



2013 ANNUAL BUDGET



WHEELING, ILLINOIS

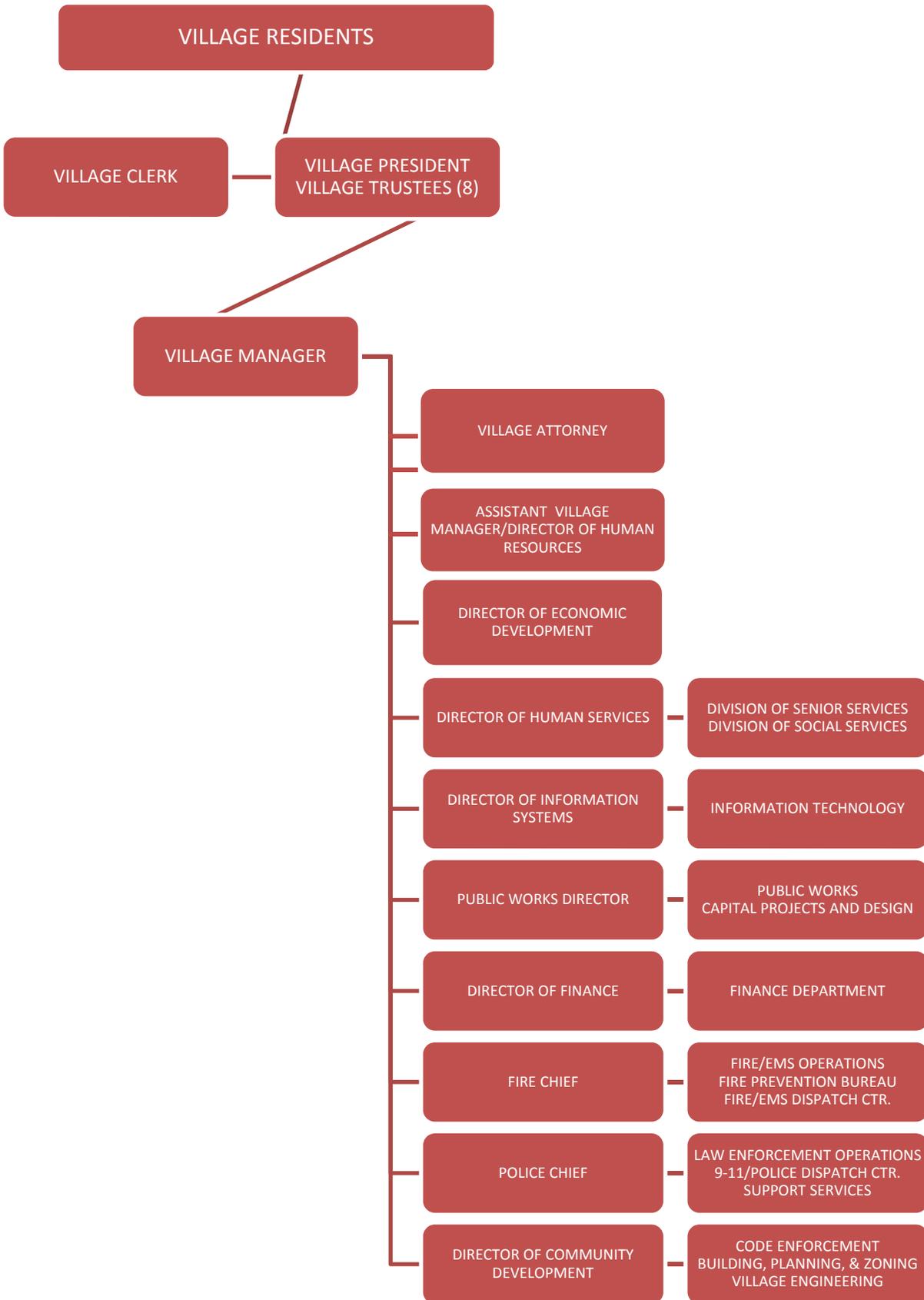
ANNUAL OPERATING BUDGET
VILLAGE OF WHEELING, ILLINOIS
JANUARY 1, 2013 - DECEMBER 31, 2013

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Village President

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Ken Brady
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Village Trustees

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**Village of Wheeling
Illinois**

For the Fiscal Year Beginning

January 1, 2012

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Wheeling for its annual budget for the fiscal year beginning January 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

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COMMUNITY PROFILE

Wheeling's History



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

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

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

Wheeling Today

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

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

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



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

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

Illinois Highways - Routes 68, 83 and 21 - run through the Village, providing the accessibility that propels commercial development.

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

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



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

Center for Business and Industry

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

Living in Wheeling

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

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

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

ranges. For empty nesters and homeowners on the go there are many well-maintained townhome/condominium developments in the Village.

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

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

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

Quality of Life

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

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



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

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

MISCELLANEOUS STATISTICS

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

Less than 9 th grade	1,811 (7.2%)
9 th to 12 th Grade, No diploma	1,700 (6.7%)
High school graduate (includes equivalency)	6,441 (25.5%)
Some college, no degree	4,434 (17.5%)
Associate's degree	1,521 (6.0%)
Bachelor's degree	6,638 (26.2%)
Graduate or professional degree	2,747 (10.9%)
Percent high school graduate or higher	86.1%
Percent bachelor's degree or higher	37.1%

Village Bond Rating:

Fitch Ratings	AAA
Standard & Poors	AA

Municipal Services and Facilities:

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

Municipal Water Utility:

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

Building Activity:

<u>NEW BUILDINGS</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Single Family	5	0	1	1	1	0	0
Townhomes	0	3 Bldgs	6 Bldgs	9 Bldgs	2 Bldgs	0	5 Bldgs
Condos	0	1 Bldg	0	0	0	0	0
Industrial	2	1	4	0	0	1	0
Commercial	2	4	1	2	2	3	1

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)	16,228
http://www.cookcountyclerk.com/elections/electiondata/Pages/RegistrationStatistics.aspx	
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
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
2011	1,088,729,315	1.004	10,931,390

Ten Largest Taxpayers as a % of Total Village AV:
(Based on 2010 Tax Year)

10.25%

Source: Office of the County Clerk (2011 CAFR)

Unemployment Rates:

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%
2011	8.1%
2012	7.7%

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

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 four special revenue funds: Motor Fuel Tax, Emergency Telephone System, Foreign Fire Insurance and Grant. Each of these funds provides a unique service or activity and is funded through taxes and/or user charges that are legally limited to being spent only for the purpose of that fund.

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

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

Proprietary Funds

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

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

Fiduciary Funds

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

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

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

BUDGET INFORMATION

Statutory Authority

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

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

Basis of Budgeting and Accounting

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

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

Process Required to Amend the Village Budget

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

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

Budget Procedure

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

Capital Improvement Program

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

BUDGET CALENDAR**FISCAL YEAR 2013 BUDGET**

<u>DATE</u>	<u>ACTIVITY</u>
Friday, June 29, 2012	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
Friday, July 27, 2012	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 17, 2012	Target and Expanded level requests due to Finance Department.
September 3 - 7, 2012	Budget review meetings with departments & Village Manager.
Friday, September 14, 2012	Village Manager finalizes budget recommendations for Board.
Thursday, October 11, 2012	Send proposed budget to Board.
Saturday, November 10, 2012	Budget Workshop Meeting
Friday, November 30, 2012	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 10, 2012	Public Hearing
Monday, December 17, 2012	Board approval of FY 2013 Annual Budget.
Tuesday, December 18, 2012	Post new compensation spreadsheet on Village website (within 6 days of budget approval).



TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 17, 2012

RE: Letter of Transmittal – 2013 Budget

We are pleased to present to you the 2013 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 2013 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 economy, the budget this year includes only five (5) Expanded Level requests approved by the Village Manager. 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.

In June and July of 2011, 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 are reflected in the FY 2013 budget in many of the line item and program expenditures throughout the document.

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 2013 annual budget totals \$64,620,422, excluding interfund transfers (see Attachment 1). Of this amount, \$24,448,111 is budgeted for personnel services (including salaries and pension benefits), representing nearly 60% of the total operating budget* (\$40,987,232). An additional \$13,052,502 is budgeted for contractual services, which includes items such as employee health insurance, liability and workers compensation insurance, and consulting services. Commodities total \$1,868,089 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 \$5,331,950; of that amount, \$945,894 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 \$11,576,500 for capital improvements and capital outlay including street, water and sewer system infrastructure work as well as equipment purchases and building improvements. The capital improvements and outlay categories represents only 17.34% of the total budget, which is a much smaller share of the budget than in the past. In the last few years, the Village has reallocated funds previously earmarked for capital expenditures to the General Fund to pay for operating expenditures; consequently, this money is not available to be spent on the Village's infrastructure needs. This issue will be addressed in more detail later in this letter.

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

GENERAL FUND

FY 2012 – ESTIMATED RESULTS

The FY 2012 budget as presented to the Board (in November of 2011) projected a General Fund deficit of \$3,151,122. Recognizing that a deficit of that size was not sustainable, Village staff recommended and the Board approved the implementation of several deficit reducing options available to it, including ones that had been implemented in the past. The deficit reducing items the Board approved included the following:

1. Use Capital Projects Funds to pay debt service expenses	\$1,300,000
2. Reduce the transfer to the Liability Insurance Fund	\$200,000
3. Reduce the transfer to the Capital Equipment Replacement Fund	\$485,372
4. Miscellaneous line item reductions	\$172,000
5. Revenue Adjustment	\$32,697
Total Adjustments:	\$2,190,069
Revised Deficit:	-\$961,053

After implementing these options, the FY 2012 General Fund budget as approved reflected a deficit of \$961,053; however, we now estimate that, as of today's date, the Village will end the year with a deficit of approximately \$465,000. The reasons for the smaller deficit are primarily related to revenue that is slightly better than expected – approximately \$197,000 – and expenditures that are anticipated to be less than budgeted. We anticipate that the

fund balance in the General Fund will be \$13,788,461 at the end of FY 2012, representing 40.67% of annual operating expenditures.

While we are anticipating a small deficit budget, we cannot emphasize enough that this was achieved by “borrowing” from other funds; in reality, ***the anticipated result represents a structural deficit of \$2,450,000.*** The most significant of the actions taken to reduce the FY 2012 deficit were the first three line items listed above. While diverting revenue from the Capital Projects Fund (\$1,300,000), Capital Equipment Replacement Fund (\$485,372) and Liability Insurance Fund (\$200,000) allowed for deficit reduction, it also helped mask the reality that the General Fund had a structural deficit of approximately \$2,450,000. We use the term “structural deficit” to emphasize that the \$2,450,000 difference between General Fund revenues and expenditures was not a one-time event related to FY 2012; rather it represents a reoccurring problem that will grow in future years if steps are not taken to address it. Simply put, reallocating money from other funds to the General Fund every year is a practice that is not sustainable and has already led to a situation where the Village is significantly underfunding its infrastructure and capital equipment needs. Staff recommended taking those measures during the height of the recession to avoid depleting the General Fund’s fund balance, with the hope that sales and income tax revenue would return to the levels seen back in 2007. **Unfortunately, that has not happened, and the Village cannot continue to rely on its capital funds to plug the gap between General Fund revenues and expenditures.** Later in this letter, we will recommend a plan that if followed, will allow the Village to address the structural problem in a sustainable way that returns us to a place where we are adequately funding both our operating and capital needs.

FY 2013 BUDGET – GENERAL FUND OVERVIEW

Despite substantial reductions in expenditures over the last four years and a continuing freeze - with a few necessary exceptions - on most new equipment, programs and services, the FY 2013 General Fund budget reflects a deficit of \$400,000. The projected deficit for next year has been reduced by relying on the same measures we’ve relied on in the past few years; however, those measures are simply **not sustainable and will lead to a financial crisis in the next few years if actions are not taken now to deal with the structural problem.** As has been the case for the last few years, the costs associated with providing core services have outpaced the minimal growth in the Village’s major sources of revenue and that has led to another deficit budget.

To summarize, the primary factors that have led to the projected \$400,000 deficit in 2013 include the following:

1. The predictable rise in personnel costs (including pay adjustments and pension and health insurance costs), amounting to an increase of \$591,903 (2.31%);
2. An interfund transfer to the Emergency 911 Fund of \$150,000 to subsidize the cost of providing emergency dispatching services;
3. The loss of an estimated \$150,000 in sales tax revenue resulting from an intergovernmental tax sharing agreement with another community;
4. The loss of \$54,000 in foreign fire insurance tax revenue due to the creation of a Foreign Fire Insurance Tax Board as required by law;
5. The loss of \$256,000 in federal grant funds following the expiration of a grant that helped offset the cost of three (3) firefighter positions;

These increases in expenditures and reductions in revenue have caused staff to make cuts in line item expenditures to avoid an even larger deficit. As he has in the past, the Village Manager made several cuts to the department’s budget requests this year which are reflected throughout the budget and described as “Village Manager Adjustments.” Those cuts were made after questioning the necessity of specific line item requests made by each department and by reviewing how much money was spent in each line item account in prior years.

After reviewing the budget requests line item by line item and making these adjustments, the Village Manager, acting on the advice of the Finance Director, directed the latter to make an additional 10% across the board cut to many of the line item accounts under the direct control of the departments. Those cuts are described throughout the budget as “Deficit Reduction” cuts, which are intended to reduce the deficit further with the result being a budget that is more closely aligned with how much money the departments actually need to operate. After

making these line item reductions, we believe the budget is leaner than at any time in recent memory, and includes only those costs necessary to provide core services to the Village's residents and businesses.

FY 2013 BUDGET - REVENUE ASSUMPTIONS

The FY 2013 General Fund budget is based upon projected revenues from taxes, fees, and other sources totaling \$32,044,728. This represents an increase of \$109,094 (.34%) compared to FY 2012 estimated receipts. The increase in anticipated revenue for next year is minimal because the Board opted to reduce the amount of Capital Projects Funds being used for deficit reduction purposes from \$1,300,000 in FY 2012 to \$800,000 in FY 2013. If the Capital Projects funds are taken out of the equation – in order to compare apples to apples - the increase in expected revenue next year is \$609,094 (1.95%). As mentioned earlier, revenue is expected to decline next year because of slow growth in our major sources of revenue and the loss of \$460,000 due to an intergovernmental tax sharing agreement, the establishment of a Foreign Fire Insurance Board, and the expiration of a substantial grant that previously had offset the cost of three (3) firefighter positions.

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

State & Home Rule Sales Tax – Sales tax represents 27.38% 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 \$8,772,995 in receipts is \$1.881 million (-17.66%) 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 sales tax receipts will increase slightly due to new restaurants and expanded stores, our projections for next year remain conservative, and we do not anticipate a return to FY 2007 levels anytime in the near future.

More specifically, we anticipate that sales tax revenue will increase by \$371,995 (4.43%) over FY 2012 estimated receipts. Some of the increase, however, reflects the anticipated increase in revenue resulting from the opening of two new restaurants in Wheeling. Excluding this "new" revenue, we expect sales tax revenue from our existing businesses to increase by \$271,635, or 3.23% more than this year.

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 22.50% 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 2013 budget reflects a 3.75% increase in the tax levy next year. The increase will produce \$397,659 in additional revenue for the General Fund in FY 2013.

Since the fund balance in the General Fund is expected to equal nearly 41% of annual operating expenditures at the end of FY 2012, the Village can absorb a deficit in 2013 and still maintain a fund balance in excess of the 25% required by our financial policy. Nevertheless, the Village will need to increase the tax levy incrementally in future years to avoid larger deficits, the resulting drawdown on fund balance, and the prospect of even larger tax levy increases in the future. If the Village does not commit to these incremental increases, we will draw down on our fund balance faster and to a larger extent than we would otherwise, and create substantial funding problems in the future.

