award for FY2011.
-  Updated internal control procedures for all major functions of the finance department.
-  Implemented electronic purchase requisition processing in all Village departments and eliminated paper authorization forms.
-  Started labor negotiations with the Village's public works unions.
-  Upgraded the finance operating system Pentamation to incorporate new features.
-  Refunding of old bonds with 2011 Series Bonds for a savings of over \$600,000 over the life of the new bonds.

2012 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Work with the Village's auditors to complete the 2011 audit and apply for the Certificate of Achievement in Financial Reporting.
-  Apply for and receive the Distinguished Budget Award for the Village's 2012 fiscal year.
-  Continual maintenance of Pentamation database, employee records and accounts payable vendor files.
-  Implement additional performance measurements to identify and improve Village services.
-  Complete labor negotiations with the Village's public works unions.
-  Issue bonds to support the maintenance and repair of the Village's water and sewer system.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2011	Actual 2010	Actual 2009
Council Goal: Sustain and Maintain Service Levels Type of Measure: Effectiveness				
Adjusting journal entries by auditors	<5	N/A	7	11
Errors in processing payroll checks	<2	0	3	2
Council Goal: Sustain and Maintain Service Levels Type of Measure: Efficiency				
Invoices processed within 30 days	<30	99.5%	N/A	N/A
Council Goal: Sustain and Maintain Service Levels Type of Measure: Output				
Pet Licenses Processed	N/A	93	93	113
Water & Sewer bills issued	N/A	47,458	47,484	47,268
Real estate transfer certificates issued	N/A	675	360	220
Accounts Payable checks issued	N/A	2,687	2,662	3,075

AUTHORIZED PERSONNEL	FY 2012	FY 2011	Increase/Decrease
Director of Finance	1	1	---
Assistant Finance Director	1	1	---
Accountant	2	2	---
Financial Services Coordinator	1	1	---
AP/Customer Service Coordinator	1	1	---
Revenue Collections Coordinator	1	1	---
Finance Clerk	1	1	---
TOTAL FULL-TIME	8	8	---

**FY 2012 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1700	5101	LONGEVITY	4,000	3,161	3,300	LONGEVITY	3,600
TOTAL JUSTIFICATION:							3,600
1700	5102	OVERTIME	634	1,213	385	OVERTIME FOR FRONT DESK COVERAGE	500
TOTAL JUSTIFICATION:							500
1700	5104	SALARIES	611,330	577,543	586,944	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	605,896
TOTAL JUSTIFICATION:							605,896
1700	5105	TRAINING	1,872	339	580	MISC SEMINARS AND CONFERENCES FOR DEPT PERSONNEL 10% VILLAGE MANAGER ADJUSTMENT	1,000 -100
TOTAL JUSTIFICATION:							900
1700	5106	UNIFORM ALLOWANCE	19	0	0		
TOTAL JUSTIFICATION:							
1700	5108	EMPLOYER CONTRIBUTIONS	104,821	112,992	116,640	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE & IMRF	134,983
TOTAL JUSTIFICATION:							134,983
1700	5115	VEMA/PEHP CONTRIBUTIONS	2,171	0	0		
TOTAL JUSTIFICATION:							
1700	5116	SICK LEAVE BUY BACK N.U.E	0	2,056	2,513	SICK LEAVE BUY BACK - FINANCE DEPARTMENT	3,266
TOTAL JUSTIFICATION:							3,266
1700	5201	ADVERTISING & PUBLISHING	0	0	0	TREASURER'S REPORT PUBLICATION	900
TOTAL JUSTIFICATION:							900
1700	5203	AUDIT	36,001	41,845	43,539	COST OF AUDITING FY2011 STATEMENTS PER 3-YEAR CONTRACT EXTENSION WITH SIKICH LLP, CPA FIRM	45,297 0
TOTAL JUSTIFICATION:							45,297
1700	5205	CONFERENCES & MEETINGS	3,211	1,802	3,748	IGFOA CONFERENCE (2) TRAVEL EXPENSES TO IGFOA CONF FOR 2 EMPLOYEES MEALS AND TRAVEL EXPENSES ASSOCIATED WITH MEETINGS GFOA CONFERENCE (2) TRAVEL EXPENSES TO GFOA CONF (CHICAGO) FOR 2 EMPLOYEES 10% VILLAGE MANAGER ADJUSTMENT	600 1,500 600 1,000 800 -450
TOTAL JUSTIFICATION:							4,050
1700	5206	CONSULTING SERVICES	5,811	5,886	0		
TOTAL JUSTIFICATION:							
1700	5207	IS SERV & MAINT AGREEMENT	6,800	2,400	0		
TOTAL JUSTIFICATION:							
1700	5212	EMPLOYEE HEALTH INSURANCE	138,754	130,514	136,042	EMPLOYER PORTION OF INSURANCE PREMIUMS	144,224
TOTAL JUSTIFICATION:							144,224
1700	5213	GEN LIABILITY INSURANCE	13,460	14,134	10,158	WORKERS' COMP, GENERAL LIABILITY & PROPERTY/CASUALTY INSURANCE COVERAGE AMOUNT OF ANNUAL CONTRIBUTION TO LIABILITY INSURANCE	10,431 0 0
TOTAL JUSTIFICATION:							10,431
1700	5219	BANK CHARGES	21,059	20,818	20,545	DEPOSITORY SERVICES \$1,800/MONTH, FIFTH THIRD BANK INVESTMENT TRUST SERVICE FEE \$125/MONTH, US BANK	21,600 1,500
TOTAL JUSTIFICATION:							23,100
1700	5220	MAINT OFF/SPEC EQUIPMENT	486	1,728	2,286	PRINTER AND TYPEWRITER MAINTENANCE AND REPAIRS	500

**FY 2012 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1700..	5220..	MAINT OFF/SPEC EQUIPMENT...	486 ...	1,728 ...	2,286 ...	RICOH AFICIO COPIER MAINTENANCE W/UBS	1,900
TOTAL JUSTIFICATION:							2,400
1700	5222	MEMBERSHIP DUES	1,169	1,239	1,130	ILLINOIS GFOA (4) GFOA (2) SAM'S CLUB MEMBERSHIP (1)	910 250 50
TOTAL JUSTIFICATION:							1,210
1700	5225	ACTUARIAL SERVICES	4,000	6,900	4,650	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS OPEB ACTUARIAL EVALUATION FEE	4,400 2,500
TOTAL JUSTIFICATION:							6,900
1700	5228	PRINTING & BINDING	11,127	3,279	4,470	PRINTING	5,625
TOTAL JUSTIFICATION:							5,625
1700	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5236	CREDIT CARD FEES	5,741	5,672	7,024	CREDIT CARD PROCESSING FEES \$375 PER MONTH	4,500
TOTAL JUSTIFICATION:							4,500
1700	5239	CELLULAR SERVICES	0	45	0		
TOTAL JUSTIFICATION:							
1700	5242	RETIREE HEALTH INSURANCE	9,086	9,017	9,100	HEALTH INSURANCE COSTS FOR FINANCE DEPT RETIREES	9,637
TOTAL JUSTIFICATION:							9,637
1700	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5299	MISC CONTRACTUAL SERVICES	938	500	5,048	CONTINUING DISCLOSURE REPORTING SERVICES - EHLERS DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - \$357/MO RECORD INFORMATION SVCS (TITLE SEARCHES) 50% OF \$500/YR	500 4,284 250
TOTAL JUSTIFICATION:							5,034
1700	5302	BOOKS & SUBSCRIPTIONS	484	47	250	MISC BOOKS/PUBLICATIONS	200
TOTAL JUSTIFICATION:							200
1700	5313	IS MISC EQPT & SUPPLIES	385	0	597	FOUR (4) REPLACEMENT COMPUTER SYSTEMS FOR FINANCE DEPT \$1,750 X 4 TWO (2) DESK TOP PRINTERS	0 7,000 500
TOTAL JUSTIFICATION:							7,500
1700	5315	SMALL TOOLS & EQUIPMENT	1,225	352	410	REPLACE CALCULATORS/STAPLERS/HEADSETS	500
TOTAL JUSTIFICATION:							500
1700	5317	MISC OPERATING SUPPLIES	735	1,241	1,559	MISC SUPPLIES WATER COOLER RENTAL COFFEE & SUPPLIES	200 500 800
TOTAL JUSTIFICATION:							1,500
1700	5318	OFFICE SUPPLIES	5,685	4,294	4,708	OFFICE SUPPLIES TONER CARTRIDGES	2,500 3,000
TOTAL JUSTIFICATION:							5,500
1700	5323	AWARDS/DECORATIONS	920	1,063	930	GFOA BUDGET AND AUDIT CERTIFICATION FEES	1,000
TOTAL JUSTIFICATION:							1,000
1700	5707	TRANSFER TO CERF	0	2,339	22,279	TRANSFER OF FUNDS TO CERF FUND	2,388

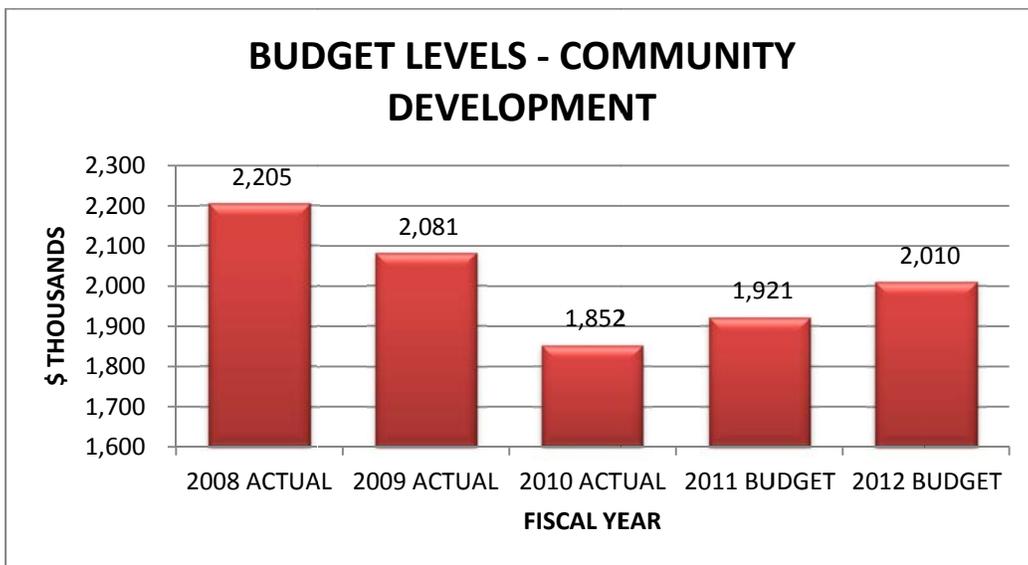
**FY 2012 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							2,388
			991,923	952,417	988,834		1,031,041

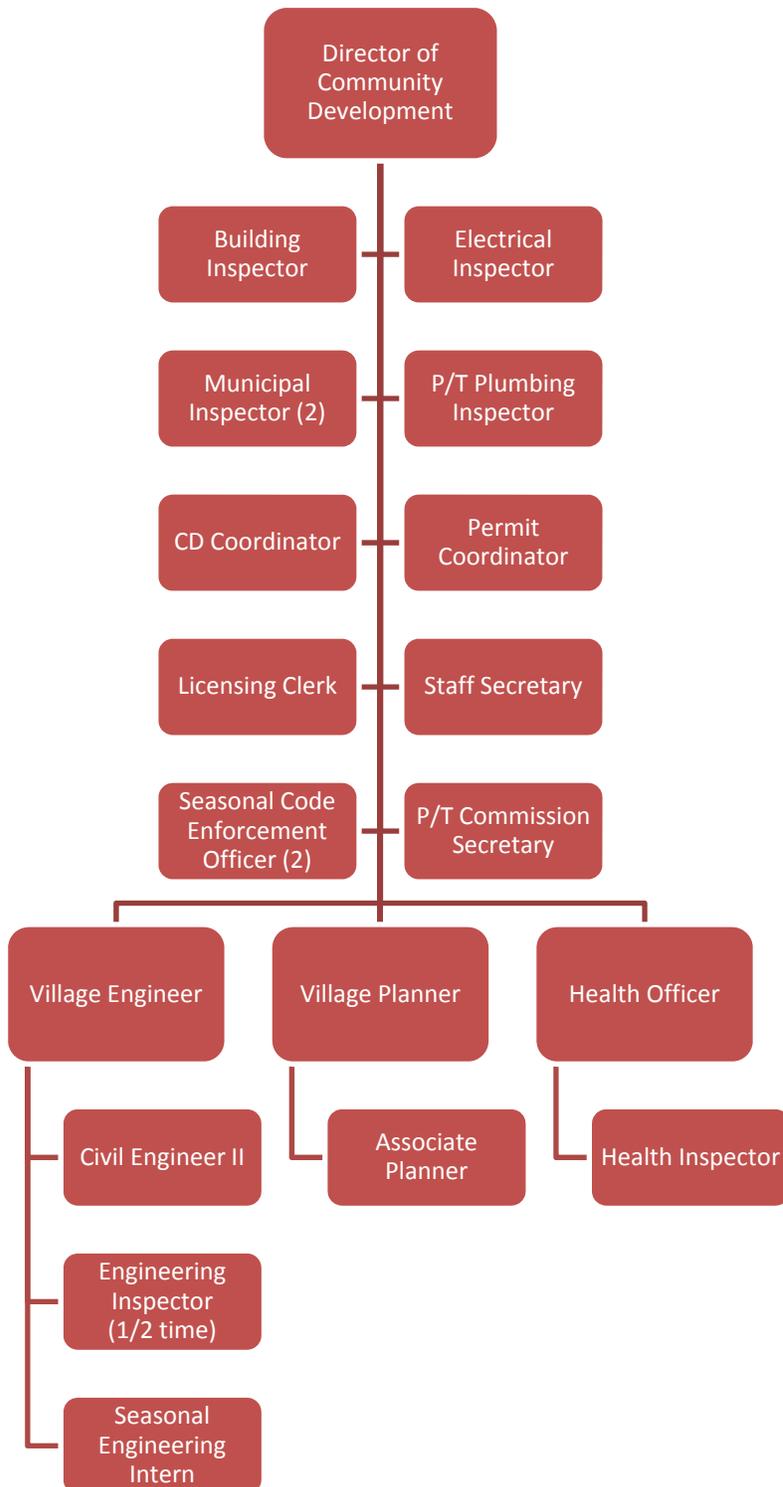
GENERAL FUND

Community Development

Community Development\$2,009,655



Village of Wheeling Community Development Department January 1, 2012



Community Development Department

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

2011 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

- ⊗ Recertification by the Community Rating System (CRS) resulted in an increase to a Class 7 rating. This increase to the Village's rating will result in an additional 5% discount to flood insurance policy holders in the Special Flood Hazard Areas, bringing the total discount to 15%.
- ⊗ During 2011, the Health Officer and Board of Health conducted multiple community outreach events including: three (3) community blood drives, Monthly Medication/Sharps collection (third every Saturday of each month) and sponsored a Community Health Fair & Open House, coordinated by Health Division staff.
- ⊗ A major accomplishment for Code Enforcement was the inclusion of Municipal Code Violations into the Administrative Adjudication Hearings process. These local Adjudication Hearings create a more efficient and practical way to enforce violations concerning property maintenance and building codes.
- ⊗ The GIS System and field locating were utilized to: update village base maps; locate and map the storm sewer and water distribution systems; and establish a benchmark system to aid Surveyors, Engineers, Planners and Floodplain Managers in locating elevations throughout the Village.

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

- ⊗ The Planning Division applied for and received a grant award of \$80,000 for the development of a Bike and Pedestrian Plan.

2012 OBJECTIVES/GOALS

BOARD OF TRUSTEES: Sustain and maintain service levels

- ⊗ Implement 2012 IBC (International Building Code). Building Division Inspectors have participated in training for implementation of the 2009 Codes throughout 2012 in preparation for this Code version change.
- ⊗ While the Planning Division is unlikely to be directly involved in coordinating with a marketing firm to recruit businesses for commercial areas, the Division will work closely with the Economic Development Department to aid in the effort to attract new business and retain existing businesses.

- ⊗ As advisors to the Board of Health, we will continue to provide and operate the Community Outreach activities which have worked in the past, and will investigate new methods of reaching constituents with activities and information for the future health and safety of our community.
- ⊗ Administrative Adjudication hearings will continue to be held every two weeks which will assist in CD's effort to expedite prompt compliance with village ordinances. Ultimately, the goal for Administrative Adjudication hearings will be to cease appearances at Rolling Meadows Circuit Court which will result in time and money saved by village employees and residents for travel to and from court.
- ⊗ Review and actively participate in the Lower Des Plaines River Watershed Study modeling process being performed by Christopher B. Burke Engineering, Ltd. on behalf of the Metropolitan Water Reclamation District of Greater Chicago to identify flooding inundation areas that communities of the watershed are currently facing.
- ⊗ Maintain the Village's rating as a Class 7 community in the Community Rating Systems (CRS) so that residents can continue receiving the discounted insurance rates through the National Flood Insurance Program.
- ⊗ To better serve the Village, it is our goal to revise, update and provide the latest engineering standards and notes to design engineers and contractors conducting work within the Village. Staff will initiate the tedious process of updating the above information. This data will be made available on the Village of Wheeling's website. Staff will also revise and update the written guideline procedure for the Engineering Development Review, Permitting Process, Record Drawing and other review processes for internal use.

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

- ⊗ The Planning Division will continue to work on both ecological and energy smart initiatives to benefit the Village such as the Potawatomi Prairie project (ecological restoration project for the Cook County Forest Preserve property adjacent to the Westin Hotel development), the Dundee Road bike / pedestrian path project, and the Non-Motorized Transportation Plan.
- ⊗ Assist the Capital Projects & Design Division (CPDD) of the Public Works Department with various projects such as the Northwest Pressure Zone Water Tower, 2012 MFT projects, IDOT's Dundee Road Bridge Replacement and the Watermain Replacement Project by reviewing plans and proposals as necessary. Also, staff will closely work with CPDD members in the development of the Operation and Maintenance Dam Manual for the Cornell Avenue structure.

BOARD OF TRUSTEES GOAL: Strategic plan for existing TIF districts

- ⊗ Prepare Village-owned parcels for future development. By targeting investment in Staff time and preliminary permit work, the department will work toward the goal of reducing barriers to the development of these parcels. Building on the success of the first such project (635-769 S. Milwaukee Avenue), Staff hopes to apply a similar process to other Village-owned land.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2011	Actual 2010	Actual 2009
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				#
Customer Satisfaction - % "Excellent" or "Good"	>90%	97%	N/A	N/A
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Business Days Between Building Permit Application & Issuance	7	3.58	7.82	8.31
Business Days Between Code Violation Recognition & Resolution	5	5.81	5.98	5.94

AUTHORIZED PERSONNEL	FY 2012	FY 2011	Increase/Decrease
Director of Community Development	1	1	-
Village Planner	1	1	-
Village Engineer	1	1	-
Associate Planner	1	1	-
Civil Engineer II	2	1	1
Civil Engineer I	-	1	-1
Community Development Coordinator	1	1	-
Building Inspector	1	1	-
Municipal Inspector	2	2	-
Electrical Inspector	1	1	-
Health Officer	1	1	-
Health Inspector	1	1	-
Staff Secretary	1	1	-
Permit Coordinator	1	1	-
Licensing Clerk	1	1	-
TOTAL FULL-TIME	16	16	---
Seasonal Code Enforcement Officer	2	2	-
Plumbing Inspector	1	1	-
Commission Secretary	1	1	-
Seasonal Engineering Intern	1	-	-
TOTAL PART-TIME	5	4	1

**FY 2012 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1300	5101	LONGEVITY	4,800	6,170	2,500	LONGEVITY	3,550
TOTAL JUSTIFICATION:							3,550
1300	5102	OVERTIME	1,443	1,500	139	THESE FUNDS PROVIDE FOR UNFORESEEN CALL-BACK AND SPECIAL ACTIVITY COVERAGE. VILLAGE MANAGER ADJUSTMENT	2,000 0 -1,000
TOTAL JUSTIFICATION:							1,000
1300	5103	SEASONAL HELP	8,767	5,434	9,763	SALARIES FOR SEASONAL HELP	18,000
TOTAL JUSTIFICATION:							18,000
1300	5104	SALARIES	1,066,715	1,167,566	1,144,816	SALARIES FOR DEPARTMENT EMPLOYEES	1,234,162
TOTAL JUSTIFICATION:							1,234,162
1300	5105	TRAINING	1,863	2,843	3,407	CHAMBER, ICCA, ABCI, APA, IAEI, NWBOCA, ETC. SBOC & NWBOCA IACE HARPER COURSES LOCAL SEMINARS MISCELLANEOUS TRAINING HEALTH DIVISION IEHA NORTH ANDERSON PC LOCAL SEMINARS PLANNING DIVISION LOCAL SEMINARS SUPPORT STAFF LOCAL SEMINARS BUILDING DIVISION SAFETY TRAINING ENGINEERING DIVISION LOCAL SEMINARS MISCELLANEOUS TRAINING VILLAGE MANAGER ADJUSTMENT	850 550 325 2,100 250 85 0 145 210 850 0 325 0 525 0 150 0 0 775 -1,640
TOTAL JUSTIFICATION:							5,500
1300	5106	UNIFORM ALLOWANCE	302	491	567	CLOTHING ALLOWANCE	625
TOTAL JUSTIFICATION:							625
1300	5108	EMPLOYER CONTRIBUTIONS	188,759	230,192	231,724	VILLAGE'S CONTRIBUTION FOR COMMUNITY DEVELOPMENT'S FICA/IMRF.	275,779 0
TOTAL JUSTIFICATION:							275,779
1300	5111	UNEMPLOYMENT COMPENSATION	16,395	6,885	2,295		
TOTAL JUSTIFICATION:							
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1300	5115	VEMA/PEHP CONTRIBUTIONS	1,428	34,118	0	PEHP PLAN CONTRIBUTION	0
TOTAL JUSTIFICATION:							0
1300	5116	SICK LEAVE BUY BACK N.U.E	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	2,040
TOTAL JUSTIFICATION:							2,040
1300	5201	ADVERTISING & PUBLISHING	3,343	2,674	2,320	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING, SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%)	2,500 0 0
TOTAL JUSTIFICATION:							2,500
1300	5205	CONFERENCES & MEETINGS	5	4,118	2,688	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION:	0

**FY 2012 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1300..	5205..	CONFERENCES & MEETINGS...	5 ...	4,118 ...	2,688 ...	BUILDING DIVISION UW MADISON ICC ANNUAL ICCA IAEI IPIA HEALTH DIVISION IEHA AEC OTHER PLANNING DIVISION ILAPA & OTHER SUPPORT STAFF LOCAL TRAVEL (TOLLS; PARKING) ENGINEERING DIVISION ASFPM IL FLOODPLAIN MGMT- EMMITSBURG, MD 2@\$200 LOCAL TRAVEL (TOLLS; PARKING) 10% VILLAGE MANAGER ADJUSTMENT	0 1,900 0 530 835 575 0 735 425 0 1,150 0 55 0 900 425 55 -759
TOTAL JUSTIFICATION:							6,826
1300	5206	CONSULTING SERVICES	24,097	4,921	26,177	STRUCTURAL REVIEW & ELEVATOR INSPECTIONS TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS CRS (EVERY 5 YEARS)	8,000 2,000 2,500 22,700
TOTAL JUSTIFICATION:							35,200
1300	5207	IS SERV & MAINT AGREEMENT	12,194	12,260	12,273	COMPUTER EQUIPMENT MAINTENANCE PENTAMATION SOFTWARE/APPLICATION MAINTENANCE PAPERVISION ANNUAL SUPPORT AUTOCAD MAINTENANCE SIDWELL ON-LINE/ONE (1) LICENSE MISCELLANEOUS SOFTWARE SUPPORT	500 12,000 600 450 990 500
TOTAL JUSTIFICATION:							15,040
1300	5210	EXTERMINATION SERVICE	8,537	10,268	10,033	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.	11,200 800 0 0
TOTAL JUSTIFICATION:							12,000
1300	5212	EMPLOYEE HEALTH INSURANCE	167,072	185,784	185,108	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES.	188,427
TOTAL JUSTIFICATION:							188,427
1300	5213	GEN LIABILITY INSURANCE	102,300	107,419	99,545	PRO-RATED SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKERS' COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY, ETC.	102,223 0 0
TOTAL JUSTIFICATION:							102,223
1300	5220	MAINT OFF/SPEC EQUIPMENT	4,595	3,306	6,471	TOSHIBA COPIER MAINTENANCE MICROFILM READER/PRINTER MAINTENANCE MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS LANIER MAINTENANCE (COSTS SHARED WITH IT \$2100 X 90%) LARGE (KIP) COPIER	1,350 650 1,000 2,400 1,700
TOTAL JUSTIFICATION:							7,100
1300	5222	MEMBERSHIP DUES	2,591	2,442	2,421	BUILDING DIVISION NORTHWEST BUILDING OFFICIALS (NWBOCA) ICC INTERNATIONAL (VILLAGE MEMBERSHIP) SUBURBAN BUILDING OFFICIALS (SBOC) ILLINOIS ASSOCIATION ELECTRICAL INSPECTORS PLUMBING INSPECTORS ASSOCIATION PERMIT COORDINATORS ASSOCIATION ICC RECERTIFICATION (4 @ \$40)	0 70 110 70 105 60 65 160

**FY 2012 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1300..	5222..	MEMBERSHIP DUES...	2,591 ...	2,442 ...	2,421 ...	ILLINOIS ASSOCIATION OF CODE ENFORCERS (3 @ \$30) AMERICAN ASSOCIATION OF CODE ENFORCERS (3 @ \$90) NFPA HEALTH DIVISION ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2@ \$45) NATIONAL ENVIRONMENTAL HEALTH ASSOCIATION (2@\$100) LEHP RECERTIFICATION (2 @ \$160) ILLINOIS ASSOCIATION OF CODE ENFORCERS (1 @ \$30) AMERICAN ASSOCIATION OF CODE ENFORCERS (1 @ \$90) PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (PLANNERS & COMMISSIONERS) AMERICAN INSTITUTE OF CERTIFIED PLANNERS (2@ \$110) ENGINEERING STAFF IL FLOODPLAIN MANAGER'S ASSOC AMERICAN SOCIETY OF CIVIL ENGINEERS AMERICAN PUBLIC WORKS (APWA) (2) IEPA (2) SUPPORT STAFF NOTARY RENEWAL (4) SAM'S CLUB	90 270 156 0 90 200 320 30 90 0 0 975 220 0 50 420 270 30 0 80 40
TOTAL JUSTIFICATION:							3,971
1300	5228	PRINTING & BINDING	9,805	6,398	8,038	PRINTING OF INSPECTION FORMS PRINTING OF MISCELLANEOUS DEPARTMENT FORMS CRS ANNUAL FLOOD FLIER BUSINESS LICENSE FORMS	2,750 1,950 1,600 1,250
TOTAL JUSTIFICATION:							7,550
1300	5230	RECORDING FEES	698	805	45	RECORDING FEES FOR SUBDIVISION, ANNEXATION, PLAT OF VACATION, GRANT OF EASEMENT, AND MISCELLANEOUS DOCUMENTS. FEES ARE REIMBURSABLE BY PETITIONERS EXCEPT FOR OFFICIAL BUSINESS ITEMS. VILLAGE MANAGER ADJUSTMENT	1,200 0 0 0 -200
TOTAL JUSTIFICATION:							1,000
1300	5236	CREDIT CARD FEES	1,918	2,713	4,605	CREDIT CARD PROCESSING FEES	3,000
TOTAL JUSTIFICATION:							3,000
1300	5242	RETIREE HEALTH INSURANCE	18,888	23,815	34,907	HEALTH INSURANCE COSTS FOR CD DEPARTMENT RETIREES.	20,068
TOTAL JUSTIFICATION:							20,068
1300	5244	DUPLICATION SERVICES	3,635	1,092	2,120	SCANNING OF FILES (REPLACES MICROFILMING)	6,000
TOTAL JUSTIFICATION:							6,000
1300	5248	FINGER PRINTING FEES	3,098	2,794	3,459	FINGER PRINTING FEES	3,000
TOTAL JUSTIFICATION:							3,000
1300	5299	MISC CONTRACTUAL SERVICES	300	(150)	0	BOARD UP SERVICES RECORD INFORMATION SVCS (TITLE SEARCH SERVICE)	1,000 500
TOTAL JUSTIFICATION:							1,500
1300	5301	AUTO PETROL PRODUCTS	6,288	6,045	10,967	ESTIMATED FUEL COSTS/COMMUNITY DEVELOPMENT VEHICLES.	12,000
TOTAL JUSTIFICATION:							12,000
1300	5302	BOOKS & SUBSCRIPTIONS	1,040	1,658	3,357	BUILDING DIVISION CODE BOOK & COMMENTARY FORECLOSURE REPORT SUBSCRIPTION HEALTH DIVISION MISCELLANEOUS PLANNING DIVISION MISC. ICC, PLANNING & ZONING PUBLICATIONS	0 1,000 550 0 50 0 400

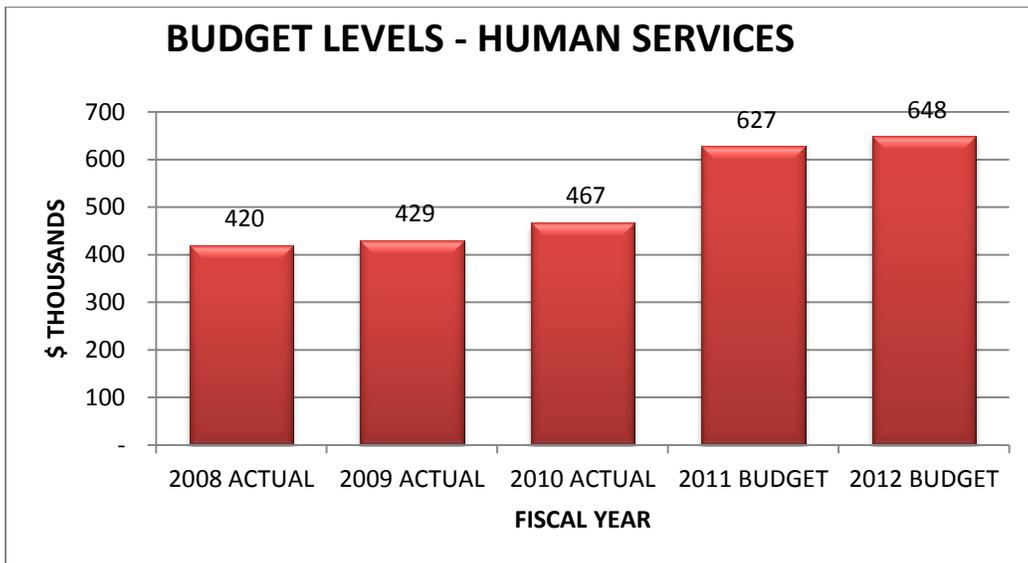
**FY 2012 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1300..	5302..	BOOKS & SUBSCRIPTIONS...	1,040 ...	1,658 ...	3,357 ...	JAPA ENGINEERING DIVISION MISC VILLAGE MANAGER ADJUSTMENT	150 0 200 -550
TOTAL JUSTIFICATION:							1,800
1300	5306	HEALTH TEST SUPPLIES	180	40	207	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	200
TOTAL JUSTIFICATION:							200
1300	5310	VEHICLE MAINTENANCE	3,027	3,557	5,555	ROUTINE MAINTENANCE AND PARTS FOR COMMUNITY DEVELOPMENT VEHICLES	8,000 0
TOTAL JUSTIFICATION:							8,000
1300	5313	IS MISC EQPT & SUPPLIES	0	249	597	REPLACE PC - BUILDING DIVISION 1@1750 REPLACE PC - SUPPORT 1 @1750	1,750 1,750
TOTAL JUSTIFICATION:							3,500
1300	5315	SMALL TOOLS & EQUIPMENT	2,765	958	1,176	INSPECTION EQUIPMENT THERMOMETERS & SAMPLING EQUIPMENT REPLACEMENT GEAR, COATS/JACKETS & SAFETY EQUIPMENT DIGITAL CAMERAS REPLACEMENT CELLULAR PHONES MISCELLANEOUS TOOLS	175 75 100 400 450 800
TOTAL JUSTIFICATION:							2,000
1300	5317	MISC OPERATING SUPPLIES	4,610	7,738	5,710	MISCELLANEOUS EQUIPMENT & SUPPLIES BOARD OF HEALTH SUPPLIES COMMUNITY HEALTH FAIR SUPPLIES PLAN COMMISSION SUPPLIES COFFEE & SUPPLIES WATER COOLER RENTAL	4,560 250 1,500 250 680 500
TOTAL JUSTIFICATION:							7,740
1300	5318	OFFICE SUPPLIES	3,342	2,750	3,649	TONER FOR PRINTERS, COPIERS, FAX MACHINE, ETC. OFFICE SUPPLIES SPECIALIZED FORMS, FOLDERS, LABELS, ETC. PLOTTER SUPPLIES	1,175 1,175 1,150 500
TOTAL JUSTIFICATION:							4,000
1300	5319	PROTECTIVE CLOTHING	324	331	899	PROTECTIVE CLOTHING	700
TOTAL JUSTIFICATION:							700
1300	5327	IS MISC SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
1300	5707	TRANSFER TO CERF	0	2,930	11,613	TRANSFER TO CERF ACCOUNT	13,654
TOTAL JUSTIFICATION:							13,654
			1,675,125	1,852,113	1,839,149		2,009,655

GENERAL FUND

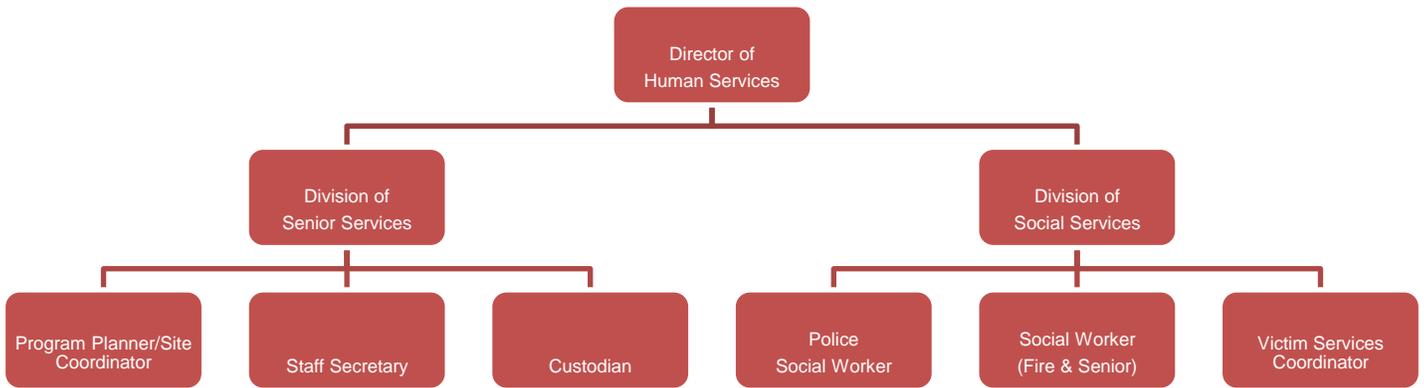
Human Services Department

Social Services.....	\$336,808
Senior Citizen Services	311,185
Pavilion Programs	0
TOTAL	\$647,993



*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). Also, the Pavilion Programs (1325) budget was consolidated into Senior Citizen Services (1320).

**Village of Wheeling
Human Services Department
January 1, 2012**



Human Services Department

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

2011 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Coordinated special events and programs sponsored by community organizations offering services to older adults in an effort to keep costs down.
-  In September, the Department purchased and began utilizing a data management system capable of providing increased information regarding users and participation of senior center participants.
-  All social workers were crossed trained to work in either the Police or Senior Center environments. All are now trained in Domestic Violence, Sexual Assault, and Elder Abuse advocacy.
-  2011 was spent analyzing the needs expressed by clients/residents of the Village. Use of data collected through the client information management system has helped to guide the department in planning programs for the future.
-  The Wheeling Food Pantry, sponsored by the Wheeling Rotary Club in partnership with the Village of Wheeling, OMNI Youth Services, School Districts 21 and Wheeling High School District 214, St. Joseph the Worker and other organizations, opened its doors on September 15, 2011. The Village of Wheeling Human Services Department provides service to residents of the Village and clients of the Food Pantry three days per week.

2012 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Expand programming to reach all ages and levels of activity of older adults.
-  Support 501c3 Fundraising Foundation.
-  Seek out additional opportunities for community sponsorship of events.
-  Develop a Community Resource Book for distribution to residents in need of social services.
-  Actualize a Human Services webpage on the Village of Wheeling website.
-  Develop protocol for victim services in the event of a community disaster.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2011	Actual 2010	Actual 2009
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Number of Social Services Clients Reporting Satisfaction with Services Provided	>95%	N/A**	N/A*	N/A*
Number of Senior Services Clients Reporting Satisfaction with Services Provided	>95%	94.5%	N/A*	N/A*
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Total Cases per Social Worker	N/A	202	50	80

*These performance measures were created in FY2011 and will be tracked prospectively.

**During 2011 the Social Service Division mailed a total of 150 questionnaires to previous clients and received only two responses, not a valid representation of client satisfaction. During 2012, the Social Service Division will develop an improved method of measuring client satisfaction.