State Income Tax – State Income Tax is the third largest source (10.81%) of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois on behalf of the Village. The 2013 budget for income tax revenue is \$3,463,000 which is \$234,425 (-6.34%) 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 \$118,000 (3.53%) compared to FY 2012 estimated receipts. Our projections are based on information provided by the Illinois Municipal League.

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, has remitted it to us on a monthly basis. The Village's 6% tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$1,745,066 next year, reflecting an increase of \$38,066 (2.23%) compared to estimated 2012 receipts. Still, our projected numbers for next year are nearly \$335,971 (-16.14%) 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 2013 is \$847,895 or \$67,405 (8.64%) more than FY 2012 estimated receipts reflecting the addition of two new restaurants in Wheeling and our expectation that we will see a modest increase (2.23%) 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 2013 is \$35,478 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 we do not expect a major rebound in FY 2013 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 2013, we have estimated receipts of \$913,399, which, reflects an increase of only \$19,924 (2.23%) over FY 2012 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 2013 is estimated at \$140,210, 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 1.20%.

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 2013 expenditures in the General Fund reflect general operations of the Village and total \$32,444,728 including interfund transfers. This represents a decrease of \$252,748 (-0.78%) compared with the FY 2012 approved budget; however, the decrease is attributable to the Board’s decision not to make a contribution to the Capital Equipment Replacement Fund next year. When you exclude the FY 2012 contribution to the CERF – an apples to apples approach – the actual increase in the General Fund is \$732,624 (2.26%). The primary reasons for the small increase in the budget are increases to personnel costs, including increases in salaries and benefits. Personnel costs represent 82% of the FY 2013 General Fund budget.

As mentioned earlier, General Fund revenue is projected at \$32,044,728, which is \$400,000 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 two percent (\$455,233) 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 (\$222,735) 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 \$677,968.

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

<u>MAJOR DEFICIT REDUCTION OPTIONS IMPLEMENTED BY BOARD SINCE FY 2009</u>	<u>AMOUNT</u>
Use Capital Projects Fund Revenue for Debt Service Purposes	\$2,000,000
Reduce the Transfer to the Liability Insurance Fund	\$200,000
Reduce the General Fund contribution to the CERF	\$1,747,825
Use Motor Fuel Tax Funds for Operating Costs	\$1,321,969
 Total:	 \$5,269,794

Since FY 2009, the Village has used \$5,069,794 of capital related funds for General Fund deficit reduction purposes. Ordinarily, these funds would have been allocated for capital project and capital equipment needs, but were not available for those purposes because the Village was experiencing large deficits in its General Fund. The FY 2013 budget reflects the use of \$800,000 in Capital Projects funds for deficit reduction purposes.

In recent years, staff has recommended using Capital Projects Fund revenue to pay for debt service expenses related to the building bond debt. The use of Capital Projects Fund revenue for this purpose is appropriate because the buildings were capital projects, however, when the bonds were sold, the Village did not intend to rely on Capital Projects Fund revenue to make the debt service payments. The continued use of this money for debt service purposes is concerning because the funds cannot then be used to pay for street improvement projects. At its December 17, 2012 meeting; however, the Village Board opted to increase the gas and electric use tax to a level that will raise another \$500,000 in revenue for the Capital Projects Fund next year. As a result, the Fund will have more money available next year (and in the future) that will be earmarked for capital projects.

Another deficit reduction option the Board has relied on in recent years is to reduce or eliminate the interfund transfer from the General Fund to the Capital Equipment Replacement Fund (CERF). The CERF was established in 1990 to provide a funding source for the eventual replacement of Village owned vehicles and major equipment. This 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, and running the risk that funds will not be available when needed. If that occurs, the Village may have to finance the cost of equipment replacement, resulting in higher long term costs. The FY 2013 budget does not include a CERF contribution from the General Fund, in order to reduce the projected deficit.

Finally, each year, the Village transfers funds from the General and Water and Sewer Funds to the Liability Insurance Fund to pay for the cost of general liability and workers' compensation insurance premiums and claim losses. After a few bad claim years that nearly depleted the reserves in the Liability Insurance Fund, the Village has had some good claim years and is beginning to rebuild its reserves to acceptable levels. By not transferring these funds to the Liability Insurance Fund, we are taking a risk that we will have another good claim year, and that claims losses will be less than anticipated. The FY 2013 budget reflects the Board's decision to reduce the Liability Insurance Fund contribution by \$200,000 in order to reduce the projected deficit.

The projected \$400,000 deficit in the General Fund will reduce the fund balance to \$13,388,462 next year, representing 41% of annual operating expenditures. While a deficit budget is not ideal, the Village has strong reserves and can withstand a small reduction in fund balance. The Board will, however, need to address the structural problems in the General Fund in future years, by committing to incremental increases in the tax levy necessary to offset annual increases in personnel costs and the costs of commodities and contractual services.

WATER & SEWER FUND

REVENUE ASSUMPTIONS

Revenue for FY 2013 is based on selling 1.26 billion gallons of water with a 4.6% increase in water and sewer rates effective for water sold beginning January 1, 2013. 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 at the end of FY 2012 were down 338 million gallons (21.0%), compared to 2004 when the Village sold the most water in its history. This phenomenon has put more pressure on the Village to raise rates to provide enough revenue to operate and repair the water and sewer system. As the only source of revenue to the Fund, there is little the Village can do other than raise rates to ensure sufficient operating revenue. The increase for FY 2013 will allow the Village to maintain a fund balance reserve through FY 2017 that is consistent with our policy while providing funding for the Village's C.I.P. projects.

On a positive note, we are anticipating an increase in the sale of water over the next two years as the Village implements its water meter replacement program. The new meters will be more accurate than the older meters they are replacing, and that should lead to an increase in gallons sold. At this time, there is no way for us to know exactly what the impact on gallons sold will be, but staff will monitor this closely and provide updates to the Village Board.

Anticipated revenues next year are \$8,583,803, which is \$4,093,687 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 7 years is shown below. All numbers are per 1,000 gallons of water sold.

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

Including the 2013 approved rate increase, the average increase since FY 2006 has been 4.32%. 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

Approved FY 2013 expenditures in the Water and Sewer Fund are projected at \$5,947,698 excluding funds budgeted for capital projects and debt service. This represents an operating decrease of -1.3% (or -\$78,149) over FY 2012 budgeted expenditures of \$6,025,847.

As noted earlier in this budget message, rate generated revenue for FY 2013 is based on a 4.6% rate increase and the assumption that we will sell 1.6 billion gallons of water. The Village's history of annual increasing its water and sewer rates has allowed it to maintain reserves in the Water & Sewer Fund at the 25% level stipulated by the Village's fund reserve policy, and avoid the need to sell bonds to pay its capital projects.

The water and sewer rate increase of \$.29 per 1,000 gallons would cost the average residential customer using 7,000 gallons per month an additional \$2.03 per month or \$24.36 annually.

OTHER MAJOR FUND EXPENDITURES

The *Expenditure Section* of the 2013 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 2013 budget includes \$6,124,080 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 2013 are budgeted at \$3,917,792. Of that amount, \$945,894 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 2013, debt payments will represent 9.56% 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 2013, the Village will have \$1,469 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 2013, the Village will be responsible for paying \$50,000 to \$100,000 (depending on type) for each property and casualty claim. Claims are administered by an intergovernmental cooperative consisting of the Village of Wheeling and other municipalities and park districts, which pool resources to pay for a claims adjuster and safety consultant.

In addition, the Village has worker's compensation coverage with a maximum exposure per claim of \$600,000 for police and fire claims and \$500,000 for all others. The Village's property and liability losses for the last ten (10) years of the self-insurance program averaged \$176,000 per year while workers' compensation losses averaged \$372,000.

The FY 2013 budget includes a \$1,094,366 contribution from the General Fund and Water and Sewer Fund which we expect to partially offset \$1,361,000 in insurance premiums, claims administration costs and estimated claim expenses. At one of their budget workshop meetings, the Village Board opted to reduce the General Fund's contribution to the Liability Insurance Fund by \$200,000 to reduce the General Fund's projected FY 2013 deficit.

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 \$35,000 of each individual employee's claims. IPBC members share claims between \$35,000 and \$125,000, and the pool maintains stop-loss insurance to cover claims in excess of \$125,000. The pool also offers a HMO plan for member employees, which provides coverage without a per employee self-insured retention.

Increases in health insurance premiums have averaged 6.7% per year (i.e., for the last 10 years) for the PPO and HMO plans combined. For health insurance plan year 2012-2013, the Village received a 6.3% increase in PPO plan rates while HMO rates increased 3.6%. The FY 2013 budget reflects an anticipated increase in rates of 10% reflecting medical trends.

During the last round of labor negotiations with the Police, Fire and Public Works Unions, the unions agreed to increase their share of the monthly health insurance premiums over time. Prior to this agreement, employees paid between 4% and 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, 2011, the Police Pension Fund was 72.8% funded (down from 90.3% in 2004) and the Fire Pension Fund was 66.2% 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 \$27.8 million as of December 31, 2011. These losses have to be made up by the employer and that has caused the Village's contribution to increase substantially in the last few years.

More specifically, the budget includes a contribution to the Police Pension Fund of \$1,385,278 and a contribution to the Fire Pension Fund of \$1,460,107 for a combined increase of \$215,332 (8.19%) compared to FY 2012. These costs, coupled with the cost of the Village's contribution to the Illinois Municipal Retirement Fund (for its non-safety personnel), are large contributing factors to the Village's General Fund deficit next year.

Recently, municipalities in Illinois were successful in getting the State Legislature to enact pension reform measures that will reduce the Village's future liabilities. In the short term, the changes in pension law created an opportunity for the Village to adjust its investment return and salary increase actuarial assumptions to better reflect returns in the market place and pay increases earned by employees. Next year's budget includes 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 2013 Capital Improvement Program represents a one-year expenditure of \$11,033,500.

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

General Fund	\$117,000
Capital Projects Fund	\$3,122,300
Water & Sewer Fund	\$6,037,500
Motor Fuel Tax Fund	\$1,000,000
TIF Funds	\$756,700
Total:	\$11,033,500

The CIP document, which will be distributed separately, provides more detailed information on each of the approved projects for FY 2013.

2012 PROPERTY TAX LEVY OVERVIEW

Shown below is a table comparing the 2011 tax levy with the approved tax levy for 2012 (collected in 2013):

Levy Description	2011	2012	Inc/Decr From 2011	% Incr/Decr From 2011
General Fund	7,561,395	7,210,628	(350,767)	-4.64%
Debt Service	412,800	945,894	533,094	129.14%
Police Pension	1,343,965	1,385,278	41,313	3.07%
Fire Pension	1,286,088	1,460,107	174,019	13.53%
Totals	<u>10,604,248</u>	<u>11,001,907</u>	<u>397,659</u>	<u>3.75%</u>

The substantial decline in revenue the Village has experienced over the last four years and increases in the Village's operating and pension costs led to an initial deficit of \$3.6 million for FY 2013, that was reduced to \$400,000 after a series of expenditure reductions and an increase in the property tax levy of 3.75%.

Staff is well aware of the difficulties of increasing the property tax levy given that the economy is still recovering, but cautions the Board that if immediate measures are not taken to increase the property tax levy, the Village will face budget deficits in the future that are even larger than next year's projected \$400,000 deficit. This will lead to a financial crisis where the Village will be unable to meet its infrastructure needs and in the process, will deplete its General Fund fund balance. The demands that rising costs and nearly stagnant revenue place on the General Fund necessitate incremental increases in the property tax levy, in the same way that the Board has proactively increased its water and sewer rates on an annual basis. We believe that annual increases in the tax levy are necessary to avoid future deficits, and look forward to discussing these issues with the Board in the future.

2013 PROGNOSIS

In closing, we would like to express our appreciation to the Village Board for the contributions they made in reviewing the proposed budget and their support of staff's recommendations. We also appreciate the efforts of the members of the Village staff who worked long hours to identify departmental needs and to prepare the FY 2013 budget based upon those needs. Special thanks go to the members of the Finance Department, who put the attached document together in a timely and highly professional fashion.

Respectfully submitted,



Jon Sfondilis
Village Manager



Michael Mondschain
Director of Finance

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2013

Account	Description					FY 2012	YR/YR Change
		General	Water & Sewer	E911	Total Operating Funds	Operating Funds	
Expenditures and Other Financing Sources							
PERSONNEL SERVICES							
5101	Longevity	84,100	7,900	-	92,000	86,400	6.5%
5102	Overtime	960,270	80,000	-	1,040,270	1,058,708	-1.7%
5103	Seasonal Help	108,000	35,000	-	143,000	215,500	-33.6%
5104	Salaries	16,660,580	1,250,002	-	17,910,582	17,755,617	0.9%
5105	Training	88,432	4,000	975	93,407	97,824	-4.5%
5106	Uniform/Tool Allowance	102,710	8,800	-	111,510	142,230	-21.6%
5108	Employer's Contribution/Pension	1,547,274	249,476	-	1,796,750	1,964,101	-8.5%
5109	Employer's Contribution/Police Pension	2,845,385	-	-	2,845,385	2,630,053	8.2%
5110	College Incentive	3,510	-	-	3,510	4,650	-24.5%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	5,940	-	-	-	-	N/A
5115	Post Employment Health Plan	-	-	-	-	-	N/A
5116	Sick Leave Buy Back	48,790	-	-	48,790	60,140	-18.9%
TOTAL PERSONNEL SERVICES		22,454,991	1,635,178	975	24,091,144	24,021,823	0.3%
CONTRACTUAL SERVICES							
5201	Publishing	8,055	-	-	8,055	8,700	-7.4%
5202	Animal Impound	4,500	-	-	4,500	5,000	-10.0%
5203	Audit	43,200	-	-	43,200	45,297	-4.6%
5204	Codification	6,750	-	-	6,750	7,500	-10.0%
5205	Conferences & Meetings	66,528	2,305	1,685	70,518	77,490	-9.0%
5206	Consulting Services	43,380	-	-	43,380	58,200	-25.5%
5207	IS Service & Maintenance Agreement	294,419	90,000	52,289	436,708	438,424	-0.4%
5208	Debris	21,825	30,000	-	51,825	50,650	2.3%
5209	Energy	97,200	118,000	-	215,200	241,700	-11.0%
5210	Extermination Services	9,450	-	-	9,450	12,000	-21.3%
5211	Extinguisher Service	1,620	-	-	1,620	1,000	62.0%
5212	Employee Group Insurance	3,330,092	277,562	-	3,607,654	3,484,231	3.5%
5213	General Liability Insurance	945,513	148,853	-	1,094,366	1,043,096	4.9%
5214	Testing / Hydrants	-	30,000	-	30,000	30,000	0.0%
5215	Janitorial Service	144,360	-	-	144,360	124,925	15.6%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	91,530	66,740	-	158,270	152,810	3.6%
5218	Legal Services	408,600	-	-	408,600	461,800	-11.5%
5219	Bank Charges	18,900	23,400	-	42,300	41,700	1.4%
5220	Maint. of Office/Spec. Equip.	115,749	4,000	13,050	132,799	175,547	-24.4%
5221	Maint. of Radio Equipment	11,690	-	41,060	52,750	54,930	-4.0%
5222	Membership Dues	45,311	635	250	46,196	52,215	-11.5%
5223	Engineering & Design Svc.	-	-	-	-	-	
5224	Newsletter / Mailing	-	-	-	-	46,750	-100.0%
5225	Actuarial Services	6,210	-	-	6,210	6,900	-10.0%
5226	Personnel Testing	31,500	-	-	31,500	15,000	110.0%
5227	Postage	26,077	16,699	-	42,776	49,021	-12.7%
5228	Printing and Binding	34,625	11,660	-	46,285	56,365	-17.9%
5229	Prisoner Welfare	4,050	-	-	4,050	4,500	-10.0%
5230	Recording Fees	1,400	-	-	1,400	1,500	-6.7%
5231	Regional Special Agency	638,355	-	292,000	930,355	965,557	-3.6%
5232	Rental Agreements	11,344	-	-	11,344	13,680	-17.1%
5233	Rental Equipment	6,985	1,500	-	8,485	14,640	-42.0%
5234	Service to Maintain Trees	139,500	30,000	-	169,500	70,000	142.1%
5236	Credit Card Fees	9,585	-	-	9,585	9,280	3.3%
5237	Telemetric Equipment	-	17,000	-	17,000	29,200	-41.8%
5238	Tele-Communication Serv.	177,054	-	-	177,054	194,432	-8.9%
5239	Cellular Services	96,895	-	-	96,895	93,720	3.4%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	684,394	29,440	-	713,834	653,282	9.3%
5243	Pump House Maintenance	-	17,500	-	17,500	17,500	0.0%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2013

Account	Description				Total Operating Funds	FY 2012	YR/YR Change
		General	Water & Sewer	E911		Operating Funds	
Expenditures and Other Financing Sources							
5244	Duplication Services	14,085	-	-	14,085	16,550	-14.9%
5246	Medical Exams	38,515	-	-	38,515	44,795	-14.0%
5247	Pavement Marking	9,000	-	-	9,000	-	N/A
5248	Finger Printing Fees	2,735	-	-	2,735	3,035	-9.9%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	47,700	-	-	47,700	25,000	90.8%
5299	Misc. Contractual Services	125,345	2,600	-	127,945	54,255	135.8%
TOTAL CONTRACTUAL SERVICES		7,814,026	917,894	400,334	9,132,254	8,952,177	2.0%
COMMODITIES							
5301	Auto Petrol. Products	281,880	53,000	-	334,880	379,600	-11.8%
5302	Books and Subscriptions	15,448	1,250	1,223	17,921	14,563	23.1%
5303	Chemicals	28,088	16,000	-	44,088	25,500	72.9%
5305	Firefighting Supplies	62,000	-	-	62,000	59,214	4.7%
5306	Health Test Supplies	180	-	-	180	200	-10.0%
5308	Water Samples	-	13,000	-	13,000	20,000	-35.0%
5309	Janitorial Supplies	20,700	-	-	20,700	26,400	-21.6%
5310	Vehicle Maintenance	167,805	42,000	-	209,805	243,900	-14.0%
5311	Building/Ground Maint.	87,230	18,000	-	105,230	126,300	-16.7%
5312	Medical Supplies	19,543	-	-	19,543	19,113	2.2%
5313	IS Misc Equipment & Supplies	103,550	5,250	16,000	124,800	92,320	35.2%
5314	Minor Street Repairs	36,000	-	-	36,000	40,000	-10.0%
5315	Small Tools and Equip.	64,927	14,500	-	79,427	57,100	39.1%
5316	Range Supplies	36,916	-	-	36,916	39,200	-5.8%
5317	Misc. Operating Supplies	76,500	4,400	800	81,700	91,540	-10.7%
5318	Office Supplies	38,315	700	-	39,015	48,675	-19.8%
5319	Protective Clothing	39,619	6,500	-	46,119	53,265	-13.4%
5320	Street Signs	5,400	-	-	5,400	6,000	-10.0%
5322	Water Charge	25,605	-	-	25,605	27,600	-7.2%
5323	Awards/Decorations	4,950	-	-	4,950	3,500	41.4%
5325	Investigative Funds	1,350	-	-	1,350	3,000	-55.0%
5327	IS Misc. Software	54,135	-	3,000	57,135	32,090	78.0%
5333	Business Recruitment	36,075	-	-	36,075	70,425	-48.8%
5340	Lift Stations	-	25,000	-	25,000	35,000	-28.6%
5341	Meters	-	32,800	-	32,800	40,000	-18.0%
5342	Sewer Lines	-	75,000	-	75,000	85,000	-11.8%
5344	Water Mains	-	60,000	-	60,000	60,000	0.0%
5345	Water Storage	-	35,000	-	35,000	52,000	-32.7%
TOTAL COMMODITIES		1,206,216	402,400	21,023	1,629,639	1,751,505	-7.0%
CAPITAL OUTLAY							
5401	Mobile Equipment	-	-	-	-	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	-100.0%
CAPITAL IMPROVEMENTS							
5502	Sanitary Sewer Improvements	-	330,000	-	330,000	375,000	-12.0%
5503	Water Imprvmnts.	-	5,707,500	-	5,707,500	4,672,000	22.2%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A
5506	Streetscape Improvements	117,000	-	-	117,000	182,000	-35.7%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2013

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2012 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	-	-	-	30,000	-100.0%
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		117,000	6,037,500	-	6,154,500	5,259,000	17.0%
DEBT SERVICE							
5609	Fiscal Agent Fees	-	800	-	800	400	100.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	137,103	-	137,103	32,788	318.1%
TOTAL DEBT SERVICE		-	137,903	-	137,903	33,188	315.5%
OTHER							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,152,870	-	1,152,870	1,163,755	-0.9%
5705	NWWC Water Charge	-	1,790,000	-	1,790,000	1,790,000	0.0%
5706	Debt Service Payment	-	492,023	-	492,023	447,200	10.0%
5707	Transfer to CERF	-	111,722	85,424	197,146	711,020	-72.3%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	100,000	-	-	100,000	150,000	-33.3%
5751	Sales Tax Sharing	150,000	-	-	150,000	-	N/A
5820	Transfer to 911 Fund	150,000	-	-	150,000	225,000	-33.3%
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	407,425	-	-	407,425	423,194	-3.7%
5855	Transfer to Grant Fund	45,070	-	-	45,070	46,785	-3.7%
TOTAL OTHER		852,495	3,546,615	85,424	4,484,534	4,956,954	-9.5%
GRAND TOTAL		32,444,728	12,677,490	507,756	45,629,974	45,014,647	1.4%
LESS INTERFUND TRANSFERS					(1,291,664)	(1,555,999)	-17.0%
TOTAL OPERATING BUDGET					44,338,310	43,458,648	2.0%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2013

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Liability Insurance	Grant	Total	FY 2012 Total	YR/YR Chge
Expenditures and Other Financing Sources												
PERSONNEL SERVICES												
5102	Overtime	-	-	-	-	-	-	-	26,374	26,374	67,598	-61.0%
5104	Salaries	-	-	160,369	-	65,570	-	-	75,498	301,437	393,423	-23.4%
5108	Employer Contribution	-	-	-	-	13,685	-	-	15,471	29,156	33,885	-14.0%
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL PERSONNEL SERVICES		-	-	160,369	-	79,255	-	-	117,343	356,967	494,906	-27.9%
CONTRACTUAL SERVICES												
5201	Advertising & Publishing	-	-	-	-	720	-	-	-	720	-	N/A
5203	Audit/Annual Report	-	12,345	-	-	-	-	-	-	12,345	12,500	-1.2%
5205	Conferences/Meetings	-	3,000	-	-	800	-	-	-	3,800	3,800	0.0%
5206	Consulting Services	5,000	133,000	-	-	-	-	54,515	-	192,515	242,287	-20.5%
5209	Energy	60,000	-	35,000	-	-	-	-	-	95,000	170,000	-44.1%
5212	Employee Health Insurance	-	-	-	-	10,975	-	-	22,521	33,496	31,280	7.1%
5213	General Liability Insurance	-	9,700	-	-	-	-	295,225	-	304,925	372,276	-18.1%
5218	Legal/Medical Services	-	5,500	-	-	105,000	-	-	-	110,500	110,500	0.0%
5219	Bank Charges	-	48,000	-	-	-	-	-	-	48,000	-	N/A
5222	Membership Dues	-	2,325	-	-	-	-	-	-	2,325	2,325	0.0%
5223	Engineering & Design Services	-	-	-	-	-	-	-	-	-	224,000	-100.0%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	N/A
5240	Travel & Transportation	-	150	-	-	-	-	-	-	150	150	0.0%
5246	Medical Exams	-	1,500	-	-	-	-	-	-	1,500	1,500	0.0%
5247	Pavement Markings	20,000	-	-	-	-	-	-	-	20,000	20,000	0.0%
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	45,000	45,000	0.0%
5271	Insurance Claims Admin.	-	-	-	-	-	-	89,500	-	89,500	26,617	236.3%
5272	Insurance Claims	-	-	-	-	-	-	921,760	-	921,760	823,000	12.0%
5299	Misc. Contractual Services	10,000	-	-	-	2,021,018	-	-	7,694	2,038,712	2,352,410	-13.3%
TOTAL CONTRACTUAL SERVICES		140,000	215,520	35,000	-	2,138,513	-	1,361,000	30,215	3,920,248	4,437,645	-11.7%
COMMODITIES												
5303	Chemicals	119,000	-	-	-	-	-	-	-	119,000	215,500	-44.8%
5314	Minor Street Repairs	12,000	-	-	-	-	-	-	-	12,000	12,000	0.0%
5317	Misc. Operating Supplies	-	-	-	-	-	-	-	-	-	1,200	-100.0%
5318	Office Supplies	-	250	-	-	-	-	-	-	250	250	0.0%
5320	Street Signs	20,000	-	-	-	-	-	-	-	20,000	20,000	0.0%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	3,200	3,200	3,200	0.0%
5333	Business Recruitment	-	-	-	-	30,000	-	-	-	30,000	-	N/A
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL COMMODITIES		151,000	250	-	-	30,000	-	-	3,200	184,450	252,150	-26.8%
CAPITAL OUTLAY												
5401	Automotive Equipment	-	-	-	-	-	421,000	-	-	421,000	279,900	50.4%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	27,000	-	-	27,000	55,000	-50.9%
5408	Building Equipment	-	-	35,000	-	-	-	-	-	35,000	25,000	40.0%
5411	Special Equipment	-	-	-	-	-	-	-	-	-	110,000	-100.0%
5412	IS Capital Equipment/Supplies	-	-	-	-	-	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	60,000	-	-	60,000	-	N/A
5420	Land Acquisition	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		-	-	35,000	-	-	508,000	-	-	543,000	469,900	15.6%
CAPITAL IMPROVEMENTS												
5502	Sanitary Sewer Improvements	-	-	-	-	-	-	-	-	-	-	N/A
5503	Water Improvements	-	-	-	-	-	-	-	-	-	1,535,000	-100.0%
5504	Storm System Improvements	-	-	140,000	-	-	-	-	-	140,000	235,000	-40.4%
5506	Streetscape Improvements	-	-	1,462,800	-	584,000	-	-	-	2,046,800	2,267,000	-9.7%
5507	Sidewalk Improvements	-	-	167,000	-	172,700	-	-	-	339,700	615,400	-44.8%
5508	Pavement Improvements	1,000,000	-	935,000	-	-	-	-	-	1,935,000	5,083,400	-61.9%
5509	Building Improvements	-	-	-	-	-	-	-	-	-	-	N/A
5512	Bridge Improvements	-	-	417,500	-	-	-	-	-	417,500	134,000	211.6%
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	30,100	-100.0%
TOTAL CAPITAL IMPROVEMENTS		1,000,000	-	3,122,300	-	756,700	-	-	-	4,879,000	9,899,500	-50.7%
DEBT SERVICE												
5609	Agent Fees	-	-	400	400	5,480	-	-	-	6,280	5,480	14.6%
5623	Principal Payments	-	-	286,943	670,000	1,259,434	-	-	-	2,216,377	1,528,646	45.0%
5624	Interest Payments	-	-	98,775	1,627,917	1,244,698	-	-	-	2,971,390	3,279,185	-9.4%
TOTAL DEBT SERVICE		-	-	386,118	2,298,317	2,509,612	-	-	-	5,194,047	4,813,311	7.9%
OTHER												
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	3,659,800	-	-	-	-	-	-	3,659,800	3,558,400	2.8%
5714	Non-Duty Disability Pension	-	60,500	-	-	-	-	-	-	60,500	59,500	1.7%
5716	Duty Disability Pension	-	430,600	-	-	-	-	-	-	430,600	362,750	18.7%
5718	Surviving Spouse Pension	-	389,500	-	-	-	-	-	-	389,500	389,500	0.0%
5750	TIF Incentive Payments	-	-	-	-	610,000	-	-	-	610,000	1,229,210	-50.4%
5822	Transfer to 2008 Bond	-	-	860,000	-	-	-	-	-	860,000	1,300,000	-33.8%
TOTAL OTHER		-	4,540,400	860,000	-	610,000	-	-	-	6,010,400	6,899,360	-12.9%
GRAND TOTAL		1,291,000	4,756,170	4,598,787	2,298,317	6,124,080	508,000	1,361,000	150,758	21,088,112	27,267,172	-22.7%

Village of Wheeling Budgetary Fund Structure

Fund	Governmental				Proprietary		Fiduciary
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Liability Insurance Funds	Investment Trust Funds
General (Major)	X						
Motor Fuel Tax		X					
Emergency Telephone System		X					
Grant		X					
Foreign Fire Insurance		X					
Debt Service			X				
TIF Implementation – Town Center				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, 2013

Fund	FY 2013 Est. Beginning Fund Balance	FY 2013 Budgeted Revenues	FY 2013 Budgeted Expenditures	FY 2013 Surplus (Deficit)	FY 2013 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Fund Balance Reserve Policy
General	\$ 13,788,461	\$ 32,044,728	\$ 32,444,728	\$ (400,000)	\$ 13,388,461	41.27%	25%
Special Revenue Funds							
Motor Fuel Tax	1,396,391	1,102,518	1,291,000	(188,482)	1,207,909	93.56%	N/A
Emergency 911 System	198,205	483,538	507,756	(24,218)	173,987	34.27%	15.00%
Grant	-	158,796	150,758	8,038	8,038	5.33%	N/A
Foreign Fire Insurance	-	54,000	54,000	-	-	0.00%	N/A
Debt Service Funds							
General Obligation & Revenue Bond	67,068	2,297,917	2,298,317	(400)	66,668	2.90%	N/A
Capital Projects Funds							
Town Center TIF District	(492,746)	-	628,806	(628,806)	(1,121,552)	-178.36%	N/A
Crossroads TIF District	(926,371)	2,787,337	2,282,344	504,993	(421,378)	-18.46%	N/A
South Milwaukee TIF District	6,174,756	1,721,824	29,106	1,692,718	7,867,474	27030.42%	N/A
Capital Equipment Replacement	4,289,507	240,041	508,000	(267,959)	4,021,548	791.64%	N/A
Capital Projects	2,328,145	4,450,873	4,598,787	(147,914)	2,180,231	47.41%	N/A
Southeast TIF	(405,461)	-	84,606	(84,606)	(490,067)	-579.23%	N/A
Lake Cook/Milwaukee TIF District	1,813,414	3,885,642	3,099,218	786,424	2,599,838	83.89%	N/A
Enterprise Funds							
Water and Sewer	8,771,072	8,583,803	12,677,490	(4,093,687)	4,677,385	36.90%	25%
Internal Service Funds							
Liability Insurance	1,098,561	1,106,450	1,361,000	(254,550)	844,011	62.01%	*
Fiduciary Funds							
Police Pension	34,281,923	2,444,409	2,083,025	361,384	34,643,307	N/A	N/A
Firefighters' Pension	26,827,138	2,383,851	2,673,145	(289,294)	26,537,844	N/A	N/A
Totals	<u>\$ 99,210,063</u>	<u>\$ 63,745,727</u>	<u>\$ 66,772,086</u>		<u>\$ 96,183,704</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, 2013