AUTHORIZED PERSONNEL	FY 2012	FY 2011	Increase/Decrease
Senior Services Division			
Director of Human Services	.5	.5	-
Staff Secretary	1	1	-
Program Planner/Site Coordinator	1	1	-
Custodian	1	1	-
Division Total	3.5	3.5	
Social Services Division			
Director of Human Services	.5	.5	
Social Worker	2	2	-
Victims Services Coordinator	1	1	-
Division Total	3.5	3.5	
TOTAL FULL-TIME	7	7	---

**FY 2012 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
1315	5101	LONGEVITY	0	0	600	LONGEVITY	600
TOTAL JUSTIFICATION:							600
1315	5102	OVERTIME	0	0	0	OVERTIME FOR SOCIAL WORKERS	2,500
TOTAL JUSTIFICATION:							2,500
1315	5104	SALARIES	0	0	199,411	SALARIES FOR SOCIAL WORKERS; VICTIMS SERVICES COORDINATOR; AND DIRECTOR OF HUMAN SERVICES (50%) VOCA GRANT ALLOCATED TO VICTIMS SERVICES COORDINATOR'S SALARY MILEAGE STIPEND FOR SOCIAL WORKERS \$50 X MONTH X 3 SOCIAL WORKERS	263,558 0 0 -66,458 0 1,800
TOTAL JUSTIFICATION:							198,900
1315	5105	TRAINING	0	0	0	ICICF - THE CHANGING FACE OF CRISIS AND DISASTER MENTAL HEALTH A COMPETENCY BASED UPDATE \$99 X 4 STAFF	0 0 396
TOTAL JUSTIFICATION:							396
1315	5108	EMPLOYER CONTRIBUTIONS	0	0	31,832	EMPLOYER FICA/IMRF	44,667
TOTAL JUSTIFICATION:							44,667
1315	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1315	5116	SICK LEAVE BUY BACK N.U.E	0	0	0	SICK BUY BACK PROGRAM	277
TOTAL JUSTIFICATION:							277
1315	5205	CONFERENCES & MEETINGS	0	0	2,633	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM SEXUAL ASSAULT & DOMESTIC VIOLENCE ADVOCACY TRAINING GOVERNORS CONFERENCE ON AGING (CHICAGO) NATIONAL COUNSEL ON AGING NATIONAL CONFERENCE LODGING, AIRFARE, PER DIEM	360 1,500 300 250 435 1,500
TOTAL JUSTIFICATION:							4,345
1315	5212	EMPLOYEE HEALTH INSURANCE	0	0	30,317	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	32,931
TOTAL JUSTIFICATION:							32,931
1315	5222	MEMBERSHIP DUES	0	0	2,199	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP \$40 X 3 STAFF NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS CLIENT DATABASE MAINTENANCE DEPARTMENT ADJUSTMENT - MOVED TO 5299	0 120 200 2,000 -2,000
TOTAL JUSTIFICATION:							320
1315	5228	PRINTING & BINDING	0	0	338	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC. PRINTING OF HUMAN SERVICES COMMUNITY RESOURCE GUIDE	1,000 1,000
TOTAL JUSTIFICATION:							2,000
1315	5299	MISC CONTRACTUAL SERVICES	0	0	0	SOCIAL SERVICE DATABASE MAINTENANCE	2,500
TOTAL JUSTIFICATION:							2,500
1315	5302	BOOKS & SUBSCRIPTIONS	0	0	24		
TOTAL JUSTIFICATION:							
1315	5313	IS MISC EQPT & SUPPLIES	0	0	0	REPLACEMENT OF COMPUTERS FOR STAFF DUE TO AGE (+6 YEARS 3 SOCIAL WORK STAFF AND 50% OF DIRECTOR COST	0 6,125
TOTAL JUSTIFICATION:							6,125

**FY 2012 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
1315	5317	MISC OPERATING SUPPLIES	0	0	(64)	MISCELLANEOUS OPERATING SUPPLIES	500
TOTAL JUSTIFICATION:							500
1315	5318	OFFICE SUPPLIES	0	0	1,490	MISC OFFICE SUPPLIES	2,000
TOTAL JUSTIFICATION:							2,000
1315	5855	TRANSFER TO GRANT FUND	0	0	36,558	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT.	38,747 0
TOTAL JUSTIFICATION:							38,747
			0	0	305,338		336,808

**FY 2012 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1320	5101	LONGEVITY	600	600	600	LONGEVITY	600
TOTAL JUSTIFICATION:							600
1320	5102	OVERTIME	1,215	154	3	OVERTIME IN THE EVENT IT IS NOT POSSIBLE TO ARRANGE WORK SCHEDULES WHEN EVENTS AND SPECIAL ACTIVITIES SUCH AR FUNDRAISERS TAKE PLACE ON SATURDAY OR SUNDAY. VILLAGE MANAGER ADJUSTMENT	600 0 0 -100
TOTAL JUSTIFICATION:							500
1320	5104	SALARIES	265,071	259,321	160,668	SALARIES OF DIRECTOR OF SENIOR SERVICES (50%); SENIOR SERVICES SECRETARY; CUSTODIAN; AND SENIOR CENTER CLERK CONGREGATE DINING GRANT ALLOCATED FOR A PORTION OF SENIOR CENTER CLERK'S SALARY	0 0 182,588 0 -14,640
TOTAL JUSTIFICATION:							167,948
1320	5105	TRAINING	0	0	0		
TOTAL JUSTIFICATION:							
1320	5108	EMPLOYER CONTRIBUTIONS	46,955	52,830	41,469	EMPLOYER FICA/IMRF	35,107
TOTAL JUSTIFICATION:							35,107
1320	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5115	VEMA/PEHP CONTRIBUTIONS	213	0	0		
TOTAL JUSTIFICATION:							
1320	5116	SICK LEAVE BUY BACK N.U.E	0	428	437	SICK LEAVE BUY BACK PROGRAM	411
TOTAL JUSTIFICATION:							411
1320	5205	CONFERENCES & MEETINGS	1,590	2,422	10,922	PROGRAMS & MEETINGS PROGRAM ACTIVITIES ILLINOIS SENIOR CENTER CONFERENCE VOLUNTEER RECOGNITION PAVILION ANNIVERSARY 50+/90+ MAY 2012 COMPUTER LEARNING CENTER	0 6,850 250 800 600 900 800
TOTAL JUSTIFICATION:							10,200
1320	5206	CONSULTING SERVICES	5,000	0	0		
TOTAL JUSTIFICATION:							
1320	5209	ENERGY	0	2,084	2,090	NICOR GAS CHARGES	2,300
TOTAL JUSTIFICATION:							2,300
1320	5212	EMPLOYEE HEALTH INSURANCE	41,354	50,275	33,121	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	35,128
TOTAL JUSTIFICATION:							35,128
1320	5213	GEN LIABILITY INSURANCE	4,710	4,947	3,555	DEPT. SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKER'S COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY FOR SENIOR CENTER	3,651 0 0
TOTAL JUSTIFICATION:							3,651
1320	5215	JANITORIAL SERVICES	0	325	0	CLEANING OF ALL CARPET AND FURNITURE VILLAGE MANAGER ADJUSTMENT STRIPPING AND WAXING OF TILED FLOORS (2X/YR)	1,650 -500 775

**FY 2012 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							1,925
1320	5217	LANDSCAPE MAINTENANCE	987	1,788	1,694	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE PLANTS AND FLOWERS FOR GROUNDS	1,200 0 2,500
TOTAL JUSTIFICATION:							3,700
1320	5220	MAINT OFF/SPEC EQUIPMENT	1,583	1,398	2,596	SECURITY AND FIRE ALARM SYSTEM MAINTENANCE MAINTENANCE AGREEMENT FOR PRINTER/COPIER MAINTENANCE AGREEMENT FOR MY SENIOR CENTER SYSTEM	400 4,572 1,200
TOTAL JUSTIFICATION:							6,172
1320	5222	MEMBERSHIP DUES	776	620	495	AISC-ASSOCIATION OF ILLINOIS SENIOR CENTERS VOLUNTEER CENTER NCOA NOTARIES ASSOCIATION OF IL	100 300 150 30
TOTAL JUSTIFICATION:							580
1320	5227	POSTAGE	1,951	371	1,815	WHEELING FORWARD NEWSLETTER (6X/YEAR) MISCELLANEOUS CORRESPONDENCE	1,600 200
TOTAL JUSTIFICATION:							1,800
1320	5228	PRINTING & BINDING	5,057	2,093	1,326	WHEELING FORWARD NEWSLETTER (6 X YEAR) BUSINESS ENVELOPES AND LETTERHEAD	1,200 700
TOTAL JUSTIFICATION:							1,900
1320	5231	REG & SPCL AGENCY ASSESS	584	574	218	TAXI SUBSIDY VILLAGE MANAGER ADJUSTMENT	675 -175
TOTAL JUSTIFICATION:							500
1320	5232	RENTAL AGREEMENTS	5,720	700	0		
TOTAL JUSTIFICATION:							
1320	5236	CREDIT CARD FEES	0	79	323	CREDIT CARD FEES	300
TOTAL JUSTIFICATION:							300
1320	5302	BOOKS & SUBSCRIPTIONS	196	205	100	BOOKS AND MAGAZINES	100
TOTAL JUSTIFICATION:							100
1320	5309	JANITORIAL SUPPLIES	3,967	3,045	4,430	EXPENSES MOVED TO 5317	0
TOTAL JUSTIFICATION:							0
1320	5311	BLDG/GROUNDS MAINTENANCE	11,843	10,238	13,288	GENERAL BUILDING & GROUNDS MAINTENANCE & REPAIRS REPLACEMENT HUMIDIFIER FILTERS KNOX SWAN AND DOG \$875.00 (\$125.00/MONTH FOR 7 MONTHS)	11,625 2,500 875
TOTAL JUSTIFICATION:							15,000
1320	5313	IS MISC EQPT & SUPPLIES	0	0	649	REPLACEMENT OF STAFF COMPUTERS DUE TO AGE (+6 YEARS) 2.5 STAFF COMPUTERS REPLACEMENT OF COMPUTERS IN COMPUTER LAB DUE TO AGE 5 LAPTOP COMPUTERS FOR LAB (EXPENSES OFFSET BY FEES COLLECTED PREVIOUSLY)	0 4,375 0 4,000 0
TOTAL JUSTIFICATION:							8,375
1320	5315	SMALL TOOLS & EQUIPMENT	87	319	248	CRAFT EQUIPMENT, RECREATION EQUIPMENT, KITCHEN UTENSILS	400 0
TOTAL JUSTIFICATION:							400
1320	5317	MISC OPERATING SUPPLIES	1,838	1,559	1,582	MISC OPERATING SUPPLIES - PAPER PRODUCTS, CUSTODIAN SUPPLIES, ETC.	3,400 0

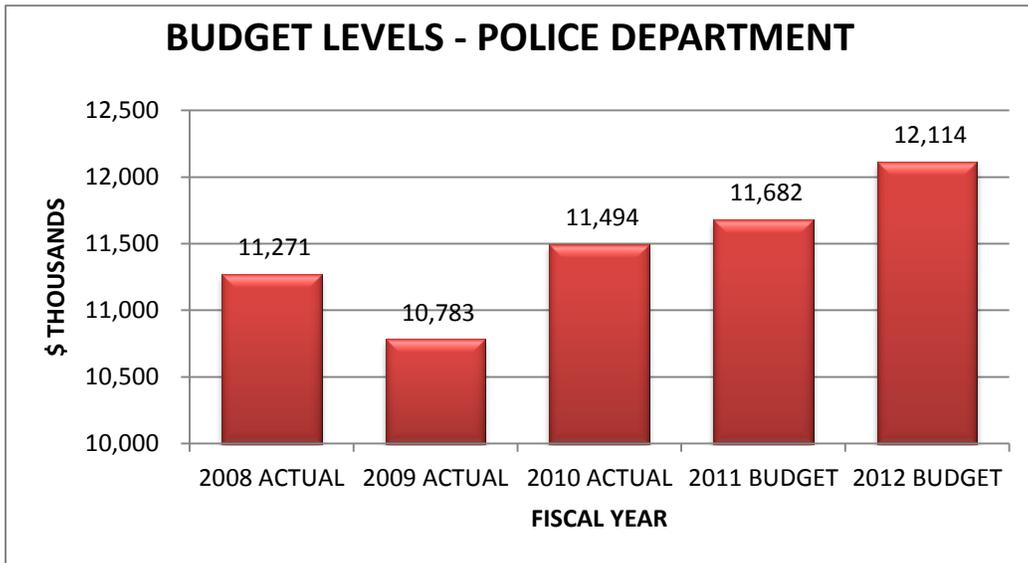
**FY 2012 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1320..	5317..	MISC OPERATING SUPPLIES...	1,838 ...	1,559 ...	1,582 ...	PICTURE PROCESSING, PAPER	550
TOTAL JUSTIFICATION:							3,950
1320	5318	OFFICE SUPPLIES	2,500	2,692	2,060	GENERAL OFFICE SUPPLIES FOR STAFF - PRINTER CARTRIDGES, COPIER AND FAX CARTRIDGES	2,600 0
TOTAL JUSTIFICATION:							2,600
1320	5407	OFFICE EQUIPMENT	0	0	3,700		
TOTAL JUSTIFICATION:							
1320	5855	TRANSFER TO GRANT FUND	0	0	0	AGE OPTIONS GRANT	8,038
TOTAL JUSTIFICATION:							8,038
			403,798	399,067	287,387		311,185

GENERAL FUND

Police Department

Police Department.....\$12,114,196



Village of Wheeling Police Department January 1, 2012



(NOTE: Beginning FY 2011 the social worker positions were moved to the Human Services Department)

Police Department

Department Description: The Wheeling Police Department's authorized 68 sworn officers (62 actual) and 22 civilian members staff three divisions within the Department structure. Responsibilities range from field activities, such as Patrol, Traffic and Investigations, to various support functions, such as Records, Communications and Crime Prevention. As a team, the Department philosophy continues to be building partnerships with the community to more effectively deal with crime, the fear of crime and to enhance the quality of life for the residents of the Village of Wheeling.

2011 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  The Wheeling Police Department building re-construction/expansion was completed this past summer coming under the allowed budget.
-  There were 12 training classes for law enforcement hosted by the Wheeling Police Department. These classes were facilitated by NEMRT (North East Multi-Regional Training). By hosting these training classes Wheeling Police have received 16 free training slots, at a cost savings of: \$800.00.
-  The Illinois Traffic Safety Challenge is designed to challenge police departments, county sheriff agencies, state police districts and other law enforcement agencies to tackle traffic safety problems in their jurisdictions in unique ways. In 2011 our department participated in and won the listed awards: 1st Place Overall – Departments with 51-65 Employees; 1st Place Overall – Railroad Crossing Enforcement and Safety Education; 1st Place Overall – Impaired Driving Enforcement and Education.

2012 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Join and implement the State of Illinois "OffenderWatch" program for sex offenders.
-  Develop and implement neighborhood/complex monthly enforcement zones commonly referred to DDAC (Data Driven Approach to Crime).
-  Successfully complete the CALEA (Commission on Accreditation for Law Enforcement Agencies) re-accreditation review (3-year cycle) which will occur this summer.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2011	Actual 2010	Actual 2009
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Compliance with Mandatory CALEA Standards	100%	100%	100%	100%
Compliance with Non-Mandatory CALEA Standards	>80%	94.7%	94.7%	94.7%
Total Part 1 Crime Per 1,000 of Population	>Clearance	15.67	19.12	16.31
Total Part 2 Crime Per 1,000 of Population	>Clearance	65.97	66.9	79.26
Total Crime Per 1,000 of Population (Part 1 & 2)	>Clearance	81.65	86.03	95.58
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Response Time (Dispatched to On Scene)	<3 min.	1.9	2.1	2.2
Average Cost per Call for Service	N/A	\$387.48	\$373.62	\$350.28
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Average Calls for Service Per Patrol Officer/CSO	N/A	608.08	704.11	668.78
Patrol/Traffic Special Events	N/A	417	298	252
Accidents/Crashes Investigated	N/A	1,198	1,109	1,297
Total Calls for Service ---- All Types	N/A	33,324	32,389	32,770
Reimbursement Police Liaison (SRO)	N/A	\$131,047	\$127,516	\$125,016
DUI Fines	N/A	\$16,533	\$17,952	\$13,824
Administrative Tows	N/A	\$252,000	\$356,000	\$308,500
Red Light Violations	N/A	\$186,587	\$300,000	\$366,691
Cash seized	N/A	\$26,447	\$5,247	\$18,565
Narcotics seized	N/A	\$6,009,840	\$4,900	\$7,600
Clearance Rate Part I Offenses Against Persons	N/A	73%	60%	63%
Clearance Rate Part I Offenses Against Property	N/A	49%	49%	39%

AUTHORIZED PERSONNEL	FY 2012	FY 2011	Increase/Decrease
Police Chief	1	1	-
Deputy Police Chief	1	1	-
Commander	3	3	-
Sergeant	9	8	1
Officer	48	49	-1
Evidence/Property Officer	1	1	
Radio Operator	9	9	-
Community Service Officer	4	4	
Records Clerk	5	5	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	
RMS Liaison	1	1	
TOTAL FULL-TIME	84	84	---
Part-time Community Service Officer	1	1	-
Part-time Administrative Service Officer	1	1	-
Crossing Guard	8	8	
TOTAL PART-TIME	10	10	---

**FY 2012 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
2100	5101	LONGEVITY	32,134	33,342	41,924	LONGEVITY	43,000
TOTAL JUSTIFICATION:							43,000
2100	5102	OVERTIME	475,258	471,054	454,225	CITIZENS POLICE ACADEMY DARE PROGRAM DEPARTMENT ADJUSTMENT MEMORIAL DAY PARADE 4TH OF JULY FESTIVITIES (PAID BY SPECIAL EVENTS) TRAINING DEPARTMENT ADJUSTMENT MUTUAL AID CALL-OUT UNSCHEDULED OVERTIME VILLAGE MANAGER ADJUSTMENT OVERTIME FOR CHILD SAFETY SEAT PROGRAM DEPARTMENT ADJUSTMENT	2,750 8,000 -8,000 2,000 0 50,000 -5,000 9,000 603,864 -100,000 4,000 -1,000
TOTAL JUSTIFICATION:							565,614
2100	5104	SALARIES	6,794,980	6,843,017	6,790,544	SALARIES & OTHER PAY FOR FULL-TIME PERSONNEL NOTE: SCHOOL DISTRICTS 21 AND 214 PAY THE VILLAGE APPROXIMATELY \$130,000 PER YEAR FOR THEIR SHARE OF OFFICERS THAT WORK AT THE WHEELING SCHOOLS. INCREASE NUMBER OF SERGEANTS (FROM 8 TO 9) AND ELIMINATE ONE CORPORAL POSITION - EXPANDED LEVEL REQUEST APPROVED BY VM	6,987,221 0 0 0 11,444 0 0
TOTAL JUSTIFICATION:							6,998,665
2100	5105	TRAINING	13,378	30,552	32,125	NORTH EAST MULTI-REGIONAL -68 X 90.00 DEPARTMENT ADJUSTMENT - LESS 6 X 90.00 SCHOOL OF POLICE STAFF AND COMMAND DEPARTMENT ADJUSTMENT SCHOOL OF POLICE STAFF AND COMMAND EXPENSES DEPARTMENT ADJUSTMENT ILL ASSOC. TRAFFIC ACCIDENT INVESTIGATORS ANNUAL TRAINING DEPARTMENT ADJUSTMENT TRAINING VIDEOS ADVANCED HOMICIDE INVESTIGATION RIFLE/SHOTGUN INSTRUCTOR TRAINING DEPARTMENT ADJUSTMENT GLOCK ARMORED SCHOOL DEPARTMENT ADJUSTMENT TRAINING EQUIPMENT UNSCHEDULED TRAINING PROGRAMS AND SEMINARS MISSOURI STATE HOMICIDE SEMINAR (2) BASIC ET CLASSES (2) CRIME SCENE CLASSES DEPARTMENT ADJUSTMENT (2) NORTHWESTERN ACCIDENT INVESTIGATION I.A.I. TRAINING CONFERENCE DEPARTMENT ADJUSTMENT I.A.I. CRIME SCENE CERTIFICATION DEPARTMENT ADJUSTMENT BLOOD STAIN I PER DIEM (PER VILLAGE POLICY) DEPARTMENT ADJUSTMENT TRAINING - DEFENSIVE TACTICS. VISIONAIR USER'S CONFERENCE TRAINING (1) WARRANT SERVICE TEAM TRAINING LESS LETHAL INSTRUCTOR TUITION & EXPENSES 10% VILLAGE MANAGER ADJUSTMENT	6,120 -540 3,125 -1,250 1,000 -1,000 1,000 -1,000 755 1,600 2,200 -2,200 450 -450 2,500 15,000 0 1,000 1,000 -1,000 2,400 1,500 -1,500 200 -200 1,100 6,000 -4,000 2,500 0 0 1,895 -3,820
TOTAL JUSTIFICATION:							34,385
2100	5106	UNIFORM ALLOWANCE	49,311	49,840	52,706	SWORN POLICE OFFICERS DEPARTMENT ADJUSTMENT DETECTIVE/YOUTH OFFICERS	32,130 -3,570 9,300

**FY 2012 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
2100..	5106..	UNIFORM ALLOWANCE...	49,311 ...	49,840 ...	52,706 ...	COMMUNITY SERVICE OFFICERS DEPARTMENT ADJUSTMENT EVIDENCE/PROPERTY CONTROL OFFICER POLICE RADIO OPERATORS RECORDS CLERKS ADMINISTRATIVE OFFICER CIVILIAN RECORDS SUPERVISOR DEPARTMENT ADJUSTMENT SPECIALTY UNIFORMS - NIPAS, ET, HONOR GUARD CARRY-OVER MISCELLANEOUS	3,150 -275 575 3,375 1,875 375 375 -375 10,000 12,000 1,500
TOTAL JUSTIFICATION:							70,435
2100	5107	EXTRA DUTY PAY	0	0	0		
TOTAL JUSTIFICATION:							
2100	5108	EMPLOYER CONTRIBUTIONS	347,629	381,922	375,573	FICA/IMRF	447,211
TOTAL JUSTIFICATION:							447,211
2100	5109	POL/FIR PENS EMPLR CNTRB	868,101	1,268,284	1,296,344	POLICE PENSION COSTS	1,343,965
TOTAL JUSTIFICATION:							1,343,965
2100	5110	COLLEGE INCENTIVE	3,600	3,600	3,600	COLLEGE INCENTIVE DEPARTMENT ADJUSTMENT	5,000 -1,000
TOTAL JUSTIFICATION:							4,000
2100	5111	UNEMPLOYMENT COMPENSATION	31,518	4,554	2,834		
TOTAL JUSTIFICATION:							
2100	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5113	TUITION REIMBURSEMENT	0	0	0	TUITION REIMBURSEMENT	3,600
TOTAL JUSTIFICATION:							3,600
2100	5115	VEMA/PEHP CONTRIBUTIONS	64,660	33,895	15,947	SLDPA/VEMA PAYOUTS TO FUTURE RETIREES	0
TOTAL JUSTIFICATION:							0
2100	5116	SICK LEAVE BUY BACK N.U.E	0	35,306	35,447	ANNUAL SICK TIME LEAVE BUY-BACK PROGRAM	38,710
TOTAL JUSTIFICATION:							38,710
2100	5202	ANIMAL IMPOUND	3,385	8,828	4,691	ANIMAL IMPOUNDING	5,000
TOTAL JUSTIFICATION:							5,000
2100	5205	CONFERENCES & MEETINGS	3,576	3,367	7,816	ILLINOIS ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS REGISTRATION - 3 OFFICERS LODGING ----- ILL CRIME PREVENTION OFFICERS ASSOCIATION CONFERENCE REGISTRATION LODGING ----- ILLINOIS TACTICAL OFFICERS ASSOCIATION MEETING REGISTRATION ----- ILLINOIS TRAFFIC ENGINEERING CONFERENCE REGISTRATION LODGING ----- CALEA (COMMISSION/ACCREDITATION LAW ENFORCEMENT AGENCY) REGISTRATION	0 750 870 0 0 0 0 0 0 1,060 0 0 0 0 0 0 0 950

**FY 2012 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
2100..	5205..	CONFERENCES & MEETINGS...	3,576 ...	3,367 ...	7,816 ...	LODGING TRAVEL ASSOCIATED EXPENSES ----- MOCIC CONFERENCE (MID-STATES ORGANIZED CRIME INFORMATION CENTER) - NOT FUNDED FY2009 REGISTRATION LODGING TRAVEL ASSOCIATED EXPENSES ----- COOK COUNTY CAPTAINS ASSOCIATION ILLINOIS CRIME PREVENTION OFFICERS ILLINOIS SAFETY LEADERS DEPARTMENT ADJUSTMENT JUVENILE OFFICERS ASSOCIATION DEPARTMENT ADJUSTMENT NIPAS (NORTHERN IL POLICE ALARM SYSTEM) ANNUAL MEETING NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE NORTHWEST POLICE TRAINING ACADEMY UNSCHEDULED TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, AND UNSCHEDULED TRAVEL ----- CRIME-FREE MULTI-HOUSING CONFERENCE ----- DARE CONFERENCE REGISTRATION - 3X\$175ACH DEPARTMENT ADJUSTMENT LODGING DEPARTMENT ADJUSTMENT ILEETA ----- FBI TRAINING DEPARTMENT ADJUSTMENT ----- TRAFFIC SAFETY LEADERS CONFERENCE & MEETINGS ----- INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE CONF. - NOT FUNDED FY2009 HOTEL AND REGISTRATION TRANSPORTATION ----- ILLINOIS JUVENILE OFFICERS CONFERENCE REGISTRATION LODGING PER DIEM ----- BIKE CONFERENCE - TWO OFFICERS LODGING DEPARTMENT ADJUSTMENT REGISTRATION DEPARTMENT ADJUSTMENT PUBLIC SAFETY COURSE AND FUEL DEPARTMENT ADJUSTMENT ----- LESS LETHAL INSTRUCTOR SCHOOL REGISTRATION LODGING AIRFARE PER DIEM 10% VILLAGE MANAGER ADJUSTMENT	1,000 200 0 0 0 0 0 0 0 240 120 50 -50 90 -90 60 200 400 1,500 0 2,000 0 0 0 525 -525 630 -630 750 0 1,500 -1,500 0 0 0 0 0 0 0 0 250 260 240 0 0 500 -500 650 -650 650 -650 0 0 695 495 400 305 -1,275
TOTAL JUSTIFICATION:							11,470
2100	5206	CONSULTING SERVICES	950	0	0		
TOTAL JUSTIFICATION:							
2100	5207	IS SERV & MAINT AGREEMENT	5,926	9,037	8,584	MAINTENANCE OF LIVE SCAN FINGERPRINT MACHINE	2,000

**FY 2012 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
2100..	5207..	IS SERV & MAINT AGREEMENT...	5,926 ...	9,037 ...	8,584 ...	BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN AND INTERNET CONNECTION GPS TRACKER ANNUAL FEE COBAN MAINTENANCE (IN-CAR VIDEO RECORDERS)	0 745 0 3,500 600 8,600
TOTAL JUSTIFICATION:							15,445
2100	5209	ENERGY	215	13,298	12,734	ENERGY	15,000
TOTAL JUSTIFICATION:							15,000
2100	5211	EXTINGUISHER SERVICE	297	698	0	FIRE EXTINGUISHER SERVICE TRANSFERRED TO BUILDING SERVICES BUDGET	1,250 -1,250
TOTAL JUSTIFICATION:							0
2100	5212	EMPLOYEE HEALTH INSURANCE	1,187,582	1,241,644	1,273,713	EMPLOYEE GROUP INSURANCE	1,364,999
TOTAL JUSTIFICATION:							1,364,999
2100	5213	GEN LIABILITY INSURANCE	273,260	286,921	206,202	POLICE DEPT SHARE OF GENERAL LIABILITY INS COVERAGE.	211,748
TOTAL JUSTIFICATION:							211,748
2100	5220	MAINT OFF/SPEC EQUIPMENT	22,604	20,873	16,669	FIREARMS/RANGE MAINTENANCE SECURITY SYSTEM MAINTENANCE ACTION TARGET MAINTENANCE MICROFILM READER CANON SCANNER-RECORDS MISCELLANEOUS MAINTENANCE HEPA AND PRE-FILTERS DURA BLOCKS LANIER COLOR COPIER	3,500 1,000 1,285 900 1,500 9,000 9,900 0 4,500
TOTAL JUSTIFICATION:							31,585
2100	5221	MAINT RADIO EQUIPMENT	0	96	143		
TOTAL JUSTIFICATION:							
2100	5222	MEMBERSHIP DUES	3,679	2,804	2,255	BICYCLE PATROL OFFICERS ASSOCIATION GREATER COOK COUNTY POLICE CAPTAINS (5) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) ILLINOIS ASSOCIATION OF IDENTIFICATION DEPARTMENT ADJUSTMENT F.B.I. NATIONAL ACADEMY ASSOCIATION ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (2) ILLINOIS JUVENILE OFFICERS ASSOCIATION DEPARTMENT ADJUSTMENT ILLINOIS LAW ENFORCEMENT INTELLIGENCE NETWORK ILLINOIS POLICE ACCREDITATION COALITION ILLINOIS TACTICAL OFFICERS ASSOCIATION INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE INTERNATIONAL CRIME FREE ASSOCIATION (3) MID-STATES ORGANIZED CRIME INFORMATION CENTER NATIONAL ASSOCIATION OF TOWN WATCH NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2) NORTH SUBURBAN JUVENILE OFFICERS ASSOCIATION DEPARTMENT ADJUSTMENT NORTHWEST POLICE ACADEMY POLICE EXECUTIVE RESEARCH FORUM (PERF) NATIONAL ASSOC. OF SCHOOL RESOURCE DEPARTMENT ADJUSTMENT ILEETA UNSCHEDULED INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS I.A.I. ILLINOIS DIVISION/I.A.I. DEPARTMENT ADJUSTMENT	150 200 220 180 -180 400 100 30 -30 100 50 140 200 150 250 25 100 175 -175 100 0 90 -90 300 1,000 50 125 -125

**FY 2012 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
2100..	5222..	MEMBERSHIP DUES...	3,679 ...	2,804 ...	2,255 ...	INTERNATIONAL I.A.I. DEPARTMENT ADJUSTMENT NOTARY CERTIFICATION	150 -150 104
TOTAL JUSTIFICATION:							3,639
2100	5228	PRINTING & BINDING	14,473	14,559	19,213	CRIME PREVENTION DEPARTMENT ADJUSTMENT SUPPORT SERVICES DEPARTMENT ADJUSTMENT G.R.E.A.T. PROGRAM DEPARTMENT ADJUSTMENT CRIME FREE MULTI-HOUSING PROGRAM EXPENSES FOR YOUTH POLICE ACADEMY & ROCKIN WITH THE COPS, NATIONAL NIGHT OUT DEPARTMENT ADJUSTMENT	8,800 -1,800 9,200 -1,000 3,500 -1,000 500 7,000 0 -4,000
TOTAL JUSTIFICATION:							21,200
2100	5229	PRISONER WELFARE	5,691	762	3,926	PRISONER WELFARE DEPARTMENT ADJUSTMENT	7,500 -3,000
TOTAL JUSTIFICATION:							4,500
2100	5231	REG & SPCL AGENCY ASSESS	60,443	60,110	63,891	NIPAS (NORTHERN ILLINOIS POLICE ALARM SYSTEM) NORTH REGIONAL MAJOR CRIMES TASK FORCE (NORTAF) CALEA ----- MAJOR CRASH ASSISTANCE TEAM NORTHERN ILLINOIS POLICE CRIME LAB NORTHERN ILL POLICE CRIME LAB COST SHARING AGREEMENT CLEAR FEE TRANSUNION CRITICAL REACH - INTEL DATA BASE LEADS ON-LINE	5,700 5,000 4,015 0 1,100 47,392 3,000 1,656 1,000 570 3,500
TOTAL JUSTIFICATION:							72,933
2100	5233	RENTAL EQUIPMENT	1,988	135	0	PAGER RENTAL DEPARTMENT ADJUSTMENT DOPPLER RADAR	400 -400 0
TOTAL JUSTIFICATION:							0
2100	5236	CREDIT CARD FEES	1,539	375	475	CREDIT CARD PROCESSING FEES \$40 PER MONTH	480
TOTAL JUSTIFICATION:							480
2100	5242	RETIREE HEALTH INSURANCE	215,132	206,729	190,783	HEALTH INSURANCE COSTS FOR POLICE DEPT RETIREES.	198,682
TOTAL JUSTIFICATION:							198,682
2100	5244	DUPLICATION SERVICES	1,584	2,351	1,938	MAINTENANCE AND LEASE FOR COPY MACHINES	2,050
TOTAL JUSTIFICATION:							2,050
2100	5246	MEDICAL EXAMS	4,678	4,581	6,982	MEDICAL EXAMS VILLAGE MANAGER ADJUSTMENT	12,000 -2,000
TOTAL JUSTIFICATION:							10,000
2100	5299	MISC CONTRACTUAL SERVICES	0	0	0	MICROFILMING OF POLICE RECORDS (MOVED FROM 5318)	5,000
TOTAL JUSTIFICATION:							5,000
2100	5301	AUTO PETROL PRODUCTS	119,068	130,823	154,736	PETROLEUM PRODUCTS	170,000
TOTAL JUSTIFICATION:							170,000
2100	5302	BOOKS & SUBSCRIPTIONS	1,587	1,688	1,549	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS DEPARTMENT ADJUSTMENT	4,000 -2,000

**FY 2012 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							2,000
2100	5310	VEHICLE MAINTENANCE	39,786	40,637	52,247	VEHICLE CHANGEOVER COSTS MAINTENANCE	5,000 55,000
TOTAL JUSTIFICATION:							60,000
2100	5311	BLDG/GROUNDS MAINTENANCE	0	1,061	220		
TOTAL JUSTIFICATION:							
2100	5313	IS MISC EQPT & SUPPLIES	1,431	10,491	16,518	(8) COMPUTERS - OUT OF DATE REPLACEMENTS LIVE SCAN SUPPLIES IT MISCELLANEOUS SUPPLIES	14,000 1,700 1,500
TOTAL JUSTIFICATION:							17,200
2100	5315	SMALL TOOLS & EQUIPMENT	41,909	47	5,717	CHAPLAIN PROGRAM FIVE MAG LIGHTS - \$100 EACH IN CAR VIDEO CAMERAS	200 500 7,000
TOTAL JUSTIFICATION:							7,700
2100	5316	RANGE SUPPLIES	38,813	27,974	44,847	SERVICE AMMUNITION DEPARTMENT ADJUSTMENT TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION DEPARTMENT ADJUSTMENT LESS LETHAL AMMUNITION/TASER	4,900 -1,300 26,400 1,500 2,000 3,000 -1,500 4,200
TOTAL JUSTIFICATION:							39,200
2100	5317	MISC OPERATING SUPPLIES	19,011	31,012	31,558	FUSE FLARES DISPOSABLE BLANKETS BATTERIES FOR USE IN FLASHLIGHTS/PAGERS/CAMERAS/AED'S DRUG TEST KIT EVIDENCE EQUIPMENT PHOTOGRAPHY/CAMERA DEPARTMENT ADJUSTMENT MISCELLANEOUS SUPPLIES AWARD MATERIALS CITIZEN PATROL EQUIPMENT K-9 TRAINING, HEALTHCARE, FOOD	3,500 250 4,600 500 2,000 15,000 -5,000 3,250 1,500 550 5,500
TOTAL JUSTIFICATION:							31,650
2100	5318	OFFICE SUPPLIES	13,753	9,068	12,498	MISCELLANEOUS SUPPLIES MICROFILMING OF POLICE RECORDS (MOVED TO 5299)	9,300 5,000 -5,000
TOTAL JUSTIFICATION:							9,300
2100	5324	POLICE DUI FUND EXPENSES	6,683	99	0		
TOTAL JUSTIFICATION:							
2100	5325	INVESTIGATIVE FUNDS	0	657	1,035	INVESTIGATIVE FUNDS	3,000
TOTAL JUSTIFICATION:							3,000
2100	5327	IS MISC SOFTWARE	0	0	2,151	COMPUTER SOFTWARE/ADDITIONAL LICENSES DEPARTMENT ADJUSTMENT	9,000 -6,000
TOTAL JUSTIFICATION:							3,000
2100	5413	IS CAPITAL SOFTWARE	0	0	0	VISIONAIR MASTER NAME HISTORICAL SUMMARY SOFTWARE - CARRY OVER FROM FYE 2008 BUDGET. DEPARTMENT ADJUSTMENT	12,660 0 -12,660

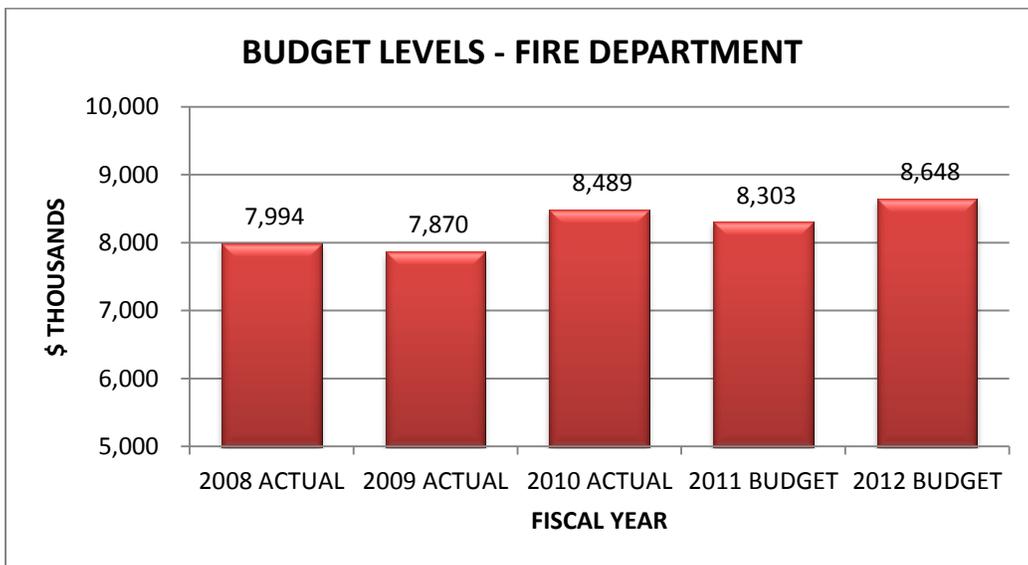
**FY 2012 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							0
2100	5707	TRANSFER TO CERF	0	167,460	130,531	TRANSFER TO CERF	135,330
TOTAL JUSTIFICATION:							135,330
2100	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5820	TRANSFER TO 911 FUND	0	0	0	TRANSFER TO FUND 15	112,500
TOTAL JUSTIFICATION:							112,500
2100	5855	TRANSFER TO GRANT FUND	13,448	40,600	3,212		
TOTAL JUSTIFICATION:							
			10,783,059	11,494,147	11,378,102		12,114,196

GENERAL FUND

Fire Department

Fire Department\$8,648,042



Village of Wheeling Fire Department January 1, 2012



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

(NOTE: STAFF PER SHIFT - 16)

Fire Department

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

2011 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  The Fire Department responded to 4,422 emergency calls for service in 2011. This represents an increase of 3.5% in relationship to emergency calls handled in 2010.
-  A third fire station was opened, further enhancing the emergency services provided to the community and reducing the overall average response time.
-  Acquired the \$37,800 FEMA Sprinkler Grant for the 2011 sprinkler project and maintained staffing levels to retain the \$488,909 FEMA Safer Grant for funding of three firefighters for three years, awarded to the Village in 2010.

2012 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Implement Foreign Fire Insurance Tax Fund Board of Directors; including development of operating by-laws and financial plan.
-  Solicit grant funding for various Fire Department programs, including but not limited to: staffing, vehicles, equipment, and community warning systems.
-  Develop a new village-wide all-hazard emergency preparedness plan in conjunction with all Village departments, as well as all applicable outside agencies.
-  Conduct a full-scale table top disaster drill involving all Village departments.
-  Reduce muscular/skeletal injuries through continuing education, personal fitness conditioning, and equipment modifications, as necessary.
-  Maintain Current State of Illinois Paramedic Certification by 95% of all paramedics receiving an average continuing education score of 85% or higher.