Fund	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Board Approved 2013
Revenues and Other Finance Sources					
General	\$ 27,997,098	\$ 29,654,374	\$ 31,857,625	\$ 31,736,426	\$ 32,044,728
Special Revenue Funds					
Motor Fuel Tax	1,051,891	1,214,759	1,301,038	1,393,720	1,102,518
Emergency 911 System	404,125	396,444	380,780	570,570	483,538
Grant	350,967	648,669	295,889	281,511	158,796
Foreign Fire Insurance	-	-	-	-	54,000
Debt Service Funds					
General Obligation & Revenue Bond	2,518,901	2,257,256	2,246,931	2,160,000	2,297,917
Capital Projects Funds					
Town Center TIF District	1,072,939	6,865,568	256	23,701	-
Crossroads TIF District	5,028,835	9,102,678	2,769,780	3,288,785	2,787,337
South Milwaukee TIF District	1,645,445	1,563,878	1,605,519	1,566,929	1,721,824
Capital Equipment Replacement	279,051	679,870	644,528	749,433	240,041
Capital Projects	13,149,558	2,393,388	2,747,992	3,762,546	4,450,873
Southeast TIF	1,102,635	922,007	186,047	6,635	-
Lake Cook/Milwaukee TIF District	4,363,500	3,748,194	4,202,220	4,172,664	3,885,642
Enterprise Funds					
Water and Sewer	7,107,837	7,720,047	7,637,619	7,963,049	8,583,803
Internal Service Funds					
Liability Insurance	1,370,220	1,608,717	1,053,895	1,059,183	1,106,450
Fiduciary Funds					
Police Pension	5,029,467	5,192,444	2,736,376	2,374,965	2,444,409
Firefighters' Pension	3,722,061	4,532,402	2,110,789	2,193,588	2,383,851
Total Revenues	\$ 76,194,530	\$ 78,500,695	\$ 61,777,284	\$ 63,303,705	\$ 63,745,727

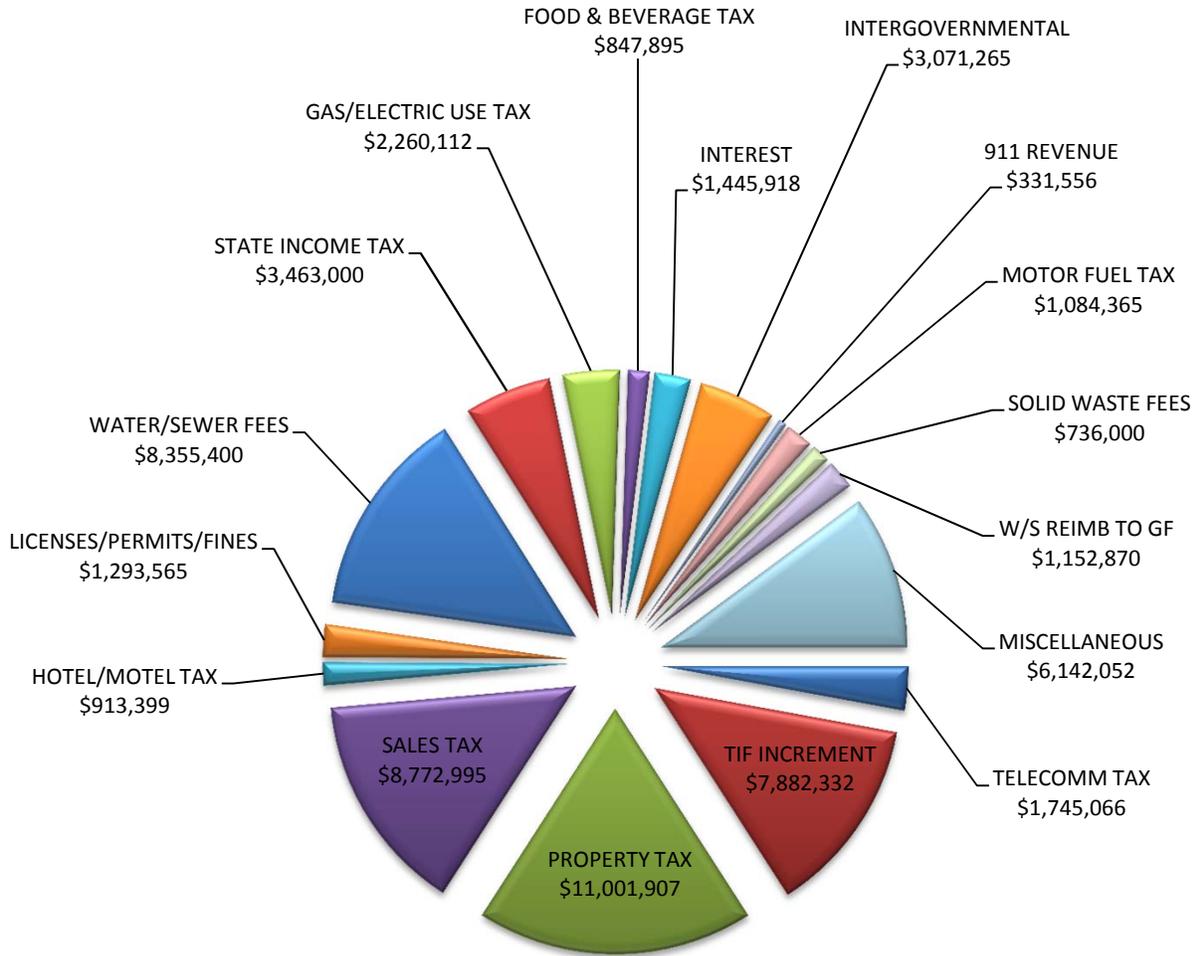
VILLAGE OF WHEELING
 Expenditures Summary - Total by Fund
 Fiscal Year Ending December 31, 2013

Fund	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Board Approved 2013
Expenditures and Other Financing Uses					
General	\$ 30,569,817	\$ 30,922,986	\$ 30,293,955	\$ 34,197,476	\$ 32,444,728
Special Revenue Funds					
Motor Fuel Tax	729,086	1,002,915	1,667,671	1,627,500	1,291,000
Emergency 911 System	543,819	542,073	476,763	537,936	507,756
Grant	350,967	648,669	295,889	281,511	150,758
Foreign Fire Insurance	-	-	-	-	54,000
Debt Service Funds					
General Obligation & Revenue Bond	2,561,434	2,228,756	2,232,912	1,994,250	2,298,317
Capital Projects Funds					
Town Center TIF District	532,119	21,000	904,981	4,303,987	628,806
Crossroads TIF District	2,284,361	9,745,394	3,205,667	3,191,937	2,282,344
South Milwaukee TIF District	2,553,201	23,054	60,226	22,987	29,106
Capital Equipment Replacement	283,839	578,294	242,642	334,900	508,000
Capital Projects	16,979,227	8,756,072	6,598,419	4,621,618	4,598,787
Southeast TIF	336,331	555,320	26,597	1,653,087	84,606
Lake Cook/Milwaukee TIF District	3,682,908	8,632,690	8,285,627	3,380,840	3,099,218
Enterprise Funds					
Water and Sewer	7,074,329	7,193,710	7,217,147	11,779,235	12,677,490
Internal Service Funds					
Liability Insurance	1,078,253	1,158,785	1,136,317	1,269,080	1,361,000
Fiduciary Funds					
Police Pension	1,528,097	1,737,587	1,859,106	2,032,425	2,083,025
Firefighters' Pension	1,724,303	2,243,773	2,394,819	2,553,050	2,673,145
Total Expenditures	\$ 72,812,091	\$ 75,991,078	\$ 66,898,738	\$ 73,781,819	\$ 66,772,086

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2013 COST	DESCRIPTION	OPERATING BUDGET IMPACT
DUNDEE ROAD BICYCLE/PEDESTRIAN PATH	\$1,211,000	CAPITAL PROJECTS FUND/TOWN CENTER TIF	\$1,211,000	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.
JACK LONDON BRIDGE DECORATIVE FLAG STONE WALL REPAIR	\$225,500	CAPITAL PROJECTS FUND/TOWN CENTER TIF	\$225,500	This project funds the full replacement of the stone masonry on the two abutment walls that support the bridge including better drainage away from the walls to minimize exposure to environmental elements.	With regularly scheduled maintenance (e.g. annual inspections along with power washing, seal coat application, etc.) at an estimated annual expenditure of \$2,000.00, this striking stonework façade at the west entrance of the Village can be maintained.
STREET IMPROVEMENT - SUPPLEMENTAL FUNDING	\$1,100,000	CAPITAL PROJECTS FUND	\$780,000	This supplemental street improvement funding serves to augment the Motor Fuel Tax (MFT) project Resurfacing or reconstruction of existing deteriorated streets.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
STREET IMPROVEMENT PROGRAM	\$5,000,000	MOTOR FUEL TAX FUND	\$1,000,000	Resurfacing or reconstruction of existing streets in accordance with the 5-year pavement management program.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
STREET MAINTENANCE PROGRAM	\$291,000	MOTOR FUEL TAX FUND	\$291,000	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.
SCADA UPGRADE	\$325,000	WATER R & R FUND	\$325,000	This project consist of upgrading the Village's Supervisory Control And Data Acquisition (SCADA) from a proprietary system to a non-proprietary, open-architecture system, SCADA is a computer controlled systems that monitors and controls water levels and pressures in the Village's potable water supply.	Upgrading to an open-architecture system will benefit the Village by giving us many options for service, future design flexibility and expansion capabilities. We estimate a \$5,000 to \$10,000 per year savings through this upgrade initiative.
WATER MAIN REPLACEMENT PROGRAM	\$4,386,500	WATER R & R FUND	\$1,454,500	Replacement of existing thin wall cast iron water mains within various older subdivisions and developments throughout the Village.	We estimate approximately \$4,000 per year in savings because of the reduction in water main breaks due to the replacement of the old thin walled cast iron water main with the new ductile iron water main.
ELEVATED TANK RE-COATING & REPAIR PROGRAM	\$3,970,000	WATER R & R FUND	\$488,000	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	\$3,300,000	WATER R & R FUND	\$3,300,000	This program consist of removing and replacing the existing water meters and drive-by meter reading system with a remote fixed base meter reading system to include enhanced customer service and support.	We estimate approximately 3% per year increased revenue from water use due to the improved accuracy of the new meters.
STORM SEWER PIPE FOR THE HERITAGE PARK FLOOD CONTROL FACILITY	\$275,000	CAPITAL PROJECTS FUND/TOWN CENTER TIF	\$275,000	This project funds phase 1 of the installation of approximately 700 feet of large diameter stormwater pipe from Lake Heritage to the southeast corner of the old "Wickes" property to ultimately allow for future development on the north side of Dundee Rd. to take advantage of 10 Acre-Feet of excess detention storage available in the Lake Heritage basin.	This improvement will provide valuable stormwater detention storage for private development on the north side of Dundee Rd. from Elmhurst Rd. on the west to Buffalo Creek which ultimately has the potential to provide property tax revenue increment for the Town Center TIF District

FY 2013 REVENUES BY SOURCE ALL FUNDS



REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 APPROVED	FY 2013 PROPOSED MINUS FY 2012 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	6,268,203	7,863,464	7,561,395	7,210,628	-350,767
		4113	PROPERTY TAXES-POLICE PEN	1,268,284	1,296,344	1,343,965	1,385,278	41,313
		4114	PROPERTY TAXES - FIRE PEN	1,106,487	1,194,810	1,286,088	1,460,107	174,019
		4131	HOME RULE SALES TAX	3,360,618	3,338,657	3,442,575	3,602,314	159,739
		4132	STATE SALES TAX	4,622,924	4,737,949	4,838,813	5,170,681	331,868
		4133	AUTO RENTAL TAX	15,630	7,737	11,290	3,067	-8,223
		4136	HOTEL/MOTEL TAX	756,112	817,218	838,350	913,399	75,049
		4138	FOOD AND BEVERAGES TAX	762,197	757,431	801,400	847,895	46,495
		4141	TELECOMMUNICATIONS TAX	1,769,146	1,733,726	1,735,425	1,745,066	9,641
		4210	BUSINESS LICENSES	69,100	75,683	68,323	71,561	3,238
		4211	LIQUOR LICENSES	123,883	153,134	115,000	144,000	29,000
		4212	COIN-OPERATED LICENSES	9,865	10,578	10,637	10,838	201
		4213	DELIVERY LICENSES	1,616	1,713	1,900	1,687	-213
		4214	ANIMAL LICENSES	934	991	935	946	11
		4215	RESIDENTIAL RENTAL LIC	30,555	29,980	30,416	34,595	4,179
		4217	DETECTION/ALARM PERMITS	4,135	3,870	3,800	3,956	156
		4218	SUPPRESSION/SPRINKLERS	16,074	30,753	25,000	24,024	-976
		4219	PATIO/SIDEWALK PERMITS	3,372	2,552	1,950	2,351	401
		4220	BUILDING PERMITS	155,149	281,666	300,000	163,568	-136,432
		4221	SIGN PERMITS	14,100	20,648	20,000	20,957	957
		4223	ELECT INSPECTION	48,214	70,560	71,000	61,338	-9,662
		4224	PLUMBING INSPECTIONS	20,703	32,709	25,600	33,439	7,839
		4227	DRIVEWAY PERMITS	4,181	2,697	2,460	2,556	96
		4228	ALARM SYSTEM PERMITS	12,809	12,761	19,700	13,801	-5,899
		4310	FEDERAL GRANTS	104,568	283,386	256,096	0	-256,096
		4316	FEMA	0	0	0	0	0
		4352	INCOME TAXES	3,034,361	2,988,314	3,074,963	3,463,000	388,037
		4353	LOCAL USE TAX	521,520	552,539	661,163	555,109	-106,054
		4355	POLICE TRAINING REIMBURSE	0	0	0	0	0
		4356	FIRE TRAINING REIMBURSE	294	2,270	0	0	0
		4359	PULL TABS & JAR GAMES TAX	1,098	1,077	0	0	0
		4360	PERS PROP REPLACEMENT TAX	189,075	166,615	208,575	147,917	-60,658
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	79,245	84,608	81,239	82,806	1,567
		4382	TWNSHP PERS PROP REPLACE	6,512	6,216	6,676	6,543	-133
		4387	TIF SURPLUS DISTRIBUTION	301,106	173,822	243,019	210,630	-32,389
		4409	AMBULANCE FEES	446,321	459,830	481,545	496,838	15,293
		4410	FLOOD PLAIN DETERM FEES	85	87	58	87	29
		4412	PLANNING HEARING FEES	4,266	5,085	3,620	5,112	1,492
		4413	SUBDIVISION PRE-FILE FEES	0	0	0	0	0
		4414	PLAN REVIEW FEES	21,863	33,813	26,300	34,758	8,458
		4415	DUPLICATING SERVICES	5,613	6,562	6,338	6,159	-179
4416	MAPS AND CODEBOOKS	0	40	41	0	-41		
4417	WATER & SEWER REIMBURSE	1,191,187	1,209,055	1,163,756	1,152,870	-10,886		
4418	MFT REIMBURSEMENT	227,412	0	0	0	0		
4419	IND REV BOND & 6-B FEES	0	1,800	600	1,200	600		
4421	POLICE LIASON REIMBURSE	134,350	139,763	131,047	146,066	15,019		
4422	FINGER PRINTING FEE	0	2,211	3,240	3,578	338		
4423	IMPOUNDING FEES	375	920	734	409	-325		
4426	FALSE ALARM FEES	7,290	11,049	11,500	11,295	-205		

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 APPROVED	FY 2013 PROPOSED MINUS FY 2012 BUDGET		
01...	GENERAL FUND...	4427	CPR FEES	970	773	982	792	-190		
		4428	EROSION CONTROL FEES	23	0	0	0	0		
		4429	ENGINEERING INSPECTION	117,481	181,692	185,000	185,593	593		
		4431	SOLID WASTE SERVICE CHRGE	607,731	578,988	551,813	517,000	-34,813		
		4432	SWANCC FEES	237,151	236,981	237,000	219,000	-18,000		
		4433	HOST COMMUNITY FEE	56,340	187,320	100,000	100,000	0		
		4460	SENIOR MEMBERSHIP FEES	6,160	2,830	3,300	3,500	200		
		4470	PAVILION PROGRAM FEES	15,367	14,033	15,754	25,558	9,804		
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0		
		4491	MONTHLY PERMIT FEES	26,778	27,505	25,900	28,500	2,600		
		4492	PARKING DEBIT CARD	0	0	0	0	0		
		4493	DAILY PARKING FEES	43,436	55,907	42,600	48,400	5,800		
		4499	PARKING PERMIT HANGER	0	0	0	0	0		
		4511	COURT FINES	181,186	175,441	193,793	178,903	-14,890		
		4512	LOCAL ORDINANCE FINES	69,775	66,985	72,467	72,788	321		
		4513	TRAFFIC JUDGMENTS	500	597	630	624	-6		
		4514	DUI FINES	15,790	19,233	15,188	22,491	7,303		
		4515	ADMINISTRATIVE CITATION	3,963	4,175	5,468	2,556	-2,912		
		4516	ADMINISTRATIVE TOW FEE	224,075	252,095	258,500	296,000	37,500		
		4517	HOUSING FINES	0	0	0	0	0		
		4518	RED LIGHT VIOLATORS	324,265	189,116	175,000	204,700	29,700		
		4519	COURT SUPERVISION FEES	24,031	24,324	31,874	19,168	-12,706		
		4520	ADMIN HEARING FEE	0	450	0	1,500	1,500		
		4610	INTEREST REVENUE	150,481	150,563	138,922	140,210	1,288		
		4620	GAIN(LOSS) SALE INVESTMTS	-6,429	-16,478	0	0	0		
		4630	UNREALIZED GAIN (LOSS)	35,986	-17,910	0	0	0		
		4653	DONATIONS	540	0	100	100	0		
		4655	FOURTH OF JULY DONATIONS	1	48,480	0	0	0		
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0		
		4660	RENTAL INCOME	6,206	6,212	6,200	6,200	0		
		4662	RENTAL INCOME T-MOBILE	24,766	25,509	24,000	26,225	2,225		
		4701	CABLE TV FRANCHISE FEES	306,858	320,046	324,810	335,698	10,888		
		4703	ALARM SVC FRANCHISE FEES	38,924	38,731	38,961	40,397	1,436		
		4704	WASTE MGMT FRANCHISE FEE	82,447	83,478	84,521	87,243	2,722		
		4705	AT&T FRANCHISE FEE	117,983	135,539	130,714	141,651	10,937		
		4710	FOREIGN FIRE INSURE TAX	52,888	52,656	54,219	0	-54,219		
		4720	SALE OF FIXED ASSETS	31,335	7,800	20,000	20,446	446		
		4722	BIKE PATH REVENUES	0	0	0	0	0		
		4723	ADVERTISING SHELTER REV	0	9,348	9,350	9,815	465		
		4730	RECYCLING PROGRAM REVENUE	10,646	38,258	6,000	6,134	134		
		4752	BEACON LIGHT BULB	0	0	0	0	0		
		4765	IPBC TERM RESERVE REVENUE	92,190	99,450	0	0	0		
		4780	LEGAL SETTLEMENT	-16,667	168,000	0	0	0		
		4790	OTHER MISC. REVENUE	50,353	82,806	66,825	51,115	-15,710		
						29,654,361	31,857,625	31,736,423	32,044,736	308,313
		11	MFT	4354	MOTOR FUEL TAX	1,146,408	1,121,979	961,600	1,084,365	122,765
				4362	MFT-HIGH GROWTH CITIES	26,902	23,590	0	0	0
4610	INTEREST REVENUE			26,014	24,221	13,540	18,153	4,613		
4620	GAIN(LOSS) SALE INVESTMTS			-203	-4,882	0	0	0		

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 APPROVED	FY 2013 PROPOSED MINUS FY 2012 BUDGET
11...	MFT...	4630	UNREALIZED GAIN (LOSS)	15,637	-6,370	0	0	0
		4790	OTHER MISC. REVENUE	0	142,500	418,580	0	-418,580
				1,214,759	1,301,038	1,393,720	1,102,518	-291,202
12	FOREIGN FIRE INS TAX FL	4710	FOREIGN FIRE INSURE TAX	0	0	0	54,000	54,000
				0	0	0	54,000	54,000
15	EMERGENCY TELEPHONE	4420	911 WIRELESS EMERG SURCH	232,604	230,572	222,000	206,556	-15,444
		4424	911 EMERGENCY SURCHARGES	157,439	147,029	122,000	125,000	3,000
		4610	INTEREST REVENUE	3,802	3,179	1,570	1,982	412
		4620	GAIN(LOSS) SALE INVESTMTS	-362	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	2,962	-942	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	225,000	150,000	-75,000
				396,444	379,838	570,570	483,538	-87,032
21	2007 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	399,455	0	0	392,000	392,000
		4610	INTEREST REVENUE	88	221	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	392,000	392,000	0	-392,000
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				399,543	392,221	392,000	392,000	0
22	2008 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	86,765	0	20,800	161,894	141,094
		4610	INTEREST REVENUE	408	478	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	500,000	584,550	908,000	860,000	-48,000
		4840	TRANS FROM WATER/SEWER	281,450	281,450	447,200	492,023	44,823
				868,623	866,478	1,376,000	1,513,917	137,917
23	2009 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	399,407	0	392,000	392,000	0
		4610	INTEREST REVENUE	63	165	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	392,000	0	0	0
				399,470	392,165	392,000	392,000	0
24	2012A REFUNDING BOND	4610	INTEREST REVENUE	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
		4903	PREMIUM ON BONDS ISSUED	0	0	0	0	0
				0	0	0	0	0
25	2012B WATER SYSTEM BOND	4610	INTEREST REVENUE	0	0	0	0	0
				0	0	0	0	0
26	2012C CORP REFUNDING BOND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 APPROVED	FY 2013 PROPOSED MINUS FY 2012 BUDGET
				0	0	0	0	0
27	2001 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	394,266	398,158	0	0	0
		4610	INTEREST REVENUE	153	110	0	0	0
				394,419	398,268	0	0	0
28	2003 GEN REFUNDING B	4111	PROPERTY TAX-CURRENT YEAR	195,049	66,194	0	0	0
		4610	INTEREST REVENUE	152	155	0	0	0
		4831	TRANS FROM TIF IMPLEMENT	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	131,450	0	0	0
				195,201	197,799	0	0	0
30	TOWN CENTER TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	525,677	0	23,500	0	-23,500
		4310	FEDERAL GRANTS	23,114	104	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	460	152	201	0	-201
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		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	256	23,701	0	-23,701
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,690,993	2,741,818	3,186,445	2,786,137	-400,308
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	22,262	27,674	1,140	0	-1,140
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	31,423	-27	0	0	0
		4660	RENTAL INCOME	28,000	0	1,200	1,200	0
		4790	OTHER MISC. REVENUE	0	289	100,000	0	-100,000
		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	2,769,753	3,288,785	2,787,337	-501,448
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,529,556	1,577,075	1,508,781	1,641,552	132,771
		4610	INTEREST REVENUE	16,922	28,444	58,148	80,272	22,124
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	17,401	4,113	0	0	0
				1,563,878	1,609,632	1,566,929	1,721,824	154,895
33	CAPITAL EQPT REPL FUND	4610	INTEREST REVENUE	73,323	90,870	38,413	42,895	4,482
		4620	GAIN(LOSS) SALE INVESTMTS	6,846	-8,852	0	0	0
		4630	UNREALIZED GAIN (LOSS)	43,969	-11,881	0	0	0
		4801	TRANSFER FROM GEN FUND	426,064	508,377	485,372	0	-485,372
		4815	TRANSFER FROM 911 EMERG	147,181	66,014	85,555	85,424	-131
		4840	TRANS FROM WATER/SEWER	-17,513	0	140,093	111,722	-28,371

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 APPROVED	FY 2013 PROPOSED MINUS FY 2012 BUDGET
				679,870	644,528	749,433	240,041	-509,392
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	1,863,505	1,871,180	1,924,000	2,260,112	336,112
		4310	FEDERAL GRANTS	0	0	1,096,800	1,080,800	-16,000
		4313	BIKE PATH GRANT	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	150,000	0	0	0
		4378	DNR GRANT	0	0	0	0	0
		4610	INTEREST REVENUE	36,781	25,017	25,014	30,266	5,252
		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	-3,400	0	0	0
		4660	RENTAL INCOME	477,832	716,732	716,732	679,695	-37,037
		4790	OTHER MISC. REVENUE	0	-11,537	0	400,000	400,000
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				2,393,391	2,747,992	3,762,546	4,450,873	688,327
37	SOUTHEAST TIF DISTRICT	4111	PROPERTY TAX-CURRENT YEAR	903,985	173,994	0	0	0
		4610	INTEREST REVENUE	8,133	12,053	6,635	0	-6,635
		4630	UNREALIZED GAIN (LOSS)	9,889	3,464	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				922,007	189,511	6,635	0	-6,635
39	LAKE COOK/MILW TIF FU	4111	PROPERTY TAX-CURRENT YEAR	3,282,734	3,777,121	3,732,258	3,454,643	-277,615
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	6,099	7,500	17,211	23,574	6,363
		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	423,194	407,425	-15,769
		4831	TRANS FROM TIF IMPLEMENT	0	0	0	0	0
				3,748,194	4,202,220	4,172,663	3,885,642	-287,021
40	WATER AND SEWER FUN	4441	WATER	5,960,949	5,962,262	6,186,250	6,652,800	466,550
		4442	WATER-CONSTRUCTION	2,193	4,231	2,000	2,266	266
		4443	WATER-CONNECTIONS	20,543	31,708	22,000	22,000	0
		4444	TURN-ON FEES	1,754	3,462	2,000	2,200	200
		4445	WATER METER SALES	5,920	15,167	10,000	10,000	0
		4446	WATER-PENALTIES	73,247	59,355	66,614	78,375	11,761
		4451	SEWER	1,408,649	1,394,337	1,531,250	1,650,600	119,350
		4452	SEWER-CONNECTIONS	58,858	88,556	30,000	30,000	0
		4453	SEWER-PENALTIES	18,621	15,015	18,259	19,080	821
		4610	INTEREST REVENUE	29,166	43,485	74,676	96,482	21,806
		4620	GAIN(LOSS) SALE INVESTMTS	79,090	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	6,210	-13,539	0	0	0
		4720	SALE OF FIXED ASSETS	0	57,122	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2013 APPROVED	FY 2013 PROPOSED MINUS FY 2012 BUDGET
40...	WATER AND SEWER FUN	4765	IPBC TERM RESERVE REVENUE	8,144	-5,386	0	0	0
		4775	DEVELOPER DONATIONS	0	166,803	0	0	0
		4790	OTHER MISC. REVENUE	22,201	33,985	20,000	20,000	0
		4799	INVEST IN JOINT VENTURE	6,990	-218,942	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				7,702,534	7,637,619	7,963,049	8,583,803	620,754
51	LIABILITY INSURANCE FU	4610	INTEREST REVENUE	20,355	12,135	16,087	12,084	-4,003
		4620	GAIN(LOSS) SALE INVESTMTS	-6,612	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	10,698	55	0	0	0
		4790	OTHER MISC. REVENUE	170,872	0	0	0	0
		4801	TRANSFER FROM GEN FUND	1,250,863	898,958	923,140	945,513	22,373
		4840	TRANS FROM WATER/SEWER	162,541	142,802	119,956	148,853	28,897
				1,608,717	1,053,950	1,059,183	1,106,450	47,267
55	GRANT FUND	4310	FEDERAL GRANTS	545,544	236,969	151,526	110,526	-41,000
		4370	STATE OF ILLINOIS GRANTS	10,244	2,728	83,200	3,200	-80,000
		4801	TRANSFER FROM GEN FUND	92,881	56,192	46,785	45,070	-1,715
				648,669	295,889	281,511	158,796	-122,715
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,268,284	1,296,344	1,343,965	1,385,278	41,313
		4610	INTEREST REVENUE	868,143	1,070,601	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	32,166	26,454	0	0	0
		4630	UNREALIZED GAIN (LOSS)	2,532,412	-195,420	0	0	0
		4651	POLICE PENS EMP CONTRIBS	572,699	538,322	531,000	559,131	28,131
		4790	OTHER MISC. REVENUE	0	75	0	0	0
				5,273,703	2,736,376	2,374,965	2,444,409	69,444
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,106,487	1,194,810	1,286,088	1,460,107	174,019
		4610	INTEREST REVENUE	754,126	916,236	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	37,960	-579,137	0	0	0
		4630	UNREALIZED GAIN (LOSS)	2,239,766	187,531	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	394,064	391,349	407,500	423,744	16,244
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				4,532,402	2,110,789	2,193,588	2,383,851	190,263
				78,578,115	61,783,946	63,303,701	63,745,735	

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for fiscal year 2013 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.

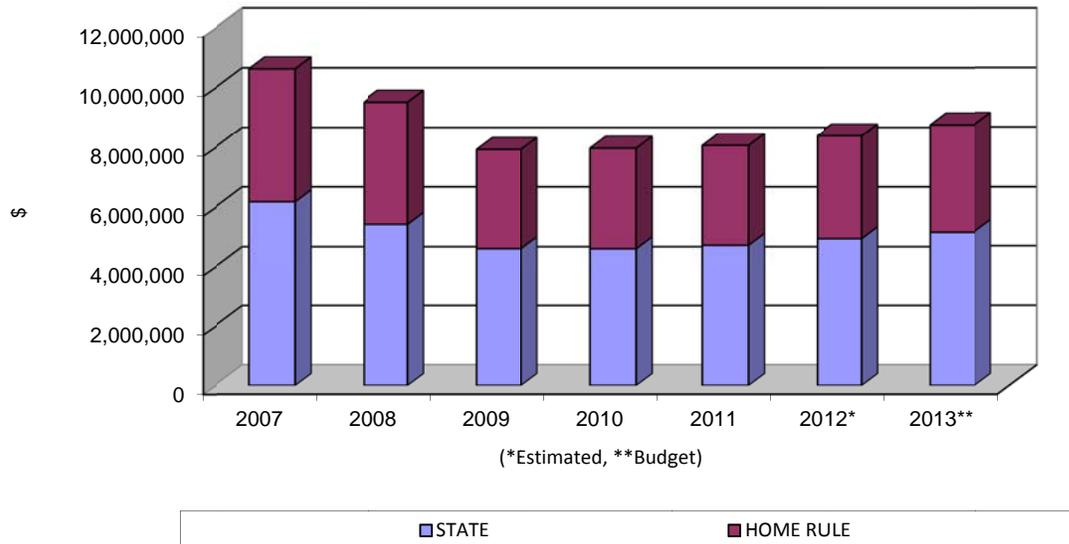
GENERAL FUND

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 - \$8,772,995 (27.38%). More than any other source of revenue, sales tax receipts have been negatively impacted by the global financial crisis. In fact, 2013 estimated receipts are expected to fall short of 2007 receipts - the year the Village received the most sales tax revenue in its history - by \$1,881,359. This is the primary reason we have been experienced deficit budgets the last few years and why we expect another General Fund deficit of -\$400,000 in 2013.