- ⊗ Anticipate, interview, evaluate, and hire replacement personnel, as needed, in order to maintain sixteen member duty shifts and minimize the need to hire back personnel on overtime. This includes conducting a candidate eligibility examination process.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2011	Actual 2010	Actual 2009
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Response Time (Time Received to First Unit on Scene)	<6 min.	5:15	6:00	5:45
Avoidable Accidents & Injuries	<5	3	10	6
“Quality of Service” Survey - Rated as Acceptable	>92%	98%	98%	97%
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Average Cost per FIRE/EMS Response	<\$1,908.40 (CPI Adj.)	\$1,860.72	\$1,724.92	\$1,829.36
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Calls for Service (Fire/EMS)	N/A	4,422	4,271	4,302
Total EMS Calls	N/A	2,711	2,527	2,475

AUTHORIZED PERSONNEL	FY 2012	FY 2011	Increase/Decrease
Fire Chief	1	1	-
Deputy Fire Chief	1	1	-
Battalion Chief	3	3	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
Lieutenant/Paramedic	6	6	-
Firefighter/Paramedic	39	39	-
Fire Inspector	1	1	-
TOTAL FULL-TIME	53	53	---
Part-time Fire Inspector	1	1	-
Part-time Administrative Aide/Training Officer	1	1	-
TOTAL PART-TIME	2	2	---

**FY 2012 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
2200	5101	LONGEVITY	27,094	20,109	14,727	LONGEVITY	14,500
TOTAL JUSTIFICATION:							14,500
2200	5102	OVERTIME	298,007	669,015	402,571	SELF-CONTAINED BREATHING APPARATUS PROGRAM DATA MANAGEMENT (STATE & SFEMS RECORDS & REPORTS) UNDERWATER RESCUE & RECOVERY TEAM (TRAINING/SCHOOLS) EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS) FIRE APPARATUS PUMP TESTING (ISO REQUIREMENT) FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS) HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS) PUBLIC EDUCATION/PUBLIC RELATIONS ACTIVITIES TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING) ACTING OFFICER COMPENSATION (PER UNION CONTRACT) EMERGENCY CALL-BACK COMPENSATION (ESTIMATED) MISCELLANEOUS ASSIGNMENTS/PROJECTS (ESTIMATED) SHORT SHIFT HIRE BACKS (ESTIMATED) FIRE INVESTIGATION TRAINING ARFF TRAINING (ONE SHIFT) TRAVEL TIME (CONTRACT) VM ADJUSTMENT (AS DISCUSSED WITH BOT)	15,556 3,403 15,169 46,558 875 13,905 12,641 8,946 25,282 32,819 8,508 4,862 97,240 6,223 8,314 7,293 -30,000
TOTAL JUSTIFICATION:							277,594
2200	5104	SALARIES	4,510,198	4,279,871	4,386,565	SALARIES FOR DEPARTMENT EMPLOYEES	4,548,209
TOTAL JUSTIFICATION:							4,548,209
2200	5105	TRAINING	8,309	13,835	26,610	ADMINISTRATIVE DEVELOPMENT UNDERWATER RESCUE & RECOVERY TEAM EMERGENCY MEDICAL SERVICES FIRE INVESTIGATION TEAM FIRE SUPPRESSION SERVICES PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TECHNICAL RESCUE SPECIALIST (TRS) TEAM FIRE PREVENTION BUREAU 10% VILLAGE MANAGER ADJUSTMENT	4,500 1,350 9,350 2,150 10,300 3,800 3,100 600 -3,515
TOTAL JUSTIFICATION:							31,635
2200	5106	UNIFORM ALLOWANCE	38,665	40,703	28,620	UNIFORMS FOR 54 EMPLOYEES ACCOUNT CARRY-OVER FROM PREVIOUS FISCAL YEAR MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES) NEW EMPLOYEE UNIFORM ISSUE (1)	28,725 10,000 3,500 1,575
TOTAL JUSTIFICATION:							43,800
2200	5108	EMPLOYER CONTRIBUTIONS	106,610	117,656	117,640	EMPLOYER MATCHING FUND FOR MEDICARE & IMRF	121,439
TOTAL JUSTIFICATION:							121,439
2200	5109	POL/FIR PENS EMPLR CNTRB	750,324	1,106,487	1,194,810	EMPLOYER CONTRIBUTION TO FIRE PENSION FUND	1,286,088
TOTAL JUSTIFICATION:							1,286,088
2200	5110	COLLEGE INCENTIVE	1,205	571	300	COLLEGE INCENTIVE (CONTRACTUAL OBLIGATION)(1 EMPLOYEE)	650
TOTAL JUSTIFICATION:							650
2200	5111	UNEMPLOYMENT COMPENSATION	0	10,150	0		
TOTAL JUSTIFICATION:							
2200	5113	TUITION REIMBURSEMENT	3,260	1,890	3,112	TUITION REIMBURSEMENT (CONTRACTUAL OBLIGATION)	3,000
TOTAL JUSTIFICATION:							3,000
2200	5115	VEMA/PEHP CONTRIBUTIONS	131,336	197,330	42,709	SLDPA PAYOUTS TO ANTICIPATED RETIREES	0
TOTAL JUSTIFICATION:							0
2200	5116	SICK LEAVE BUY BACK N.U.E	0	3,481	3,908	POST RETIREMENT SICK-LEAVE BUY BACK OBLIGATION	7,216

**FY 2012 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							7,216
2200	5205	CONFERENCES & MEETINGS	2,651	3,636	4,420	IL PUBLIC SECTOR LABOR RELATIONS CONFERENCE (1) LAKE COUNTY FIRE CHIEFS MEETINGS (4) METRO FIRE CHIEFS ASSOCIATION MEETINGS (4) IL FIRE INSPECTORS MEETINGS (10) IL FIRE INSPECTORS FALL SEMINAR (3) IL ARSON STRIKE FORCE SEMINAR (9) MIDWEST HAZARDOUS MATERIALS CONFERENCE (6) INTERNATIONAL FIRE CHIEFS CONFERENCE (1) AAA/E/FAA EMERGENCY RESPONSE SCHOOL (1) MISCELLANEOUS TRAVEL/MILEAGE REIMBURSEMENT (500 MILES) NATIONAL FIRE ACADEMY TRAVEL (REIMBURSED BY FED. GOV.) IL. FIRE SERVICE INSTRUCTORS CONFERENCE (1) 10% VILLAGE MANAGER ADJUSTMENT	250 100 100 200 450 675 2,250 2,250 2,250 275 2,800 550 -1,215
TOTAL JUSTIFICATION:							10,935
2200	5207	IS SERV & MAINT AGREEMENT	4,495	5,971	3,943	INCIDENT REPORTING SOFTWARE UPDATE/MAINTENANCE EMS PATIENT SOFTWARE MAINTENANCE CONTRACT GENERAL SOFTWARE UPGRADES	1,750 3,500 1,500
TOTAL JUSTIFICATION:							6,750
2200	5209	ENERGY	0	14,102	6,232	ANNUAL NICOR GAS USAGE (FS24, FS23, AND FS 42)	12,500
TOTAL JUSTIFICATION:							12,500
2200	5211	EXTINGUISHER SERVICE	982	1,674	2,268	HYDROSTATIC TESTING/GENERAL SERVICE	1,000
TOTAL JUSTIFICATION:							1,000
2200	5212	EMPLOYEE HEALTH INSURANCE	789,467	746,905	803,423	GROUP HEALTH INSURANCE FOR FULL-TIME EMPLOYEES	849,175
TOTAL JUSTIFICATION:							849,175
2200	5213	GEN LIABILITY INSURANCE	490,000	514,479	369,743	GENERAL LIABILITY INSURANCE	379,687
TOTAL JUSTIFICATION:							379,687
2200	5216	LAUNDRY SERVICE	0	252	0	MOVED TO ACCOUNT 2200-5317	0
TOTAL JUSTIFICATION:							0
2200	5220	MAINT OFF/SPEC EQUIPMENT	38,499	31,303	51,746	BREATHING APPARATUS (SCBA) MAINTENANCE UNDERWATER RESCUE & RECOVERY EQUIPMENT MAINTENANCE EMERGENCY MEDICAL EQUIPMENT MAINTENANCE RESCUE EQUIPMENT MAINTENANCE HAZARDOUS MATERIALS EQUIPMENT MAINTENANCE AERIAL & GROUND LADDER NON-DESTRUCTIVE ANALYSIS PUBLIC EDUCATION & CPR EQUIPMENT MAINTENANCE OFFICE EQUIPMENT/COPIER MAINTENANCE TRAFFIC PREEMPTION MAINTENANCE/REPAIRS BATTERY REPLACEMENTS VILLAGE EMERGENCY WARNING SIRENS	6,500 5,350 12,370 5,875 10,500 6,125 1,025 2,200 11,700 5,805 3,010
TOTAL JUSTIFICATION:							70,460
2200	5221	MAINT RADIO EQUIPMENT	2,670	4,006	11,708	ALERTING SYSTEM SERVICE CONTRACT (CHICAGO COMM.) NON-SERVICE CONTRACT RADIO REPAIRS MISCELLANEOUS RADIO SPARE PARTS (BATTERY/ANTENNAE) RADIO MAINTENANCE CONTRACT (CHICAGO COMM.)	1,300 3,000 1,500 5,750
TOTAL JUSTIFICATION:							11,550
2200	5222	MEMBERSHIP DUES	1,069	1,014	1,375	ILLINOIS FIRE SERVICE ADMIN. PROFESSIONALS ASSOCIATION ILLINOIS FIRE CHIEFS ASSOCIATION INTERNATIONAL FIRE CHIEFS ASSOCIATION METROPOLITAN FIRE CHIEFS ASSOCIATION LAKE COUNTY FIRE CHIEFS ASSOCIATION NORTHERN ILLINOIS TRAINING ASSOCIATION	55 300 230 40 75 75

**FY 2012 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
2200..	5222..	MEMBERSHIP DUES...	1,069 ...	1,014 ...	1,375 ...	INTERNATIONAL SOCIETY OF FIRE SERVICE INSTRUCTORS ILLINOIS SOCIETY OF FIRE SERVICE INSTRUCTORS NATIONAL FIRE PROTECTION ASSOCIATION ILLINOIS FIRE INSPECTORS ASSOCIATION INTERNATIONAL CODE COUNCIL NORTHERN ILLINOIS FIRE INVESTIGATORS TASK FORCE	75 100 150 100 125 75
TOTAL JUSTIFICATION:							1,400
2200	5228	PRINTING & BINDING	2,088	2,534	2,163	ADMINISTRATION EMERGENCY MEDICAL SERVICES PUBLIC EDUCATION/PUBLIC RELATIONS FIRE PREVENTION BUREAU VILLAGE MANAGER ADJUSTMENT	1,250 500 500 1,000 -250
TOTAL JUSTIFICATION:							3,000
2200	5231	REG & SPCL AGENCY ASSESS	16,570	15,680	16,975	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 VILLAGE MANAGER ADJUSTMENT	3,500 1,250 10,000 245 5,000 5,000 600 -3,595
TOTAL JUSTIFICATION:							22,000
2200	5238	TELE-COMMUNICATION SERV	0	0	0	TELEPHONE LINE LEASES TO RED CENTER DISPATCH CENTER (MOVED TO 9-1-1 BUDGET, ACCOUNT 5238)	0 0
TOTAL JUSTIFICATION:							0
2200	5239	CELLULAR SERVICES	3,962	0	0	PAGER PROGRAM ELIMINATED IN 2010	0
TOTAL JUSTIFICATION:							0
2200	5242	RETIREE HEALTH INSURANCE	296,185	348,506	371,478	HEALTH INSURANCE COSTS FOR FIRE DEPARTMENT RETIREES	363,659
TOTAL JUSTIFICATION:							363,659
2200	5246	MEDICAL EXAMS	13,910	14,594	12,745	ENTRY LEVEL PHYSICAL EXAMINATION (1 EMPLOYEES) PERIODIC PHYSICALS (10 EMPLOYEES) MAINTENANCE PHYSICALS (40 EMPLOYEES) HEPATITIS B IMMUNIZATIONS (2 EMPLOYEES) RETURN TO WORK PHYSICAL EXAMINATIONS	900 4,500 11,400 795 2,200
TOTAL JUSTIFICATION:							19,795
2200	5248	FINGER PRINTING FEES	1,678	206	0	NEW EMPLOYEE FINGERPRINTING (1 EMPLOYEE)	35
TOTAL JUSTIFICATION:							35
2200	5301	AUTO PETROL PRODUCTS	44,136	51,784	65,491	FUEL FOR DEPARTMENT VEHICLES (GASOLINE & DIESEL)	64,400
TOTAL JUSTIFICATION:							64,400
2200	5302	BOOKS & SUBSCRIPTIONS	1,891	3,569	3,962	FIRE PREVENTION BUREAU FIRE SUPPRESSION SERVICES HAZARDOUS MATERIALS TEAM	2,968 795 250
TOTAL JUSTIFICATION:							4,013
2200	5305	FIREFIGHTING SUPPLIES	62,558	23,322	46,426	UNDERWATER RESCUE & RECOVERY EQUIPMENT REPLACEMENT TECHNICAL RESCUE EQUIPMENT REPLACEMENT HAZARDOUS MATERIALS EQUIPMENT REPLACEMENT FIRE SUPPRESSION EQUIPMENT REPLACEMENT FIRE HYDRANT MARKING PROGRAM (JOINT W/PUBLIC WORKS) FIRE EXTINGUISHER REPLACEMENT FIRE HOSE REPLACEMENT	7,160 750 13,550 9,334 1,500 3,770 23,150

**FY 2012 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							59,214
2200	5310	VEHICLE MAINTENANCE	63,876	43,491	55,920	GENERAL VEHICLE MAINTENANCE/REPAIR INDEPENDENT AERIAL TOWER INSPECTION	65,000 1,750
TOTAL JUSTIFICATION:							66,750
2200	5311	BLDG/GROUNDS MAINTENANCE	10,085	11,386	11,838	CLEANING SUPPLIES PAINT AND ASSOCIATED SUPPLIES GENERAL STATION MISCELLANEOUS REPAIRS CARPET AND UPHOLSTERY CLEANING	5,500 900 6,000 2,400
TOTAL JUSTIFICATION:							14,800
2200	5312	MEDICAL SUPPLIES	74,176	16,392	19,397	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES (INCLUDES AED'S, SPLINTS, & NON-REIMBURSED MEDICATIONS)	19,113 0
TOTAL JUSTIFICATION:							19,113
2200	5313	IS MISC EQPT & SUPPLIES	7,173	20,193	25,598	REPLACEMENT LASER PRINTER (2) REPLACEMENT DESKTOP COMPUTER (2) RUGGED LAPTOP REPLACEMENTS (2 AMBULANCES) RUGGED LAPTOP MOUNTING REPLACEMENTS (2 AMBULANCES) MISCELLANEOUS COMPUTER HARDWARE REPAIR COMPONENTS MISCELLANEOUS COMPUTER HARDWARE	1,050 3,500 8,470 350 750 750
TOTAL JUSTIFICATION:							14,870
2200	5315	SMALL TOOLS & EQUIPMENT	152	93	0	NONE	0
TOTAL JUSTIFICATION:							0
2200	5317	MISC OPERATING SUPPLIES	2,353	4,631	9,360	KNOX BOX SUPPLIES (FIRE PREVENTION BUREAU) REPLACEMENT MATTRESSES (STA. 23 & 24 & 42) (4) REPLACEMENT RECLINERS (STA. 23 & 42) (4) REPLACEMENT KITCHEN APPLIANCES (STA. 23 & 42) KITCHEN SUPPLIES/EQUIPMENT (STA. 23, 24, & 42) LINEN SUPPLIES (STA. 23 & 24 & 42)	150 1,780 2,300 1,500 1,500 2,820
TOTAL JUSTIFICATION:							10,050
2200	5318	OFFICE SUPPLIES	3,767	7,675	5,179	GENERAL OFFICE SUPPLIES PRINTER SUPPLIES (LASER & INK JET)	4,000 1,250
TOTAL JUSTIFICATION:							5,250
2200	5319	PROTECTIVE CLOTHING	30,573	31,892	29,545	REPLACEMENT TURN-OUT CLOTHING (FIRE SUPPRESSION) TURN-OUT CLOTHING MAINTENANCE (FIRE SUPPRESSION) REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION) FIRE HELMET MAINTENANCE/REPAIRS (FIRE SUPPRESSION) REPLACEMENT LEATHER GLOVES (FIRE SUPPRESSION) REPLACEMENT PROTECTIVE HOODS (FIRE SUPPRESSION) REPLACEMENT TURN-OUT BOOTS (FIRE SUPPRESSION) REPLACEMENT EXTRICATION GLOVES (FIRE SUPPRESSION) REPLACEMENT FLASHLIGHTS (FIRE SUPPRESSION) REPLACEMENT RESCUE ROPE BAGS (FIRE SUPPRESSION) REPLACEMENT SAFETY BELTS (FIRE SUPPRESSION) REPLACEMENT ANSI SAFETY VESTS (FIRE SUPPRESSION) REPLACEMENT EXPOSURE MASKS/GOWNS (MEDICAL) SPLASH PROTECTION SAFETY GLASSES (MEDICAL) HIGH RISK EXPOSURE GLOVES (STOCK ROTATION)	20,075 750 2,695 750 975 450 3,025 600 480 240 425 450 350 150 1,500
TOTAL JUSTIFICATION:							32,915
2200	5707	TRANSFER TO CERF	0	108,588	158,896	TRANSFER OF FUNDS TO CERF ACCOUNT	158,090
TOTAL JUSTIFICATION:							158,090
2200	5755	TRANSFER TO GRANT FUND	29,932	0	0		

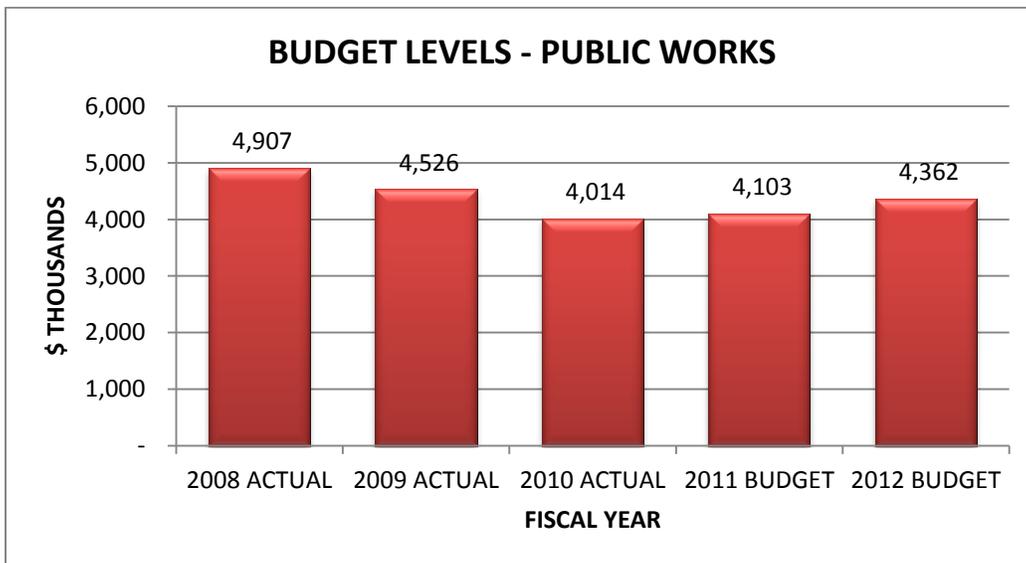
**FY 2012 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							
2200	5820	TRANSFER TO 911 FUND	0	0	0	TRANSFER TO FUND 15	112,500
TOTAL JUSTIFICATION:							112,500
2200	5855	TRANSFER TO GRANT FUND	0	0	12,500		
TOTAL JUSTIFICATION:							
			7,869,906	8,488,974	8,323,902		8,648,042

GENERAL FUND

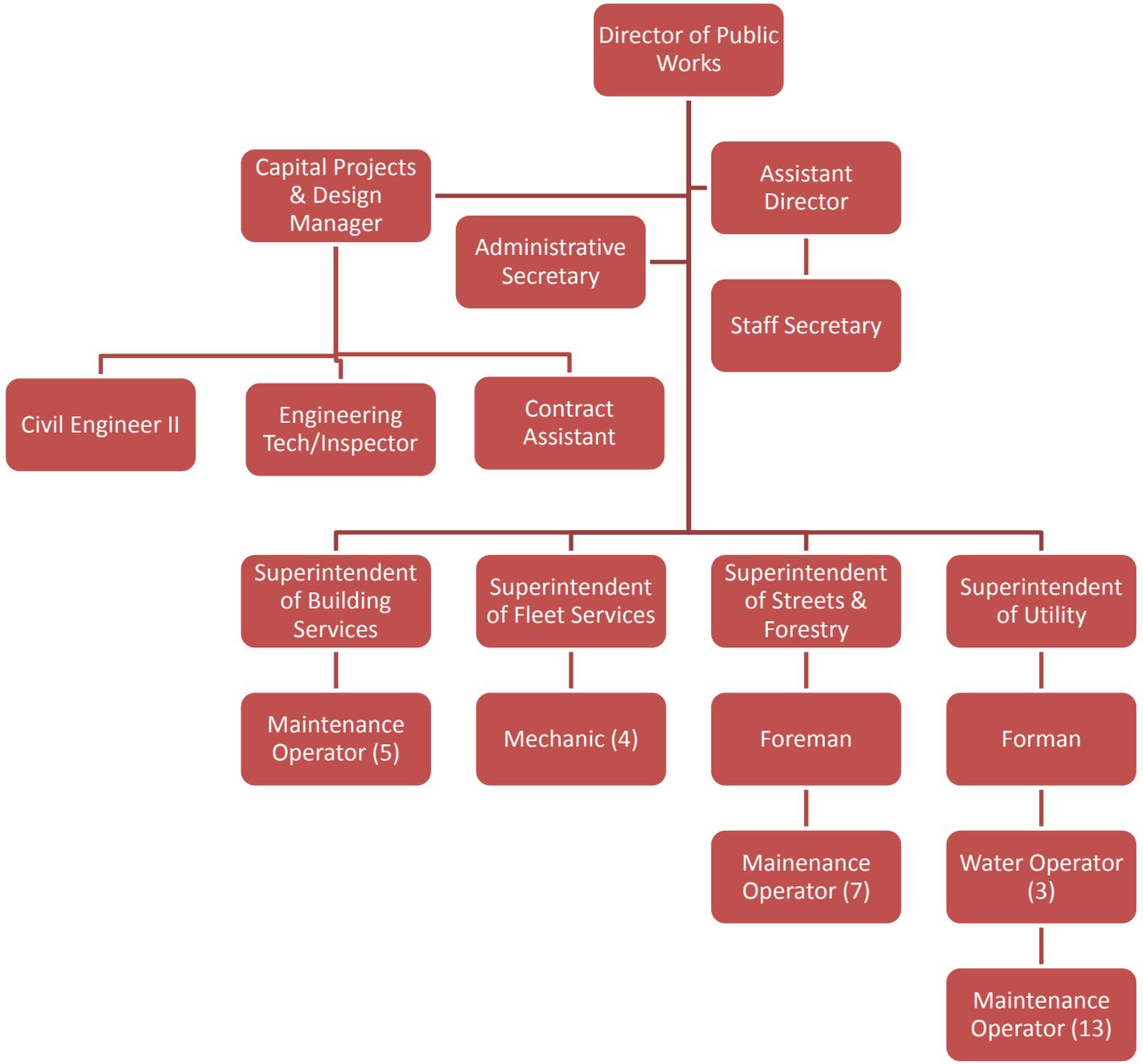
Public Works Department

Public Works Administration	\$555,821
Building Services	1,005,813
Commuter Parking	76,082
Fleet Services	615,648
Capital Projects & Design.....	226,272
Street Division.....	916,029
Forestry Division	966,293
TOTAL	\$4,361,958



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

Village of Wheeling Public Works Department January 1, 2012



Public Works Department

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

2011 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  In order to optimize the maximum performance of the Village's back-up well system, the Village rehabilitated Well #5, which was last done 18 years ago.
-  The Department initiated a pilot program for its snow and ice control operations to utilize an anti-icing agent called "Supermix" which consists of 80% salt brine, 10% calcium chloride and 10% organic material; Fleet personnel designed and built the Village's first pavement anti-icing truck which evenly spreads anti-icing chemicals on Village maintained streets before anticipated snow and ice events to help prevent the initial bonding of snow and ice to the pavement.
-  Fleet personnel in a cooperative effort with Chicago Executive Airport accomplished the complete refurbishing of a 1990 Oshkosh runway snow and ice control truck. Minor repairs and/or maintenance were performed on several other Chicago Executive vehicles.
-  The 2011 Water Main Replacement Program in the Hollywood Ridge Subdivision was designed, permitted (with IEPA), bid and a \$1,523,920 contract was awarded. In-house Village personnel provided project management and construction supervision.
-  As part of the Village's ongoing Sanitary Sewer Preventative Maintenance Program, 14,204 lineal feet of sewer line was cleaned for optimal flow in addition to relining 5,169 feet of sanitary and storm lines.
-  In anticipation of the discontinuation of Ford's Crown Victoria Police Interceptor, the Village purchased eight (8) of these cars which represents two years of patrol vehicle replacements. This will afford the Village the luxury of being able to provide the Police Department with the vehicles they need while monitoring the success and failures of Ford's new patrol car offerings, which are scheduled to hit the streets in early 2012. Another advantage to having two years worth of cars in storage and readily available means that the Village can always have one car set-up to the point where it can be completed and placed into service very quickly. This allows the Village to leave the old cars in service a little longer knowing that if they start to experience multiple malfunctions, we can de-commission the car and have a new one in service within hours not weeks.

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

- ⊗ An Emerald Ash Borer (EAB) Management Plan was implemented and adopted; Title 12, Chapter 12.12 of the Municipal Code regarding abatement of infected and infested trees was amended.
- ⊗ A project to completely reconstruct Lexington Drive through the 2011 Motor Fuel Tax (MFT) Street Improvement Program was completed. The project was designed, bid and awarded and construction supervision as well as project management was provided by Village personnel. For the first time ever in Wheeling, the newly reconstructed roadway included an on-street bike lane on the east edge of the road and a shared road on-street bike/parking on the west edge of the road.
- ⊗ Approximately 578,000 lbs. of asphalt (spread by hand and rolled out) was utilized for pothole and minor street repairs.

2012 OBJECTIVES/GOALS**BOARD OF TRUSTEES GOAL: Sustain and maintain service levels**

- ⊗ Continue to pursue requirements set forth by the American Public Works Association (APWA) for official Public Works accreditation.
- ⊗ Inventory and replace aged, or obsolete, traffic regulatory and street identification signs throughout the entire Village in order to conform to the Manual on Uniform Traffic Control Devices (MUTCD) requirements on retroreflectivity, promote safety and improve enforcement.
- ⊗ Continue cooperative equipment repair and maintenance efforts with Chicago Executive Airport.
- ⊗ Continue the annual cycle of tearing down retired police squad cars and setting up their replacements.
- ⊗ Perform inspection and rehabilitation of emergency back-up Well #7 for the potential increase of pumping efficiency.
- ⊗ An upgraded meter reading system will be implemented to allow readings to be transmitted automatically to a centralized computer location.

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

- ⊗ Continue and expand in-house patching and grinding street repair.
- ⊗ Aggressively remove diseased ash trees due to Emerald Ash Borer.
- ⊗ The Water Tower located at Milwaukee Ave. and Center St. (ET1) is scheduled to be recoated as previously outlined in the Capital Improvement Plan.
- ⊗ Continue coordinating burial of overhead utilities along Wolf Road from Hintz Road to Milwaukee Avenue, Dundee Road from Northgate Parkway to Buffalo Creek and other desired areas in the Village.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2011	Actual 2010	Actual 2009
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Avoidable Accidents & Injuries	<10	4	14	13
Type of Measure: Efficiency				
Average Time to Complete a Building Services Work Order (Hours)	1.75	1.82	2	N/A
Average Cost to Maintain Vehicles (Per Mile)	\$1.10	\$1.09	.89	.71
Cost of Sewer Relining Program	\$175,000	\$163,410	N/A	\$194,868
Type of Measure: Output				
Salt Purchase Cost (Per Ton)	N/A	\$59.59	\$58.89	\$58.89
Cost Per Hydrant Refurbished	N/A	\$105.00	\$105.00	\$105.00
Building Services Work Orders Completed	N/A	2,554	1,855	2,419
Village Vehicles Maintained	N/A	150	142	144
Annual Sewer Relining Program (Linear Feet)	N/A	5,039	N/A	5,842
Snowplowing Events	N/A	15	14	16
Snowplowing Lane Miles	N/A	9,801	14,540	18,965
Salt Utilized (Tons)	N/A	2,426	2,072	1,790
Miles of Salt Spread	N/A	5,135	2,869	5,533
Total Streetlights Maintained	N/A	1,113	N/A	N/A
No. of Hydrants Maintained	N/A	1,624	1,650	1,650
No. of Hydrants Refurbished	N/A	137	136	189
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	N/A	2,157	6,295	9,839
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	N/A	3,212	1,243	3,179
Streetlights that Require Maintenance	N/A	332	N/A	N/A
Streetlights Requiring Bulb Maintenance	N/A	52%	N/A	N/A
Streetlights Requiring Other Repair (Fixture, Etc.)	N/A	48%	N/A	N/A
Buffalo Boxes Maintained	N/A	7,423	8,200	8,200
Buffalo Boxes Located and Inspected	N/A	451	355	256

Board of Trustees Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Effectiveness				
% of Village Streets Swept Each Sweeping Day	65%	42%	60%	59%
Type of Measure: Efficiency				
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	(800)	(1,080)	(1,522)	(2,221)
Type of Measure: Output				
Cost of Crack Sealing Program (Linear Feet)	\$.75	\$.60	\$.51	N/A
Disposal Cost for Streetsweeping Debris (CY Per Mile)	\$1.85	\$1.82	\$1.66	\$1.97
Cost of Sidewalk Repair/Replacement Program (Square Feet)	\$4.50	\$4.24	\$3.75	\$4.07
Annual Crack Sealing Program (Linear Feet)	135,000	109,338	106,200	N/A
Annual Sidewalk Repair/Replacement Program (Square Feet)	28,000	28,000	22,500	28,309
No. of Village Owned Parkway Trees	7,200	7,554	7,554	7,554
Streetsweeping Debris (Miles)	6,910	4,833	6,904	6,850
No. of Trees Trimmed In-House	900	1,513	883	1,283
No. of Trees Trimmed Contractually	906	927	1,215	728

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

AUTHORIZED PERSONNEL	FY 2012	FY 2011	Increase/ Decrease
PW Administration			
Director of Public Works	1	1	-
Assistant Director of Public Works	1	1	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
Division Total	4	4	---
Capital Projects & Design			
Capital Projects & Design Manager	1	1	-
Civil Engineer II	1	1	-
Engineering Tech/Inspector	1	1	-
Contract Assistant	1	1	-
Division Total	4	4	---
Building Services Division			
Superintendent of Building Services	1	1	-
Maintenance Operators	5	5	-
Division Total	6	6	---
Fleet Services Division			
Superintendent of Fleet Services	1	1	-
Mechanics	4	4	-
Division Total	5	5	---
Streets & Forestry Division			
Superintendent of Streets & Forestry	1	1	-
Foreman	1	1	-
Maintenance Operators	7	8	-1
Division Total	9	10	-1
*Utility Division			
Superintendent of Utility	1	1	-
Forman	1	1	-
Water Operators	3	3	-
Maintenance Operators	13	13	-
Division Total	18	18	---
TOTAL FULL-TIME	46	47	-1

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

**FY 2012 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1500	5101	LONGEVITY	2,900	2,996	2,300	LONGEVITY	2,300
TOTAL JUSTIFICATION:							2,300
1500	5102	OVERTIME	0	762	0		
TOTAL JUSTIFICATION:							
1500	5104	SALARIES	356,833	360,605	330,681	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES.	0 0 341,077
TOTAL JUSTIFICATION:							341,077
1500	5105	TRAINING	1,974	1,928	787	APWA MISC TRAINING & WORKSHOPS (TO MAINTAIN CREDITS); AWWA/ISAWWA TRAINING & WORKSHOPS (TO MAINTAIN CREDITS) 10% VILLAGE MANAGER ADJUSTMENT	950 1,000 -195
TOTAL JUSTIFICATION:							1,755
1500	5108	EMPLOYER CONTRIBUTIONS	63,188	70,269	67,376	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL.	0 0 75,458
TOTAL JUSTIFICATION:							75,458
1500	5115	VEMA/PEHP CONTRIBUTIONS	1,610	0	0		
TOTAL JUSTIFICATION:							
1500	5116	SICK LEAVE BUY BACK N.U.E	0	1,615	1,647	SICK LEAVE BUY BACK PROGRAM	1,566
TOTAL JUSTIFICATION:							1,566
1500	5205	CONFERENCES & MEETINGS	2,674	2,543	680	APWA CONFERENCE/EXPO, REGISTRATION, AIR FARE, LODGING, ETC.; MISC LOCAL CONFERENCES & WORKSHOPS 10% VILLAGE MANAGER ADJUSTMENT	0 2,000 600 -260
TOTAL JUSTIFICATION:							2,340
1500	5207	IS SERV & MAINT AGREEMENT	1,242	922	2,122	COUNT-ME-IN TIMECARD MONITOR MAINTENANCE FEE; COUNT-ME-IN TIMECARD NETWORK UPGRADE PER IT; CELLULAR WIRELESS DATA SERVICE FOR LAPTOP (\$60 X 12 MONTHS)	700 1,200 0 720
TOTAL JUSTIFICATION:							2,620
1500	5209	ENERGY	17,590	23,357	9,915	ESTIMATED COST FOR HEATING THERMS AT 77 W. HINTZ THAT EXCEED FREE-OF-CHARGE SERVICE BY NICOR.	0 15,000
TOTAL JUSTIFICATION:							15,000
1500	5212	EMPLOYEE HEALTH INSURANCE	39,578	52,542	50,375	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	50,609
TOTAL JUSTIFICATION:							50,609
1500	5213	GEN LIABILITY INSURANCE	22,880	24,028	17,268	DIVISION SHARE OF INSURANCE COSTS INCLUDING WORKERS' COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 17,733
TOTAL JUSTIFICATION:							17,733
1500	5220	MAINT OFF/SPEC EQUIPMENT	8,179	7,609	6,934	REPAIRS SERVICING OF MISCELLANEOUS OFFICE EQUIPMENT, COMPUTERS AND PERIPHERAL EQUIPMENT; ANNUAL PHOTOCOPIER MAINTENANCE AGREEMENT FEE; LEASE PAYMENTS FOR DEPARTMENT PHOTOCOPIER. (\$340 X 12)	0 1,550 1,200 0 4,080
TOTAL JUSTIFICATION:							6,830
1500	5221	MAINT RADIO EQUIPMENT	31	107	196	ROUTINE REPAIRS/MAINTENANCE OF DIVISION BLACKBERRIES OR ADMINISTRATIVE NEXTELS;	0 200

**FY 2012 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1500..	5221..	MAINT RADIO EQUIPMENT...	31 ...	107 ...	196 ...	MAINTENANCE COST FOR MOTOROLA REMOTE RADIO.	150
TOTAL JUSTIFICATION:							350
1500	5222	MEMBERSHIP DUES	3,748	4,354	3,446	ANNUAL MEMBERSHIP TO PROFESSIONAL ORGANIZATIONS: AMERICAN PUBLIC WORKS ASSOCIATION (2) AMERICAN SOCIETY OF CIVIL ENGINEERS (1) IL ASSOCIATION OF MUNICIPAL MANAGEMENT ASSISTANTS (1); JULIE MONTHLY NOTIFICATIONS	0 260 225 150 3,435
TOTAL JUSTIFICATION:							4,070
1500	5228	PRINTING & BINDING	3,703	174	0		
TOTAL JUSTIFICATION:							
1500	5231	REG & SPCL AGENCY ASSESS	0	0	0	ACCREDITATION FEES - AMERICAN PUBLIC WORKS ASSOC	6,000
TOTAL JUSTIFICATION:							6,000
1500	5242	RETIREE HEALTH INSURANCE	10,273	10,823	8,449	HEALTH INSURANCE COSTS PW ADMINISTRATION RETIREES	14,463
TOTAL JUSTIFICATION:							14,463
1500	5246	MEDICAL EXAMS	4,336	4,009	3,166	PER OSHA, ANNUAL AUDIO-METRIC TESTING & VISION SCREENING AND/OR OTHER ADDITIONAL TESTING AS MAY BE REQUIRED; PER DOT, RANDOM DRUG & ALCOHOL TESTING OF CDL EMPLOYEES (THROUGHOUT THE YEAR)	0 0 3,500 0 1,500
TOTAL JUSTIFICATION:							5,000
1500	5301	AUTO PETROL PRODUCTS	655	361	470	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, GASOLINE, ETC. FOR ADMINISTRATION DIVISION VEHICLES BASED ON CURRENT PROJECTIONS. VILLAGE MANAGER ADJUSTMENT	0 0 750 -250
TOTAL JUSTIFICATION:							500
1500	5302	BOOKS & SUBSCRIPTIONS	2,728	1,224	1,041	SUBSCRIPTION TO CONTINENTAL WEATHER SERVICE FOR ADVANCED WARNING OF IMPENDING INCLEMENT WEATHER CONDITIONS; MISC. PROFESSIONAL SUBSCRIPTIONS, SPECIAL PUBLICATIONS, ETC.	0 0 0 1,000
TOTAL JUSTIFICATION:							1,000
1500	5310	VEHICLE MAINTENANCE	548	260	419	REPAIRS AND MAINTENANCE OF DIVISION VEHICLES AND EQUIPMENT INCLUDING FUNDING FOR VEHICLE INSPECTION/ VEHICLE FIRE EXTINGUISHER SERVICE.	0 0 750
TOTAL JUSTIFICATION:							750
1500	5313	IS MISC EQPT & SUPPLIES	0	0	597		
TOTAL JUSTIFICATION:							
1500	5317	MISC OPERATING SUPPLIES	888	1,369	1,740	FUNDS FOR MISC. SUPPLIES AND COMMODITIES NOT ALLOCATED IN OTHER ACCOUNTS. INCLUDES FUNDS FOR FOOD, COFFEE AND RELATED SUPPLIES FOR DEPARTMENTAL PERSONNEL DURING ROUND-THE-CLOCK RESPONSE TO STORM EVENTS AND EMERGENCY OPERATIONS. VILLAGE MANAGER ADJUSTMENT	0 0 0 2,500 -500
TOTAL JUSTIFICATION:							2,000
1500	5318	OFFICE SUPPLIES	4,444	4,342	3,488	MISC GENERAL OFFICE SUPPLIES (PENS, LABELS, FILE FOLDERS, COPIER PAPER, ETC).	0 4,000
TOTAL JUSTIFICATION:							4,000
1500	5319	PROTECTIVE CLOTHING	33	280	337	REPLACEMENT ISSUE OF SAFETY OR WEATHER/PROTECTIVE GEAR AND DEPARTMENT LOGO DRESS ATTIRE FOR DIVISION EMPLOYEES.	0 0 400

**FY 2012 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							400
1500	5323	AWARDS/DECORATIONS	0	315	165		
TOTAL JUSTIFICATION:							
1500	5707	TRANSFER TO CERF	0	0	0		
TOTAL JUSTIFICATION:							
			550,036	576,794	513,599		555,821

**FY 2012 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1220	5101	LONGEVITY	1,000	1,600	2,200	LONGEVITY	2,800
TOTAL JUSTIFICATION:							2,800
1220	5102	OVERTIME	12,167	11,747	10,318	EMERGENCY SERVICES INCLUDING SNOW REMOVAL AND ICE CONTROL AT VILLAGE-MAINTAINED SITES, EMERGENCY REPAIRS TO MUNICIPAL BUILDING AND GROUNDS, ETC., AT TIME AND ONE-HALF AND DOUBLE-TIME RATES, IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT.	0 0 0 0 15,000
TOTAL JUSTIFICATION:							15,000
1220	5103	SEASONAL HELP	23,860	17,529	22,198	SEASONAL HELP TO ASSIST WITH MODERATE SKILL, LABOR INTENSIVE DUTIES AND RESPONSIBILITIES.	0 27,000
TOTAL JUSTIFICATION:							27,000
1220	5104	SALARIES	409,060	405,007	402,905	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, CONTRACTUAL INCREASES, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES.	0 0 419,366
TOTAL JUSTIFICATION:							419,366
1220	5105	TRAINING	0	1,097	2,552	HVAC & ELECTRICAL GENERATOR IN-DEPTH TRAINING FOR NEW FACILITIES; NIPSTA AND/OR OTHER TRAINING RESOURCES SPECIFIC TO PW (ELECTRICAL SAFETY, LOCKOUT/TAGOUT, FORKLIFT ETC.). CDL REIMBURSEMENTS. 10% VILLAGE MANAGER ADJUSTMENT	0 3,000 0 925 50 -398
TOTAL JUSTIFICATION:							3,577
1220	5106	UNIFORM ALLOWANCE	2,315	3,286	1,800	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS AT PER EMPLOYEE IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT - 5 @ \$450/EA; CARRYOVER OF EMPLOYEE ACCOUNT BALANCES FROM FY2011; UNIFORMS FOR SEASONAL WORKERS.	0 0 2,250 500 300
TOTAL JUSTIFICATION:							3,050
1220	5108	EMPLOYER CONTRIBUTIONS	77,390	84,563	88,981	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL.	0 0 94,517
TOTAL JUSTIFICATION:							94,517
1220	5116	SICK LEAVE BUY BACK N.U.E	0	0	0	SICK LEAVE BUY BACK PROGRAM	1,000
TOTAL JUSTIFICATION:							1,000
1220	5205	CONFERENCES & MEETINGS	3	0	39		
TOTAL JUSTIFICATION:							
1220	5206	CONSULTING SERVICES	12,375	17,773	0		
TOTAL JUSTIFICATION:							
1220	5207	IS SERV & MAINT AGREEMENT	2,469	8,437	3,829	CELLULAR WIRELESS DATA SERVICE FOR LAPTOP (\$60 X 12 MONTHS); 2 UPS (BATTERY BACK-UP) MAINT. AGREEMENT FOR VH & PW; SECURITY CAMERA SOFTWARE MAINTENANCE AGREEMENT (\$25 X 12 MONTHS); FACILITY WIZARDS ANNUAL MAINTENANCE AGREEMENT.	0 720 2,800 0 350 2,634
TOTAL JUSTIFICATION:							6,504
1220	5208	DEBRIS DUMP CHARGES	1,331	683	456	COST OF FLUORESCENT AND HIGH-DISCHARGE LAMP DISPOSAL ACCORDING TO FEDERAL REGULATIONS; COST FOR PROPER DISPOSAL OF VARIOUS TOXIC AND/OR HAZARDOUS MATERIAL. VILLAGE MANAGER ADJUSTMENT	0 0 1,300 -400

**FY 2012 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							900
1220	5209	ENERGY	5,000	0	0		
TOTAL JUSTIFICATION:							
1220	5212	EMPLOYEE HEALTH INSURANCE	70,328	77,902	80,155	HEALTH INSURANCE COSTS FOR EXISTING FULL-TIME EMPLOYEES	0 88,923
TOTAL JUSTIFICATION:							88,923
1220	5213	GEN LIABILITY INSURANCE	35,000	36,749	26,410	DIVISION SHARE OF INSURANCE COSTS INCLUDING WORKERS' COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY CASUALTY AND THEFT.	0 0 27,120
TOTAL JUSTIFICATION:							27,120
1220	5215	JANITORIAL SERVICES	110,758	126,447	132,813	CONTRACTUAL JANITORIAL CLEANING SERVICES OF VH, PW, METRA STATION, POLICE & 99-101 WOLF, INCLUDES EXTRA PERSON IN THE POLICE DEPT. DUE TO NATURE OF 24-HR OPERATION (COST MAY INCREASE/DECREASE BASED ON BIDS); PROFESSIONAL CARPET CLEANING OF VARIOUS ON-SITE OFFICES AND PUBLIC AREAS; PROFESSIONAL EXTERIOR WINDOW CLEANING SERVICES FOR VH, PW, PD, AND STATION #42.	0 0 0 90,000 0 20,000 0 8,000
TOTAL JUSTIFICATION:							118,000
1220	5220	MAINT OFF/SPEC EQUIPMENT	7,429	4,491	10,089	ANNUAL/SEMI ANNUAL MAINTENANCE OF VILLAGE ALARMS, SPRINKLER SYSTEMS, FIRE SYSTEMS AND SPECIALIZED EQUIPT; TESTING & RECERTIFICATION OF RPZ FOR VILLAGE MAINTAINED BLDGS; RECERTIFICATION OF AIR MONITOR (2 X \$150) FOR CONFINED SPACES. VILLAGE MANAGER ADJUSTMENT	0 8,000 0 3,000 0 300 -1,300
TOTAL JUSTIFICATION:							10,000
1220	5221	MAINT RADIO EQUIPMENT	105	0	81	ROUTINE REPAIRS/MAINTENANCE OF DIVISION NEXTEL/ BLACKBERRIES; MAINTENANCE COST FOR DIVISION MOTOROLA REMOTE RADIO EQUIPMENT. VILLAGE MANAGER ADJUSTMENT	0 250 0 200 -100
TOTAL JUSTIFICATION:							350
1220	5222	MEMBERSHIP DUES	123	0	0		
TOTAL JUSTIFICATION:							
1220	5228	PRINTING & BINDING	356	0	0		
TOTAL JUSTIFICATION:							
1220	5233	RENTAL EQUIPMENT	7,200	599	1,521	TEMPORARY REPLACEMENT OF NON-OPERATIVE TOOLS AND EQUIPMENT INCLUDING USE OF NON-OWNED SPECIAL EQUIPMENT AS REQUIRED; RENTAL LIFTS AND/OR EQUIPMENT USED FOR MISC. PROJECTS.	0 0 1,000 5,300
TOTAL JUSTIFICATION:							6,300
1220	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1220	5242	RETIREE HEALTH INSURANCE	4,520	4,492	4,543	HEALTH INSURANCE COSTS FOR BLDG SERVICES RETIREES.	4,818
TOTAL JUSTIFICATION:							4,818
1220	5299	MISC CONTRACTUAL SERVICES	0	3,724	36,594	CONSULTING ASSISTANCE AS MAY BE REQUIRED TO RESOLVE PROBLEMS RELATING TO VARIOUS BUILDING SYSTEMS INCL HEATING, AIR CONDITIONING, VENTILATION, ELECTRICAL,	0 0 0

**FY 2012 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1220..	5299..	MISC CONTRACTUAL SERVICES...	0...	3,724 ...	36,594 ...	PLUMBING, ROOFING, GENERATORS, OVERHEAD GARAGE DOORS, FENCE AND LOCK REPAIRS; GENERATOR TESTING & MAINTENANCE (\$1500 X 4 FACILITIES); ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING (VH, PW, STATION #24); SKYFOLD MAINTENANCE (SCISSOR WALL) @ VH; MIGRATORY BIRD CONTROL FOR MUNICIPAL COMPLEX, SENIOR CENTER (SPRING & FALL); MAINTENANCE FOR VH & PW CHILLER (A/C).	0 3,750 6,000 0 7,596 1,050 0 4,075 7,000
TOTAL JUSTIFICATION:							29,471
1220	5301	AUTO PETROL PRODUCTS	9,613	10,138	9,699	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL AND GASOLINE FUELS, ETC. FOR DIVISION VEHICLES AND EQUIPMENT INCLUDING BUILDING STANDBY GENERATORS.	0 0 0 11,000
TOTAL JUSTIFICATION:							11,000
1220	5302	BOOKS & SUBSCRIPTIONS	0	208	332	MISC. APPLICABLE MANUALS, PUBLICATIONS, ETC. INCLUDING THE ADA COMPLIANCE GUIDE, NATL FIRE PROTECTION ASSOCIATION (ELECTRICAL CODE) SUBSCRIPTIONS.	0 0 300
TOTAL JUSTIFICATION:							300
1220	5303	CHEMICALS	7,138	5,246	2,708	CHEMICALS NECESSARY TO CONTROL WATER QUALITY IN CENTENNIAL FOUNTAIN; SALT AND DE-ICING CHEMICALS FOR SIDEWALKS AT MUNICIPALLY MAINTAINED SITES; MISCELLANEOUS SPECIALTY CHEMICALS INCLUDING PAINT, PAINT THINNER, GREASER, SOLVENTS, ETC.	0 1,000 0 3,500 0 1,500
TOTAL JUSTIFICATION:							6,000
1220	5309	JANITORIAL SUPPLIES	23,722	21,590	20,461	CLEANING MATERIALS AND SUPPLIES USED FOR MUNICIPAL BUILDINGS (E.G. CHEMICALS, TOILET PAPER, ETC).	0 25,000
TOTAL JUSTIFICATION:							25,000
1220	5310	VEHICLE MAINTENANCE	7,547	14,073	6,434	REPAIRS/MAINTENANCE OF DIVISION VEHICLES AND EQUIPMENT INCLUDES FUNDING FOR VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 0 9,500
TOTAL JUSTIFICATION:							9,500
1220	5311	BLDG/GROUNDS MAINTENANCE	39,053	36,948	14,563	REPAIRS/MAINTENANCE OF VARIOUS BUILDINGS AND GROUNDS OF EXISTING FACILITIES; MISCELLANEOUS REPAIR AND MAINTENANCE OF CENTENNIAL FOUNTAIN; MISCELLANEOUS GROUNDS IMPROVEMENTS AND REPAIRS AT WHEELING CEMETERY.	0 37,000 0 2,000 0 1,000
TOTAL JUSTIFICATION:							40,000
1220	5313	IS MISC EQPT & SUPPLIES	220	0	0		
TOTAL JUSTIFICATION:							
1220	5315	SMALL TOOLS & EQUIPMENT	5,631	7,399	6,997	REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS & PURCHASE OF MISC. SPECIALTY TOOLS/EQUIPMENT AS MAY BE REQUIRED,	0 0 7,500
TOTAL JUSTIFICATION:							7,500
1220	5317	MISC OPERATING SUPPLIES	4,409	3,499	3,924	MISC. ITEMS AS REQUIRED BUT NOT ALLOCATED IN OTHER ACCOUNTS; PRIMUS LOCKS AND KEYS FOR POLICE AND FIRE FOR SECURITY UPGRADE;	0 1,500 0 1,000
TOTAL JUSTIFICATION:							2,500
1220	5318	OFFICE SUPPLIES	271	440	357	FUNDS FOR DIVISION FOR VARIOUS OFFICE SUPPLIES	0

**FY 2012 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1220..	5318..	OFFICE SUPPLIES...	271 ...	440 ...	357 ...	INCLUDING ESSENTIAL UTILITIES OF GENERAL OFFICE OPERATION.	0 375
TOTAL JUSTIFICATION:							375
1220	5319	PROTECTIVE CLOTHING	2,332	1,755	1,500	REPLACEMENT OF PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS, INCL. HARD HATS, SAFETY GLASSES, GLOVES, EAR PROTECTION; LOCKOUT/TAGOUT SAFETY KITS (TRANSFERRED FROM 5317); ANSI-APPROVED STEEL TOE SAFETY BOOTS FOR SEASONAL EMPLOYEES.	0 0 1,800 1,000 0 200
TOTAL JUSTIFICATION:							3,000
1220	5322	WATER CHARGE	16,226	22,337	26,908	WATER & SEWER CHARGES FOR WATER USED IN ALL VILLAGE OWNED BUILDINGS.	0 20,000
TOTAL JUSTIFICATION:							20,000
1220	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1220	5509	BUILDING IMPROVEMENTS	250	0	0		
TOTAL JUSTIFICATION:							
1220	5707	TRANSFER TO CERF	0	9,002	23,990	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIP.	0 21,942
TOTAL JUSTIFICATION:							21,942
			899,201	938,762	945,359		1,005,813

**FY 2012 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1170	5209	ENERGY	14,889	19,122	15,773	COST OF NATURAL GAS FOR COMMUTER PARKING STATION; COST OF ELECTRICITY.	0 17,500
TOTAL JUSTIFICATION:							17,500
1170	5215	JANITORIAL SERVICES	3,180	6,360	6,360	CONTRACTUAL JANITORIAL SERVICES AND MISC. CLEANING.	5,000
TOTAL JUSTIFICATION:							5,000
1170	5217	LANDSCAPE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5220	MAINT OFF/SPEC EQUIPMENT	3,880	6,128	5,713	COST OF REPAIRING ELECTRONIC PAY MACHINES AT THE COMMUTER STATION PARKING LOTS; ANNUAL COST TO RECERTIFY RPZ; COST OF WEBOFFICE FOR NEW COIN MACHINES (\$40 X 4 MACHINES X 12 MONTHS); COST TO MAINTAIN FIRE AND BURGLAR ALARM EQUIPMENT.	0 2,000 330 0 1,920 1,500
TOTAL JUSTIFICATION:							5,750
1170	5228	PRINTING & BINDING	2,904	2,412	2,915	PARKING FORMS AND PASSES FOR COMMUTERS BY FINANCE DEPT. PURCHASED EVERY 2 YEARS.	0 0
TOTAL JUSTIFICATION:							0
1170	5232	RENTAL AGREEMENTS	9,224	9,224	9,224	COST OF LEASING COM ED OWNED PROPERTY AT WHEELING RD AND TOWN ST FOR COMMUTER PARKING PURPOSES. LEASE PAYMENT IS DUE FEB. 1ST FOR EACH YEAR AND IS BASED ON NUMBER OF VEHICLES PARKED ON THE PROPERTY FOR THE PRECEDING TWO YEARS.	0 0 0 0 10,500
TOTAL JUSTIFICATION:							10,500
1170	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5236	CREDIT CARD FEES	0	464	655	METRA CREDIT CARD PROCESSING FEES \$84 PER MONTH	1,000
TOTAL JUSTIFICATION:							1,000
1170	5238	TELE-COMMUNICATION SERV	0	107	324	VIDEO SECURITY SYSTEM MAINTENANCE AGREEMENT, (\$108 QUARTERLY).	0 432
TOTAL JUSTIFICATION:							432
1170	5309	JANITORIAL SUPPLIES	460	601	1,365	CLEANING MATERIALS FOR THE COMMUTER RAIL STATION.	600
TOTAL JUSTIFICATION:							600
1170	5311	BLDG/GROUNDS MAINTENANCE	2,331	5,308	4,620	REPAIR AND REPLACEMENT OF OVERHEAD CABLES, SUPPORT POLES, PARKING LOT LIGHTS, INTERIOR AND EXTERIOR BUILDING REPAIRS AND MAINTENANCE, ELECTRONIC PAY MACHINE SHELTER REPAIRS, DUMPSTER GATES AND ENCLOSURE, SALT FOR ICE CONTROL, HVAC/PLUMBING/ELECTRICAL REPAIRS, GRAFFITI REMOVAL AND INTERIOR/EXTERIOR PAINTING.	0 0 0 0 0 5,000
TOTAL JUSTIFICATION:							5,000
1170	5314	MINOR STREET REPAIRS	0	0	0		
TOTAL JUSTIFICATION:							
1170	5317	MISC OPERATING SUPPLIES	2,267	71	0		
TOTAL JUSTIFICATION:							
1170	5322	WATER CHARGE	270	335	386	WATER CHARGES.	300
TOTAL JUSTIFICATION:							300
1170	5411	SPECIAL EQUIPMENT	52,430	0	0		

**FY 2012 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							
1170	5508	PAVEMENT IMPROVEMENTS	0	0	0	METRA PARKING LOT IMPROVEMENTS FOR ALL THREE LOTS (CRACK-FILLING, SEALING, STRIPING) - [TRANSFERRED FROM 5314]	0 0 30,000
TOTAL JUSTIFICATION:							30,000
			91,835	50,132	47,336		76,082

**FY 2012 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
1240	5101	LONGEVITY	5,000	3,000	3,400	LONGEVITY	2,400
TOTAL JUSTIFICATION:							2,400
1240	5102	OVERTIME	2,240	5,362	5,924	EMERGENCY SERVICE AND REPAIRS TO VEHICLES AND EQUIPMENT AT TIME AND ONE-HALF AND DOUBLE-TIME RATES IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT. INCLUDES OTHER EMERGENCY ASSISTANCE SUCH AS FLOOD CONTROL, ETC.	0 0 0 0 6,000
TOTAL JUSTIFICATION:							6,000
1240	5104	SALARIES	378,555	353,393	364,636	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, CONTRACTUAL INCREASES, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES.	0 0 364,940
TOTAL JUSTIFICATION:							364,940
1240	5105	TRAINING	40	556	1,122	CFAWIN8 SHOP FLOOR CDL REIMBURSEMENT NIPSTA AND/OR APWA TRAINING EVT AND ASE CERTIFICATIONS TRAINING THROUGH MFMA 10% VILLAGE MANAGER ADJUSTMENT	2,150 50 400 120 280 -300
TOTAL JUSTIFICATION:							2,700
1240	5106	UNIFORM ALLOWANCE	7,673	8,123	7,820	PER COLLECTIVE BARGAINING AGREEMENT: UNIFORM RENTAL FOR MECHANICS; TOOL ALLOWANCE REPLACEMENT OF WORN/DAMAGED TOOLS; SHIRTS, PULLOVERS, JACKETS.	0 5,520 2,200 1,000
TOTAL JUSTIFICATION:							8,720
1240	5108	EMPLOYER CONTRIBUTIONS	70,545	74,049	79,205	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL.	0 0 82,242
TOTAL JUSTIFICATION:							82,242
1240	5115	VEMA/PEHP CONTRIBUTIONS	1,033	0	0		
TOTAL JUSTIFICATION:							
1240	5116	SICK LEAVE BUY BACK N.U.E	0	1,041	1,062	SICK LEAVE BUY BACK PROGRAM	1,000
TOTAL JUSTIFICATION:							1,000
1240	5205	CONFERENCES & MEETINGS	59	1,110	1,179	MFMA ANNUAL FORD MEETING; MFMA ANNUAL CHEVROLET MEETING; NAFA INSTITUTE AND EXPO REGISTRATION, LODGING, MEALS, PARKING. 10% VILLAGE MANAGER ADJUSTMENT	60 65 0 1,200 -133
TOTAL JUSTIFICATION:							1,192
1240	5206	CONSULTING SERVICES	1,769	1,667	1,185	CONSULTING ASSISTANCE AS MAY BE REQUIRED TO RESOLVE PROBLEMS RELATING TO FUEL STATION, FUEL MONITORING, HYDRAULIC LIFT, DIVISION COMPUTERS/PERIPHERALS, ETC.	0 0 1,000
TOTAL JUSTIFICATION:							1,000
1240	5207	IS SERV & MAINT AGREEMENT	1,495	1,595	1,595	ANNUAL TECHNICAL SUPPORT FEE FOR COMPUTERIZED FLEET ANALYSIS SOFTWARE.	0 1,600
TOTAL JUSTIFICATION:							1,600
1240	5208	DEBRIS DUMP CHARGES	66	22	(158)	PROPER DISPOSAL OF CONTAMINATED FUEL FROM REQUIRED TANK CLEANING; PROPER DISPOSAL OF WASTE OIL/SLUDGE AND USED CRUSHED OIL FILTERS, USED ANTI-FREEZE. VILLAGE MANAGER ADJUSTMENT	0 300 0 200 -250

**FY 2012 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
TOTAL JUSTIFICATION:							250
1240	5212	EMPLOYEE HEALTH INSURANCE	71,467	80,933	87,079	HEALTH INSURANCE COSTS FOR EXISTING FULL-TIME EMPLOYEES	0 95,931
TOTAL JUSTIFICATION:							95,931
1240	5213	GEN LIABILITY INSURANCE	21,540	22,614	16,252	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS' COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 16,690
TOTAL JUSTIFICATION:							16,690
1240	5220	MAINT OFF/SPEC EQUIPMENT	2,944	959	2,541	REPAIRS AND SERVICING OF OFFICE MACHINES, COMPUTERS AND SPECIALIZED AUTOMOTIVE EQUIPMENT; COMPUTER DIAGNOSTIC SOFTWARE	0 1,000 2,000
TOTAL JUSTIFICATION:							3,000
1240	5221	MAINT RADIO EQUIPMENT	62	110	69	ROUTINE REPAIRS/MAINTENANCE OF DIVISION NEXTELS AND BLACKBERRY; MAINTENANCE COST FOR DIVISION MOTOROLA REMOTE RADIO EQUIPMENT. VILLAGE MANAGER ADJUSTMENT	0 150 0 100 -50
TOTAL JUSTIFICATION:							200
1240	5222	MEMBERSHIP DUES	613	631	604	ANNUAL MEMBERSHIPS TO PROFESSIONAL ORGANIZATIONS: AMERICAN PUBLIC WORKS ASSOCIATION (APWA) NATIONAL ASSOCIATION OF FLEET ADMINISTRATION (NAFA) ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION (IFAMA) MUNICIPAL FLEET MANAGERS ASSOCIATION (MFMA)	0 130 475 80 30
TOTAL JUSTIFICATION:							715
1240	5228	PRINTING & BINDING	460	259	398	POLYESTER BARCODE LABELS AND LAMINATE MATERIALS; LABELS FOR ELECTRONIC LABEL MAKER. VILLAGE MANAGER ADJUSTMENT	300 200 -100
TOTAL JUSTIFICATION:							400
1240	5233	RENTAL EQUIPMENT	0	0	0	RENTAL OF VEHICLE SPECIFIC CABLES TO WORK WITH DIAGNOSTIC COMPUTER. VILLAGE MANAGER ADJUSTMENT	0 100 -100
TOTAL JUSTIFICATION:							0
1240	5301	AUTO PETROL PRODUCTS	2,821	2,667	3,127	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, ETC. FOR ALL FLEET SERVICE DIVISION VEHICLES AND EQUIPMENT BASED ON CURRENT REQUIREMENTS.	0 0 3,200
TOTAL JUSTIFICATION:							3,200
1240	5302	BOOKS & SUBSCRIPTIONS	560	485	191	MISC. APPLICABLE MANUALS AND TECHNICAL PUBLICATIONS.	600
TOTAL JUSTIFICATION:							600
1240	5303	CHEMICALS	1,370	1,411	1,653	BRAKE CLEANER, RUST PENETRANT, ANTI-SEIZE COMPOUND, SPRAY PAINTS, ETC; OXYGEN, ARGON, ACETYLENE CYLINDER REFILLS, ETC; SOLVENT AND FILTERS FOR PARTS WASHER.	0 500 500 500
TOTAL JUSTIFICATION:							1,500
1240	5310	VEHICLE MAINTENANCE	2,425	2,926	2,704	REPAIRS/MAINTENANCE OF VEHICLES AND EQUIPMENT INCLUDING FUNDING FOR VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 0 3,500
TOTAL JUSTIFICATION:							3,500
1240	5313	IS MISC EQPT & SUPPLIES	0	0	0	REPLACE TWO (2) COMPUTERS THAT DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS (\$1,750/EA)	0 3,500

**FY 2012 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
TOTAL JUSTIFICATION:							3,500
1240	5315	SMALL TOOLS & EQUIPMENT	5,376	5,555	5,208	UPDATES FOR ALL SNAPON FORD, MPSI, AND TECK ONE TEST EQUIPMENT INCLUDING SNAPON SCANNER W/ SOFTWARE, FORD VCM SOFTWARE RENEWAL, INTL TRUCK SOFTWARE RENEWAL, ETC.; REPLACEMENT/REPAIR OF WORN OR DEFECTIVE TOOLS & PURCHASE OF MISC. SPECIALTY TOOLS AS NECESSARY.	0 0 0 0 5,500
TOTAL JUSTIFICATION:							5,500
1240	5317	MISC OPERATING SUPPLIES	6,328	6,039	4,369	MISC. ITEMS USED IN REPAIR AND MAINTENANCE OF VILLAGE EQUIPMENT INCLUDING OPERATING SUPPLIES AS NEEDED; MISC. ITEMS FOR REPAIR OF INDIAN TRAILS BOOKMOBILE, COSTS FOR REIMBURSEMENT BY LIBRARY OR MANUFACTURER-OFFSET BY REVENUE LINE ITEM.	0 3,000 0 0 2,250
TOTAL JUSTIFICATION:							5,250
1240	5318	OFFICE SUPPLIES	750	393	275	FUNDS FOR THE DIVISION FOR VARIOUS OFFICE SUPPLIES INCLUDING ALL ESSENTIAL UTILITIES OF GENERAL OFFICE OPERATION.	0 0 350
TOTAL JUSTIFICATION:							350
1240	5319	PROTECTIVE CLOTHING	428	451	808	REPLACEMENT OF PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS; ANSI APPROVED STEEL TOE BOOTS IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT.	0 0 800
TOTAL JUSTIFICATION:							800
1240	5408	BUILDING EQUIPMENT	1,850	0	0		
TOTAL JUSTIFICATION:							
1240	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO THE CAPITAL EQUIPMENT REPLACEMENT FUND FOR REPLACEMENT OF DIVISION VEHICLES & EQUIPMT.	0 2,468
TOTAL JUSTIFICATION:							2,468
			587,471	575,352	592,247		615,648

**FY 2012 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1400	5101	LONGEVITY	1,000	1,000	1,300	LONGEVITY	650
TOTAL JUSTIFICATION:							650
1400	5102	OVERTIME	1,585	3,128	4,637	FUNDING TO ENABLE INSPECTIONS OF PUBLIC AND PRIVATE IMPROVEMENTS, 'FAST-TRACK' PLAN REVIEWS AND ISSUANCE OF UTILITY PERMITS AT TIMES OTHER THAN NORMAL WORKING HOURS. A PORTION OF THE COST IS CHARGED TO CONTRACTORS AND DEVELOPERS, DURING CONSTRUCTION SEASON, INSPECTIONS ARE OFTEN REQUIRED AFTER NORMAL WORK HOURS AND ON SATURDAYS TO ENSURE PROPER INSTALLATION OF IMPROVEMENTS.	0 0 0 0 0 0 2,000
TOTAL JUSTIFICATION:							2,000
1400	5103	SEASONAL HELP	16,558	18,457	13,830	ENGINEERING INTERNS	25,000
TOTAL JUSTIFICATION:							25,000
1400	5104	SALARIES	0	6,795	4,939	SALARIES FOR FULL-TIME EMPLOYEES, REDUCTION FOR SALARIES CHARGED TO 3410 (CAP PROJ FUND). REDUCTION FOR SALARIES CHARGED TO W/S R&R FUND.	312,717 -247,610 -65,107
TOTAL JUSTIFICATION:							0
1400	5105	TRAINING	979	2,682	367	IDOT TRAINING PROGRAMS; APWA, AWWA AND ASCE TRAINING/SEMINARS. 10% VILLAGE MANAGER ADJUSTMENT	800 1,800 -260
TOTAL JUSTIFICATION:							2,340
1400	5108	EMPLOYER CONTRIBUTIONS	81,490	73,085	74,498	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL. REDUCTION FOR BALANCE OF ENGINEERING EMPLOYEES COSTS CHARGED TO W/S FUND (SEE 1400-5104)	0 0 70,115 -30,893 0
TOTAL JUSTIFICATION:							39,222
1400	5111	UNEMPLOYMENT COMPENSATION	23,894	4,235	3,465		
TOTAL JUSTIFICATION:							
1400	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5115	VEMA/PEHP CONTRIBUTIONS	344	0	0		
TOTAL JUSTIFICATION:							
1400	5116	SICK LEAVE BUY BACK N.U.E	0	347	354	SICK LEAVE BUY BACK	1,435
TOTAL JUSTIFICATION:							1,435
1400	5205	CONFERENCES & MEETINGS	222	368	64	APWA, AWWA AND ASCE CONFERENCE AND EXPO REGISTRATION, LODGING, MEALS. VILLAGE MANAGER ADJUSTMENT	0 950 -450
TOTAL JUSTIFICATION:							500
1400	5206	CONSULTING SERVICES	9,965	7,995	1,786	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED FOR TRAFFIC SIGNAL STUDIES, ANALYSES OF UNIQUE TRAFFIC-RELATED PROBLEMS, DESIGNS OF PROPOSED TRAFFIC SIGNAL PROJECTS, MATERIAL TESTING, WETLAND MITIGATION AREA STUDIES, GRANT APPLICATIONS, STRUCTURAL DESIGN, FLOODPLAIN MAPPING, STREAMBANK STABILIZATION, ETC. VILLAGE MANAGER ADJUSTMENT	0 0 0 0 0 0 15,000 -5,000
TOTAL JUSTIFICATION:							10,000
1400	5207	IS SERV & MAINT AGREEMENT	2,089	2,857	3,250	SERVICE/MAINT CONTRACT OCE SCANNER 300 AND GPS,	0

**FY 2012 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1400..	5207..	IS SERV & MAINT AGREEMENT...	2,089 ...	2,857 ...	3,250 ...	CELLULAR WIRELESS DATA SERVICE FOR LAPTOP (\$60 X 12 MONTHS), ETC.	0 5,000
TOTAL JUSTIFICATION:							5,000
1400	5212	EMPLOYEE HEALTH INSURANCE	54,518	42,184	45,821	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	37,475
TOTAL JUSTIFICATION:							37,475
1400	5213	GEN LIABILITY INSURANCE	92,880	97,525	70,088	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS' COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY, AND THEFT.	0 0 71,974
TOTAL JUSTIFICATION:							71,974
1400	5220	MAINT OFF/SPEC EQUIPMENT	88	880	140	MAINT OF SURVEYING EQUIPMENT; MAINT OF LETTERING MACHINE. VILLAGE MANAGER ADJUSTMENT	1,500 100 -300
TOTAL JUSTIFICATION:							1,300
1400	5221	MAINT RADIO EQUIPMENT	29	0	0	MAINTENANCE COST FOR DIVISION MOTOROLA REMOTE RADIOS	120
TOTAL JUSTIFICATION:							120
1400	5222	MEMBERSHIP DUES	1,032	453	756	ANNUAL MEMBERSHIP DUES TO PROFESSIONAL ORGANIZATIONS: AMERICAN SOCIETY OF CIVIL ENGINEERS (TWM) IL PROFESSIONAL ENGINEER'S REGISTRATION - 2 @ \$75 AMERICAN PUBLIC WORKS ASSOCIATION - 3@ \$130 AMERICAN WATER WORKS ASSOCIATION	0 250 150 390 75
TOTAL JUSTIFICATION:							865
1400	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
1400	5228	PRINTING & BINDING	1,355	1,280	160	SIDWELL UPDATES; CONTRACT DOCUMENTS, CIP AND OTHER DIVISION FORMS. VILLAGE MANAGER ADJUSTMENT	0 2,000 -200
TOTAL JUSTIFICATION:							1,800
1400	5230	RECORDING FEES	305	65	6	RECORDING & TITLE SEARCH FEES FOR MISC. DOCUMENTS VILLAGE MANAGER ADJUSTMENT	1,000 -500
TOTAL JUSTIFICATION:							500
1400	5232	RENTAL AGREEMENTS	0	200	1,500	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83 AND EQUESTRIAN DRIVE	0 50
TOTAL JUSTIFICATION:							50
1400	5301	AUTO PETROL PRODUCTS	4,114	3,393	4,813	GASOLINE, OIL, TRANSMISSION FLUID, GREASE, BRAKE FLUID, WINDSHIELD SOLVENT, ETC., FOR ALL DIVISION VEHICLES.	0 0 6,000
TOTAL JUSTIFICATION:							6,000
1400	5302	BOOKS & SUBSCRIPTIONS	177	720	337	PROFESSIONAL MAGAZINES, SUBSCRIPTIONS, BOOKS, SPECIAL PUBLICATIONS, REFERENCE LITERATURE, ETC.	0 500
TOTAL JUSTIFICATION:							500
1400	5310	VEHICLE MAINTENANCE	1,343	1,286	1,733	REPAIRS TO AND MAINTENANCE OF DIVISION VEHICLES AND EQUIPMENT (E.G., TIRES, BATTERIES, LIGHTS, FILTERS, SPARK PLUGS, PARTS, WIPER BLADES, REFLECTORS, EXHAUST SYSTEMS, ENGINE AND TRANSMISSION REPAIRS, ETC.), AND FUNDING FOR VEHICLE INSPECTIONS/VEHICLE FIRE EXTINGUISHER SERVICE.	0 0 0 0 3,400
TOTAL JUSTIFICATION:							3,400

**FY 2012 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
1400	5313	IS MISC EQPT & SUPPLIES	0	0	0	(1) REPLACEMENT COMPUTER THAT DOES NOT MEET MINIMUM VILLAGE SPECIFICATIONS.	0 1,750
TOTAL JUSTIFICATION:							1,750
1400	5315	SMALL TOOLS & EQUIPMENT	14	1,141	1,689	MISCELLANEOUS TOOLS AS REQUIRED; REPLACEMENT OF WORN OR BROKEN ITEMS (PICKS, MANHOLE LIFT HOOKS, MARKERS, FLASHLIGHTS, BATTERIES, SURVEY TAPE, FLAGS, ETC.)	0 0 1,500
TOTAL JUSTIFICATION:							1,500
1400	5317	MISC OPERATING SUPPLIES	5,396	6,021	2,996	FUNDS FOR MISC. SUPPLIES AND COMMODITIES NOT ALLOCATED IN OTHER ACCOUNTS. INCLUDES FUNDS FOR MARKING PAINT, LETTERING MACHINE TAPE, TRACING DYE, TONERS FOR ALL DIVISION PRINTERS, FIELD BOOKS, LATH AND HUBS, RIBBONS, ETC.	0 0 0 0 4,000
TOTAL JUSTIFICATION:							4,000
1400	5318	OFFICE SUPPLIES	1,612	1,121	1,044	DIVISION OFFICE SUPPLIES (PENS, PENCILS, PAPER CLIPS, LABELS, FILE FOLDERS, LETTERHEAD, ENVELOPES, STAPLES, RUBBER BANDS, COPIER AND COMPUTER PAPER, RIBBONS, COMPUTER DISKS, ETC.)	0 0 0 1,000
TOTAL JUSTIFICATION:							1,000
1400	5319	PROTECTIVE CLOTHING	1,385	1,167	1,136	REPLACEMENT ISSUE OF SAFETY OR WEATHER/PROTECTIVE GEAR AND DEPARTMENT LOGO DRESS ATTIRE FOR DIVISION EMPLOYEES AND SEASONAL INTERNS.	0 0 1,500
TOTAL JUSTIFICATION:							1,500
1400	5327	IS MISC SOFTWARE	0	260	273	MISC SOFTWARE (I.E. AUTO CAD) UPDATES; PAPERVISION SEATS RENEWAL (2 AT \$175/EA).	740 350
TOTAL JUSTIFICATION:							1,090
1400	5707	TRANSFER TO CERF	0	5,102	6,484	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIP.	0 5,301
TOTAL JUSTIFICATION:							5,301
			302,374	283,746	247,467		226,272

**FY 2012 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
1420	5101	LONGEVITY	3,100	3,667	1,735	LONGEVITY	1,200
TOTAL JUSTIFICATION:							1,200
1420	5102	OVERTIME	83,003	7,548	3,838	EMERGENCY RESPONSE FOR SNOW AND ICE CONTROL, STORM DAMAGE, FLOODING RESPONSE, BARRICADES, DEBRIS REMOVAL, ETC. AT TIME AND ONE-HALF AND DOUBLE-TIME RATES IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT.	0 0 0 85,000
TOTAL JUSTIFICATION:							85,000
1420	5103	SEASONAL HELP	32,441	26,817	25,323	SEASONAL HELP TO ASSIST WITH MODERATE SKILL, LABOR INTENSIVE DUTIES AND RESPONSIBILITIES OF THE DIVISION (RUNNING ST. SWEEPER, PATCHING STREETS, SNOW PLOWING). (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY)	0 0 0 50,000
TOTAL JUSTIFICATION:							50,000
1420	5104	SALARIES	550,460	379,550	190,862	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, CONTRACTUAL INCREASES, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES. (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY)	0 0 0 304,390
TOTAL JUSTIFICATION:							304,390
1420	5105	TRAINING	0	877	1,562	NIPSTA AND/OR OTHER TRAINING RESOURCES SPECIFIC TO PUBLIC WORKS (FLAGGER TRAINING, DEFENSIVE DRIVING, ELECTRICAL SAFETY, WORK ZONE, ETC); ALSO INCLUDES CDL REIMBURSEMENT. 10% VILLAGE MANAGER ADJUSTMENT	0 0 0 1,525 -153
TOTAL JUSTIFICATION:							1,372
1420	5106	UNIFORM ALLOWANCE	2,173	3,724	2,301	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS PER EMPLOYEE IN ACCORDANCE WITH COLLECTIVE BARGAINING AGREEMENT @ \$450/EACH (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); CARRYOVER OF EMPLOYEE ACCOUNT BALANCES FROM FY2011 (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); ALLOTMENT OF "NEW ISSUE" IN THE EVENT OF UNANTICIPATED EMPLOYEE TURNOVER; UNIFORMS FOR SEASONAL WORKERS.	0 0 0 1,800 0 400 0 450 350
TOTAL JUSTIFICATION:							3,000
1420	5108	EMPLOYER CONTRIBUTIONS	106,012	41,675	28,162	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL (AMT ALLOCATED AMONG 2 GROUPS-STS & FORESTRY). REDUCTION FOR BENEFITS CHARGED TO MFT FUND	0 0 68,419 0
TOTAL JUSTIFICATION:							68,419
1420	5111	UNEMPLOYMENT COMPENSATION	1,230	18,689	5,310		
TOTAL JUSTIFICATION:							
1420	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5115	VEMA/PEHP CONTRIBUTIONS	1,033	24,802	0		
TOTAL JUSTIFICATION:							
1420	5116	SICK LEAVE BUY BACK N.U.E	0	0	0		
TOTAL JUSTIFICATION:							
1420	5205	CONFERENCES & MEETINGS	(22)	223	35	MISC. LOCAL CONFERENCES/EXPOS INCLUDING REGISTRATION, MEALS, ETC. 10% VILLAGE MANAGER ADJUSTMENT	0 750 -75

**FY 2012 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
TOTAL JUSTIFICATION:							675
1420	5206	CONSULTING SERVICES	4,000	0	0		
TOTAL JUSTIFICATION:							
1420	5207	IS SERV & MAINT AGREEMENT	0	0	176	CELLULAR WIRELESS DATA SERVICE FOR LAPTOP (\$44 X 12 MONTHS= \$528;. AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY).	0 0 264
TOTAL JUSTIFICATION:							264
1420	5208	DEBRIS DUMP CHARGES	5,017	1,772	3,291	DUMP CHARGES FOR DEBRIS COLLECTED FROM STREET SWEEPING, ROADSIDE DEBRIS, YARD WASTE. VILLAGE MANAGER ADJUSTMENT	0 6,000 -1,500
TOTAL JUSTIFICATION:							4,500
1420	5209	ENERGY	58,455	1,177	2,606	ELECTRICITY FOR WHEELING RD.; MILWAUKEE AVE MEDIAN	2,400
TOTAL JUSTIFICATION:							2,400
1420	5212	EMPLOYEE HEALTH INSURANCE	114,865	120,018	40,260	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS-ST S & FORESTRY); REDUCTION FOR BENEFITS CHARGED TO MFT FUND	0 77,709 0
TOTAL JUSTIFICATION:							77,709
1420	5213	GEN LIABILITY INSURANCE	61,250	64,310	46,217	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS' COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 47,461
TOTAL JUSTIFICATION:							47,461
1420	5217	LANDSCAPE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1420	5220	MAINT OFF/SPEC EQUIPMENT	80	0	30	REPAIRS TO PLAYGROUND EQUIPMENT DUE TO BREAKAGE OR VANDALISM AT AVALON-SIENNA PARK; REPAIRS OR SERVICING OF MISC. OFFICE MACHINES AND EQUIPMENT, COMPUTERS AND SPECIALIZED EQUIPMENT. VILLAGE MANAGER ADJUSTMENT	0 700 0 300 -200
TOTAL JUSTIFICATION:							800
1420	5221	MAINT RADIO EQUIPMENT	110	16	35	ROUTINE REPAIRS/MAINTENANCE OF DIVISION NEXTEL RADIOS AND BLACKBERRY; MAINTENANCE COST FOR DIVISION MOTOROLA REMOTE RADIOS. VILLAGE MANAGER ADJUSTMENT	0 350 200 -150
TOTAL JUSTIFICATION:							400
1420	5222	MEMBERSHIP DUES	123	100	0	ANNUAL MEMBERSHIPS TO PROFESSIONAL ORGANIZATIONS: APWA MEMBERSHIP (1)	0 130
TOTAL JUSTIFICATION:							130
1420	5233	RENTAL EQUIPMENT	1,174	2,842	9,816	SPECIAL EQUIPMENT TO SUPPLEMENT NON-OPERATING OR NON-OWNED EQUIPMENT; PORTABLE TOILET FOR COOK COUNTY "SWAP" LITTER/DEBRIS CLEANUP PROGRAM (\$145 X 12 MONTHS)	0 600 0 1,740
TOTAL JUSTIFICATION:							2,340
1420	5242	RETIREE HEALTH INSURANCE	15,400	15,476	17,082	HEALTH INSURANCE COSTS FOR STREET DIVISION RETIREES.	11,337
TOTAL JUSTIFICATION:							11,337
1420	5247	PAVEMENT MARKINGS	16,919	0	0		
TOTAL JUSTIFICATION:							