Included in the 2013 budget is a 4.43% increase (\$371,995) in sales tax receipts over our 2012 estimate. The increase reflects the amount of revenue we anticipate receiving resulting from the expansion of an existing grocery store in Wheeling, a new restaurant, and a 3.25% increase for existing businesses. We've included a 3.25% 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

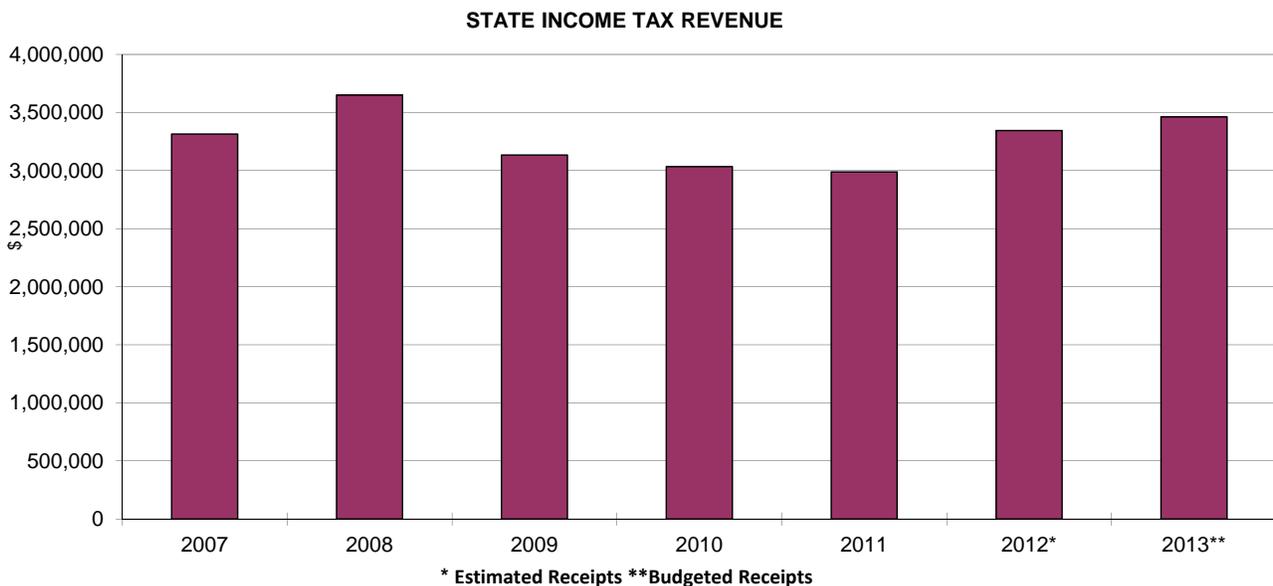


PROPERTY TAXES - \$7,210,628 (22.50%). In December 2012, the Village Board approved the 2012 Tax Levy, which reflected a 3.75% increase in taxes as compared to the 2011 Tax Levy. In recent years, increases in the total levy have been necessary to pay for increases in operating costs and the Village's required contribution to the Police, Fire and Illinois Municipal Retirement Fund (IMRF) pension funds. The pension funds incurred significant losses in asset value in 2008 as a result of the decline in the stock market, and, as a result, the employer contribution to

these funds has increased substantially since then. In addition, increases in the cost of salaries and health insurance benefits have created the need for property tax increases despite the Village’s efforts to reduce expenditures in all departments.

STATE INCOME TAX - \$3,463,000 (10.81%). 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 \$118,000 (3.53%) compared to FY 2012 estimated receipts. Our projections are based on historical receipts, especially those of the last year. As with sales tax, our share of State income tax is significantly impacted by changes in the economy and therefore, we monitor it carefully throughout the year.

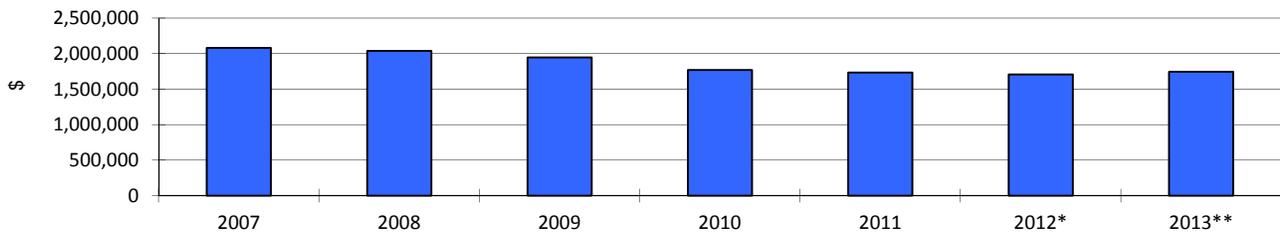
In 2010, the U.S. Bureau of Labor conducted a nationwide census in Wheeling, and, as a result of that process, the Village’s population decreased by 907 people (-2.35%) to 37,648. The municipal share of State income tax is controlled by the state legislature and is subject to change at any time.



SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$1,745,066 (5.45%). The Village levies a 6% tax on all telecommunications activity. Telecommunications includes messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

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

**GENERAL FUND
TELECOMMUNICATIONS TAX REVENUE**



* Estimated Receipts **Budgeted Receipts

WATER & SEWER FUND REIMBURSEMENT - \$1,152,870 (3.60%). This source of revenue represents the Water & Sewer Operating Fund’s share of overhead and salary costs borne by the General Fund. This annual transfer is based on a formula that takes into account a number of services benefiting the W&S Fund including salaries of administrative personnel, building maintenance costs, etc.

FOOD & BEVERAGE TAX - \$847,895 (2.65%) - 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 2013 budget includes an increase of \$67,405 (8.64%) compared to 2012 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.

SOLID WASTE SYSTEM REVENUE- \$736,000 (2.30%). The Village contracts with a private firm to pick up waste and deliver it to the Solid Waste Agency of Northern Cook County (SWANCC) transfer station. The contractor bills the residents directly for the Village and collects its hauling fee and a tipping fee for the Village. The Village is responsible for the payment of the tipping fees to SWANCC and this revenue represents these fees (\$4.48 per single family and multi-family housing unit per month), which are passed through the Village. In addition, the Village collects a fixed cost fee of \$1.35 per month on all residential units (approximately 14,000) via the water billing system to partially offset the SWANCC debt service or fixed cost facility fees. The fees collected have offset the payments to SWANCC and no increase in the near future is foreseen.

INTERGOVERNMENTAL REVENUE – \$792,374 (2.47%). 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 2013 revenue estimates are based on projections provided by the Illinois Municipal League and the State of Illinois Department of Revenue. This category also includes revenue received from the Township Property Tax and Township Personal Property Replacement Tax.

HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$913,399 (2.85%). The Village implemented a 5% hotel operator's occupation tax on April 22, 2002 and increased the rate to 6% on December 21, 2009. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at a rate of 6% of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax is borne by the user, lessee or tenant of the room(s). Prior to 2007, the tax was collected from three hotels/motels in Wheeling and produced about \$50,000 each year in revenue; however, a 411-room Westin hotel opened in October 2006 and as a result, receipts have increased to over \$900,000 each year.

LICENSES, PERMITS INSPECTION FEES AND FINES - \$494,836 (1.54%). 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 - \$140,210 (.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 2013 is lower than in prior years due to a declining General Fund fund balance and low interest rates.

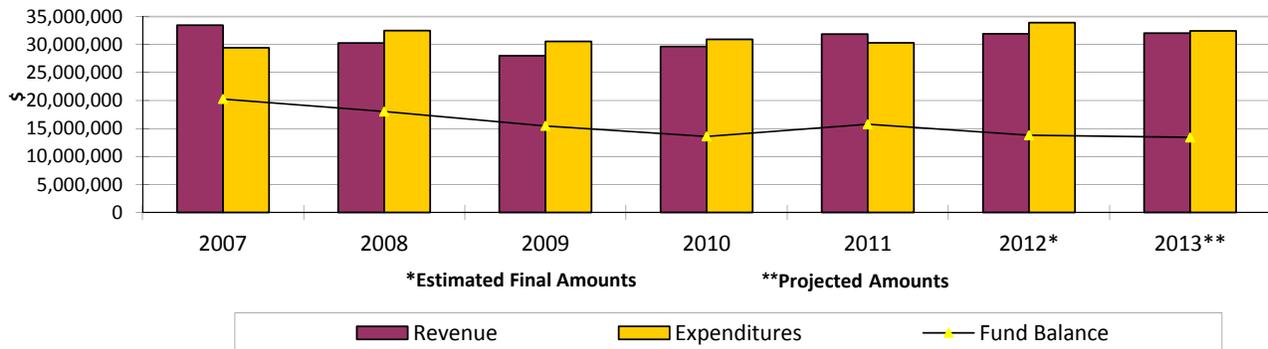
OTHER - \$3,791,909 (11.83%). The majority of revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy (\$2,845,385). "Other" also includes cable television and other utility franchise fees, state intergovernmental transfers, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

The Village's contribution to the Police Pension Fund is increasing from \$1,343,965 to \$1,385,278 and the Fire Pension Fund's contribution will increase from \$1,286,088 to \$1,460,107. The total amount allocated to the two pension funds has increased substantially in recent years due to losses resulting from the stock market decline of 2008. Both Funds invest approximately 55% of their assets in equities and 45% in fixed income securities as permitted by State Statute. The employer's contribution is determined by an independent actuary hired annually by the Village.

GENERAL FUND RESERVES

The chart below shows the end of year results for the General Fund with the affect on fund balance. The trend line gives the reader an idea of how fund balance has changed from year to year. Fund balance is generally expressed as a percentage of operating expenditures, with three to six months (25% to 50%) of operating expenditures representing a conservative amount to retain for use in funding Village services in the event of emergencies, unanticipated events or a downturn in the economy. Due to declining revenue caused by the economy, the Village anticipates using \$400,000 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 41.3% of annual operating expenditures by the end of FY 2013.

**GENERAL FUND
REVENUES VS EXPENDITURES**



WATER AND SEWER FUND

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

WATER AND SEWER USE FEES - \$8,355,400. 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 4.6% from \$6.30 to \$6.59 per 1,000 gallons of water. This increase is necessary in order to provide sufficient funding for the on-going operation and maintenance of the water and sewer system.

INVESTMENT INCOME - \$96,482. 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 - \$131,921 - Includes revenue from the sale of water meters to customers and other miscellaneous charges.

MOTOR FUEL TAX FUND

This fund accounts for the intergovernmental revenue from the State’s tax on motor fuel products sold at retail. A statutory formula is used which results in the distribution to local governments of approximately \$24.35 per capita this year. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$916,933, an additional distribution from the State (\$167,432) related to a capital spending program, and interest earnings of \$18,153. 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, 2012:

2005	\$260,000
2007	10,000,000
2008	19,490,000
2009	10,000,000
2011	8,205,000
2012A	3,835,000
2012B	3,500,000
Total:	\$55,290,000

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.

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 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.

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

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

Anticipated revenue for the fiscal year from property taxes is \$945,894. Other sources of revenue to the fund include a \$860,000 transfer from the Capital Projects Fund (i.e. to help reduce the General Fund deficit next year), and a \$492,023 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 2013 from property taxes is \$1,385,278 (up from \$1,343,965 in FY 2012). Other sources of revenue to the Fund include employee contributions of \$559,131 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 \$1,460,107 (up from \$1,286,088 in FY 2012) is required in 2013.

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 \$1,460,107, employee contributions of \$423,744 and investment income of \$500,000.

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

TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds utilize revenue from the Village's five (5) TIF districts. The major sources of revenue to these funds are property taxes, bond proceeds, and investment income from available fund balances. The projected funds from these sources are: property tax increment of \$7,882,332, investment income of \$103,846, and miscellaneous income of \$1,200. Also included is a \$407,425 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) - \$240,041. 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 (\$197,146) from the various operating departments and is based on the expected life and replacement costs of the equipment. Also included is \$42,895 in interest earnings.

The amount of revenue to the fund has been reduced this year as a result of cost cutting decisions. To reduce the size of the 2013 General Fund deficit, the Village decided to eliminate the General Fund's contribution to the CERF Fund this year – contributions will still be made by the Water and Sewer and Emergency 911 Funds - and delay the replacement of some capital equipment as well.

CAPITAL PROJECTS FUND - \$4,450,873. The purpose of the fund is to earmark revenue to pay for infrastructure (e.g. streets, sidewalks, streetlights, bridges, bike paths, etc.) and non-infrastructure (e.g. building improvements, land acquisition, streetscape projects, etc.) improvements not related to the Village's water and sewer system or tax increment financing districts. Revenue consists of a Use Tax on electricity and gas (\$2,260,112), rental income (\$1,079,695) and interest income (\$30,266). 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.

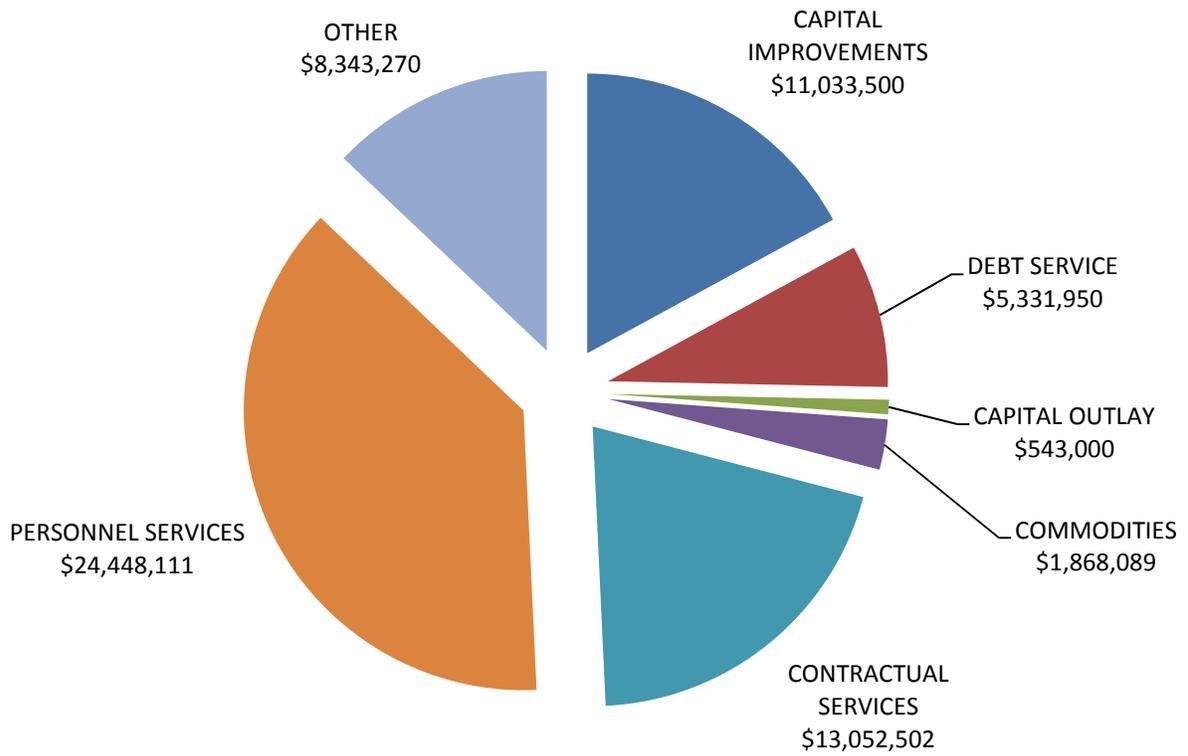
EMERGENCY TELEPHONE SYSTEM (E-911) - \$483,538. The operation of the E911 system is funded through a monthly charge of \$0.75 per telephone landline and cellular phone line. The landline portion has declined over the years because many people have dropped their home phone service and use their cellular phones exclusively. The Emergency Telephone System Board determines the expenditure budget for the E911 Fund.

LIABILITY INSURANCE FUND - \$1,106,450. 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 - \$158,796. The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2013 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.

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

**FY 2013 BUDGETED EXPENDITURES BY CATEGORY - ALL FUNDS
(EXCLUDING INTERFUND TRANSFERS)**



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

ACCT #	ACCT TITLE	FY2010 ACTUAL	FY2011 ACTUAL	2012 BUDGET	FY2013 BUDGET
5101	LONGEVITY	88,983	90,991	86,400	92,000
5102	OVERTIME	1,387,077	1,066,976	1,126,306	1,066,644
5103	SEASONAL HELP	141,928	127,604	215,500	143,000
5104	SALARIES	17,895,501	17,512,262	18,149,040	18,212,019
5105	TRAINING	61,131	77,563	97,824	93,407
5106	UNIFORM ALLOWANCE	119,977	101,894	142,230	111,510
5107	EXTRA DUTY PAY	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	1,893,164	1,831,572	1,997,986	1,825,906
5109	POL/FIR PENS EMPLR CNTRB	2,374,770	2,491,153	2,630,053	2,845,385
5110	COLLEGE INCENTIVE	4,171	3,900	4,650	3,510
5111	UNEMPLOYMENT COMPENSATION	83,495	20,468	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0
5113	TUITION REIMBURSEMENT	2,494	3,112	6,600	5,940
5115	SLDPA RETIREE CONTRIBUTN	338,027	58,656	0	0
5116	SICK LEAVE ANNL BUY BACK	47,870	48,037	60,140	48,790
5125	SAFETY PROGRAM	0	0	0	0
5201	ADVERTISING & PUBLISHING	8,497	5,926	8,700	8,775
5202	ANIMAL IMPOUND	8,828	4,691	5,000	4,500
5203	AUDIT	52,885	55,745	57,797	55,545
5204	CODIFICATION	5,307	8,870	7,500	6,750
5205	CONFERENCES & MEETINGS	49,315	58,265	81,290	74,318
5206	CONSULTING SERVICES	151,164	199,953	380,487	235,895
5207	IS SERV & MAINT AGREEMENT	376,568	359,942	438,424	436,708
5208	DEBRIS DUMP CHARGES	37,909	31,786	50,650	51,825
5209	ENERGY	316,625	305,940	331,700	310,200
5210	EXTERMINATION SERVICE	10,268	10,033	12,000	9,450
5211	EXTINGUISHER SERVICE	2,372	2,268	1,000	1,620
5212	EMPLOYEE HEALTH INSURANCE	3,191,524	3,266,022	3,515,511	3,641,150
5213	GEN LIABILITY INSURANCE	1,766,835	1,399,903	1,415,372	1,399,291
5214	HYDRANT MAINTENANCE	24,519	30,529	30,000	30,000
5215	JANITORIAL SERVICES	133,132	139,173	124,925	144,360
5216	LAUNDRY SERVICE	252	0	0	0
5217	LANDSCAPE MAINTENANCE	123,371	114,988	152,810	158,270
5218	LEGAL SERVICES	472,095	447,033	572,300	519,100
5219	BANK CHARGES	175,966	186,851	41,700	90,300
5220	MAINT OFF/SPEC EQUIPMENT	99,260	124,804	175,547	132,799
5221	MAINT RADIO EQUIPMENT	34,579	51,507	54,930	52,750
5222	MEMBERSHIP DUES	44,255	42,956	54,540	48,521
5223	ENGINEERING & DESIGN SERV	0	13,087	224,000	0
5224	VILLAGE NEWSLETTER	41,350	41,667	46,750	0
5225	ACTUARIAL SERVICES	6,900	4,650	6,900	6,210
5226	PERSONNEL SERVICES	25,642	23,251	15,000	31,500
5227	POSTAGE	37,715	42,137	49,021	42,776
5228	PRINTING & BINDING	50,797	53,336	56,365	46,285
5229	PRISONER WELFARE	762	3,926	4,500	4,050
5230	RECORDING FEES	1,210	228	1,500	1,400
5231	REG & SPCL AGENCY ASSESS	887,928	897,631	965,557	930,355
5232	RENTAL AGREEMENTS	10,124	11,889	13,680	11,344
5233	RENTAL EQUIPMENT	10,831	11,337	14,640	8,485
5234	TREE MAINT SERVICE	41,889	66,023	70,000	169,500

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

ACCT #	ACCT TITLE	FY2010 ACTUAL	FY2011 ACTUAL	2012 BUDGET	FY2013 BUDGET
5236	CREDIT CARD FEES	9,303	13,082	9,280	9,585
5237	TELEMETRY EQUIP MAINT	8,818	10,591	29,200	17,000
5238	TELE-COMMUNICATION SERV	188,613	183,751	194,432	177,054
5239	CELLULAR SERVICES	88,649	83,301	93,720	96,895
5240	TRAVEL & TRANSPORTATION	86	75	150	150
5242	RETIREE HEALTH INSURANCE	664,744	677,521	653,282	713,834
5243	PUMPHOUSE MAINTENANCE	55,669	15,912	17,500	17,500
5244	DUPLICATION SERVICES	17,276	9,368	16,550	14,085
5246	MEDICAL EXAMS	32,839	33,020	46,295	40,015
5247	PAVEMENT MARKINGS	15,657	18,771	20,000	29,000
5248	FINGER PRINTING FEES	2,999	3,459	3,035	2,735
5251	STREET LIGHT MAINTENANCE	66,054	69,565	70,000	92,700
5271	INSURANCE CLAIMS ADMIN	34,112	25,350	26,617	89,500
5272	INSURANCE CLAIMS	720,700	706,296	823,000	921,760
5299	MISC CONTRACTUAL SERVICES	2,688,456	2,662,579	2,406,665	2,166,657
5301	AUTO PETROL PRODUCTS	289,569	338,727	379,600	334,880
5302	BOOKS & SUBSCRIPTIONS	15,917	17,187	14,563	17,921
5303	CHEMICALS	199,256	144,716	241,000	163,088
5305	FIREFIGHTING SUPPLIES	23,322	46,426	59,214	116,000
5306	HEALTH TEST SUPPLIES	40	207	200	180
5308	WATER SAMPLES	11,149	10,313	20,000	13,000
5309	JANITORIAL SUPPLIES	25,954	30,615	26,400	20,700
5310	VEHICLE MAINTENANCE	232,017	190,408	243,900	209,805
5311	BLDG/GROUNDS MAINTENANCE	57,062	86,318	126,300	105,230
5312	MEDICAL SUPPLIES	16,392	19,397	19,113	19,543
5313	IS MISC EQPT & SUPPLIES	113,421	73,710	92,320	124,800
5314	MINOR STREET REPAIRS	143,394	36,940	52,000	48,000
5315	SMALL TOOLS & EQUIPMENT	49,645	49,215	57,100	79,427
5316	RANGE SUPPLIES	27,974	44,847	39,200	36,916
5317	MISC OPERATING SUPPLIES	217,094	95,559	92,740	81,700
5318	OFFICE SUPPLIES	36,465	40,706	48,925	39,265
5319	PROTECTIVE CLOTHING/SUPL	48,002	45,285	53,265	46,119
5320	STREET SIGNS	26,517	17,643	26,000	25,400
5322	WATER CHARGE	30,821	37,331	27,600	25,605
5323	AWARDS/DECORATIONS	4,554	1,929	3,500	4,950
5324	POLICE DUI FUND EXPENSES	99	0	0	0
5325	INVESTIGATIVE FUNDS	1,407	1,535	6,200	4,550
5327	IS MISC SOFTWARE	19,089	23,030	32,090	57,135
5333	BUSINESS RECRUITMENT	53,442	55,463	70,425	66,075
5340	LIFT STATIONS	21,311	19,623	35,000	25,000
5341	METERS	27,197	38,585	40,000	32,800
5342	SEWER LINE MAINTENANCE	94,703	58,803	85,000	75,000
5344	WATER MAIN MAINTENANCE	-2,452	43,311	60,000	60,000
5345	WATER STORAGE MAINT	33,909	26,443	52,000	35,000
5401	MOBILE EQUIPMENT	121,582	209,445	319,900	421,000
5406	MISCELLANEOUS EQUIPMENT	0	0	0	0
5407	OFFICE EQUIPMENT	0	3,700	55,000	27,000
5408	BUILDING EQUIPMENT	0	0	25,000	35,000
5411	SPECIAL EQUIPMENT	71,800	54,911	110,000	0
5412	IS CAPITAL EQPT/SUPPLIES	447,601	0	0	0

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

ACCT #	ACCT TITLE	FY2010 ACTUAL	FY2011 ACTUAL	2012 BUDGET	FY2013 BUDGET
5413	IS CAPITAL SOFTWARE	0	16,810	0	60,000
5420	LAND ACQUISITION	10,616	0	0	0
5502	SANITARY SEWER IMPROVEMNT	51,894	152,338	375,000	330,000
5503	WATER IMPROVEMENTS	11,634	159,039	6,207,000	5,707,500
5504	STORM SEWER IMPROVEMENTS	3,975	57,872	235,000	140,000
5506	STREETSCAPE IMPROVEMENTS	365,329	371,858	2,449,000	2,163,800
5507	SIDEWALK IMPROVEMENTS	113,801	124,472	615,400	339,700
5508	PAVEMENT IMPROVEMENTS	53,860	973,096	5,113,400	1,935,000
5509	BUILDING IMPROVEMENTS	7,379,081	228,472	0	0
5512	BRIDGE IMPROVEMENTS	0	224,482	134,000	417,500
5513	WATERWAY IMPROVEMENTS	26,935	4,538	30,100	0
5531	GENERAL MAINTENANCE	228,572	-6,711	0	0
5609	FISCAL AGENT FEES	6,668	6,730	5,880	7,080
5623	BOND PRINCIPAL	0	0	1,528,647	2,216,377
5624	BOND INTEREST EXPENSE	3,409,570	3,229,074	3,311,973	3,108,493
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0
5628	AMORTIZATION - BOND INTER	54,636	43,418	0	0
5629	BOND ISSUANCE COSTS	0	-23,720	0	0
5631	PAYMENT - BOND ESCROW	0	0	0	0
5701	CONTINGENCIES	0	357,099	0	0
5702	REFUND PENSION CONTRIBUTI	45,324	0	0	0
5703	GENERAL FUND REIMBRMNT	1,191,187	1,209,055	1,163,755	1,152,870
5704	RETIREMENT PENSION	2,975,434	3,236,866	3,558,400	3,659,800
5705	NWWC WATER CHARGE	1,633,443	1,743,976	1,790,000	1,790,000
5706	TRANSFER TO DEBT SERVICE	281,450	281,450	447,200	492,023
5707	TRANSFER TO CERF	573,245	574,391	1,211,020	197,146
5710	DEPRECIATION EXPENSE	1,011,482	1,020,799	0	0
5712	LOSS/LAND HELD FOR RESALE	0	0	0	0
5713	OPEB EXPENSE	-144,703	-145,667	0	0
5714	NON-DUTY DISABILITY PENSN	56,168	57,407	59,500	60,500
5716	DUTY DISABILITY PENSION	366,932	359,725	362,750	430,600
5718	SURVIVING SPOUSE PENSION	341,602	389,371	389,500	389,500
5741	DEPR EXP - GENERAL GOV	1,656,449	1,220,846	0	0
5742	DEPR EXP - COMM RR STN	69,134	0	0	0
5744	DEPR EXP - HWY/STREETS	140,723	2,928,282	0	0
5745	DEPR EXP - INFRASTRUCTURE	955,840	0	0	0
5746	DEPR EXP - PUBLIC SAFETY	354,392	766,017	0	0
5750	TIF INCENTIVE PAYMENTS	1,044,498	3,110,652	1,379,210	710,000
5751	SALES TAX SHARING CHARGES	0	0	0	150,000
5755	TRANSFER TO GRANT FUND	0	0	0	0
5812	TRANSFER TO FFIB FUND	0	0	0	0
5820	TRANSFER TO 911 FUND	0	0	225,000	150,000
5822	TRANSFER TO 2008 BOND	500,000	1,500,000	1,300,000	860,000
5834	TRANSFER TO CAPITAL PR FD	0	0	800,000	0
5838	TRANSFER TO CROSSROAD TIF	12,660,000	0	0	0
5839	TRANSFER TO NORTH TIF	416,600	575,774	423,194	407,425
5840	TRF TO WATER & SEWER FUND	0	11,829	0	0
5851	TRANSFER TO LIABILITY INS	0	0	200,000	0
5855	TRANSFER TO GRANT FUND	92,881	56,192	46,785	45,070
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0

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

ACCT #	ACCT TITLE	FY2010 ACTUAL	FY2011 ACTUAL	2012 BUDGET	FY2013 BUDGET
5941	CHANGE IN COMP ABS GEN.	-120,607	43,313	0	0
5944	CHANGE IN COMP ABS HW/STR	-8,827	-26,036	0	0
5946	CHANGE IN COMP ABS PUB SF	-172,856	12,020	0	0
		77,327,849	62,670,633	73,781,819	66,772,086

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.

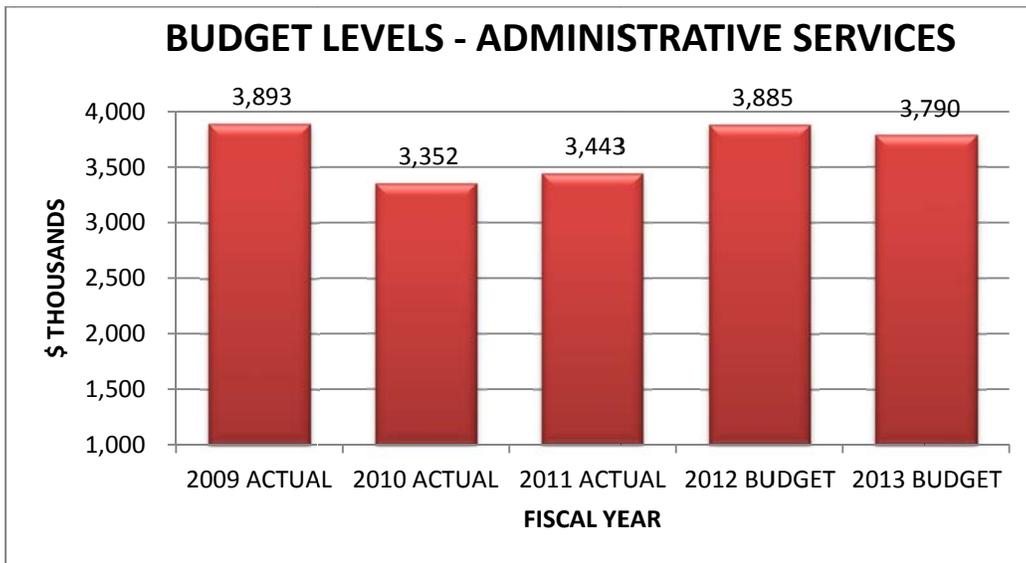
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison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