**FY 2012 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
1420	5251	STREET LIGHT MAINTENANCE	56,623	22,355	24,775	STREET LIGHT MATERIAL AND SERVICES PERFORMED BY CERTIFIED ELECTRICIANS AS MAY BE NECESSARY FOR REPAIRS	25,000 0
TOTAL JUSTIFICATION:							25,000
1420	5299	MISC CONTRACTUAL SERVICES	3,660	0	0		
TOTAL JUSTIFICATION:							
1420	5301	AUTO PETROL PRODUCTS	31,530	31,148	26,206	GASOLINE, DIESEL FUEL, OIL, TRANSMISSION FLUIDS, GREASE, LUBRICANTS, HYDRAULIC AND BRAKE FLUIDS, WINDSHIELD SOLVENT, ETC. FOR DIVISION VEHICLES AND EQUIPMENT BASED ON CURRENT PROJECTED REQUIREMENTS.	0 0 0 42,000
TOTAL JUSTIFICATION:							42,000
1420	5302	BOOKS & SUBSCRIPTIONS	1,211	900	900	SUBSCRIPTION TO CONTINENTAL WEATHER SERVICE TO PROVIDE FOR ADVANCED WARNING OF IMPENDING INCLEMENT WEATHER CONDITIONS THAT WILL AFFECT ROADWAY CONDITIONS; MISC. PROFESSIONAL MANUALS, PUBLICATIONS.	0 0 0 1,000
TOTAL JUSTIFICATION:							1,000
1420	5303	CHEMICALS	201,033	470	0		
TOTAL JUSTIFICATION:							
1420	5309	JANITORIAL SUPPLIES	232	329	323	CLEANING MATERIALS AND SUPPLIES USED AT VARIOUS DIVISION FACILITIES.	0 300
TOTAL JUSTIFICATION:							300
1420	5310	VEHICLE MAINTENANCE	39,188	34,000	25,049	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES AND EQUIPMENT INCLUDING FUNDING FOR VEHICLE INSPECTIONS, SANDBLASTING & PAINTING OF DUMP-BOX, AND FIRE EXTINGUISHER SERVICE.	0 0 0 40,000
TOTAL JUSTIFICATION:							40,000
1420	5311	BLDG/GROUNDS MAINTENANCE	3,007	(31,017)	(6,299)	MISCELLANEOUS REPAIRS TO DIVISION EQUIPMENT AND FACILITIES INCLUDING, CHLORIDE PUMP AND EQUIPMENT, ETC.	0 3,000
TOTAL JUSTIFICATION:							3,000
1420	5314	MINOR STREET REPAIRS	44,085	19,477	24,940	CONCRETE, GRAVEL, ASPHALT, EMULSION, PRIMER, LUMBER, BLACK DIRT, SOD, ETC. AS REQUIRED FOR MAINTENANCE OF PAVEMENTS, SIDEWALKS, GUARDRAILS AND OTHER ABOVE GROUND IMPROVEMENTS WITHIN VILLAGE RIGHTS-OF-WAY; CONSTRUCTION MATERIAL FOR PATCHING & REPAIRS.	0 0 0 30,000 10,000
TOTAL JUSTIFICATION:							40,000
1420	5315	SMALL TOOLS & EQUIPMENT	4,454	5,382	8,364	MISC. HAND/POWER TOOLS AS REQUIRED. REPLACEMENT WORN/DAMAGED TOOLS AND EQUIPMENT; REPLACEMENT OF DAMAGED/INOPERABLE FLASHING BARRICADES/CONES AND FLAGGER PADDLES	0 4,000 0 3,000
TOTAL JUSTIFICATION:							7,000
1420	5317	MISC OPERATING SUPPLIES	2,654	3,266	1,935	GENERAL MISCELLANEOUS ITEMS REQUIRED BUT NOT APPROPRIATED IN OTHER ACCOUNTS. INCLUDES MISC. SUPPLIES AND REPLACEMENT EQUIPMENT AS NEEDED FOR ADOPT-A-HIGHWAY VOLUNTEER PROGRAM; ROLL UP TARP TO COVER TRUCK.	0 0 0 3,000 2,000
TOTAL JUSTIFICATION:							5,000
1420	5318	OFFICE SUPPLIES	124	239	236	FUNDS FOR THE DIVISION OF VARIOUS OFFICE SUPPLIES INCLUDING ESSENTIAL UTILITIES OF GENERAL OFFICE OPERATION.	0 0 300
TOTAL JUSTIFICATION:							300

**FY 2012 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
1420	5319	PROTECTIVE CLOTHING	3,257	1,687	2,919	REPLACEMENT OF WORN PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS (AMT ALLOCATED AMONG 2 GROUPS-STES & FORESTRY);	0
						ANSI-APPROVED STEEL TOE SAFETY BOOTS FOR SEASONAL EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS-STES & FORESTRY).	0
						VILLAGE MANAGER ADJUSTMENT	400
							-550
TOTAL JUSTIFICATION:							3,000
1420	5320	STREET SIGNS	19,979	26,517	3,643	PER NEW MUTCD REGULATIONS, REPLACEMENT OF TRAFFIC REGULATORY & STREET IDENTIFICATION SIGNS, INCLUDES PURCHASE OF RETROREFLECTIVE SHEETING, LETTERS, ETC. ACCOUNT ALSO SUPPORTS PURCHASES OF POSTS, MOUNTING BRACKETS, HARDWARE, AND MAINTENANCE OF SIGN SHOP FABRICATION EQUIPMENT.	0
						VILLAGE MANAGER ADJUSTMENT	0
							0
							0
							0
							25,000
							-19,000
TOTAL JUSTIFICATION:							6,000
1420	5322	WATER CHARGE	924	1,575	1,599	WATER AND SEWER FOR STREET MEDIANS	800
TOTAL JUSTIFICATION:							800
1420	5401	MOBILE EQUIPMENT	16,222	0	0		
TOTAL JUSTIFICATION:							
1420	5506	STREETScape IMPROVEMENTS	28,666	12,995	(323)	UNIFORM FENCE MAINTENANCE--STAINING; UNIFORM FENCE MAINTENANCE--REPLACEMENT; (ROUTE 83; DUNDEE; LAKE COOK ROAD)	10,000
							10,000
							0
TOTAL JUSTIFICATION:							20,000
1420	5707	TRANSFER TO CERF	0	42,045	66,525	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIP.	0
							61,232
TOTAL JUSTIFICATION:							61,232
			1,513,671	884,648	559,434		916,029

**FY 2012 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
1430	5101	LONGEVITY	0	0	1,735	LONGEVITY	1,200
TOTAL JUSTIFICATION:							1,200
1430	5102	OVERTIME	681	1,475	436	EMERGENCY RESPONSE FOR STORM DAMAGE, FLOODING RESPONSE, ETC. AT TIME AND ONE-HALF AND DOUBLE-TIME RATES IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT.	0 0 0 8,000
TOTAL JUSTIFICATION:							8,000
1430	5103	SEASONAL HELP	40,276	27,888	32,609	SEASONAL HELP TO ASSIST WITH MODERATE SKILL, LABOR INTENSIVE DUTIES AND RESPONSIBILITIES OF THE DIVISION (I.E. RUNNING ST. SWEEPER, PATCHING, SNOW PLOWING) (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY).	0 0 0 50,000
TOTAL JUSTIFICATION:							50,000
1430	5104	SALARIES	220,493	208,279	287,435	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, CONTRACTUAL INCREASES, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES. (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); REDUCTION FOR SALARIES CHARGES TO MFT FUND	0 0 0 304,390 0
TOTAL JUSTIFICATION:							304,390
1430	5105	TRAINING	100	1,227	1,027	NIPSTA AND/OR OTHER TRAINING RESOURCES SPECIFIC TO PUBLIC WORKS (CHAINSAW SAFETY, ELECTRICAL SAFETY, ETC); ALSO INCLUDES CDL REIMBURSEMENTS. 10% VILLAGE MANAGER ADJUSTMENT	0 0 1,525 -153
TOTAL JUSTIFICATION:							1,372
1430	5106	UNIFORM ALLOWANCE	958	2,908	1,334	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT@ \$450/EA (AMT ALLOCATED AMONG 2 GROUPS -STS & FORESTRY); CARRYOVER OF EMPLOYEE ACCOUNT BALANCES FROM FY 2011; (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); ALLOTMENT OF "NEW ISSUE" IN THE EVENT OF UNANTICIPATED EMPLOYEE TURNOVER; UNIFORMS FOR SEASONAL WORKERS.	0 0 0 1,800 0 400 0 450 350
TOTAL JUSTIFICATION:							3,000
1430	5108	EMPLOYER CONTRIBUTIONS	43,587	40,720	63,831	IL MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA), AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL (AMT ALLOCATED AMONG 2 GROUPS-STS & FORESTRY; REDUCTION FOR BENEFITS CHARGED TO MFT FUND.	0 0 68,419 0
TOTAL JUSTIFICATION:							68,419
1430	5111	UNEMPLOYMENT COMPENSATION	0	15,020	6,225		
TOTAL JUSTIFICATION:							
1430	5205	CONFERENCES & MEETINGS	37	210	52	MISC. LOCAL CONFERENCES/EXPOS INCLUDING REGISTRATION MEALS, ETC. 10% VILLAGE MANAGER ADJUSTMENT	0 750 -75
TOTAL JUSTIFICATION:							675
1430	5207	IS SERV & MAINT AGREEMENT	0	0	330	CELLULAR WIRELESS DATA SERVICE FOR LAPTOP (\$44 X 12 MONTHS = \$528; AMT DISTRIBUTED AMONG 2 GROUPS STS & FORESTRY).	0 0 264
TOTAL JUSTIFICATION:							264
1430	5208	DEBRIS DUMP CHARGES	2,766	3,170	1,967	DISPOSAL CHARGES FOR DEBRIS COLLECTED FROM STORM DAMAGE, LOGS, ETC; EMERALD ASH BORER ERADICATION.* *AMENDMENT MAY BE REQUIRED IF TREE REMOVALS INCREASE	0 4,000 6,000 0

**FY 2012 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
1430	5208	DEBRIS DUMP CHARGES...	2,766 ...	3,170 ...	1,967 ...	DUE TO EAB.	0
TOTAL JUSTIFICATION:							10,000
1430	5209	ENERGY	23,918	30,848	19,760	ELECTRICITY FOR FRIENDSHIP PARK	19,000
TOTAL JUSTIFICATION:							19,000
1430	5212	EMPLOYEE HEALTH INSURANCE	34,768	37,984	66,065	HEALTH INSURANCE COST FOR FULL TIME EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); REDUCTION FOR BENEFITS CHARGED TO MFT FUND	0 77,709 0
TOTAL JUSTIFICATION:							77,709
1430	5213	GEN LIABILITY INSURANCE	26,250	27,561	19,807	DIVISION SHARE OF INSURANCE COSTS INCLUDING WORKERS' COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 20,340
TOTAL JUSTIFICATION:							20,340
1430	5217	LANDSCAPE MAINTENANCE	75,460	88,235	86,945	CONTRACTUAL GRASS CUTTING AND LAWN MAINTENANCE SERVICES AT VARIOUS VILLAGE SITES AND ADDITIONAL RIGHTS OF WAY; CHEMICAL SPRAYING OF TURF AREAS; AVALON-SIENNA LANDSCAPE IMPROVEMENTS AND MAINTENANCE; CONTRACTUAL GRASS/WEED CUTTING SERVICES AS MAY BE NECESSARY DUE TO NON-COMPLIANCE WITH VILLAGE ORDINANCES. VILLAGE MANAGER ADJUSTMENT	0 0 84,500 15,000 3,000 0 0 21,500 -24,000
TOTAL JUSTIFICATION:							100,000
1430	5220	MAINT OFF/SPEC EQUIPMENT	80	0	30	REPAIRS OR SERVICING OF MISCELLANEOUS OFFICE MACHINES, AND EQUIPMENT, COMPUTERS AND SPECIALIZED EQUIPMENT. VILLAGE MANAGER ADJUSTMENT	0 250 -50
TOTAL JUSTIFICATION:							200
1430	5221	MAINT RADIO EQUIPMENT	11	16	55	ROUTINE REPAIRS/MAINTENANCE OF DIVISION NEXTEL RADIOS AND BLACKBERRY; MAINTENANCE COST FOR DIVISION MOTOROLA REMOTE RADIOS. VILLAGE MANAGER ADJUSTMENT	0 150 100 -50
TOTAL JUSTIFICATION:							200
1430	5222	MEMBERSHIP DUES	818	881	594	ANNUAL MEMBERSHIPS TO PROFESSIONAL ORGANIZATIONS: SUBURBAN TREE CONSORTIUM; IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE; TREE CITY USA/ARBOR DAY FOUNDATION.	0 600 350 200
TOTAL JUSTIFICATION:							1,150
1430	5233	RENTAL EQUIPMENT	0	5,000	0	TEMPORARY RENTAL OF SPECIAL EQUIPMENT AND TOOLS NOT OWNED BY VILLAGE. VILLAGE MANAGER ADJUSTMENT	0 5,000 -2,000
TOTAL JUSTIFICATION:							3,000
1430	5234	TREE MAINT SERVICE	37,336	26,893	36,045	TREE SPRAYING AS REQUIRED FOR DISEASE AFFECTED TREES; CONTRACTUAL PARKWAY TREE TRIMMING PROGRAM.	5,000 35,000
TOTAL JUSTIFICATION:							40,000
1430	5301	AUTO PETROL PRODUCTS	10,449	9,646	13,785	GASOLINE, DIESEL FUEL, OIL LUBRICANTS, ANTI-FREEZE, HYDRAULIC, TRANSMISSION AND BRAKE FLUIDS, ETC. FOR VEHICLES/EQUIPMENT.	0 0 10,500
TOTAL JUSTIFICATION:							10,500
1430	5302	BOOKS & SUBSCRIPTIONS	0	0	0	APPLICABLE DIVISION SUBSCRIPTIONS, BOOKS, MANUALS, SPECIAL PUBLICATIONS, ETC.	0 100

**FY 2012 BUDGET WORKSHEET
FORESTRY DIVISION**

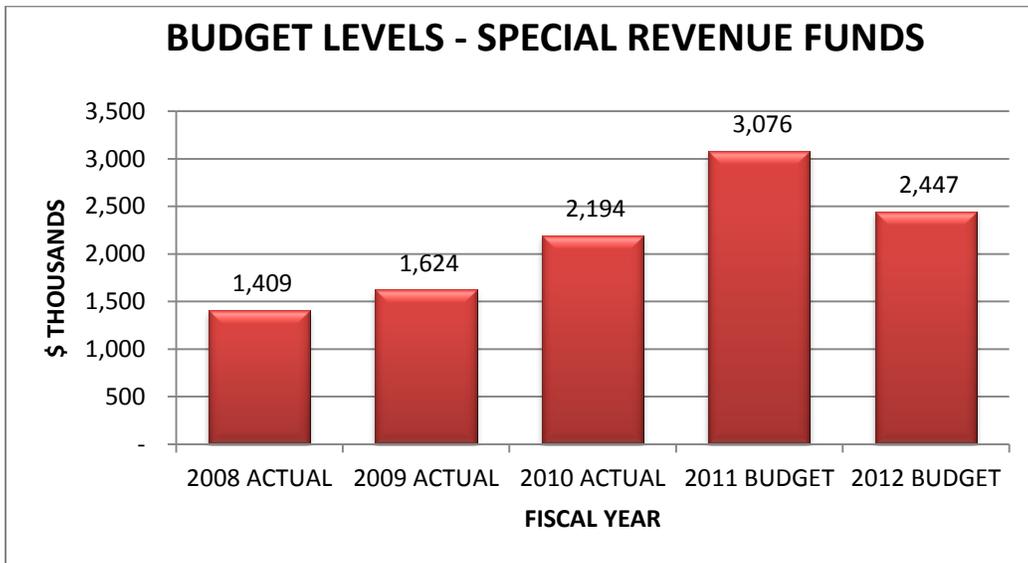
DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
TOTAL JUSTIFICATION:							100
1430	5303	CHEMICALS	0	2,132	931	SALT AND DE-ICING AGENTS FOR SNOW AND ICE CONTROL FOR SIDEWALKS AT MUNICIPALLY MAINTAINED SITES.	0 2,000
TOTAL JUSTIFICATION:							2,000
1430	5309	JANITORIAL SUPPLIES	30	0	0		
TOTAL JUSTIFICATION:							
1430	5310	VEHICLE MAINTENANCE	7,802	8,280	6,102	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES AND EQUIPMENT INCLUDING FUNDING FOR VEHICLE INSPECTIONS.	0 8,000
TOTAL JUSTIFICATION:							8,000
1430	5311	BLDG/GROUNDS MAINTENANCE	(428)	11,444	15,014	ANNUAL LANDSCAPE MATERIALS OR REPLACEMENTS OF BULBS, FLOWERS, DECORATIVE SHRUBS, AT MUNICIPAL COMPLEX, 99-101 WOLF, PUBLIC WORKS, FIRE STATIONS 23 & 24, SENIOR CENTER AND METRA.	0 0 0 30,000
TOTAL JUSTIFICATION:							30,000
1430	5313	IS MISC EQPT & SUPPLIES	0	0	0	(2) REPLACEMENT COMPUTERS THAT DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS (\$1750/EA).	0 3,500
TOTAL JUSTIFICATION:							3,500
1430	5315	SMALL TOOLS & EQUIPMENT	8,268	10,061	6,762	MISC. HAND/POWER TOOLS AS REQUIRED AND REPLACEMENT OF WORN/DAMAGED TOOLS AND EQUIPMENT. INCLUDES SNOW BLOWER, POWER EDGER, CHAIN SAWS, RUNNERS, LAWNMOWER, WINCH FOR MORBARK, ETC.	0 0 0 10,000
TOTAL JUSTIFICATION:							10,000
1430	5317	MISC OPERATING SUPPLIES	1,681	1,285	1,281	GENERAL MISCELLANEOUS ITEMS REQUIRED BUT NOT APPROPRIATED IN OTHER ACCOUNTS. INCLUDES MISC. SUPPLIES AND REPLACEMENT EQUIPMENT AS NEEDED FOR TREE CARE AND/OR LANDSCAPE OPERATIONS.	0 0 0 2,000
TOTAL JUSTIFICATION:							2,000
1430	5318	OFFICE SUPPLIES	147	203	201	FUNDS FOR THE DIVISION FOR VARIOUS OFFICE SUPPLIES INCLUDING ESSENTIAL UTILITIES OF GENERAL OFFICE OPERATION.	0 0 250
TOTAL JUSTIFICATION:							250
1430	5319	PROTECTIVE CLOTHING	2,786	2,560	1,815	REPLACEMENT OF WORN PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS FOR EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); ANSI APPROVED STEEL TOE SAFETY BOOTS FOR SEASONAL EMPLOYEES. VILLAGE MANAGER ADJUSTMENT	0 0 3,150 0 400 -550
TOTAL JUSTIFICATION:							3,000
1430	5322	WATER CHARGE	3,848	6,574	8,438	WATER FOR FRIENDSHIP PARK FOUNTAIN VILLAGE MANAGER ADJUSTMENT	8,000 -1,500
TOTAL JUSTIFICATION:							6,500
1430	5506	STREETScape IMPROVEMENTS	39,489	96,944	102,482	MISCELLANEOUS FLOWERS, BULBS, ORNAMENTAL BUSHES, SHRUBS, HANGING BASKETS, BLACK DIRT, MULCH, SOD, LANDSCAPING MATERIALS, FOR VARIOUS GARDENS AND STREETScape AREAS FOR BEAUTIFICATION; ANNUAL FLOWERS & BULBS (VARIOUS LOCATIONS); FRIENDSHIP PARK ANNUAL FLOWERS & BULBS; FRIENDSHIP PARK LANDSCAPE MAINTENANCE; FRIENDSHIP PARK (SE CORNER) LANDSCAPE MAINTENANCE; LAKE COOK MEDIAN LANDSCAPING (ANNUALS, BULBS, MUMS);	0 0 0 35,000 10,000 10,000 15,000 10,000 5,000

**FY 2012 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
1430	5506	STREETSCAPE IMPROVEMENTS...	39,489 ...	96,944 ...	102,482 ...	FRIENDSHIP PARK FOUNTAIN MAINTENANCE (FROM TIF FUNDS); FRIENDSHIP PARK FOUNTAIN - AUTOMATIC CHEMICAL READ/FEED SYSTEM TO ALLEVIATE WATER QUALITY ISSUES; FRIENDSHIP PARK FOUNTAIN REPAIRS (WATERPROOFING) (FROM TIF FUNDS);	35,000 0 7,000 0 35,000
TOTAL JUSTIFICATION:							162,000
1430	5707	TRANSFER TO CERF	0	37,001	26,634	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIP.	0 19,524
TOTAL JUSTIFICATION:							19,524
			581,609	704,445	809,727		
							966,293

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$1,627,500
Emergency Telephone System (E911) Fund	537,936
Grant Fund.....	281,511
TOTAL	\$2,446,947



FY 2012 BUDGET WORKSHEET

MFT

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
11	5104	SALARIES	0	204,004	203,415		
TOTAL JUSTIFICATION:							
11	5108	EMPLOYER CONTRIBUTIONS	0	92,214	56,636	MFT ELIGIBLE EMPLOYEE CONTRIBUTIONS	0
TOTAL JUSTIFICATION:							0
11	5206	CONSULTING SERVICES	2,974	7,582	17,151	BRIDGE INSPECTION	5,000
TOTAL JUSTIFICATION:							5,000
11	5209	ENERGY	0	52,834	45,593	STREET LIGHT ENERGY	60,000
TOTAL JUSTIFICATION:							60,000
11	5212	EMPLOYEE HEALTH INSURANCE	0	0	45,004	MFT ELIGIBLE EMPLOYEE HEALTH INSURANCE COSTS	0
TOTAL JUSTIFICATION:							0
11	5228	PRINTING & BINDING	764	0	0		
TOTAL JUSTIFICATION:							
11	5247	PAVEMENT MARKINGS	0	15,657	18,771	PAVEMENT MARKING	20,000
TOTAL JUSTIFICATION:							20,000
11	5251	STREET LIGHT MAINTENANCE	0	43,699	39,837	STREET LIGHT MAINTENANCE/REPAIRS TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	20,000 25,000
TOTAL JUSTIFICATION:							45,000
11	5299	MISC CONTRACTUAL SERVICES	0	0	0	BRIDGE MAINTENANCE/REPAIR	10,000
TOTAL JUSTIFICATION:							10,000
11	5303	CHEMICALS	0	174,492	126,336	ROAD SALT LIQUID CALCIUM CHLORIDE	211,500 4,000
TOTAL JUSTIFICATION:							215,500
11	5314	MINOR STREET REPAIRS	0	16,199	12,000	CONSTRUCTION MATERIAL (CONCRETE, ASPHALT)	12,000
TOTAL JUSTIFICATION:							12,000
11	5320	STREET SIGNS	0	0	14,000	SIGN MATERIALS FOR REPLACEMENT/REPAIRS OF STREET SIGNS	20,000
TOTAL JUSTIFICATION:							20,000
11	5342	SEWER LINE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
11	5507	SIDEWALK IMPROVEMENTS	0	113,801	122,312	SIDEWALK REMOVAL AND REPLACEMENT PROGRAM	140,000
TOTAL JUSTIFICATION:							140,000
11	5508	PAVEMENT IMPROVEMENTS	811,895	53,860	945,914	STREET IMPROVEMENT PROGRAM MFT CRACK SEALING PROGRAM	1,000,000 100,000
TOTAL JUSTIFICATION:							1,100,000
11	5531	GENERAL MAINTENANCE	(86,547)	228,572	(6,711)		
TOTAL JUSTIFICATION:							
			729,086	1,002,915	1,640,259		1,627,500

**FY 2012 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
15	5105	TRAINING	0	0	975	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS	975
TOTAL JUSTIFICATION:							975
15	5205	CONFERENCES & MEETINGS	0	0	890	ASSOCIATED PUBLIC SAFETY COMMUNICATIONS OFFICERS CONF. TRAVEL ASSOCIATED EXPENSES FOR ATTENDANCE AT THE APCO CONFERENCE	1,185 0 500
TOTAL JUSTIFICATION:							1,685
15	5207	IS SERV & MAINT AGREEMENT	45,775	45,130	47,618	CONTRACTUAL FEE FOR CONTINUED UPDATES, PROBLEM SOLVING AND SERVICE ON E-911 SOFTWARE (NETMOTION) 3 YEAR CONTRACT WITH SAVINGS OF \$372.44/YR - TOTAL SAVINGS \$1117.32 ----- MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIR OF COMPUTERS, PRINTERS, AND OTHER EQUIPMENT UTILIZED AS A PORTION OF THE DISPATCH SYSTEM ----- MAINTENANCE CODE RED EMERGENCY NOTIFICATION SYSTEM ----- PIMS (POLICE INFORMATION MANAGEMENT SYSTEM) THIS AMOUNT IS BASED ON PROJECTED COSTS FROM THE ILLINOIS CRIMINAL JUSTICE AUTHORITY. ----- VISIONAIR MAINTENANCE AGREEMENT	0 0 4,429 0 0 0 800 0 15,000 0 0 0 1,200 0 34,508
TOTAL JUSTIFICATION:							55,937
15	5220	MAINT OFF/SPEC EQUIPMENT	12,202	13,478	13,104	CALL CHECK MAINTENANCE REPRESENTS THE COSTS FOR MAINTENANCE ON THE CALL CHECK RECORDERS UTILIZED TO RECORD TELEPHONE AND RADIO TRAFFIC FOR IMMEDIATE PLAYBACK IN THE COMMUNICATIONS CENTER. ----- COST FOR E-911 EQUIPMENT MAINTENANCE VILLAGE MANAGER ADJUSTMENT	0 0 0 12,500 0 12,900 -5,400
TOTAL JUSTIFICATION:							20,000
15	5221	MAINT RADIO EQUIPMENT	35,235	30,130	39,129	POLICE DEPT'S SHARE OF THE COST OF THE MAINTENANCE CONTRACT THAT COVERS ALL VILLAGE RADIO EQUIPMENT PLUS AN AMOUNT FOR MAINTENANCE AND REPAIRS NOT COVERED BEYOND CONTRACT. INCLUDES REPLACEMENT OF PORTABLE RADIO AND LAPTOP COMPUTER BATTERIES. COOK COUNTY INTEROPERABILITY RADIO MAINTENANCE ----- MISCELLANEOUS RADIO AND RELATED EQUIPMENT MAINTENANCE AND REPAIR NOT COVERED BY MAINTENANCE CONTRACTS.	0 0 0 29,840 720 0 0 10,500
TOTAL JUSTIFICATION:							41,060
15	5222	MEMBERSHIP DUES	120	0	222	NATIONAL EMERGENCY NUMBER ASSOCIATION ASSOCIATED PUBLIC SAFETY COMMUNICATION OFFICERS	125 125
TOTAL JUSTIFICATION:							250
15	5231	REG & SPCL AGENCY ASSESS	279,356	281,798	282,681	FIRE DISPATCH CENTER FEES (RED CENTER) FOR YEAR 2012 ----- FEES FOR ACCESS TO CAD SYSTEM-MONTHLY FEES TO VERIZON: FIRE DEPARTMENT (13) POLICE DEPARTMENT (24) T-1 LINE TO VERIZON DEPARTMENT ADJUSTMENT ----- WIRELESS CARD FEES FOR PROJECT SHIELD EQUIPMENT	272,000 0 0 7,800 13,824 8,400 -8,400 0 500
TOTAL JUSTIFICATION:							294,124
15	5232	RENTAL AGREEMENTS	0	0	0	RENT SPACE ON BUILDING ON MILWAUKEE AVENUE. RENTAL FOR RADIO RECEIVER SITE	0 250

**FY 2012 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

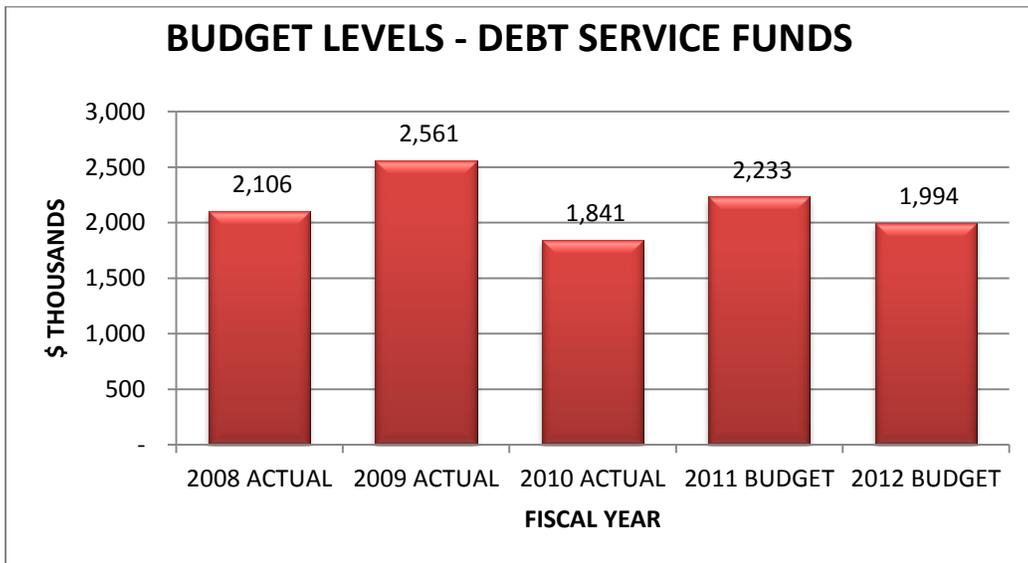
DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							250
15	5238	TELE-COMMUNICATION SERV	0	12,548	8,873	MONTHLY LINE MAINTENANCE AMOUNT IS THE COST FROM A T & T FOR MAINTENANCE OF ALL INCOMING 911 LINES. VILLAGE MANAGER ADJUSTMENT ----- 800 MHZ RADIO SYSTEM CHARGE FOR SEVEN DEDICATED VOICE QUALITY TELEPHONE LINES REQUIRED TO LINK THE VARIOUS TRANSMITTERS AND REPEATERS IN THE POLICE RADIO SYSTEM.	0 14,400 -2,900 0 0 5,500
TOTAL JUSTIFICATION:							17,000
15	5302	BOOKS & SUBSCRIPTIONS	0	0	577	FCC DATABASE SUBSCRIPTION ----- PIKE AND FISCHER'S RADIO RULES SERVICE SUBSCRIPTION REQUIRED FOR A COMPLETE AND CURRENT SET OF FEDERAL COMMUNICATIONS COMMISSION RULES AND REGULATIONS.	600 0 0 0 500
TOTAL JUSTIFICATION:							1,100
15	5313	IS MISC EQPT & SUPPLIES	92	8,644	14,970	COMPUTER NETWORK - AMOUNT WILL PROVIDE FOR PURCHASE OF EQUIPMENT UTILIZED AS A PORTION OF THE VILLAGE-WIDE COMPUTER NETWORK AS IT PERTAINS TO THE 911 CENTER NEW 911 COMPUTERS (2 - REPLACING 1/2 EACH YEAR)	0 0 12,000 4,000
TOTAL JUSTIFICATION:							16,000
15	5315	SMALL TOOLS & EQUIPMENT	2,656	1,255	0		
TOTAL JUSTIFICATION:							
15	5317	MISC OPERATING SUPPLIES	424	1,051	699	MISCELLANEOUS OPERATING SUPPLIES	1,000
TOTAL JUSTIFICATION:							1,000
15	5327	IS MISC SOFTWARE	0	858	1,011	COMPUTER NETWORK - AMOUNT WILL PROVIDE FOR PURCHASE OF SOFTWARE UTILIZED AS A PORTION OF THE VILLAGE-WIDE COMPUTER NETWORK AS IT PERTAINS TO THE 911 CENTER	0 0 3,000
TOTAL JUSTIFICATION:							3,000
15	5707	TRANSFER TO CERF	167,959	147,181	66,014	TRANSFER TO CERF	85,555
TOTAL JUSTIFICATION:							85,555
			543,820	542,072	476,763		537,936

**FY 2012 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
5500	5102	OVERTIME	141,353	130,797	109,178	PEERS GRANT STEP GRANT CPS GRANT	20,000 43,676 3,922
TOTAL JUSTIFICATION:							67,598
5500	5104	SALARIES	67,392	105,214	80,900	VOCA GRANT PROGRAM COORDINATOR'S SALARY. CONGREGATE DINING PROGRAM GRANT - PORTION OF SENIOR CENTER CLERK'S SALARY	66,458 0 14,640
TOTAL JUSTIFICATION:							81,098
5500	5108	EMPLOYER CONTRIBUTIONS	11,561	21,603	16,607	VOCA GRANT COORD'S FICA/IMRF/MEDICARE COSTS. CONGREGATE DINING GRANT FICA/IMRF/MEDICARE COSTS	16,074 3,321
TOTAL JUSTIFICATION:							19,395
5500	5205	CONFERENCES & MEETINGS	0	42	0		
TOTAL JUSTIFICATION:							
5500	5206	CONSULTING SERVICES	250	0	0	NON-MOTORIZED TRANSPORTATION PLAN COSTS	80,000
TOTAL JUSTIFICATION:							80,000
5500	5212	EMPLOYEE HEALTH INSURANCE	17,417	19,206	20,423	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	20,850
TOTAL JUSTIFICATION:							20,850
5500	5220	MAINT OFF/SPEC EQUIPMENT	0	1,071	0		
TOTAL JUSTIFICATION:							
5500	5228	PRINTING & BINDING	3,707	2,767	193		
TOTAL JUSTIFICATION:							
5500	5299	MISC CONTRACTUAL SERVICES	1,530	16,766	16,833	MEAL SERVICE FOR CONGREGATE DINING PROGRAM OTHER AGEPTIONS EXPENSES	7,470 700
TOTAL JUSTIFICATION:							8,170
5500	5310	VEHICLE MAINTENANCE	0	37,817	0		
TOTAL JUSTIFICATION:							
5500	5313	IS MISC EQPT & SUPPLIES	44,084	69,337	0		
TOTAL JUSTIFICATION:							
5500	5315	SMALL TOOLS & EQUIPMENT	49,001	746	0		
TOTAL JUSTIFICATION:							
5500	5317	MISC OPERATING SUPPLIES	1,799	9,545	903	SUPPLIES & EQUIPMENT FOR CONGREGATE DINING PROGRAM	1,200
TOTAL JUSTIFICATION:							1,200
5500	5325	INVESTIGATIVE FUNDS	250	750	500	TOBACCO GRANT	3,200
TOTAL JUSTIFICATION:							3,200
5500	5411	SPECIAL EQUIPMENT	12,623	63,009	50,353		
TOTAL JUSTIFICATION:							
5500	5506	STREETSCAPE IMPROVEMENTS	0	170,000	0		
TOTAL JUSTIFICATION:							
			350,967	648,669	295,889		281,511

DEBT SERVICE FUNDS

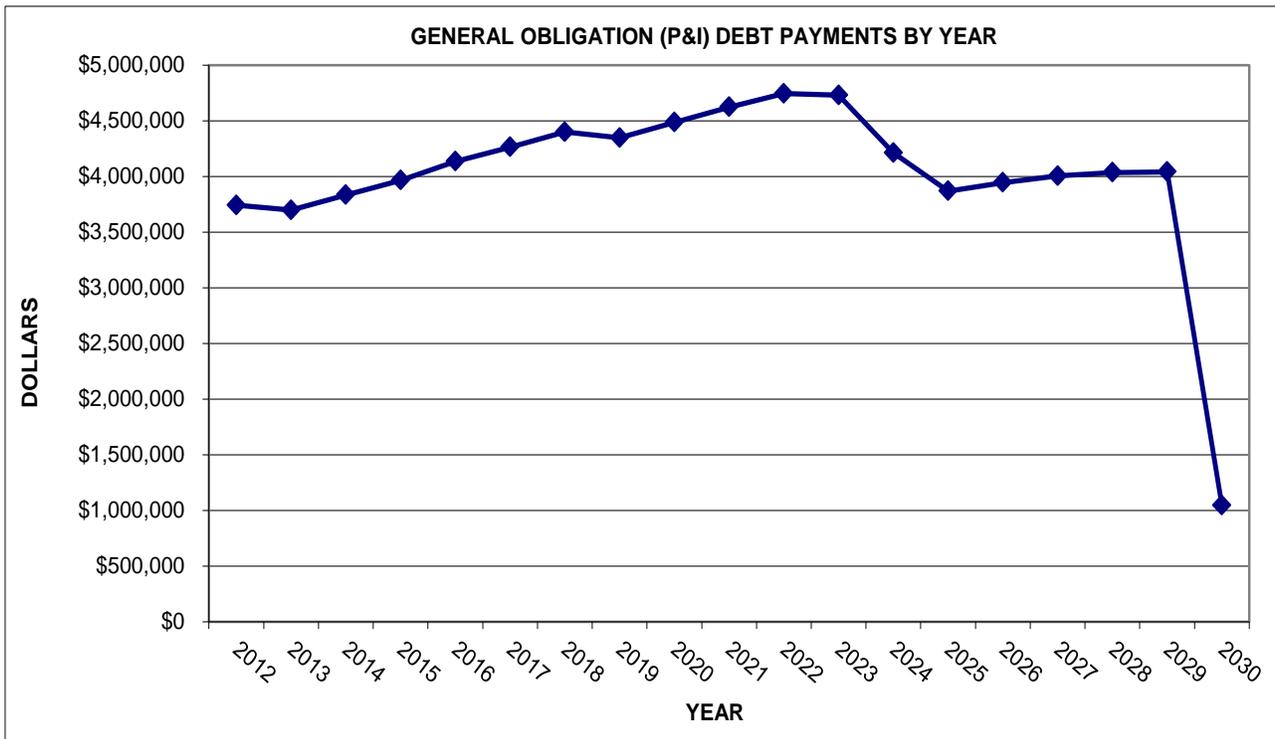
2007 General Obligation Bond Fund (21)	\$392,000
2008 General Obligation Bond Fund (22)	1,210,250
2009 General Obligation Bond Fund (23)	392,000
2001 General Obligation Bond Fund (27)	0
2003 General Refunding Bond Fund (28)	0
TOTAL	\$1,994,250



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 2004A	Series 2005	Series 2007	Series 2008	Series 2009	Series 2011	Total P&I
2012	678,290	423,194	392,000	1,376,000	392,000	480,419	\$3,741,903
2013		423,194	392,000	1,513,917	392,000	976,300	\$3,697,411
2014		422,794	392,000	1,654,906	392,000	970,900	\$3,832,600
2015		426,994	392,000	1,793,534	392,000	960,300	\$3,964,828
2016		425,594	392,000	1,939,585	392,000	984,600	\$4,133,779
2017		428,794	392,000	2,082,408	392,000	968,100	\$4,263,302
2018		431,394	392,000	2,221,788	392,000	961,600	\$4,398,782
2019		428,394	392,000	2,367,508	392,000	766,550	\$4,346,452
2020		429,994	392,000	2,503,919	392,000	766,600	\$4,484,513
2021		435,994	392,000	2,636,020	392,000	766,050	\$4,622,064
2022		435,731	392,000	2,763,595	392,000	759,900	\$4,743,226
2023		434,850	392,000	2,881,427	392,000	628,300	\$4,728,577
2024		437,850	392,000	1,554,517	1,827,000		\$4,211,367
2025			392,000		3,475,748		\$3,867,748
2026			392,000		3,552,660		\$3,944,660
2027			1,837,000		2,166,732		\$4,003,732
2028			4,035,356				\$4,035,356
2029			4,040,316				\$4,040,316
2030			1,044,396				\$1,044,396
Total	\$678,290	\$5,584,771	\$16,837,068	\$27,289,122	\$15,726,140	\$9,989,619	\$76,105,010



GENERAL OBLIGATION BOND DEBT SERVICE

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

The following are some representative measurements of the net direct bonded debt (for FY 2012) for the Village compared to standards recognized as typical for municipalities. These standards, which are expressed as ratios, indicate that the amount of Village debt outstanding is low or moderate for most communities. The ratios are based on Tax Year 2010 and FY 2012 outstanding debt.

	<u>Wheeling</u>	<u>Standard</u>
Overall Net Debt Per Capita:	\$1,470	\$1,000 - \$2,000 (low)
Debt payments as a % of operating* expenditures:	9.06%	8% to 15% (moderate)
Overall net debt as a % of market value:	1.44%	Below 3% (low)

*Operating funds include the General Fund, W/S Operating Fund, E911 Fund, and Liability Insurance Fund.

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

In early 2004, the Village issued \$8.0 million in Series 2004A G.O. bonds to pay for the cost of purchasing and improving a building on Hintz Road that was used to house the Public Works Department (\$5,000,000), and a \$3.0 million development incentive in the Lake-Cook/North Milwaukee TIF District. The development incentive was the Village's share of construction costs for the Prairie Park multi-family condo development. The principal and interest payments have come proportionally from the Capital Projects Fund and the Lake Cook/North Milwaukee TIF Fund. FY 2012 represents the last year that payments are due on these bonds, as a result of a refunding (see Series 2011 bond description below) that occurred in 2011.

In 2005, the Village issued an additional \$24.4 million in debt to pay for the Village's share of the Westin Hotel development. 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.

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 and Water and Sewer revenue (i.e. related to that fund's share of the new Public Works Building) to pay the debt service on these bonds.

On October 2, 2011, the Village sold \$8,445,000 in Series 2011 general obligation refunding bonds, in order to take advantage of lower interest rates and realize present value savings by refunding some of the Village's existing debt. Accordingly, the Village refunded all of its Series 2003A and Series 2003B bonds, and most of its Series 2004A bonds. By doing so, the Village realized over \$612,000 in present value savings that will be realized over the life of the refunding bonds.

At this time, the Village is considering selling between \$4,000,000 and \$8,000,000 in additional debt in FY 2012. Bond proceeds are needed to pay for the cost of a water meter replacement program and for several water tank recoating projects as well. The proposed debt will be related to water and sewer projects 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.

Other than the aforementioned water and sewer system related bonds, there are no other plans to issue additional debt at this time.

**FY 2012 BUDGET WORKSHEET
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
21	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
21	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES	0
TOTAL JUSTIFICATION:							0
21	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
21	5624	BOND INTEREST EXPENSE	392,000	392,000	392,000	INTEREST EXPENSE RELATED TO 2007 GO BONDS	392,000
TOTAL JUSTIFICATION:							392,000
			392,000	392,000	392,000		392,000

**FY 2012 BUDGET WORKSHEET
2008 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
22	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
22	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES	0
TOTAL JUSTIFICATION:							0
22	5623	BOND PRINCIPAL	0	0	0	2008 GO BONDS - PRINCIPAL PAYMENT	344,250
TOTAL JUSTIFICATION:							344,250
22	5624	BOND INTEREST EXPENSE	866,000	866,000	866,000	BOND INTEREST EXPENSE RELATED TO THE 2008 GO BONDS	866,000
TOTAL JUSTIFICATION:							866,000
22	5625	INTEREST RATE SWAP PAYMNT	0	0	0		
TOTAL JUSTIFICATION:							
			866,000	866,000	866,000		1,210,250

**FY 2012 BUDGET WORKSHEET
2009 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
23	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES FOR 2009 G.O. BONDS	0
TOTAL JUSTIFICATION:							0
23	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
23	5624	BOND INTEREST EXPENSE	344,049	391,998	391,997	BOND INTEREST - 2009 GENERAL OBLIGATION BONDS	392,000
TOTAL JUSTIFICATION:							392,000
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
TOTAL JUSTIFICATION:							
			344,049	391,998	391,997		392,000

**FY 2012 BUDGET WORKSHEET
2001 GEN OBLIG BOND FUND**

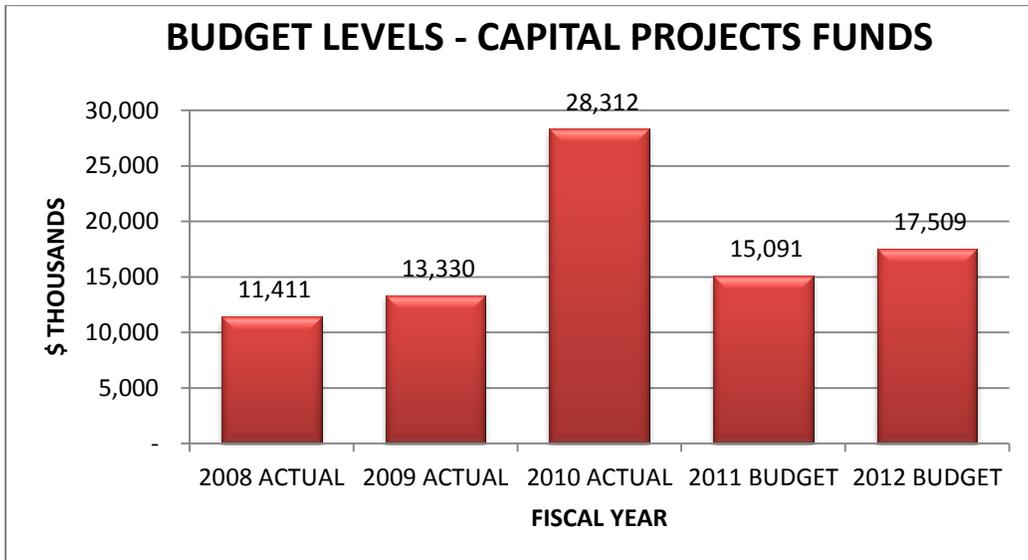
DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
27	5609	FISCAL AGENT FEES	350	350	350		
TOTAL JUSTIFICATION:							
27	5623	BOND PRINCIPAL	340,000	355,000	370,000		
TOTAL JUSTIFICATION:							
27	5624	BOND INTEREST EXPENSE	46,357	31,908	16,465		
TOTAL JUSTIFICATION:							
			386,707	387,258	386,815		

**FY 2012 BUDGET WORKSHEET
2003 GEN REFUNDING BOND**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
28	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
28	5609	FISCAL AGENT FEES	400	400	400		
TOTAL JUSTIFICATION:							
28	5623	BOND PRINCIPAL	175,000	180,000	190,000		
TOTAL JUSTIFICATION:							
28	5624	BOND INTEREST EXPENSE	16,000	11,100	5,700		
TOTAL JUSTIFICATION:							
			191,400	191,500	196,100		

CAPITAL PROJECTS FUNDS

TIF Implementation Fund - Town Center.....	\$4,303,987
TIF Implementation Fund - Crossroads Redevelopment Project.....	3,191,937
TIF Implementation Fund - South Milwaukee Area.....	22,987
TIF Implementation Fund - Southeast	1,653,087
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area	3,380,840
Capital Projects Fund:	
Infrastructure Improvements (3410).....	2,585,610
Non-Infrastructure Improvements (3420).....	2,036,008
Capital Equipment Replacement Fund (CERF).....	334,900
TOTAL	\$17,509,356



**FY 2012 BUDGET WORKSHEET
TOWN CENTER TIF**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
3000	5104	SALARIES	9,663	11,465	12,169	SALARY FOR REDEVELOPMENT COORDINATOR	12,943
TOTAL JUSTIFICATION:							12,943
3000	5108	EMPLOYER CONTRIBUTIONS	1,711	2,292	2,508	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,898
TOTAL JUSTIFICATION:							2,898
3000	5205	CONFERENCES & MEETINGS	78	91	274	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3000	5206	CONSULTING SERVICES	122,183	(31,668)	(16,002)		
TOTAL JUSTIFICATION:							
3000	5212	EMPLOYEE HEALTH INSURANCE	1,674	1,956	1,984	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,086
TOTAL JUSTIFICATION:							2,086
3000	5218	LEGAL SERVICES	59,223	27,719	12,049	MISC LEGAL SERVICES	50,000
TOTAL JUSTIFICATION:							50,000
3000	5222	MEMBERSHIP DUES	188	188	0		
TOTAL JUSTIFICATION:							
3000	5223	ENGINEERING & DESIGN SERV	16,357	0	0		
TOTAL JUSTIFICATION:							
3000	5228	PRINTING & BINDING	39	0	0		
TOTAL JUSTIFICATION:							
3000	5230	RECORDING FEES	264	62	0		
TOTAL JUSTIFICATION:							
3000	5299	MISC CONTRACTUAL SERVICES	520	(1,120)	233,080		
TOTAL JUSTIFICATION:							
3000	5420	LAND ACQUISITION	317,418	5,310	0		
TOTAL JUSTIFICATION:							
3000	5506	STREETSCAPE IMPROVEMENTS	2,800	4,705	77,336	BURIAL OF OVERHEAD CABLE TV FACILITIES; DESIGN OF OVERHEAD ELECTRIC FACILITIES TO UNDERGROUND FACADE PROGRAM WOLF ROAD - ELECTRICAL SERVICE RECONNECTION	165,000 100,000 50,000 50,000
TOTAL JUSTIFICATION:							365,000
3000	5507	SIDEWALK IMPROVEMENTS	0	0	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	107,600
TOTAL JUSTIFICATION:							107,600
3000	5508	PAVEMENT IMPROVEMENTS	0	0	0	DUNDEE ROAD/VH INTERSECTION DUNDEE ROAD CORRIDOR IMPROVEMENTS - RT 83 TO VH	3,263,400 500,000
TOTAL JUSTIFICATION:							3,763,400
3000	5509	BUILDING IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3000	5512	BRIDGE IMPROVEMENTS	0	0	224,482		
TOTAL JUSTIFICATION:							
3000	5701	CONTINGENCIES	0	0	297,905		

**FY 2012 BUDGET WORKSHEET
TOWN CENTER TIF**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
TOTAL JUSTIFICATION:							
			532,119	21,000	845,787		4,303,987

**FY 2012 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
3100	5102	OVERTIME	0	2,804	0		
TOTAL JUSTIFICATION:							
3100	5104	SALARIES	9,663	11,465	12,169	SALARY FOR REDEVELOPMENT COORDINATOR	12,943
TOTAL JUSTIFICATION:							12,943
3100	5108	EMPLOYER CONTRIBUTIONS	1,711	2,292	2,508	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,898 0
TOTAL JUSTIFICATION:							2,898
3100	5201	ADVERTISING & PUBLISHING	2,728	0	0		
TOTAL JUSTIFICATION:							
3100	5205	CONFERENCES & MEETINGS	78	82	303	MISC TIF CONFERENCES & MEETINGS ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	500 60
TOTAL JUSTIFICATION:							560
3100	5206	CONSULTING SERVICES	42,698	4,224	5,350		
TOTAL JUSTIFICATION:							
3100	5209	ENERGY	3,867	0	0		
TOTAL JUSTIFICATION:							
3100	5212	EMPLOYEE HEALTH INSURANCE	1,674	1,956	1,984	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,086 0
TOTAL JUSTIFICATION:							2,086
3100	5218	LEGAL SERVICES	78,277	69,260	26,617	LEGAL SERVICES RELATED TO THE CROSSROADS TIF	20,000
TOTAL JUSTIFICATION:							20,000
3100	5222	MEMBERSHIP DUES	188	188	0		
TOTAL JUSTIFICATION:							
3100	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
3100	5228	PRINTING & BINDING	60	0	0		
TOTAL JUSTIFICATION:							
3100	5230	RECORDING FEES	295	22	15		
TOTAL JUSTIFICATION:							
3100	5299	MISC CONTRACTUAL SERVICES	1,958,513	2,249,337	2,300,475	SURPLUS DISTRIBUTION TO THE TAXING DISTRICTS PER THE BOARD APPROVED INTERGOVERNMENTAL AGREEMENT.	2,294,240 0
TOTAL JUSTIFICATION:							2,294,240
3100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5420	LAND ACQUISITION	75	0	0		
TOTAL JUSTIFICATION:							
3100	5503	WATER IMPROVEMENTS	0	0	166,803		
TOTAL JUSTIFICATION:							
3100	5506	STREETSCAPE IMPROVEMENTS	46,267	29,265	102,261	FACADE PROGRAM	50,000
TOTAL JUSTIFICATION:							50,000

**FY 2012 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
3100	5712	LOSS/LAND HELD FOR RESALE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5750	TIF INCENTIVE PAYMENTS	138,267	1,044,498	461,210	DEVELOPMENT INCENTIVES	809,210
TOTAL JUSTIFICATION:							809,210
3100	5838	TRANSFER TO CROSSROAD TIF	0	6,330,000	0		
TOTAL JUSTIFICATION:							
3100	5839	TRANSFER TO NORTH TIF	0	0	0		
TOTAL JUSTIFICATION:							
			2,284,361	9,745,394	3,079,694		3,191,937

**FY 2012 BUDGET WORKSHEET
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
3200	5104	SALARIES	9,663	11,465	12,169	SALARY FOR REDEVELOPMENT COORDINATOR	12,943
TOTAL JUSTIFICATION:							12,943
3200	5108	EMPLOYER CONTRIBUTIONS	1,711	2,292	2,508	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,898 0
TOTAL JUSTIFICATION:							2,898
3200	5205	CONFERENCES & MEETINGS	78	82	312	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3200	5206	CONSULTING SERVICES	2,100	0	32,574		
TOTAL JUSTIFICATION:							
3200	5212	EMPLOYEE HEALTH INSURANCE	1,674	1,956	1,984	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,086 0
TOTAL JUSTIFICATION:							2,086
3200	5218	LEGAL SERVICES	24,088	7,071	2,279	MISC LEGAL SERVICES	5,000
TOTAL JUSTIFICATION:							5,000
3200	5222	MEMBERSHIP DUES	188	188	0		
TOTAL JUSTIFICATION:							
3200	5228	PRINTING & BINDING	39	0	0		
TOTAL JUSTIFICATION:							
3200	5299	MISC CONTRACTUAL SERVICES	13,660	0	500		
TOTAL JUSTIFICATION:							
3200	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3200	5506	STREETSCAPE IMPROVEMENTS	0	0	7,900		
TOTAL JUSTIFICATION:							
3200	5838	TRANSFER TO CROSSROAD TIF	2,500,000	0	0		
TOTAL JUSTIFICATION:							
			2,553,201	23,054	60,226		22,987

**FY 2012 BUDGET WORKSHEET
SOUTHEAST TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
3700	5104	SALARIES	9,663	11,465	12,169	SALARY FOR REDEVELOPMENT COORDINATOR	12,943
TOTAL JUSTIFICATION:							12,943
3700	5108	EMPLOYER CONTRIBUTIONS	1,711	2,292	2,508	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,898 0
TOTAL JUSTIFICATION:							2,898
3700	5205	CONFERENCES & MEETINGS	0	82	119	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3700	5206	CONSULTING SERVICES	24,948	10,754	6,103		
TOTAL JUSTIFICATION:							
3700	5212	EMPLOYEE HEALTH INSURANCE	1,674	1,956	1,984	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,086 0
TOTAL JUSTIFICATION:							2,086
3700	5218	LEGAL SERVICES	987	6,451	3,715	LEGAL EXPENSES	5,000
TOTAL JUSTIFICATION:							5,000
3700	5299	MISC CONTRACTUAL SERVICES	297,348	400,372	0		
TOTAL JUSTIFICATION:							
3700	5314	MINOR STREET REPAIRS	0	107,718	0		
TOTAL JUSTIFICATION:							
3700	5342	SEWER LINE MAINTENANCE	0	14,230	0		
TOTAL JUSTIFICATION:							
3700	5344	WATER MAIN MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
3700	5503	WATER IMPROVEMENTS	0	0	0	WATER MAIN IMPROVEMENTS AT HINTZ/MILWAUKEE	1,535,000
TOTAL JUSTIFICATION:							1,535,000
3700	5506	STREETSCAPE IMPROVEMENTS	0	0	0	FACADE PROGRAM	50,000
TOTAL JUSTIFICATION:							50,000
3700	5507	SIDEWALK IMPROVEMENTS	0	0	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	45,100
TOTAL JUSTIFICATION:							45,100
3700	5701	CONTINGENCIES	0	0	0		
TOTAL JUSTIFICATION:							
3700	5750	TIF INCENTIVE PAYMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			336,331	555,322	26,597		1,653,087

**FY 2012 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
3900	5104	SALARIES	9,663	11,465	12,169	SALARY FOR REDEVELOPMENT COORDINATOR	12,943
TOTAL JUSTIFICATION:							12,943
3900	5108	EMPLOYER CONTRIBUTIONS	1,711	2,292	2,508	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,898 0
TOTAL JUSTIFICATION:							2,898
3900	5205	CONFERENCES & MEETINGS	78	82	273	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3900	5206	CONSULTING SERVICES	118,411	4,875	10,249		
TOTAL JUSTIFICATION:							
3900	5212	EMPLOYEE HEALTH INSURANCE	1,674	1,956	1,984	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,086 0
TOTAL JUSTIFICATION:							2,086
3900	5218	LEGAL SERVICES	30,426	41,969	18,971	LEGAL EXPENSES	25,000
TOTAL JUSTIFICATION:							25,000
3900	5222	MEMBERSHIP DUES	288	188	0		
TOTAL JUSTIFICATION:							
3900	5223	ENGINEERING & DESIGN SERV	20,190	0	0		
TOTAL JUSTIFICATION:							
3900	5228	PRINTING & BINDING	39	0	0		
TOTAL JUSTIFICATION:							
3900	5230	RECORDING FEES	126	0	0		
TOTAL JUSTIFICATION:							
3900	5299	MISC CONTRACTUAL SERVICES	0	13,583	18,775	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS	15,000
TOTAL JUSTIFICATION:							15,000
3900	5317	MISC OPERATING SUPPLIES	11,485	0	13,786		
TOTAL JUSTIFICATION:							
3900	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3900	5502	SANITARY SEWER IMPROVEMNT	792,331	44,230	0		
TOTAL JUSTIFICATION:							
3900	5506	STREETSCAPE IMPROVEMENTS	160	12,666	8,080	FACADE PROGRAM WOLF ROAD - ELECTRICAL SERVICE RECONNECTION	50,000 100,000
TOTAL JUSTIFICATION:							150,000
3900	5507	SIDEWALK IMPROVEMENTS	0	0	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	319,700
TOTAL JUSTIFICATION:							319,700
3900	5609	FISCAL AGENT FEES	5,127	5,118	5,180	FEE FOR 2005 GO BONDS FEE FOR 2005 TIF REVENUE BONDS FEE FOR 2011 GO REFUNDING BONDS	400 4,280 400
TOTAL JUSTIFICATION:							5,080
3900	5623	BOND PRINCIPAL	460,000	730,000	928,125	2005 GO SALES TAX REV BOND - PRINCIPAL PAYMENT 2005 TIF REVENUE BONDS - PRINCIPAL PAYMENT 2011 GO REFUNDING BONDS - PRINCIPAL PAYMENT	250,000 600,000 77,176

**FY 2012 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
3900...	5623...	BOND PRINCIPAL...	460,000 ...	730,000 ...	928,125 ...	2004A GO BONDS (FINAL PAYMENT)	96,458
TOTAL JUSTIFICATION:							1,023,634
3900	5624	BOND INTEREST EXPENSE	1,455,229	1,434,266	1,352,502	2005 WESTIN TIF REVENUE BONDS 2005 WESTIN SALES TAX BONDS 2011 GO REFUNDING BONDS 2004A GO BONDS (FINAL PAYMENT)	1,080,000 173,194 88,110 63,135
TOTAL JUSTIFICATION:							1,404,439
3900	5629	BOND ISSUANCE COSTS	0	0	20,048		
TOTAL JUSTIFICATION:							
3900	5631	PAYMENT - BOND ESCROW	0	0	0		
TOTAL JUSTIFICATION:							
3900	5750	TIF INCENTIVE PAYMENTS	775,969	0	2,463,468	PRAIRIE PARK DEVELOPMENT INCENTIVE	420,000
TOTAL JUSTIFICATION:							420,000
3900	5838	TRANSFER TO CROSSROAD TIF	0	6,330,000	0		
TOTAL JUSTIFICATION:							
			3,682,908	8,632,690	4,856,119		3,380,840

**FY 2012 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
3410	5102	OVERTIME	1,149	0	0		
TOTAL JUSTIFICATION:							
3410	5104	SALARIES	357,913	247,610	247,610	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS.	247,610
TOTAL JUSTIFICATION:							247,610
3410	5206	CONSULTING SERVICES	27,832	4,406	0		
TOTAL JUSTIFICATION:							
3410	5218	LEGAL SERVICES	6,216	0	0		
TOTAL JUSTIFICATION:							
3410	5223	ENGINEERING & DESIGN SERV	0	0	13,087	JACKSON DRIVE DRAINAGE IMPROVEMENTS STUDY NEW JEFFERY AVENUE BRIDGE - PHASE I ENGINEERING NORTHGATE PKWY BRIDGE REPAIR - PHASE I & II ENGINEERING NORTHGATE PKWY BRIDGE REPAIR - PHASE III BRIDLE TRAIL IMPROVEMENTS - ENGINEERING	25,000 110,000 8,000 1,000 50,000
TOTAL JUSTIFICATION:							194,000
3410	5230	RECORDING FEES	1,032	61	0		
TOTAL JUSTIFICATION:							
3410	5299	MISC CONTRACTUAL SERVICES	28,868	0	2,400		
TOTAL JUSTIFICATION:							
3410	5504	STORM SEWER IMPROVEMENTS	60	0	32,293	CORRUGATED METAL ARCH PIPE REPLACEMENT DRAINAGE STRUCTURE REHABILITATION STORM SEWER LIFT STATIONS AND GAUGES SCADA SYSTEM	125,000 50,000 35,000
TOTAL JUSTIFICATION:							210,000
3410	5506	STREETScape IMPROVEMENTS	103,456	0	19,659	WOLF ROAD ELECTRIC SERVICE RECONNECTION PEDESTRIAN/TRAFFIC SIGNAL IMPROVEMENT PROGRAM DUNDEE ROAD BICYCLE/PEDESTRIAN PATH BG - DUNDEE ROAD CORRIDOR PEDESTRIAN/BIKEWAY	150,000 61,000 1,231,000 155,000
TOTAL JUSTIFICATION:							1,597,000
3410	5507	SIDEWALK IMPROVEMENTS	104,700	0	2,160	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	3,000
TOTAL JUSTIFICATION:							3,000
3410	5508	PAVEMENT IMPROVEMENTS	0	0	0	BRIDLE TRAIL IMPROVEMENTS	200,000
TOTAL JUSTIFICATION:							200,000
3410	5512	BRIDGE IMPROVEMENTS	0	0	0	NORTHGATE PKWY BRIDGE REPAIR JACK LONDON BRIDGE DECORATIVE FLAGSTONE WALL REPAIR	94,000 40,000
TOTAL JUSTIFICATION:							134,000
3410	5513	WATERWAY IMPROVEMENTS	2,122,574	26,935	4,538		
TOTAL JUSTIFICATION:							
			2,753,801	279,012	321,747		2,585,610

**FY 2012 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
3420	5206	CONSULTING SERVICES	17,682	0	3,310		
TOTAL JUSTIFICATION:							
3420	5209	ENERGY	0	4,410	48,219	MABAS USE OF OLD PW BUILDING	30,000
TOTAL JUSTIFICATION:							30,000
3420	5218	LEGAL SERVICES	21	3,662	13,530		
TOTAL JUSTIFICATION:							
3420	5223	ENGINEERING & DESIGN SERV	0	0	0	CORNELL AVENUE DAM OPERATION AND MAINTENANCE MANUAL AND EMERGENCY ACTION PLAN	30,000 0
TOTAL JUSTIFICATION:							30,000
3420	5299	MISC CONTRACTUAL SERVICES	1,800	2,600	650	FRA QUIET ZONE RENEWAL	25,000
TOTAL JUSTIFICATION:							25,000
3420	5317	MISC OPERATING SUPPLIES	0	118,210	1,222		
TOTAL JUSTIFICATION:							
3420	5408	BUILDING EQUIPMENT	0	0	0	HVAC UNIT REPLACEMENT PROGRAM	25,000
TOTAL JUSTIFICATION:							25,000
3420	5411	SPECIAL EQUIPMENT	0	0	0	TORNADO WARNING SIREN UPGRADE	110,000
TOTAL JUSTIFICATION:							110,000
3420	5420	LAND ACQUISITION	1,310	5,306	0		
TOTAL JUSTIFICATION:							
3420	5504	STORM SEWER IMPROVEMENTS	1,224	3,975	20,454	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	25,000
TOTAL JUSTIFICATION:							25,000
3420	5506	STREETSCAPE IMPROVEMENTS	38,887	38,754	54,381	PARKWAY TREE PLANTING PROGRAM PARKWAY REGRADING PROGRAM	50,000 5,000
TOTAL JUSTIFICATION:							55,000
3420	5508	PAVEMENT IMPROVEMENTS	0	0	0	PUBLIC WORKS PARKING LOT SEAL COATING	20,000
TOTAL JUSTIFICATION:							20,000
3420	5509	BUILDING IMPROVEMENTS	247,691	7,379,081	206,504		
TOTAL JUSTIFICATION:							
3420	5513	WATERWAY IMPROVEMENTS	0	0	0	BUFFALO CREEK STREAMBANK POST CONSTRUCTION MAINTENANCE	30,100
TOTAL JUSTIFICATION:							30,100
3420	5609	FISCAL AGENT FEES	400	400	400	2011 GO BONDS FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
3420	5623	BOND PRINCIPAL	230,000	235,000	246,875	2004A GO BONDS (FINAL PAYMENT)	160,763
TOTAL JUSTIFICATION:							160,763
3420	5624	BOND INTEREST EXPENSE	193,138	185,663	97,597	2011 GO REFUNDING BOND INTEREST PAYMENT 2004A GO BONDS (FINAL PAYMENT)	119,521 105,225
TOTAL JUSTIFICATION:							224,746
3420	5629	BOND ISSUANCE COSTS	0	0	65,402		
TOTAL JUSTIFICATION:							
3420	5631	PAYMENT - BOND ESCROW	0	0	0		

**FY 2012 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

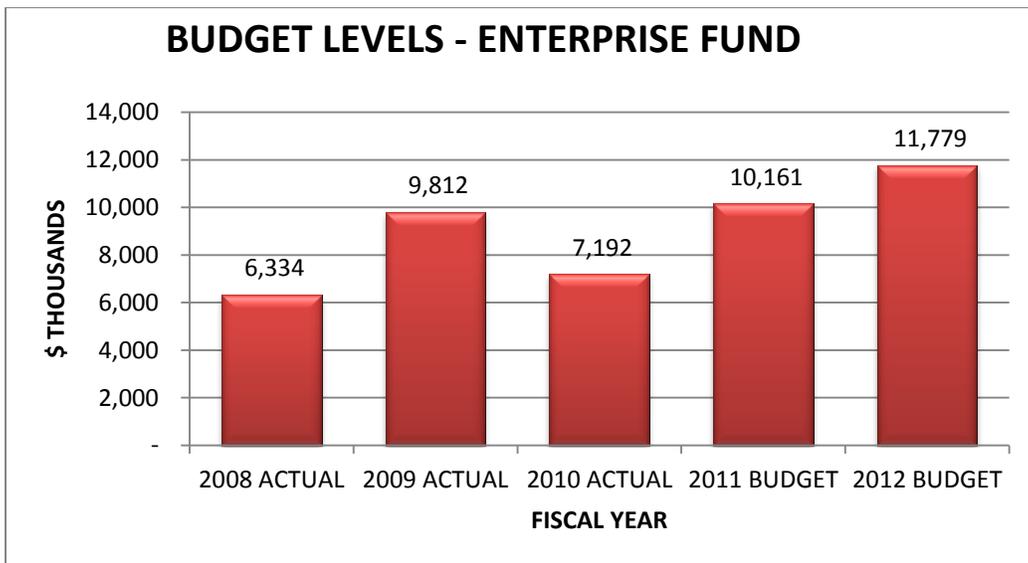
DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
TOTAL JUSTIFICATION:							
3420	5822	TRANSFER TO 2008 BOND	181,860	500,000	1,500,000		
TOTAL JUSTIFICATION:							
			914,013	8,477,060	2,258,544		736,008

**FY 2012 BUDGET WORKSHEET
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
33	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5401	MOBILE EQUIPMENT	245,523	121,582	259,656	POLICE DEPARTMENT 1 FORD EXPEDITION 1 FORD EXPLORER FIRE DEPARTMENT 3 FORD EXPEDITIONS STREETS DIVISION 3/4 TON 4X4 PICKUP FORESTRY DIVISION 1 TON 4X4 PICKUP UTILITY DIVISION (WATER) CHEVY 3/4 TON PICKUP UTILITY DIVISION (SEWER) CHEVY 3500 PICKUP	0 25,000 25,000 0 105,000 0 30,000 0 40,000 0 26,900 0 28,000
TOTAL JUSTIFICATION:							279,900
33	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5407	OFFICE EQUIPMENT	14,500	0	0	COMMUNITY DEVELOPMENT DEPARTMENT MICROFILM READER/PRINTER POLICE DEPARTMENT COBAN VIDEO SERVERS	0 15,000 0 40,000
TOTAL JUSTIFICATION:							55,000
33	5411	SPECIAL EQUIPMENT	12,850	8,791	4,558		
TOTAL JUSTIFICATION:							
33	5412	IS CAPITAL EQPT/SUPPLIES	0	447,601	0		
TOTAL JUSTIFICATION:							
33	5413	IS CAPITAL SOFTWARE	0	0	16,810		
TOTAL JUSTIFICATION:							
33	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
			272,873	577,974	281,024		334,900

ENTERPRISE FUND

Water Operating Program	\$4,717,849
Sewer Operating Program	1,905,198
Water System Improvements	83,188
Sewer System Improvements	100,000
Water System R&R Projects	4,698,000
Sewer System R&R Projects	275,000
TOTAL	\$11,779,235



**FY 2012 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
4100	5101	LONGEVITY	6,150	5,506	6,135	LONGEVITY	3,800
TOTAL JUSTIFICATION:							3,800
4100	5102	OVERTIME	47,812	59,060	36,830	EMERGENCY SERVICES FOR WATER SYSTEM REPAIRS, PUMP AND STATION ISSUES, HYDRANT FLUSHING, FLOODING RESPONSES, ETC. AT TIME AND ONE-HALF AND DOUBLE-TIME RATES ACCORDING TO COLLECTIVE BARGAINING AGREEMENT.	0 0 0 60,000
TOTAL JUSTIFICATION:							60,000
4100	5103	SEASONAL HELP	13,339	19,796	13,641	SEASONAL HELP TO ASSIST WITH MODERATE SKILL, LABOR INTENSIVE DUTIES OF THE DIVISION (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER).	0 0 22,750
TOTAL JUSTIFICATION:							22,750
4100	5104	SALARIES	819,945	780,565	563,358	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, CONTRACTUAL INCREASES, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES. (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER)	0 0 620,694 0
TOTAL JUSTIFICATION:							620,694
4100	5105	TRAINING	1,545	3,508	2,177	ISAWWA CONFERENCE/TRAINING (REQUIRED CREDITS FOR WATER OPERATORS); AWWA CONFERENCE/TRAINING (REQUIRED CREDITS FOR WATER OPERATORS); IL POTABLE WATER CONFERENCE/TRAINING (REQUIRED CREDITS FOR WATER OPERATORS); CDL REIMBURSEMENT; NIPSTA AND/OR OTHER TRAINING RESOURCES SPECIFIC TO PUBLIC WORKS (CONFINED SPACE ENTRY, TRENCHING, ELECTRICAL SAFETY, WORK ZONE SAFETY, ETC). 10% VILLAGE MANAGER ADJUSTMENT	0 1,135 0 920 0 510 200 0 0 1,310 -408
TOTAL JUSTIFICATION:							3,667
4100	5106	UNIFORM ALLOWANCE	3,625	5,863	4,479	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT @ \$450 EA. (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER); CARRYOVER OF EMPLOYEE ACCOUNT BALANCES FROM FY2011 (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER); ALLOTMENT OF "NEW ISSUE" IN THE EVENT OF UNANTICIPATED EMPLOYEE TURNOVER; UNIFORMS FOR SEASONAL WORKERS	0 0 0 3,375 0 750 0 450 225
TOTAL JUSTIFICATION:							4,800
4100	5108	EMPLOYER CONTRIBUTIONS	160,602	173,035	130,420	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER).	0 0 0 139,816
TOTAL JUSTIFICATION:							139,816
4100	5111	UNEMPLOYMENT COMPENSATION	0	0	339		
TOTAL JUSTIFICATION:							
4100	5113	TUITION REIMBURSEMENT	0	225	0		
TOTAL JUSTIFICATION:							
4100	5115	VEMA/PEHP CONTRIBUTIONS	941	13,616	0		
TOTAL JUSTIFICATION:							
4100	5116	SICK LEAVE BUY BACK N.U.E	100	948	0		

**FY 2012 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
TOTAL JUSTIFICATION:							
4100	5205	CONFERENCES & MEETINGS	2,075	2,679	2,667	ISAWWA CONFERENCE/TRAINING REGISTRATION, LODGING, ETC. IL POTABLE CONFERENCE, LODGING, MEALS, ETC.	1,000 900
TOTAL JUSTIFICATION:							
							1,900
4100	5206	CONSULTING SERVICES	0	0	0	SPECIAL OUTSIDE ASSISTANCE REQUIRED TO RESOLVE WATER RELATED PROBLEMS, LOCATE MAIN BREAKS, MATERIAL TESTING TO ANALYZE UNUSUAL PIPE FAILURES, ETC. VILLAGE MANAGER ADJUSTMENT	0 0 1,500 -500
TOTAL JUSTIFICATION:							
							1,000
4100	5207	IS SERV & MAINT AGREEMENT	7,550	0	0	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM W/S PORTION	35,500 0
TOTAL JUSTIFICATION:							
							35,500
4100	5208	DEBRIS DUMP CHARGES	19,794	25,153	17,213	DISPOSAL OF CONCRETE, ASPHALT, EXCAVATING MATERIAL, ETC. RESULTING FROM WATER SYSTEM REPAIRS.	0 20,000
TOTAL JUSTIFICATION:							
							20,000
4100	5209	ENERGY	77,424	99,034	93,602	ENERGY CHARGES FOR ELECTRICAL MOTORS, PUMPS, HEATERS, TOWER LIGHTS AND OTHER EQUIPMENT USED IN WATER FACILITY OPERATIONS; NICOR & COMED CHARGES.	0 0 100,000
TOTAL JUSTIFICATION:							
							100,000
4100	5212	EMPLOYEE HEALTH INSURANCE	154,187	162,096	120,875	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER).	0 145,832
TOTAL JUSTIFICATION:							
							145,832
4100	5213	GEN LIABILITY INSURANCE	100,960	106,005	93,132	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS' COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 78,232
TOTAL JUSTIFICATION:							
							78,232
4100	5214	HYDRANT MAINTENANCE	28,101	24,519	30,529	FIRE HYDRANT REPLACEMENT AND PARTS, PAINT, BACKFILL MATERIAL, FITTINGS, GASKETS, COUPLINGS, STEMS, MARKERS AND OTHER ITEMS TO REPAIR AND MAINTAIN HYDRANTS WITH SOME COSTS REIMBURSED TO GENERAL FUND THROUGH RESPONSIBLE PARTIES; ANNUAL SANDBLASTING OF FIRE HYDRANTS TO REMOVE FLAKING PAINT AND ALLOW REPAINTING; REFLECTIVE TAPE TO CONTINUE THE COLOR-CODING OF FIRE HYDRANTS FOR FIRE DEPARTMENT IDENTIFICATION AND TO INCREASE GENERAL VISIBILITY.	0 0 0 9,000 0 20,000 0 0 1,000
TOTAL JUSTIFICATION:							
							30,000
4100	5217	LANDSCAPE MAINTENANCE	11,629	16,990	14,525	CONTRACTUAL SERVICES FOR WEEKLY SCHEDULED GRASS CUTTING AND LAWN MAINTENANCE AT VARIOUS WATER TOWER, RESERVOIR AND WATER STATION SITES. INCLUDES CORE AERATING IN SPRING AND FALL; CHEMICAL SPRAYING BY CONTRACTOR OF VILLAGE - MAINTAINED LAWNS AT VARIOUS WATER DIVISION SITES, AND PROVIDES FOR FERTILIZER, WEED/ FUNGUS CONTROL AND OTHER LAWN DISEASES.	0 0 0 17,000 0 0 0 3,000
TOTAL JUSTIFICATION:							
							20,000
4100	5218	LEGAL SERVICES	1,242	2,088	11,456		
TOTAL JUSTIFICATION:							
4100	5219	BANK CHARGES	18,364	17,851	19,057	LOCKBOX PROCESSING FEE \$1,280/MONTH FIFTH THIRD BANK \$1,280 X 12 X 80%	0 12,300

**FY 2012 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
4100	5219	BANK CHARGES...	18,364 ...	17,851 ...	19,057 ...	EPAY PROCESSING FEE \$300/MONTH FIFTH THIRD BANK	3,600
TOTAL JUSTIFICATION:							15,900
4100	5220	MAINT OFF/SPEC EQUIPMENT	917	485	149	REPAIRS TO OFFICE MACHINES AND SERVICING OF LOCATING EQUIPMENT, RE-CALIBRATION OF METER TESTING AND CONFINED SPACE ENTRY EQUIPMENT, TANK GAUGE, ETC. VILLAGE MANAGER ADJUSTMENT	0 0 1,500 -500
TOTAL JUSTIFICATION:							1,000
4100	5221	MAINT RADIO EQUIPMENT	76	16	62	ROUTINE REPAIRS OF DIVISION NEXTEL RADIOS AND BLACKBERRIES; MAINTENANCE COST FOR DIVISION MOTOROLA REMOTE RADIO. VILLAGE MANAGER ADJUSTMENT	0 350 200 -150
TOTAL JUSTIFICATION:							400
4100	5222	MEMBERSHIP DUES	558	524	285	ANNUAL PROFESSIONAL MEMBERSHIPS: AMERICAN WATER WORKS ASSOCIATION (7); AMERICAN PUBLIC WORKS ASSOCIATION; NORTH SUBURBAN WATER WORKS ASSOCIATION.	0 525 130 225
TOTAL JUSTIFICATION:							880
4100	5227	POSTAGE	12,500	12,858	12,818	MAILING COSTS ASSOCIATED WITH WATER BILLING, SECOND NOTICES AND OPERATIONAL NEEDS. WATER FUND SHARE IS 80%, BASED ON 50,000 BILLS & LATE NOTICES 47,600 BILLS X .34 X 80% 2,400 LATE NOTICES X .44 X 80%	0 0 12,947 845
TOTAL JUSTIFICATION:							13,792
4100	5228	PRINTING & BINDING	9,238	10,281	9,568	WATER FUND SHARE OF WATER BILL PRINTING COSTS (80%) BASED ON 50,000 BILLS PER YEAR INCLUDING LATE NOTICES. 50,000 X .19 CENTS = \$9,500 X 80% SET-UP CHARGES \$150 X 12 = 1800 X 80%	0 0 7,600 1,440
TOTAL JUSTIFICATION:							9,040
4100	5233	RENTAL EQUIPMENT	1,087	1,255	0	TEMPORARY RENTAL OF SPECIAL EQUIPMENT AND TOOLS NOT OWNED BY VILLAGE. INCLUDES FUNDS FOR BARRICADE RENTAL, WATER SYSTEM REPAIRS AND MAINTENANCE ACTIVITIES.	0 0 1,500
TOTAL JUSTIFICATION:							1,500
4100	5237	TELEMETRY EQUIP MAINT	8,822	7,673	9,853	MISC. REPAIR PARTS, RECORDING TAPE, CHARTS, LIGHTS, PRINTED CIRCUIT BOARDS, PRESSURE TRANSMITTERS, ETC; ANNUAL SCADA MAINTENANCE/REPAIR PARTS FOR EQUIPMENT (TRANSFERRED FROM 4100-5207); TECHNICAL AND SPECIALIZED ELECTRICAL SERVICE ASSISTANCE FOR MAINTENANCE OF PUMPING STATION CONTROLS & RELATED EQUIPMENT THROUGH A SERVICE AGREEMENT @ \$500/MONTH.	0 4,000 0 10,200 0 0 6,000
TOTAL JUSTIFICATION:							20,200
4100	5242	RETIREE HEALTH INSURANCE	12,951	11,565	11,312	HEALTH INSURANCE COSTS FOR WATER DIVISION RETIREES.	14,852
TOTAL JUSTIFICATION:							14,852
4100	5243	PUMPHOUSE MAINTENANCE	18,121	55,669	15,912	MISCELLANEOUS REPAIRS FOR PUMP HOUSE EQUIPMENT AND SUPPLIES FOR MAINTENANCE PURPOSES; ANNUAL PREVENTATIVE MAINTENANCE OF EMERGENCY GENERATORS AT NORTH AND SOUTH RECEIVING STATIONS AND RESERVOIR #2; MAINTENANCE OF AUTOMATIC TRANSFER SWITCHES AT RECEIVING STATIONS & ANNUAL INSPECTION/CERTIFICATION OF FIRE SUPPRESSION SYSTEM AT SOUTH RECEIVING STATION; TANK AND FUEL CLEANING @ WELL #7 AND NORTH STATION; TANK, LINE AND SENSOR TESTING AT NORTH & SOUTH STATION.	0 11,000 0 0 3,000 0 0 750 2,000 750

**FY 2012 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
TOTAL JUSTIFICATION:							17,500
4100	5299	MISC CONTRACTUAL SERVICES	20	62	64	WISCONSIN RAIL ROAD CROSSING LEASE AND WATER PIPELINE RENTAL FEES.	0 250
TOTAL JUSTIFICATION:							250
4100	5301	AUTO PETROL PRODUCTS	33,478	25,242	30,009	GASOLINE, DIESEL FUEL, OIL LUBRICANTS, ANTI-FREEZE, HYDRAULIC, TRANSMISSION & BRAKE FLUIDS, ETC. FOR VEHICLES/EQUIPMENT, INCLUDING STANDBY GENERATORS. PROPANE, KEROSENE, AND NATURAL GAS FOR HEATING PUMP FACILITIES, & PORTABLE HEATERS FOR WINTER REPAIRS.	0 0 0 0 36,500
TOTAL JUSTIFICATION:							36,500
4100	5302	BOOKS & SUBSCRIPTIONS	0	0	0	APPLICABLE DIVISION SUBSCRIPTIONS, BOOKS, MANUALS, SPECIAL PUBLICATIONS, ETC.	0 100
TOTAL JUSTIFICATION:							100
4100	5303	CHEMICALS	6,183	6,853	6,214	CHEMICALS FOR POTABLE WATER TREATMENT INCLUDING CHLORINE, CO2, CYLINDER RENTAL AND MISCELLANEOUS REPAIRS TO CHEMICAL FEED EQUIPMENT AND CHLORINATORS - INCLUDES FUNDING FOR CO2 USED IN FREEZING SERVICE LINES FOR REPAIR AND CHEMICAL REAGENTS FOR CHLORINE RESIDUAL ANALYSIS FOR SEVEN (7) CHLORINE ANALYZERS AND ACETYLENE/OXYGEN FOR GAS TORCHES; ALSO INCLUDES SALT FOR SIDEWALKS.	0 0 0 0 0 0 7,000
TOTAL JUSTIFICATION:							7,000
4100	5308	WATER SAMPLES	13,204	11,149	10,313	REQUIRED SAMPLING AND ANALYSIS OF POTABLE WATER INCLUDING POSTAL COSTS, TRANSPORTATION AND LAB CHARGES. COSTS INCLUDE: TESTING FOR LEAD, COPPER, INORGANIC, COLIFORM, ETC.; COMPLETE MINERAL ANALYSIS (SAMPLES); MISCELLANEOUS TESTING TO RESOLVE CONSUMER CONCERNS. VILLAGE MANAGER ADJUSTMENT	0 0 0 21,000 3,000 1,000 -5,000
TOTAL JUSTIFICATION:							20,000
4100	5309	JANITORIAL SUPPLIES	559	389	4,036	CLEANING MATERIAL AND SUPPLIES USED AT VARIOUS WATER SYSTEM FACILITIES.	0 500
TOTAL JUSTIFICATION:							500
4100	5310	VEHICLE MAINTENANCE	19,912	20,444	18,004	REPAIRS AND MAINTENANCE OF DIVISION VEHICLES AND EQUIPMENT, INCLUDING FUNDING FOR VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 0 22,000
TOTAL JUSTIFICATION:							22,000
4100	5311	BLDG/GROUNDS MAINTENANCE	33,224	11,483	31,285	MISCELLANEOUS REPAIRS TO PUMP HOUSE AND RESERVOIR BUILDING/GROUNDS, INCLUDING: LIGHTS, PAINT, SEALERS, HEATING SYSTEM REPAIRS, ELECTRICAL REPAIRS TO FANS, MOTORS - ETC, LUMBER, BLOCKS, LANDSCAPING MATERIALS, FLOWERS, MULCH AND OTHER RELATED ITEMS; SOD, SEED, BLACK DIRT, FERTILIZER, ETC, TO REPAIR DAMAGED PARKWAYS RESULTING FROM WATER SYSTEM REPAIR; SURFACE SEALING OF ASPHALT DRIVEWAYS AT PUMP HOUSE FACILITIES AND PRESSURE MONITORING STATIONS. VILLAGE MANAGER ADJUSTMENT	0 0 0 12,000 0 5,000 0 5,000 -5,000
TOTAL JUSTIFICATION:							17,000
4100	5313	IS MISC EQPT & SUPPLIES	2,498	1,756	0	REPLACE COMPUTER THAT DOES NOT MEET MINIMUM VILLAGE SPECIFICATIONS	0 1,750
TOTAL JUSTIFICATION:							1,750
4100	5315	SMALL TOOLS & EQUIPMENT	5,812	8,161	6,816	REPLACEMENT OF WORN OR DAMAGED HAND OR POWER	0

**FY 2012 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
4100	5315	SMALL TOOLS & EQUIPMENT...	5,812 ...	8,161 ...	6,816 ...	TOOLS AS NECESSARY.	8,000
TOTAL JUSTIFICATION:							8,000
4100	5317	MISC OPERATING SUPPLIES	1,887	1,451	1,111	REPLACEMENT BATTERIES FOR LINE LOCATORS, MAGNETIC LOCATORS, MULTI-METERS, PH METERS, ETC. INCLUDING GENERAL MISCELLANEOUS SUPPLIES AS REQUIRED BUT NOT APPROPRIATED IN OTHER BUDGET ACCOUNTS.	0 0 0 1,400
TOTAL JUSTIFICATION:							1,400
4100	5318	OFFICE SUPPLIES	869	563	343	FUNDS FOR DIVISION FOR VARIOUS OFFICE SUPPLIES INCLUDING ALL ESSENTIAL UTILITIES OF GENERAL OFFICE OPERATION.	0 0 350
TOTAL JUSTIFICATION:							350
4100	5319	PROTECTIVE CLOTHING	3,395	4,574	2,800	REPLACEMENT OF WORN PPE AND WEATHER GEAR INCLUDING HARD HATS, SAFETY VESTS, GLOVES, EAR PROTECTION, RAIN GEAR & OTHER SAFETY RELATED ITEMS FOR EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS- WATER & SEWER); ANSI-APPROVED STEEL TOE SAFETY BOOTS FOR SEASONAL EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER).	0 0 0 3,725 0 0 250
TOTAL JUSTIFICATION:							3,975
4100	5341	METERS	48,796	27,197	38,585	PURCHASE OF WATER METERS FOR WORN OR NONFUNCTIONING, AND NEW CONSTRUCTION WATER METERS; METER PARTS, REPAIRS, TESTING AND CERTIFICATION OF LARGER METERS; ANNUAL REPLACEMENT OF TURBINE CHAMBERS AND RECALIBRATION OF METERS AT RECEIVING STATIONS TO ENSURE ACCURACY OF MONITORING WATER RECEIVED: 2 @ \$3000/EA; MISCELLANEOUS MATERIALS, SUPPLIES & PARTS REQUIRED TO PERFORM METER REPAIR SERVICE.	0 25,500 0 7,000 0 0 6,000 0 1,500
TOTAL JUSTIFICATION:							40,000
4100	5344	WATER MAIN MAINTENANCE	62,036	(2,452)	43,311	REPAIR PARTS, PIPE, VALVES, VAULTS, REPAIR CLAMPS, BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES, MARKING PAINT, MARKING FLAGS, ETC., AND OTHER MISCELLANEOUS ITEMS USED IN THE REPAIR AND MAINTENANCE OF WATER MAINS & RELATED APPURTENANCES.	0 0 0 0 60,000
TOTAL JUSTIFICATION:							60,000
4100	5345	WATER STORAGE MAINT	31,844	33,909	26,443	ANNUAL INSPECTION, EQUIPMENT AND RE-CALIBRATION OF WATER STORAGE FACILITIES AND MISCELLANEOUS REPAIRS/MAINTENANCE AS MAY BE REQUIRED; FUNDS FOR WATER SYSTEM VULNERABILITY ASSESSMENT COMPLIANCE; EXTERIOR ELEVATED STANDPIPE CLEANING.	0 0 7,000 0 25,000 20,000
TOTAL JUSTIFICATION:							52,000
4100	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5503	WATER IMPROVEMENTS	0	11,634	(7,764)	WATER POINT REPAIRS-WHIPPLE TREE AREA	20,000
TOTAL JUSTIFICATION:							20,000
4100	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4100	5624	BOND INTEREST EXPENSE	0	(130)	0		
TOTAL JUSTIFICATION:							

**FY 2012 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 REQUEST
4100	5703	GENERAL FUND REIMBRSMNT	897,600	952,950	967,244	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 931,004 0
TOTAL JUSTIFICATION:							931,004
4100	5705	NWWC WATER CHARGE	1,679,855	1,633,443	1,743,976	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMM. BASED ON THE VILLAGE'S SHARE OF WATER COSTS.	0 1,790,000
TOTAL JUSTIFICATION:							1,790,000
4100	5706	TRANSFER TO DEBT SERVICE	0	140,725	140,725	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	223,600 0
TOTAL JUSTIFICATION:							223,600
4100	5707	TRANSFER TO CERF	6,780	0	144,674	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIP.	0 99,365
TOTAL JUSTIFICATION:							99,365
			4,387,605	4,508,263	4,428,583		4,717,849

**FY 2012 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
4200	5101	LONGEVITY	3,450	4,522	6,135	LONGEVITY	3,800
TOTAL JUSTIFICATION:							3,800
4200	5102	OVERTIME	(11,035)	21,212	34,634	EMERGENCY ASSISTANCE FOR SEWER SYSTEM REPAIRS, PUMP AND LIFT STATION PROBLEMS, FLOODING RESPONSE, SNOW AND ICE CONTROL OPERATIONS, CUSTOMER ASSISTANCE, ETC. AT TIME AND ONE-HALF AND DOUBLE-TIME RATES ACCORDING TO COLLECTIVE BARGAINING AGREEMENT; COSTS RELATING TO THE INFILTRATION & INFLOW (I&I) PROGRAM WHICH NECESSITATES EVENING AND WEEKEND IN-HOUSE INSPECTIONS FOR POSSIBLE CODE VIOLATIONS.	0 0 0 0 25,000 0 0 10,000
TOTAL JUSTIFICATION:							35,000
4200	5103	SEASONAL HELP	5,970	19,624	10,013	SEASONAL HELP TO ASSIST WITH MODERATE SKILL, LABOR INTENSIVE DUTIES AND RESPONSIBILITIES OF THE DIVISION (AMT ALLOCATED AMONG 2 GROUPS- WATER & SEWER).	0 0 22,750
TOTAL JUSTIFICATION:							22,750
4200	5104	SALARIES	581,959	546,383	567,680	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, CONTRACTUAL INCREASES, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES. (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWERS).	0 0 0 620,694
TOTAL JUSTIFICATION:							620,694
4200	5105	TRAINING	0	1,116	1,222	NIPSTA AND/OR OTHER TRAINING RESOURCES SPECIFIC TO PW (CONFINED SPACE ENTRY, TRENCHING, ELECTRICAL SAFETY, WORKZONE SAFETY, ETC.); ALSO INCLUDES CDL REIMBURSEMENT	0 0 1,000
TOTAL JUSTIFICATION:							1,000
4200	5106	UNIFORM ALLOWANCE	2,336	5,041	2,267	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT @ \$450 EA (AMT ALLOCATED AMONG 2 GROUPS- WATER & SEWER); CARRYOVER OF EMPLOYEE ACCOUNT BALANCES FROM FY2011; (AMT ALLOCATED AMONG 2 GROUPS-WATER & SEWER); ALLOTMENT OF "NEW ISSUE" IN THE EVENT OF UNANTICIPATED EMPLOYEE TURNOVER; UNIFORMS FOR SEASONAL EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS-WATER & SEWER).	0 0 3,375 0 750 0 450 0 225
TOTAL JUSTIFICATION:							4,800
4200	5108	EMPLOYER CONTRIBUTIONS	110,323	113,833	129,903	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE FOR DIVISIONAL PERSONNEL. (AMT ALLOCATED AMONG 2 GROUPS- WATER & SEWER).	0 0 139,816
TOTAL JUSTIFICATION:							139,816
4200	5115	VEMA/PEHP CONTRIBUTIONS	0	13,616	0		
TOTAL JUSTIFICATION:							
4200	5116	SICK LEAVE BUY BACK N.U.E	0	0	0		
TOTAL JUSTIFICATION:							
4200	5205	CONFERENCES & MEETINGS	70	706	1,419	AWWA, APWA CONFERENCE/TRAINING, MEETINGS, ETC.	975
TOTAL JUSTIFICATION:							975
4200	5207	IS SERV & MAINT AGREEMENT	0	0	0	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM SEWER PORTION	35,500 0
TOTAL JUSTIFICATION:							35,500
4200	5208	DEBRIS DUMP CHARGES	17,503	7,110	8,988	DISPOSAL CHARGES FOR DEBRIS COLLECTED FROM CLEANING & REPAIRING SANITARY AND STORM SEWER SYSTEMS AND	0 0

**FY 2012 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
4200..	5208..	DEBRIS DUMP CHARGES...	17,503 ...	7,110 ...	8,988 ...	WATERWAY DEBRIS REMOVAL.	15,000
TOTAL JUSTIFICATION:							15,000
4200	5209	ENERGY	16,304	18,469	17,495	ENERGY COSTS FOR ELECTRICAL MOTORS, PUMPS, HEATERS, LIGHTS AND OTHER EQUIPMENT USED DURING THE OPERATION OF SANITARY LIFT STATIONS AND STORM WATER FACILITY PUMPING STATIONS; ELECTRICITY AND GAS.	0 0 0 18,000
TOTAL JUSTIFICATION:							18,000
4200	5212	EMPLOYEE HEALTH INSURANCE	110,240	105,074	112,285	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER).	0 145,832
TOTAL JUSTIFICATION:							145,832
4200	5213	GEN LIABILITY INSURANCE	53,840	56,536	49,670	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS' COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 41,724
TOTAL JUSTIFICATION:							41,724
4200	5217	LANDSCAPE MAINTENANCE	12,788	16,357	11,824	WHEELING DIVERSION CHANNEL MITIGATION WETLAND MAINT. INCLUDING MANAGEMENT OF INVASIVE SPECIES, PRESCRIBED BURN, ETC.; CONTRACTUAL DIVERSION CHANNEL LANDSCAPE MAINT.; CONTRACTUAL GRASS CUTTING & LAWN MAINT. OF AREAS ADJACENT TO DIVERSION CHANNEL. VILLAGE MANAGER ADJUSTMENT	0 0 10,000 17,510 0 6,600 -5,000
TOTAL JUSTIFICATION:							29,110
4200	5218	LEGAL SERVICES	54	6,102	0		
TOTAL JUSTIFICATION:							
4200	5219	BANK CHARGES	3,393	3,031	2,987	LOCKBOX PROCESSING FEE \$1,280/MONTH FIFTH THIRD BANK \$1,280 X 12 X 17%	0 2,700
TOTAL JUSTIFICATION:							2,700
4200	5220	MAINT OFF/SPEC EQUIPMENT	871	2,887	3,797	REPAIRS AND SERVICING OF OFFICE EQUIPMENT AND MACHINES, LOCATOR EQUIPMENT, GAS DETECTORS, AIR TANKS, SEWER FLOW MONITORS, SEWER CAMERA AND PERIPHERAL EQUIPMENT, COMPUTERS, ETC. VILLAGE MANAGER ADJUSTMENT	0 0 0 3,500 -500
TOTAL JUSTIFICATION:							3,000
4200	5221	MAINT RADIO EQUIPMENT	65	81	30	ROUTINE REPAIRS/MAINTENANCE OF DIVISION NEXTELS AND BLACKBERRIES; MAINTENANCE COST FOR DIVISION MOTOROLA REMOTE RADIO EQUIPMENT. VILLAGE MANAGER ADJUSTMENT	0 250 0 250 -200
TOTAL JUSTIFICATION:							300
4200	5222	MEMBERSHIP DUES	0	38	0	AWWA MEMBERSHIP	75
TOTAL JUSTIFICATION:							75
4200	5227	POSTAGE	2,651	2,732	2,724	MAILING COSTS ASSOCIATED WITH SEWER BILLING INCLUDING LATE NOTICES AND OTHER MISCELLANEOUS OPERATIONAL REQUIREMENTS. SEWER FUNDS SHARE IS 17% BASED ON 50,000 BILLS & LATE NOTICES 47,000 BILLS X .34 X 17%; 2,400 LATE NOTICES X .44 X 17%.	0 0 0 0 2,751 180
TOTAL JUSTIFICATION:							2,931
4200	5228	PRINTING & BINDING	1,963	2,061	1,982	SEWER FUND PORTION OF WATER/SEWER UTILITY BILL PRINTING CHARGE. SEWER FUNDS SHARE IS 17%	0 0

**FY 2012 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
4200..	5228..	PRINTING & BINDING...	1,963 ...	2,061 ...	1,982 ...	BASED ON 50,000 BILLS AND LATE NOTICES A YEAR 50,000 X .19 X 17%; SET-UP CHARGES \$150 X 12 = 1800 X 17%.	0 1,615 306
TOTAL JUSTIFICATION:							1,921
4200	5233	RENTAL EQUIPMENT	143	1,000	0	FUNDS FOR TEMPORARY REPLACEMENT OF NON-OPERATIVE OR NON VILLAGE-OWNED EQUIPMENT AND TOOLS AS MAY BE REQUIRED. INCLUDES BARRICADE RENTAL COSTS FOR EMERGENCY STREET CLOSURES.	0 0 0 1,500
TOTAL JUSTIFICATION:							1,500
4200	5234	TREE MAINT SERVICE	29,988	14,995	29,978	FUNDS FOR TREE TRIMMING/BRUSH REMOVAL BY PRIVATE CONTRACTOR ALONG BUFFALO CREEK/WHEELING DRAINAGE DITCH, CAMP MCDONALD CREEK AND THE WHEELING DIVERSION CHANNEL TO REMOVE FALLEN AND DEAD BRANCHES, LIMBS & TREES WHICH IMPEDE PROPER FLOW.	0 0 0 0 30,000
TOTAL JUSTIFICATION:							30,000
4200	5237	TELEMETRY EQUIP MAINT	23	1,145	738	FUNDING FOR TECHNICAL ELECTRICAL ASSISTANCE FOR MAINTENANCE OF PUMPING CONTROLS & RELATED EQUIPMENT. ANNUAL SUBSCRIPTION CHARGE RELATING TO ONGOING SERVICE OF MICRO TRU'S INSTALLED AT ALL EXISTING PUMPING AND LIFT STATION SITES, ESTIMATED \$265-\$270/MONTH; ANNUAL OMNI SITES SUBSCRIPTION FEES;	0 2,000 0 0 3,200 3,800
TOTAL JUSTIFICATION:							9,000
4200	5242	RETIREE HEALTH INSURANCE	0	6,003	11,642	HEALTH INSURANCE COSTS FOR SEWER DIVISION RETIREES.	5,216
TOTAL JUSTIFICATION:							5,216
4200	5299	MISC CONTRACTUAL SERVICES	2,125	1,000	1,576	PERMIT FEES ACCORDING TO FEDERAL MANDATES TO NPDES-PHASE II REGULATIONS FOR STORMWATER DISCHARGE, INCLUDES STORMWATER CONSTRUCTION PERMIT FEE AND STORMWATER MS4 PERMIT FEE; MISC. OUTSOURCED CONTRACTUAL ASSISTANCE TO PROVIDE INSPECTION SERVICES BASED ON RESULTS OF THE SANITARY SEWER EVALUATION STUDY (SSES) RELATING TO THE INFILTRATION & INFLOW (I&I) PROGRAM. INCLUDES SMOKE AND DYE TESTING TO LOCATE POSSIBLE SOURCES OF I&I, INSPECTIONS BY PROFESSIONAL SERVICE PROVIDERS AND VARIOUS OTHER MEANS OF ENSURING COMPLIANCE.	0 0 0 1,500 0 0 0 0 0 4,500
TOTAL JUSTIFICATION:							6,000
4200	5301	AUTO PETROL PRODUCTS	(7,049)	15,826	19,424	GASOLINE, DIESEL FUEL, OIL TRANSMISSION FLUIDS, GREASE, LUBRICANTS, HYDRAULIC AND BRAKE FLUIDS, WINDSHIELD SOLVENT, ETC. FOR ALL DIVISION VEHICLES AND EQUIPMENT INCLUDING FUEL FOR STANDBY GENERATORS.	0 0 0 23,500
TOTAL JUSTIFICATION:							23,500
4200	5302	BOOKS & SUBSCRIPTIONS	3,528	4,360	4,360	APPLICABLE SUBSCRIPTIONS, BOOKS, SPECIAL PUBLICATIONS, MANUALS, ETC. CONTINENTAL WEATHER SERVICE FOR ADVANCED WARNING OF IMPENDING INCLEMENT WEATHER CONDITIONS	0 150 0 1,000
TOTAL JUSTIFICATION:							1,150
4200	5303	CHEMICALS	8,241	8,652	6,842	DEGREASING CHEMICALS FOR LIFT STATIONS "FORCE-MAIN" PREVENTATIVE MAINTENANCE PROGRAM AND SEWER LINES TO CONTROL AND REDUCE GREASE BUILDUP IN THE SYSTEM; CHEMICALS INCLUDING OXYGEN, TRACING DYE AND OTHER MISC. CHEMICALS TO CONTROL SEWER ODORS.	0 0 8,200 800
TOTAL JUSTIFICATION:							9,000
4200	5310	VEHICLE MAINTENANCE	16,385	24,272	16,241	REPAIRS AND MAINTENANCE OF DIVISION VEHICLES AND	0

**FY 2012 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
4200..	5310..	VEHICLE MAINTENANCE...	16,385 ...	24,272 ...	16,241 ...	EQUIPMENT. INCLUDES FUNDING FOR VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE;	0 22,000
TOTAL JUSTIFICATION:							22,000
4200	5311	BLDG/GROUNDS MAINTENANCE	1,844	210	960	MISCELLANEOUS REPAIRS TO LIFT STATION BUILDINGS AND FACILITY SITES INCLUDING LANDSCAPE MATERIALS & RELATED ITEMS FOR REPAIRS TO DAMAGED PARKWAYS DUE TO SEWER REPAIRS. VILLAGE MANAGER ADJUSTMENT	0 0 0 2,000 -500
TOTAL JUSTIFICATION:							1,500
4200	5315	SMALL TOOLS & EQUIPMENT	5,774	6,749	5,875	REPLACEMENT OR REPAIRS OF WORN/DAMAGED TOOLS, CHAINS, PICK/SHOVEL HANDLES, PIPE CUTTERS, SEWER JET CUTTER, GARDEN HOSE, ETC.	0 0 6,500
TOTAL JUSTIFICATION:							6,500
4200	5317	MISC OPERATING SUPPLIES	1,986	3,164	2,281	RAGS, NUTS, BOLTS, KEYS, LOCKS, SAFETY CONES, BATTERIES, FILM, ANTI-BACTERIAL SCRUBS AND GENERAL MISC. ITEMS NOT APPROPRIATED IN OTHER BUDGET ACCOUNTS.	0 0 0 3,500
TOTAL JUSTIFICATION:							3,500
4200	5318	OFFICE SUPPLIES	808	444	328	FUNDS FOR THE DIVISION FOR VARIOUS OFFICE SUPPLIES INCLUDING ESSENTIAL UTILITIES OF GENERAL OFFICE OPERATION.	0 0 350
TOTAL JUSTIFICATION:							350
4200	5319	PROTECTIVE CLOTHING	2,467	3,306	2,519	REPLACEMENT OF WORN PPE AND WEATHER GEAR INCLUDING HARD HATS, SAFETY GLASSES, EAR PROTECTION, PROTECTIVE VESTS AND OTHER SAFETY RELATED ITEMS (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER); ANSI-APPROVED STEEL TOE SAFETY BOOTS FOR SEASONAL EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS-WATER & SEWER).	0 0 0 3,725 0 0 250
TOTAL JUSTIFICATION:							3,975
4200	5340	LIFT STATIONS	32,723	21,311	19,623	REPAIRS, PARTS, PUMP REPLACEMENTS, SERVICE CALLS, ROUTINE MAINTENANCE, ETC. FOR ALL STORM WATER PUMPING STATIONS AND SANITARY BUILDINGS.	0 0 35,000
TOTAL JUSTIFICATION:							35,000
4200	5342	SEWER LINE MAINTENANCE	69,514	80,473	58,803	ROUTINE MAINTENANCE/REPAIRS TO STORM AND SANITARY SEWERSYSTEMS, MANHOLES, INLETS, CATCH BASINS, HEAD WALL ETC. INCLUDES: PIPE, COUPLINGS, CONCRETE, GRATES, LIDS, FRAMES AND BACKFILL MATERIAL, MARKING PAINT, MARKING FLAGS, ETC.; ANNUAL COST RELATING TO A SEWER SERVICE AGREEMENT WITH MWRDGC. THESE COSTS WILL BE ULTIMATELY REIMBURSED TO THE VILLAGE BY MOBIL OIL COMPANY, TARGET CORP AND MID-AMERICA COMPANY; REPAIRS TO JACKSON DRIVE PIPES AND STRUCTURES.	0 0 0 35,000 0 0 0 20,000 30,000
TOTAL JUSTIFICATION:							85,000
4200	5401	MOBILE EQUIPMENT	0	0	0	PORTABLE GENERATOR - EXPANDED LEVEL REQUEST APPROVED BY VM	0 40,000
TOTAL JUSTIFICATION:							40,000
4200	5703	GENERAL FUND REIMBRSMNT	224,400	238,237	241,811	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM.	232,751 0
TOTAL JUSTIFICATION:							232,751
4200	5706	TRANSFER TO DEBT SERVICE	0	140,725	140,725	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW	223,600

**FY 2012 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
4200...	5706...	TRANSFER TO DEBT SERVICE...	0...	140,725 ...	140,725 ...	BLDG DEBT - PRINCIPAL & INTEREST	0
TOTAL JUSTIFICATION:							223,600
4200	5707	TRANSFER TO CERF	0	0	38,628	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIP.	0 40,728
TOTAL JUSTIFICATION:							40,728
			1,305,645	1,518,402	1,567,409		1,905,198

**FY 2012 BUDGET WORKSHEET
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
4310	5206	CONSULTING SERVICES	2,700	10,000	0		
TOTAL JUSTIFICATION:							
4310	5218	LEGAL SERVICES	3,531	324	0		
TOTAL JUSTIFICATION:							
4310	5299	MISC CONTRACTUAL SERVICES	0	0	500		
TOTAL JUSTIFICATION:							
4310	5503	WATER IMPROVEMENTS	5,602	0	0	SCADA UPGRADE	50,000
TOTAL JUSTIFICATION:							50,000
4310	5609	FISCAL AGENT FEES	800	400	400	FISCAL AGENT FEES - 2011 GO REFUNDING BONDS	400
TOTAL JUSTIFICATION:							400
4310	5624	BOND INTEREST EXPENSE	67,875	53,625	27,500	2011 GO REFUNDING BONDS - INTEREST EXPENSE	32,788
TOTAL JUSTIFICATION:							32,788
4310	5629	BOND ISSUANCE COSTS	0	0	8,969		
TOTAL JUSTIFICATION:							
4310	5631	PAYMENT - BOND ESCROW	0	0	0		
TOTAL JUSTIFICATION:							
			80,508	64,349	37,369		83,188

**FY 2012 BUDGET WORKSHEET
SEWER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
4320	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4320	5502	SANITARY SEWER IMPROVEMNT	0	0	0	SANITARY SEWER LIFT STATION SCADA SYSTEM	100,000
TOTAL JUSTIFICATION:							100,000
4320	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			0	0	0		100,000

**FY 2012 BUDGET WORKSHEET
WATER SYSTEM R&R PROJECT**

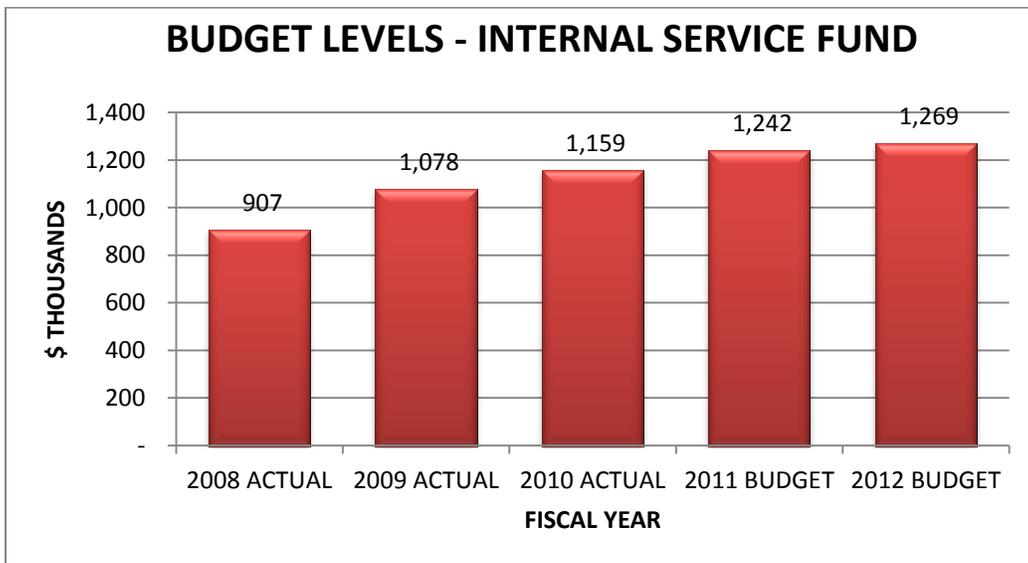
DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
4330	5104	SALARIES	89,478	93,000	93,000	W/S FUND SHARE OF ENGINEERING SALARIES	96,000
TOTAL JUSTIFICATION:							96,000
4330	5206	CONSULTING SERVICES	0	0	9,008		
TOTAL JUSTIFICATION:							
4330	5503	WATER IMPROVEMENTS	1,750	0	1,142,217	INFRASTRUCTURE RESTORATION	20,000
						ELEVATED TANK RECOATING AND REPAIR	662,000
						WATER METER IMPROVEMENT PROGRAM	3,500,000
						WELL #7 IMPROVEMENTS	420,000
TOTAL JUSTIFICATION:							4,602,000
			91,228	93,000	1,244,225		4,698,000

**FY 2012 BUDGET WORKSHEET
SEWER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
4340	5502	SANITARY SEWER IMPROVEMNT	204,865	7,664	152,051	SANITARY SEWER RELINING PROGRAM SANITARY SEWER POINT REPAIR PROGRAM PUMP REPLACEMENT PROGRAM SANITARY SEWER MANHOLE REHAB PROGRAM	200,000 25,000 30,000 20,000
TOTAL JUSTIFICATION:							275,000
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			204,865	7,664	152,051		275,000

INTERNAL SERVICE FUND

Liability Insurance Fund.....\$1,269,080

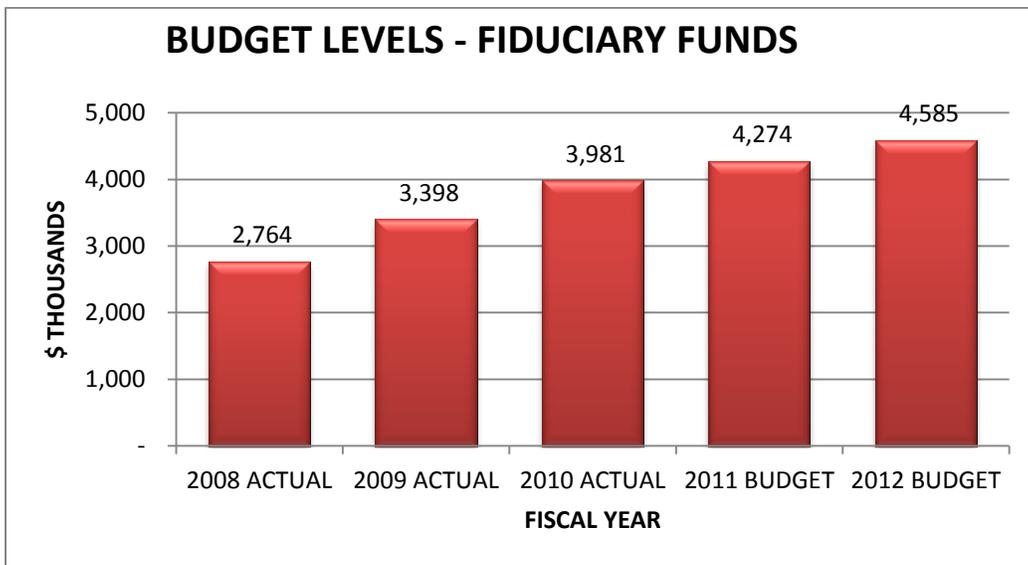


**FY 2012 BUDGET WORKSHEET
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
51	5125	SAFETY PROGRAM	0	0	0		
TOTAL JUSTIFICATION:							
51	5206	CONSULTING SERVICES	54,500	54,500	55,437	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	17,850 38,437
TOTAL JUSTIFICATION:							56,287
51	5213	GEN LIABILITY INSURANCE	344,143	349,473	349,234	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS' COMPENSATION COVERAGE.	363,176 0
TOTAL JUSTIFICATION:							363,176
51	5271	INSURANCE CLAIMS ADMIN	36,781	34,112	25,350	THIRD PARTY CLAIMS ADMINISTRATION EXPENSES.	26,617
TOTAL JUSTIFICATION:							26,617
51	5272	INSURANCE CLAIMS	642,828	720,700	392,296	ANTICIPATED LOSSES FOR FY 2012	823,000
TOTAL JUSTIFICATION:							823,000
			1,078,252	1,158,785	822,317		1,269,080

FIDUCIARY FUNDS

Police Pension Fund.....	\$2,032,425
Fire Pension Fund	2,553,050
TOTAL	\$4,585,475



POLICE PENSION FUND

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

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

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

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

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

During the 2011 Fiscal Year, the Village hired Timothy W. Sharpe, a certified actuary, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's police officers. The results of the analysis are:

	As of 12/31/2010	12/31/2011
Accrued Liability	\$40,645,515	\$46,314,079
Less Current Assets	30,012,693	33,548,809
	=====	=====
Unfunded Accrued Liability (Surplus)	10,632,822	12,765,270
Percent Funded	73.8%	72.4%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,343,965 for the 2011 tax year which was \$108,191 (8.75%) higher than the 2010 levy.

**FY 2012 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
61	5203	AUDIT	5,993	6,003	6,710	DIRECTOR OF INSURANCE - ANNUAL COMPLIANCE FEE	6,900
TOTAL JUSTIFICATION:							6,900
61	5205	CONFERENCES & MEETINGS	956	0	120	MEETINGS AND CONFERENCE EXPENSES	500
TOTAL JUSTIFICATION:							500
61	5206	CONSULTING SERVICES	400	1,900	0	CONSULTING SERVICES INVESTMENT MANAGEMENT FEES	2,000 96,000
TOTAL JUSTIFICATION:							98,000
61	5213	GEN LIABILITY INSURANCE	0	0	4,621	GALLAGHER FIDUCIARY LIABILITY INSURANCE	4,750
TOTAL JUSTIFICATION:							4,750
61	5218	LEGAL SERVICES	3,113	4,077	4,015	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING ADDITIONAL EXPENSES	3,000 500
TOTAL JUSTIFICATION:							3,500
61	5219	BANK CHARGES	69,914	81,260	85,639		
TOTAL JUSTIFICATION:							
61	5222	MEMBERSHIP DUES	750	3,000	1,550	PPFA ANNUAL MEMBERSHIP DUES	775
TOTAL JUSTIFICATION:							775
61	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
61	5318	OFFICE SUPPLIES	0	0	0	OFFICE SUPPLIES	250
TOTAL JUSTIFICATION:							250
61	5702	REFUND PENSION CONTRIBUTI	0	0	0		
TOTAL JUSTIFICATION:							
61	5704	RETIREMENT PENSION	1,150,378	1,329,867	1,404,175	PENSION BENEFIT FOR 26 RETIRED POLICE OFFICERS ANTICIPATED RETIREMENTS	1,506,000 59,000
TOTAL JUSTIFICATION:							1,565,000
61	5714	NON-DUTY DISABILITY PENS	54,929	56,168	57,407	NON-DUTY RELATED RETIREMENT BENEFIT FOR 1 OFFICER	59,500
TOTAL JUSTIFICATION:							59,500
61	5716	DUTY DISABILITY PENSION	60,609	74,257	75,015	PENSION BENEFIT FOR 2 POLICE OFFICERS	75,250
TOTAL JUSTIFICATION:							75,250
61	5718	SURVIVING SPOUSE PENSION	181,055	181,055	217,905	SURVIVING SPOUSE BENEFIT FOR 8 SPOUSES	218,000
TOTAL JUSTIFICATION:							218,000
			1,528,096	1,737,587	1,857,156		2,032,425

FIREFIGHTERS' PENSION FUND

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

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

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

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

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

During the 2011 Fiscal Year, the Village hired Timothy W. Sharpe, a certified actuary, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's firefighters. The results of the analysis are:

	As of 12/31/2010	As of 12/31/2011
Accrued Liability	\$35,808,961	\$40,990,873
Less Current Assets	\$25,181,994	\$27,470,624
	=====	=====
Unfunded Accrued Liability (Surplus)	\$10,626,967	\$13,520,249
Percent Funded	70.3%	67.0%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,286,088 for the 2011 tax year which was \$147,933 (12.99%) higher than the 2010 levy.

**FY 2012 BUDGET WORKSHEET
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2009 ACTUAL	2010 ACTUAL	2011 YTD ACTUAL	BUDGET JUSTIFICATION	2012 APPROVED
62	5203	AUDIT	5,307	5,038	5,496	DIRECTOR OF INSURANCE ANNUAL COMPLIANCE FEE	5,600
TOTAL JUSTIFICATION:							5,600
62	5205	CONFERENCES & MEETINGS	3,790	475	1,100	EDUCATIONAL SEMINARS AND TRAVEL	2,500
TOTAL JUSTIFICATION:							2,500
62	5206	CONSULTING SERVICES	35,000	35,000	35,000	INVESTMENT MANAGEMENT FEES	83,000
TOTAL JUSTIFICATION:							83,000
62	5213	GEN LIABILITY INSURANCE	330	3,958	4,288	FIDUCIARY LIABILITY POLICY ARTHUR GALLAGHER	4,350
TOTAL JUSTIFICATION:							4,350
62	5218	LEGAL SERVICES	1,051	574	1,349	LEGAL SERVICES	2,000
TOTAL JUSTIFICATION:							2,000
62	5219	BANK CHARGES	42,127	53,006	58,624		
TOTAL JUSTIFICATION:							
62	5222	MEMBERSHIP DUES	425	1,525	0	MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
62	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
62	5227	POSTAGE	37	0	14		
TOTAL JUSTIFICATION:							
62	5240	TRAVEL & TRANSPORTATION	0	86	75	TRAVEL REIMBURSEMENT	150
TOTAL JUSTIFICATION:							150
62	5246	MEDICAL EXAMS	2,730	0	0	MEDICAL EXAMINATIONS	1,500
TOTAL JUSTIFICATION:							1,500
62	5318	OFFICE SUPPLIES	1	0	0		
TOTAL JUSTIFICATION:							
62	5702	REFUND PENSION CONTRIBUTI	0	45,324	0		
TOTAL JUSTIFICATION:							
62	5704	RETIREMENT PENSION	1,183,717	1,645,566	1,832,691	SERVICE PENSION BENEFIT FOR 29 RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS	1,933,400 60,000
TOTAL JUSTIFICATION:							1,993,400
62	5714	NON-DUTY DISABILITY PENS	0	0	0		
TOTAL JUSTIFICATION:							
62	5716	DUTY DISABILITY PENSION	301,581	292,675	284,710	DUTY-DISABILITY PENSION FOR 6 FIREFIGHTERS	287,500
TOTAL JUSTIFICATION:							287,500
62	5718	SURVIVING SPOUSE PENSION	148,207	160,547	171,466	SURVIVING SPOUSE BENEFIT FOR 4 PARTICIPANTS	171,500
TOTAL JUSTIFICATION:							171,500
			1,724,303	2,243,773	2,394,813		2,553,050

Village of Wheeling
Construction in Progress - Summary of Projects and Probable Costs Report
As of December 31, 2012

Project #	Project Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Five Year Totals
FUNDED CIP EXPENDITURES							
CAPITAL EXPENDITURES							
3410	CAPITAL INFRASTRUCTURE PROJECTS	\$ 2,585,610	\$ 852,710	\$ 1,721,710	\$ 1,539,010	\$ 621,410	\$ 7,320,450
3420	CAPITAL NON-INFRASTRUCTURE PROJECTS	320,100	145,050	118,100	182,050	110,100	875,400
11	MOTOR FUEL TAX (MFT) PROJECTS	1,627,500	1,940,500	996,500	736,500	1,290,500	6,591,500
3000	TOWN CENTER TIF IMPROVEMENTS	50,000	50,000	50,000	50,000	50,000	250,000
3100	CROSSROADS TIF IMPROVEMENTS	100,000	-	-	-	-	100,000
3200	SOUTH TIF IMPROVEMENTS	4,236,000	50,000	50,000	157,500	50,000	4,543,500
3700	SOUTHEAST TIF IMPROVEMENTS	50,000	50,000	50,000	50,000	50,000	250,000
3900	NORTH TIF IMPROVEMENTS	-	61,000	-	-	-	61,000
4310	WATER CAPITAL PROJECTS	1,630,100	150,625	50,000	50,000	50,000	1,930,725
4320	SEWER CAPITAL PROJECTS	469,700	50,000	52,000	400,100	50,000	1,021,800
TOTAL CAPITAL EXPENDITURES		\$ 11,069,010	\$ 3,349,885	\$ 3,088,310	\$ 3,165,160	\$ 2,272,010	\$ 22,944,375
TOTAL WATER AND SEWER REPAIR AND REPLACEMENT EXPENDITURES							
4330	WATER REPAIR AND REPLACEMENT PROJECTS	\$ 4,698,000	\$ 2,636,300	\$ 1,489,000	\$ 2,318,000	\$ 127,000	\$ 11,268,300
4340	SEWER REPAIR AND REPLACEMENT PROJECTS	275,000	295,000	275,000	295,000	275,000	1,415,000
TOTAL WATER AND SEWER REPAIR AND REPLACEMENT EXPENDITURES		\$ 4,973,000	\$ 2,931,300	\$ 1,764,000	\$ 2,613,000	\$ 402,000	\$ 12,683,300
TOTAL FUNDED CIP EXPENDITURES		\$ 16,042,010	\$ 6,281,185	\$ 4,852,310	\$ 5,778,160	\$ 2,674,010	\$ 35,627,675
NON-VILLAGE FUNDED CIP EXPENDITURES							
SSA STORM WATER MANAGEMENT IMPROVEMENT EXPENDITURES							
SSA-1	RIDGEFIELD SUBDIVISION SSA ASSESSMENT	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
SSA-2	LAKESIDE VILLA SUBDIVISION SSA ASSESSMENT	200,000	-	-	-	-	200,000
SSA-3#	JACKSON DRIVE SSA ASSESSMENT	200,000	-	-	-	-	200,000
TOTAL SSA STORM WATER MANAGEMENT IMPROVEMENT EXPENDITURES		\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000
EXPENDITURES PAID BY COMED							
RDR-01*	DUNDEE ROAD - BURIAL OF OVERHEAD ELECTRIC FACILITIES	\$ 982,000	\$ 950,000	\$ 1,151,000	\$ 450,000	\$ -	\$ 3,533,000
RDR-02*	WOLF ROAD - BURIAL OF OVERHEAD ELECTRIC FACILITIES	1,830,000	-	-	-	-	1,830,000
RDR-03*	ILLINOIS ROUTE 83 - BURIAL OF OVERHEAD ELECTRIC FACILITIES	-	-	-	1,600,000	-	1,600,000
RDR-04*	MILWAUKEE AVE. - BURIAL OF OVERHEAD ELECTRIC FACILITIES	-	-	-	-	400,000	400,000
TOTAL EXPENDITURES PAID BY COMED		\$ 2,812,000	\$ 950,000	\$ 1,151,000	\$ 2,050,000	\$ 400,000	\$ 7,363,000
TOTAL NON-VILLAGE FUNDED CIP EXPENDITURES		\$ 4,462,000	\$ 950,000	\$ 1,151,000	\$ 2,050,000	\$ 400,000	\$ 9,013,000

See CP-49 of infrastructure for engineering study expenditure

* Expenditure levels reflected for items RDR-01, RDR-02, RDR-03, and RDR-04 above are for the estimated probable burial costs, the Village shall fund, upfront, the initial design costs of these improvements.

Village of Wheeling
Construction in Progress - Detail of Projects and Probable Costs Report
As of December 31, 2012

Project #	Project Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Five Year Totals
CAPITAL PROJECTS FUND (34)							
CAPITAL INFRASTRUCTURE PROJECT EXPENDITURES (3410)							
SALARIES AND BENEFITS - ENGINEERING		\$ 247,610	\$ 247,610	\$ 247,610	\$ 247,610	\$ 247,610	\$ 1,238,050
INFRASTRUCTURE PROJECT EXPENDITURES							
CP-10	Sidewalk Removal & Replacement Program	-	131,600	131,600	131,600	131,600	526,400
CP-15*	New Public Sidewalk Construction Program	3,000	74,300	3,000	3,000	3,000	86,300
CP-16	Wheeling Bike Path-Dundee to Lake-Cook Project funding cancel by IDOT	-	-	-	-	-	-
CP-29	Wolf Road Reconstruction - Manchester Dr. to Milwaukee Ave.	-	-	-	825,000	-	825,000
CP-41	Streetlight Replacement Program	-	115,200	123,000	130,800	115,200	484,200
CP-44	Pedestrian/Traffic Signal Improvement Program	61,000	64,000	66,500	71,000	74,000	336,500
CP-45**	Corrugated Metal Arch Pipe Replacement	125,000	-	-	-	-	125,000
CP-47#	Wolf Road - Electrical Service Reconnection	150,000	-	-	-	-	150,000
CP-48	Drainage Structure Rehabilitation	50,000	50,000	50,000	50,000	50,000	250,000
CP-49##	Jackson Drive Drainage Improvements Study	25,000	-	-	-	-	25,000
CP-52###	Storm Sewer Replacement Program	-	80,000	-	80,000	-	160,000
CP-57	Dundee Road Bicycle/Pedestrian Path	1,231,000	-	-	-	-	1,231,000
CP-58	Jeffery Avenue Bridge Replacement	110,000	90,000	1,100,000	-	-	1,300,000
CP-59	Northgate Parkway Bridge Repair	103,000	-	-	-	-	103,000
CP-60	Jack London Bridge Decorative Flag Stone Wall Repair	40,000	-	-	-	-	40,000
CP-61	Storm Water Monitoring & Lift Station SCADA Installation	35,000	-	-	-	-	35,000
CP-62	Bridle Trail Improvements	250,000	-	-	-	-	250,000
CP-63	BG - Dundee Rd. Corridor - Streetscape Improvements	155,000	-	-	-	-	155,000
TOTAL INFRASTRUCTURE PROJECT EXPENDITURES		2,338,000	605,100	1,474,100	1,291,400	373,800	6,082,400
TOTAL CAPITAL INFRASTRUCTURE PROJECT EXPENDITURES (3410)		\$ 2,585,610	\$ 852,710	\$ 1,721,710	\$ 1,539,010	\$ 621,410	\$ 7,320,450
CAPITAL NON-INFRASTRUCTURE PROJECT EXPENDITURES (3420)							
SALARIES AND BENEFITS - ENGINEERING		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NON-INFRASTRUCTURE PROJECT EXPENDITURES							
CP(N)-07	HVAC Unit Replacement Program	25,000	25,000	25,000	25,000	25,000	125,000
CP(N)-11	Parkway Tree Planting Program	50,000	35,000	35,000	35,000	35,000	190,000
CP(N)-48	Parkway Regrading Program	5,000	5,000	5,000	5,000	5,000	25,000
CP(N)-50	Roof Replacement - Police Resource Center/Food Pantry	-	-	-	45,000	-	45,000
CP(N)-51	Storm Sewer NPDES Phase II Regulations Compliance	25,000	25,000	25,000	25,000	25,000	125,000
CP(N)-52	Tornado Warning Siren Upgrade	110,000	-	-	-	-	110,000
CP(N)-53	Buffalo Creek Streambank Maintenance & Monitoring	30,100	55,050	28,100	47,050	20,100	180,400
CP(N)-54	Cornell Ave. Dam Operation & Maintenance Manual, & Emergency Action Plan	30,000	-	-	-	-	30,000
CP(N)-55	Public Works Asphalt Pavement Seal Coating	20,000	-	-	-	-	20,000
CP(N)-56	FRA Quiet Zone Renewal	25,000	-	-	-	-	25,000
TOTAL CAPITAL NON-INFRASTRUCTURE PROJECT EXPENDITURES (3420)		\$ 320,100	\$ 145,050	\$ 118,100	\$ 182,050	\$ 110,100	\$ 875,400
TOTAL CAPITAL PROJECTS FUND EXPENDITURES		\$ 2,905,710	\$ 997,760	\$ 1,839,810	\$ 1,721,060	\$ 731,510	\$ 8,195,850

* The expenditure level reflected for item CP-15 above is partial, other TIF Projects shall appropriate funds for the balance of these improvements.

** The expenditure level reflected for item CP-45 above is partial, see unfunded worksheet CP-45.

Electric service reconnection charges for all electric users

The expenditure level reflected for item CP-47 is partial. See TIF(30)-15 & TIF(39)-13 for other expenditures.

The expenditure level reflected for item CP-49 is for engineering study only. See SSA-3 for other expenditures

Any storm sewer infrastructure improvements needed due to WRR-01 are funded from CP-52.

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

MOTOR FUEL TAX (MFT) FUND (11)

PROJECT EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	TOTAL	
MFT-01	MFT Street Improvement Program	\$ 1,000,000	\$ 1,700,000	\$ 756,000	\$ 496,000	\$ 1,050,000	\$ 5,002,000
MFT-02	MFT General Maintenance	387,500	240,500	240,500	240,500	240,500	1,349,500
MFT-03	Day Labor Street Maintenance - funded by PW General Operating Budget	-	-	-	-	-	-
MFT-04#	MFT Sidewalk Removal & Replacement Program	140,000	-	-	-	-	140,000
MFT-05	MFT General Maintenance Crack Sealing Program	100,000	-	-	-	-	100,000
TOTAL PROJECT EXPENDITURES		1,627,500	1,940,500	996,500	736,500	1,290,500	6,591,500
TOTAL MOTOR FUEL TAX (MFT) FUND EXPENDITURES		\$ 1,627,500	\$ 1,940,500	\$ 996,500	\$ 736,500	\$ 1,290,500	\$ 6,591,500

This was moved from CP-10 since FY 2010

Village of Wheeling
Construction in Progress - Detail of Projects and Probable Costs Report
As of December 31, 2012

Project #	Project Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Five Year Totals
TAX INCREMENT FINANCING DISTRICT FUNDS							
TOWN CENTER TIF DISTRICT EXPENDITURES (3000)							
IMPROVEMENT EXPENDITURES							
TIF(30)-05**	Burial of Overhead Cable TV facilities	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
TIF(30)-06†	Design of Overhead Electric Facilities to Underground	100,000	-	-	-	-	100,000
TIF(30)-09	Dundee Road New Signalized Intersection	3,263,400	-	-	-	-	3,263,400
TIF(30)-12*	New Public Sidewalk Construction Program	107,600	-	-	-	-	107,600
TIF(30)-13	Wolf Rd. Reconstruction - Manchester Dr. to Rte 21	-	-	-	107,500	-	107,500
TIF(30)-14	Dundee Rd (IL 68) Bridge Replacement over Buffalo Creek - Completed	-	-	-	-	-	-
TIF(30)-15***	Wolf Road - Electrical Service Reconnection	50,000	-	-	-	-	50,000
TIF(30)-17	Dundee Rd. Corridor Improvements - Rte 83 to Village Hall	500,000	-	-	-	-	500,000
TIF(30)-18	Facade & Bldg. Improvement Grant program - Town Center TIF	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL IMPROVEMENT EXPENDITURES		4,236,000	50,000	50,000	157,500	50,000	4,543,500
TOTAL TOWN CENTER TIF DISTRICT EXPENDITURES (3000)		\$ 4,236,000	\$ 50,000	\$ 50,000	\$ 157,500	\$ 50,000	\$ 4,543,500
CROSSROADS TIF DISTRICT EXPENDITURES (3100)							
IMPROVEMENT EXPENDITURES							
TIF(31)-01	Facade & Bldg. Improvement Grant program - Crossroad TIF	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
TOTAL IMPROVEMENT EXPENDITURES		50,000	50,000	50,000	50,000	50,000	250,000
TOTAL CROSSROADS TIF DISTRICT EXPENDITURES (3100)		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
SOUTH TIF DISTRICT EXPENDITURES (3200)							
IMPROVEMENT EXPENDITURES							
TIF(32)-01#	New Public Sidewalk Construction Program	\$ -	\$ 61,000	\$ -	\$ -	\$ -	\$ 61,000
TOTAL IMPROVEMENT EXPENDITURES		-	61,000	-	-	-	61,000
TOTAL SOUTH TIF DISTRICT EXPENDITURES (3200)		\$ -	\$ 61,000	\$ -	\$ -	\$ -	\$ 61,000
SOUTHEAST TIF DISTRICT EXPENDITURES (3700)							
IMPROVEMENT EXPENDITURES							
TIF(37)-01#	New Public Sidewalk Construction Program	\$ 45,100	\$ 100,625	\$ -	\$ -	\$ -	\$ 145,725
TIF(37)-02	Water Main Improvements at Hintz Road & Milwaukee Avenue	1,535,000	-	-	-	-	1,535,000
TIF(37)-03	Facade & Bldg. Improvement Grant program - Southeast TIF	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL IMPROVEMENT EXPENDITURES		1,630,100	150,625	50,000	50,000	50,000	1,930,725
TOTAL SOUTHEAST TIF DISTRICT EXPENDITURES (3700)		\$ 1,630,100	\$ 150,625	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,930,725
NORTH TIF DISTRICT EXPENDITURES (3900)							
IMPROVEMENT EXPENDITURES							
TIF(39)-05	Wolf Road Reconstruction - Manchester Dr. to Rte 21	\$ -	\$ -	\$ -	\$ 350,100	\$ -	\$ 350,100
TIF(39)-12#	New Public Sidewalk Construction Program	319,700	-	2,000	-	-	321,700
TIF(39)-13##	Wolf Road - Electrical Service Reconnection	100,000	-	-	-	-	100,000
TIF(39)-14	Facade & Bldg. Improvement Grant program - North TIF	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL IMPROVEMENT EXPENDITURES		469,700	50,000	52,000	400,100	50,000	1,021,800
TOTAL NORTH TIF DISTRICT EXPENDITURES (3900)		\$ 469,700	\$ 50,000	\$ 52,000	\$ 400,100	\$ 50,000	\$ 1,021,800
TOTAL TAX INCREMENT FINANCING DISTRICT FUNDS EXPENDITURES		\$ 6,385,800	\$ 361,625	\$ 202,000	\$ 657,600	\$ 200,000	\$ 7,807,025

* The expenditure level reflected for item TIF(30)-12 above is partial, other Capital and TIF Projects shall appropriate the funding for the balance of this overall project.
 *** The expenditure level reflected for item TIF(30)-15 above is partial. See CP-47 and TIF (39)-13 for the balance of this overall project.
 ** The expenditure amount for item TIF(30)-05 above appropriates funding for the burial of overhead Cable TV facilities; other expenditures required for this project are reflected in the Unfunded Town Center TIF District, Project No. TIF(30)-05 and in the Unfunded Capital Projects Fund, Project No. CP(N)-33.
 † The expenditure amount for item TIF(30)-06 above appropriates funding for the design of overhead electric facilities to underground; other expenditures required are reflected for this project in the Unfunded Town Center TIF District, Project No. TIF(30)-06 and Unfunded South Milwaukee TIF District, Project No. TIF(32)-04, and in the Unfunded Capital Projects Fund, Project No. CP(N)-34.
 # Expenditure levels reflected for items TIF(39)-12, TIF(32)-01 and TIF(37)-01 above are partial, other Capital and TIF Projects appropriate funding for the balance of this overall project.
 ## Expenditure levels reflected for item TIF(39)-13 is partial. See CP-47 and TIF (30)-15 for the balance of this overall project.

Village of Wheeling
Construction in Progress - Detail of Projects and Probable Costs Report
As of December 31, 2012

Project #	Project Description	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Five Year Totals
WATER AND SEWERAGE FUND (40)							
WATER AND SEWER CAPITAL EXPENDITURES							
WATER CAPITAL PROJECTS EXPENDITURES (4310)							
	SALARIES AND BENEFITS - ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CAPITAL PROJECTS						
	WTR-09 SCADA Upgrade	50,000	50,000	50,000	50,000	50,000	250,000
	TOTAL CAPITAL PROJECTS EXPENDITURES	50,000	50,000	50,000	50,000	50,000	250,000
	TOTAL WATER CAPITAL PROJECTS EXPENDITURES (4310)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
SEWER CAPITAL PROJECTS EXPENDITURES (4320)							
	SALARIES AND BENEFITS - ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CAPITAL PROJECTS						
	SWR-13 Sanitary Lift Station SCADA System	100,000	-	-	-	-	100,000
	TOTAL CAPITAL PROJECTS EXPENDITURES	100,000	-	-	-	-	100,000
	TOTAL SEWER CAPITAL PROJECTS EXPENDITURES (4320)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	TOTAL WATER AND SEWER CAPITAL EXPENDITURES	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000
WATER AND SEWER REPAIR AND REPLACEMENT EXPENDITURES							
WATER SYSTEM REPAIR AND REPLACEMENT EXPENDITURES (4330)							
	SALARIES AND BENEFITS - ENGINEERING	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 480,000
	REPAIR AND REPLACEMENT EXPENDITURES						
	WRR-01 Water Main Replacement Program	-	1,397,300	-	1,410,000	-	2,807,300
	WRR-02 Elevated Tank Re-coating & Repair Program	662,000	1,123,000	1,373,000	792,000	11,000	3,961,000
	WRR-08 Water Meter Improvement Program	3,500,000	-	-	-	-	3,500,000
	WRR-10 Infrastructure Restoration	20,000	20,000	20,000	20,000	20,000	100,000
	WRR-11 Well #5 Improvements - project completed	-	-	-	-	-	-
	WRR-12 Well #7 Improvements	420,000	-	-	-	-	420,000
	TOTAL REPAIR AND REPLACEMENT EXPENDITURES	4,602,000	2,540,300	1,393,000	2,222,000	31,000	10,788,300
	TOTAL WATER SYSTEM REPAIR AND REPLACEMENT EXPENDITURES (4330)	\$ 4,698,000	\$ 2,636,300	\$ 1,489,000	\$ 2,318,000	\$ 127,000	\$ 11,268,300
SEWER SYSTEM REPAIR AND REPLACEMENT EXPENDITURES (4340)							
	SALARIES AND BENEFITS - ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	REPAIR AND REPLACEMENT EXPENDITURES						
	SRR-01 Sanitary Sewer Lining Program	200,000	200,000	200,000	200,000	200,000	1,000,000
	SRR-02 Sanitary Sewer Point Repair Program	25,000	25,000	25,000	25,000	25,000	125,000
	SRR-06 Pump Replacement Program	30,000	30,000	30,000	30,000	30,000	150,000
	SRR-13# Sanitary & Storm Sewer Replacement Program	-	20,000	-	20,000	-	40,000
	SRR-15 Sanitary Sewer Manhole Rehabilitation Program	20,000	20,000	20,000	20,000	20,000	100,000
	TOTAL REPAIR AND REPLACEMENT EXPENDITURES	275,000	295,000	275,000	295,000	275,000	1,415,000
	TOTAL SEWER SYSTEM REPAIR AND REPLACEMENT EXPENDITURES (4340)	\$ 275,000	\$ 295,000	\$ 275,000	\$ 295,000	\$ 275,000	\$ 1,415,000
	TOTAL WATER AND SEWER REPAIR AND REPLACEMENT EXPENDITURES	\$ 4,973,000	\$ 2,931,300	\$ 1,764,000	\$ 2,613,000	\$ 402,000	\$ 12,683,300
	TOTAL WATER AND SEWER FUND (40) EXPENDITURES	\$ 5,123,000	\$ 2,981,300	\$ 1,814,000	\$ 2,663,000	\$ 452,000	\$ 13,033,300

Any storm sewer infrastructure improvements needed due to WRR-01 are funded from CP-52.
Any sanitary sewer infrastructure improvements needed due to WRR-01 are funded from SRR-13.

COMMUNITY PROFILE**Wheeling's History**

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

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

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

**Wheeling Today**

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

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

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

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

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

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

Not only is Wheeling just eight miles north of O'Hare International Airport, but it's home to Chicago Executive Airport, the third busiest airport in Illinois. Chicago Executive is a state-of-the-art regional airport which covers 411 acres of land, hosts more than 300 corporate planes and jets, and experiences over 200,000 take-offs and landings each year. The airport provides business travelers fast and easy access to virtually anywhere in the world. As a full-service airport, it has multiple fixed-base operators ready to provide a full range of aviation services from maintenance and hangar storage to worldwide charter access. Recent developments include new hangar constructions and runway improvements which now permit virtually any corporate jet to use the airport 24 hours a day, avoiding the congestion around O'Hare International Airport. A 2007 study conducted by Wilber Smith Associates indicated that Chicago Executive generates more than \$330 million of economic impact to the area annually.

Center for Business and Industry

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

Living in Wheeling

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

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

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

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

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

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

Quality of Life

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

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

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

In 2010, Wheeling received the results of the United States census conducted earlier that year. The results of the census indicated that Wheeling's population decreased from 38,555 in 2000 to 37,648 in 2010, a loss of 907 people (-2.35%).

MISCELLANEOUS STATISTICS

POPULATION:

1970 Census	13,243
1974 Special Census	18,106
1979 Special Census	21,503
1980 Census	23,266
1986 Special Census	26,276
1990 Census	29,911
2000 Census	34,496
2006 Special Census	38,555
2010 Census	37,648

2010 PER CAPITA INCOME	\$26,555
2010 MEDIAN HOUSEHOLD INCOME	\$57,069
2010 MEDIAN FAMILY INCOME	\$64,770

VILLAGE BOND RATING

Fitch Ratings	AAA
Standard & Poors	AA

MUNICIPAL SERVICES AND FACILITIES

MILES OF STREET	75
MILES OF STORM SEWERS	68
MILES OF SANITARY SEWERS	76.7

MUNICIPAL WATER UTILITY

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

BUILDING ACTIVITY

<u>NEW BUILDINGS</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Single Family	5	0	1	1	1	0
Townhomes	0	3 Bldgs	6 Bldgs	9 Bldgs	2 Bldgs	0
Condos	0	1 Bldg	0	0	0	0
Industrial	2	1	4	0	0	1
Commercial	2	4	1	2	2	3

FIRE PROTECTION

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

RECREATION FACILITIES (WHEELING PARK DISTRICT)

Number of Parks and Playgrounds	21
Park Area in Acres	135

ELECTIONS

Number of Registered Voters (As of April 5, 2011)	15,909
Number of Ballots Cast in Last Municipal Election (April 5, 2011)	1,586
(Source: cookcountyclerk.com)	

TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
1996	691,648,107	0.8273	5,721,595
1997	703,140,930	0.8236	5,791,263
1998	750,994,063	0.7751	5,820,952
1999	778,744,725	0.8491	6,611,900
2000	780,293,723	0.867	6,766,232
2001	900,246,070	0.842	7,580,477
2002	953,308,489	0.798	7,600,914
2003	941,702,835	0.837	7,853,082
2004	1,101,641,089	0.758	8,344,130
2005	1,166,555,624	0.737	8,589,473
2006	1,167,337,025	0.771	8,997,471
2007	1,335,459,160	0.674	8,997,471
2008	1,372,851,543	0.707	9,699,709
2009	1,352,391,739	0.770	10,406,485
2010	1,226,610,329	0.892	10,931,390

TEN LARGEST TAXPAYERS AS A % OF TOTAL VILLAGE AV: 10.39%
 (BASED ON 2009 TAX YEAR)
 Source: Office of the County Clerk (2010 CAFR)

UNEMPLOYMENT RATES

2000	2.8%
2001	2.4%
2002	5.8%
2003	5.6%
2004	5.1%
2005	4.8%
2006	3.6%
2007	3.8%
2008	4.9%
2009	8.5%
2010	8.5%

Source: Illinois Dept. of Employment Security – Website Address: <http://lmi.ides.state.il.us>

**VILLAGE OF WHEELING, ILLINOIS
PRINCIPAL PROPERTY TAXPAYERS
December 31, 2011**

Taxpayer	Type of Business	2010 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Wheeling Hotel Owner	Hotel, Retail Stores	\$ 19,168,911	1.56%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	18,385,716	1.50%
C Cusick USGI INCC	Woodland Creek Apartments	17,879,172	1.46%
Allstate Insurance Co.	Real Estate Holdings	15,188,184	1.24%
Capstone Realty	Arlington Club/Village Green Apartments	11,090,303	0.90%
Shorewood Management	Mallard Lake Apartments	10,689,136	0.87%
Durable Inc.	Industrial	9,784,649	0.80%
Whippletree Village	Real Estate Holdings	8,551,703	0.70%
Greek American	Nursing Home	8,244,482	0.67%
Pactiv Corp.	Aluminum Foil Products	6,758,766	0.55%
TOTAL		\$ 125,741,022	10.25%

Data Source

Office of the Cook County Clerk

**BUDGETED FULL TIME PERSONNEL
BY FISCAL YEAR**

DEPARTMENT	2006	2007	2008	2009	2010	2011	2012
Administration & BOT	5 ⁽¹⁾	5	6 ⁽⁶⁾	7 ⁽¹⁴⁾	6 ⁽²⁰⁾	5.5 ⁽²⁷⁾	5.5
Finance	11	12 ⁽⁵⁾	10 ⁽⁷⁾	9 ⁽¹⁵⁾	9	8 ⁽²⁸⁾	8
Information Systems	0	0	3 ⁽⁷⁾	4 ⁽¹⁶⁾	4	4	4
Human Resources	2	2	2	2	2	1.5 ⁽²⁷⁾	1.5
Econ. Devel.	0 ⁽¹⁾	0	0	0	0	0	0
Comm. Devel.	18	18	17 ⁽⁸⁾	18 ⁽¹⁵⁾	14 ⁽²¹⁾	16 ⁽²⁹⁾	16
Village Engineering	0	0	4 ⁽⁹⁾	4	4 ⁽²²⁾	0 ⁽²⁹⁾	0
Senior Sevices	4 ⁽²⁾	4	4	4	5 ⁽²³⁾	3.5 ⁽³⁰⁾	3.5
Social Services	0	0	0	0	0	3.5 ⁽³⁰⁾	3.5
Police	93 ⁽³⁾	93	96 ⁽¹⁰⁾	96 ⁽¹⁷⁾	91 ⁽²⁴⁾	84 ^(30 & 31)	84
Fire	58 ⁽⁴⁾	58	61 ⁽¹¹⁾	60 ⁽¹⁸⁾	54 ⁽²⁵⁾	53 ⁽³²⁾	53
Engineering	13	13	0 ⁽⁹⁾	0	0	0	0
Capital Projects & Design	0	0	9 ⁽⁹⁾	9	4 ⁽²²⁾	4	4
PW Administration	4	4	4	4	5 ⁽²³⁾	4 ⁽³³⁾	4
Bldg. Services	6	6	6	6	6	6	6
Fleet Services	6	6	5 ⁽¹²⁾	5	5	5	5
Street	10	10	13 ⁽¹³⁾	9 ⁽¹⁹⁾	9	5 ⁽³⁴⁾	4.5 ⁽³⁶⁾
Forestry	0	0	0	5 ⁽¹⁹⁾	4 ⁽²⁶⁾	5 ⁽³⁴⁾	4.5 ⁽³⁶⁾
Total Budgeted Personnel - General Fund	230	231	240	242	222	208	207
Water	13	13	13	13	13	9 ⁽³⁵⁾	9
Sewer	8	8	8	8	8	9 ⁽³⁵⁾	9
Total Budgeted Personnel - Enterprise Fund	21	21	21	21	21	18	18
TOTAL	251	252	261	263	243	226	225

Footnotes:

1. Addition of a staff secretary position to work with the assistant village manager and public relations coordinator due to the elimination of the Economic Development Division and the need to have a full-time secretary dedicated solely to human resources.
2. Upgrade of part-time custodian position to full-time.
3. Addition of one police officer.
4. Upgrade two (2) part-time fire inspector positions to full-time.
5. Upgrade of one (1) part-time finance clerk position to full-time.
6. Addition of one director of special projects position.
7. Transfer of three (3) IS positions to the newly created Information Systems Division; upgrade of one (1) part-time finance clerk position to full-time.
8. Elimination of one (1) municipal inspector position.
9. Engineering Department eliminated and reorganized into two (2) newly created divisions: Village Engineering and Capital Projects and Design

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

Village of Wheeling
PROPOSED FY 2012
BUDGET

PUBLIC HEARING
The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 5, 2011, 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, 2012 and ending December 31, 2012.

A copy of the proposed FY 2012 budget has been available since October 18, 2011 at the Village Hall, 2 Community Boulevard, Wheeling, Illinois during normal business hours and at the Indian Trails Public Library, 355 Schoenbeck Road, Wheeling, Illinois, and will remain available for public inspection up to the time of the public hearing.

All interested persons are invited to attend the meeting and may present either written or oral comments. Written comments should be addressed to Michael Mondschain, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090.

Elaine E. Simpson
Village Clerk
Village of Wheeling
Published in Daily Herald
November 23, 2011 (4283885)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

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

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

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 7150, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published November 23, 2011 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 Kathleen E. Solari
Authorized Agent

Control # 4283885

ORDINANCE 4663

ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AND ENDING DECEMBER 31, 2012

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

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

WHEREAS, the Corporate Authorities of the Village of Wheeling held a public hearing for the purpose of obtaining public comment on the proposed budget on December 5, 2011; 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 2012, a copy of which is on file with the Village Clerk, in the total amount of SEVENTY TWO MILLION TWO HUNDRED EIGHTY ONE THOUSAND EIGHT HUNDRED NINETEEN DOLLARS (\$72,281,819) of which THIRTY TWO MILLION SIX HUNDRED NINETY SEVEN THOUSAND FOUR HUNDRED SEVENTY SIX DOLLARS (\$32,697,476) is for the General Fund, TWO MILLION FOUR HUNDRED FORTY SIX THOUSAND NINE HUNDRED FORTY SEVEN DOLLARS (\$2,446,947) is for the Special Revenue Funds, ONE MILLION NINE HUNDRED NINETY FOUR THOUSAND TWO HUNDRED FIFTY DOLLARS (\$1,994,250) is for the Debt Service Funds, SEVENTEEN MILLION FIVE HUNDRED NINE THOUSAND THREE HUNDRED FIFTY SIX DOLLARS (\$17,509,356) is for the Capital Project Funds; ELEVEN MILLION SEVEN HUNDRED SEVENTY NINE THOUSAND TWO HUNDRED THIRTY FIVE DOLLARS (\$11,779,235), is for the Enterprise Funds, ONE MILLION TWO HUNDRED SIXTY NINE THOUSAND EIGHTY DOLLARS (\$1,269,080) is for the Internal Service Funds, and FOUR MILLION FIVE HUNDRED EIGHTY FIVE THOUSAND FOUR HUNDRED SEVENTY FIVE DOLLARS (\$4,585,475) 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 Argiris moved, seconded by Trustee Vogel, that Ordinance No. 4663 be passed.

President Abruscato aye
Trustee Argiris aye
Trustee Brady aye
Trustee Heer aye

Trustee Hein aye
Trustee Lang aye
Trustee Vogel aye

APPROVED this 19th day of December, 2011, by the President and Board of Trustees of the Village of Wheeling, Illinois

Judy Abruscato
Judy Abruscato
Village President

ATTEST:

Elaine Simpson
Elaine Simpson
Village Clerk



APPROVED AS TO FORM:

James Ferolo
James Ferolo
Village Attorney

PUBLISHED in pamphlet form this 20th day of December, 2011, by order of the Corporate Authorities of the Village of Wheeling, Cook and Lake Counties, Illinois.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service Funds: Debt service funds are used to account for the payment of interest and principal on long term, general obligation debt.

Deficit Budget: A deficit budget occurs when projected expenditures are expected to exceed projected revenues within a given fund.

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

Downstate Pension Funds: State statute requires that the sworn Police and Fire employees belong to their own locally controlled and administered pension funds. These are defined benefit funds administered pursuant to state statute.

Draw Down: The use of prior year fund balance for current year expenditures.

Enterprise Funds: These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

Equalized Assessed Valuation: The total taxable property value. It is a combination of the market value of a property as determined by the county assessor, multiplied by a fraction depending on the classification of the property and adjusted by a multiplier determined by the state to equalize valuations across the state. It is the final value against which the total tax rate is multiplied to determine the property taxes due.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Internal Service Funds: These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Examples include the Liability Insurance Fund.

Levy: An imposing and collecting of a tax. In Illinois, the property tax is determined by the local unit of government, levied by the county clerk, and collected by the county treasurer. Taxes levied for any particular year are collected in the following calendar year.

Line-Item Budget: A form of budget that allocates money for expenditures to specific items or objects of cost.

Longevity: An additional compensation amount granted to any employee after 12 years of continuous service. The amount the employee is entitled to varies depending on the number of years he or she has served.

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

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

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

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

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

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

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

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

Proprietary Funds: One of the three fund types (i.e. the others include Governmental and Fiduciary Funds) that include Enterprise and Internal Service Funds.

Restaurant and Other Places for Eating Tax: In October 2005, the Village implemented a 1% Restaurant and Other Places for Eating Tax (i.e. "food and beverage" tax). The tax applies to the sale of "prepared food", which is defined as food or liquid, including alcoholic beverages, that are prepared for immediate consumption at "Restaurants and Other Places for Eating." "Places for Eating" is defined as a place where prepared food is sold at retail for immediate consumption with seating provided on the premises (including any outdoor seating on the premises), whether the food is consumed on the premises or not.

Revenue Bond: A long-term security where the revenue from the project, as opposed to the Village's taxing authority, is pledged to pay both principal and interest expenses on the debt.

Sales Tax: A levy on the retail sales of goods and services collected by the retailers and remitted to the State Department of Revenue. The total tax in the Cook County portion of Wheeling is comprised of a 5.25% state levy, 1.0% regular local tax, 1.00% regional transit agency tax, and 1.00% County levy. In addition, the Village levies an additional 1.00% home rule tax. The total tax on most items in Cook County is 9.25%; on autos and boats it is 7.25% (no home rule tax); and on groceries and drugs it is 2.25% (no state, county, or home rule component).

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

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

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

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

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

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

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

Trust & Agency Funds: Accounts for assets held by the governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds; (b) nonexpendable trust funds; (c) pension trust funds; and (d) agency funds. The Police and Firefighters' Pension Funds are examples of pension trust funds.