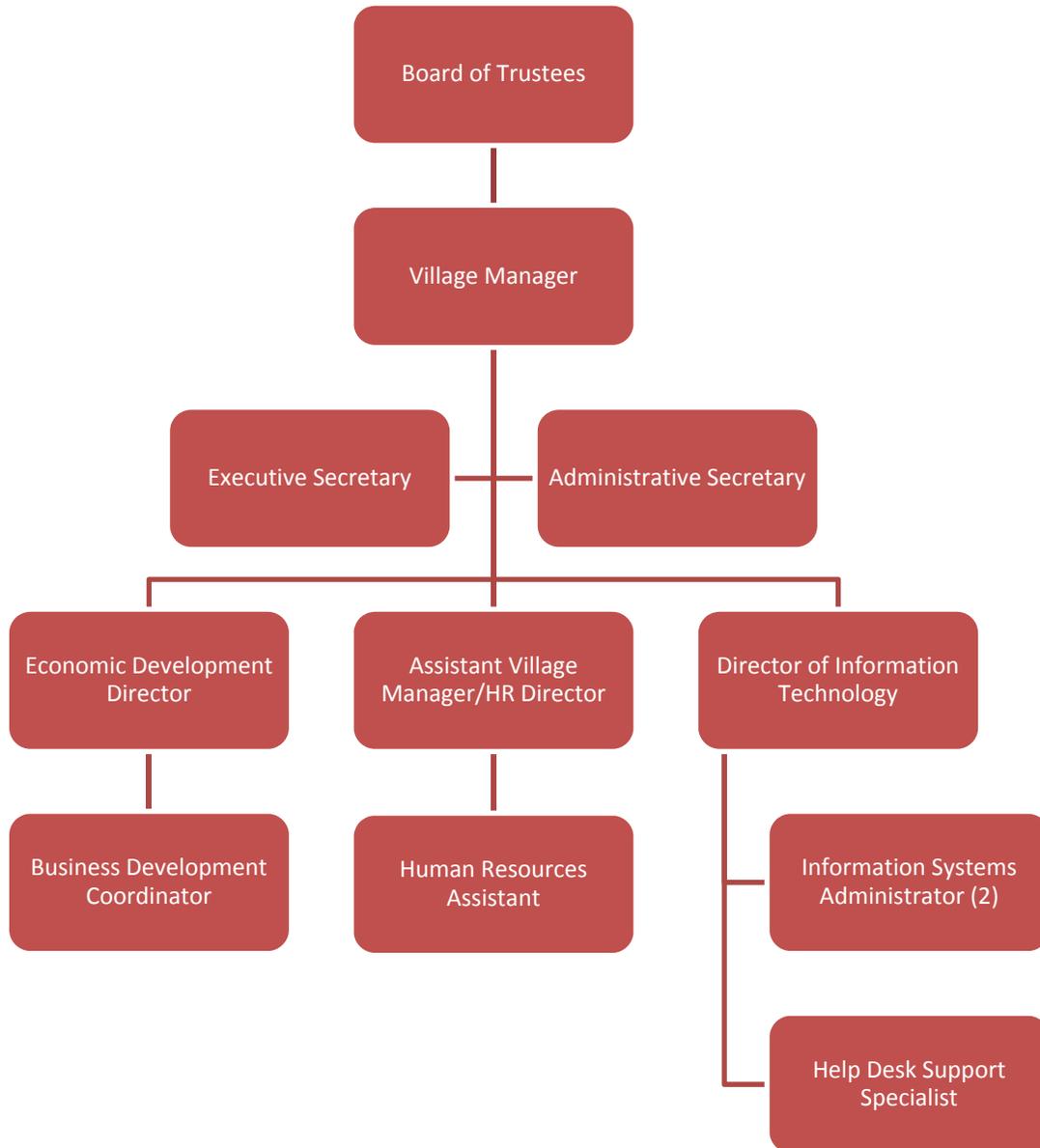
Administrative Services Department

Administration & Board of Trustees	\$1,869,893
IT Department	710,300
Human Resources	238,457
Legal Division	410,850
Special Events	9,450
Solid Waste System	550,877
TOTAL.....	\$3,789,827



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, 2013**



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.

2012 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Coordinated the aggregate purchase of electricity with a consortium of neighboring municipalities, saving Wheeling residents over 42% on their supply costs. Under the aggregation program, residents' electricity will come entirely from renewable resources.
-  Actively collaborated with the greater Wheeling business community and the Wheeling / Prospect Heights Area Chamber of Commerce and Industry as part of overall effort to improve outreach to local businesses. This includes partnerships to introduce a manufacturing internship program supporting local job creation and workforce development for existing businesses as part of retention programming.
-  Successfully negotiated a responsible three-year collective bargaining agreement with the International Union of Operating Engineers – Local 150, representing certain positions in the Department of Public Works without the need for mediation.
-  Rolled out live video webcasting of Village Board and Plan Commission meetings, providing full compatibility with various computing platforms including mobile devices such as smartphones and tablets.
-  Initiated exploratory partnership with Intel and HP corporations, 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.
-  Successfully installed the core infrastructure of the new water meter reading system and established all functions of the back-end computer systems processing the electronic readings.
-  Collaborated with GIS to enhance comprehensive business directory with mapping feature on the Village website to promote awareness and patronization of Wheeling businesses.
-  Recruited and hired replacements for position vacancies, including Accountant, Firefighter/Paramedic, Public Works Mechanic, part-time Community Service Officer and several part-time positions in the Senior Services Department.
-  Reduced communication expenses by approximately 10% while improving reliability and overall performance by switching cellular service providers.

- ⊗ Prepared comprehensive amendments to the Board of Fire and Police Commissioners (BOFPC) Rules and Regulations implementing State-of-Illinois-mandated changes affecting firefighter recruitment, and assisted the BOFPC with its passage of the amendments.
- ⊗ Introduced advertising pages into the *Village Views* newsletter, fully funding publication costs while creating a platform for local businesses.

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

- ⊗ Promoted Wheeling through multimedia advertising campaign focused on corporate, industrial and retail business attraction. Promoted leasing and redevelopment opportunities at regional conventions and business networking events.
- ⊗ Partnered with BrokerSavant to develop and implement an interactive commercial property search engine in the Business section of the Village website to enhance site search capabilities for prospective businesses.

2013 OBJECTIVES/GOALS

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, the former Kmart site, the Westin retail outlots, and the Village-owned land on Restaurant Row.
- ⊗ Formalize a strategy in conjunction with Chicago Executive Airport concerning the Southeast TIF District for redevelopment of the area.

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

- ⊗ Continue active collaboration with the greater Wheeling business community, the Wheeling / Prospect Heights Area Chamber of Commerce, and supportive state and local agencies as part of overall effort to improve relationship development with local business owners, to enhance business retention, and support business recruitment. This includes continued multi-agency partnerships to implement a manufacturing internship program to support workforce needs and local job creation, as well as to respond to any relocation incentive offers presented to Wheeling businesses from other states.
- ⊗ Address restaurant vacancies on Milwaukee Avenue, including Don Roth's, and Le Francais properties, and the Village-owned sites on Restaurant Row.
- ⊗ Continue partnership with Intel and HP Corporations, Wheeling High School, and Wheeling industrial businesses to implement a digital manufacturing pilot program which was introduced in Wheeling, intended to be scaled regionally and nationally.
- ⊗ Negotiate a new collective bargaining agreement with the Firefighter/Paramedic and Fire Lieutenant bargaining unit.

- ⊗ Amend certain provisions of the Personnel Policy Manual to re-align benefits in ways that provide financial and operational relief to the organization.
- ⊗ Coordinate the establishment of new eligibility registers for the positions of Firefighter/Paramedic, Police Officer and Police Sergeant.
- ⊗ Revisit the design and implementation of all computer networks and optimize their configurations for best performance and reliability. Explore cloud computing technology options through a virtualized IT environment and investigate offsite disaster recovery initiatives to achieve highest possible availability of data systems.
- ⊗ Replace computers older than six years in order to improve performance and efficiency at the desktop level. Implement a Windows 7 Upgrade testing environment, including full integration and rollout of Microsoft’s Office 2010 Suite.
- ⊗ Upgrade the Enterprise Resource Planning municipal software system and improve integration across the entire organization by making use of increased efficiency offered through tools available in the new version.
- ⊗ Upgrade all Police Department mobile (squad) computers to Verizon's faster 4G LTE data connection platform.

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

- ⊗ Maintain up-to-date content and presentation of business marketing materials, including advertisements, community brochures, and the Business section of the Village’s website.
- ⊗ Promote Wheeling through advertising campaign customized for corporate, industrial and retail business attraction, using multiple media formats, with placement in publications and outlets reaching targeted business audiences. Promote leasing and redevelopment opportunities at regional conventions and business networking events.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2012	Actual 2011	Actual 2010
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Computer Network uptime	>95%	99.77 (20 hours of downtime)	99.86 (10 hours of downtime)	N/A*
Time to resolve IT service request – HIGH priority	>95% (1 Day)	96.33% (4 of 109 incidents took over 1 day)	80% (1 of 5 incidents took over 1 day)	N/A*
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	94.55% (77 of 1,322 incidents took over 5 days)	76.67%	N/A*

KEY PERFORMANCE MEASURES/SERVICE INDICATORS cont'd	Target	Actual 2012	Actual 2011	Actual 2010
Time to resolve IT service request – LOW priority	>95% (10 Days)	95.94% (3 of 74 low priority incidents took over 10 days)	100%	N/A*
Employee Satisfaction with IT Department	>95%	97.70% (128 of 131 employees were very satisfied)	98.92%	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	9/month	N/A*	N/A*
Number of retention meetings with existing businesses	10/month	8.5/month	N/A*	N/A*

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

AUTHORIZED PERSONNEL	FY 2013	FY 2012	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	---
IT Department			
Village President	1	1	-
Village Clerk	1	1	-
Village Trustee	6	6	-
TOTAL PART-TIME	8	8	---
Human Resources			
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 2013 BUDGET WORKSHEET

ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1600	5101	LONGEVITY	600	600	600	LONGEVITY	600
TOTAL JUSTIFICATION:							600
1600	5104	SALARIES	370,970	451,694	499,457	SALARIES FOR PROGRAM EMPLOYEES	498,256
TOTAL JUSTIFICATION:							498,256
1600	5105	TRAINING	30	160	148	MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL DEFICIT REDUCTION	250 -25
TOTAL JUSTIFICATION:							225
1600	5108	EMPLOYER CONTRIBUTIONS	68,837	87,734	100,307	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	93,340 0
TOTAL JUSTIFICATION:							93,340
1600	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1600	5116	SICK LEAVE ANNL BUY BACK	1,569	1,569	1,731	SICK LEAVE BUY BACK PROGRAM COSTS DEFICIT REDUCTION	1,617 -160
TOTAL JUSTIFICATION:							1,457
1600	5201	ADVERTISING & PUBLISHING	2,866	2,491	1,202	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC. DEFICIT REDUCTION	0 2,500 -250
TOTAL JUSTIFICATION:							2,250
1600	5204	CODIFICATION	5,307	8,870	5,929	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE AND MAINTENANCE FEE DEFICIT REDUCTION	0 7,000 500 -750
TOTAL JUSTIFICATION:							6,750
1600	5205	CONFERENCES & MEETINGS	10,830	12,629	12,147	INTERNATIONAL CITY MANAGEMENT ASSOC. - VILLAGE MGR ILLINOIS CITY MANAGEMENT ASSOCIATION -WINTER CONF. STAFF & ELECTED OFFICIALS NETWORKING EVENTS WPH CHAMBER GOLF OUTING AIRE INDUSTRIAL NETWORKING & EDUCATION EVENTS CRBA MONTHLY EVENTS EDNETWORK.ORG: MONTHLY ECONOMIC DEVELOPMENT EVENTS ICSC CHICAGO DEAL MAKING CONFERENCE ICSC NATIONAL RETAIL RE CONFERENCE IN LAS VEGAS ICSC CHICAGOLAND RETAIL CONNECTION ICSC MIDWEST IDEA EXCHANGE ICSC RETAIL CNF SHOW BOOTH NATIONAL RESTAURANT ASSN: ANNL REST INDUSTRY SHOW URBAN LAND INSTITUTE: EDUCATION/NETWORKING RE EVENTS MISC CONFERENCES & MEETINGS: BROKERS, DEVELOPERS, BUSINESS OWNERS, COUNTY & AREA ED GROUPS, WEBINARS VM ADJUSTMENT DEFICIT REDUCTION	2,400 950 7,750 500 630 200 100 300 2,000 200 120 500 120 480 0 1,200 0 -1,750
TOTAL JUSTIFICATION:							15,750
1600	5206	CONSULTING SERVICES	6,108	0	11,376	CONSULTING SERVICES DEFICIT REDUCTION	5,000 -500
TOTAL JUSTIFICATION:							4,500
1600	5207	IS SERV & MAINT AGREEMENT	169,935	165,417	68,909	SIXTH YR OF GEOGRAPHIC INFORMATION SYSTEMS PROGRAM DEFICIT REDUCTION	90,000 -9,000

**FY 2013 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							81,000
1600	5209	ENERGY	37,890	31,918	11,056	ENERGY COSTS (PRIMARILY HEATING FUEL) RELATED TO THE MUNICIPAL COMPLEX DEFICIT REDUCTION	0 35,000 -3,500
TOTAL JUSTIFICATION:							31,500
1600	5212	EMPLOYEE HEALTH INSURANCE	39,957	47,941	50,689	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES IN THE DEPARTMENT.	53,149 0
TOTAL JUSTIFICATION:							53,149
1600	5213	GEN LIABILITY INSURANCE	14,134	10,158	10,431	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL SERVICE FUND FOR WORKERS' COMPENSATION LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 10,684
TOTAL JUSTIFICATION:							10,684
1600	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1600	5220	MAINT OFF/SPEC EQUIPMENT	272	884	1,737	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT W/CHICAGO OFFICE TECHNOLOGY DEFICIT REDUCTION	0 3,000 0 -300
TOTAL JUSTIFICATION:							2,700
1600	5222	MEMBERSHIP DUES	21,941	24,081	24,772	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 (IEDC) ILLINOIS DEVELOPMENT COUNCIL (IDC) EDNETWORK.ORG DEFICIT REDUCTION	0 18,100 1,320 0 4,500 200 650 2,400 1,600 100 200 500 150 200 345 400 10 -3,070
TOTAL JUSTIFICATION:							27,605
1600	5224	VILLAGE NEWSLETTER	41,350	41,667	41,937		
TOTAL JUSTIFICATION:							
1600	5227	POSTAGE	21,272	24,286	20,778	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS DEFICIT REDUCTION	0 25,000 -2,500
TOTAL JUSTIFICATION:							22,500
1600	5228	PRINTING & BINDING	1,799	1,124	109	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS, LETTERHEAD, ENVELOPES, ETC. DEFICIT REDUCTION	0 1,500 -150
TOTAL JUSTIFICATION:							1,350
1600	5232	RENTAL AGREEMENTS	0	1,165	2,958	LEASE AGREEMENT FOR FP1500 INSERTER DEFICIT REDUCTION	2,880 -290
TOTAL JUSTIFICATION:							2,590

FY 2013 BUDGET WORKSHEET

ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1600	5238	TELE-COMMUNICATION SERV	175,959	174,554	184,828	TELEPHONE SERVICE FOR ALL DEPARTMENTS, INCLUDES NETWORK LINES BUT EXCLUDES SPECIALIZED DATA LINE CHARGES IN FIRE, POLICE, AND PUBLIC WORKS AT&T MONTHLY LINE MAINT FOR ALL INCOMING 911 LINES (MOVED FROM 15 - 5238) 800 MHZ RADIO SYSTEM CHG FOR 7 DEDICATED VOICE QUALITY TELEPHONE LINES REQUIRED TO LINK THE VARIOUS TRANSMITTERS AND REPEATERS IN THE POLICE RADIO SYSTEM (MOVED FROM 15 - 5238) DEFICIT REDUCTION	0 0 162,000 28,900 0 0 0 5,500 0 -19,640
TOTAL JUSTIFICATION:							176,760
1600	5239	CELLULAR SERVICES	88,604	83,301	68,375	CELL PHONE SERVICE FOR ALL VERIZON PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES 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 VERIZON WIRELESS DATA SERVICE FOR PW LAPTOPS (2) \$60/MO X 12 MONTHS X 2 WIRELESS DATA SERVICES (MOVED FROM 1750 - 5207) FEES FOR ACCESS TO CAD SYSTEM MONTHLY FEES TO VERIZON: (MOVED FROM 15 - 5231) FIRE DEPARTMENT - \$400/MO X 12 MONTHS POLICE DEPARTMENT - \$1,200/MO X 12 MONTHS DEFICIT REDUCTION	72,000 6,000 0 2,520 0 3,000 0 1,440 3,500 0 0 4,800 14,400 -10,765
TOTAL JUSTIFICATION:							96,895
1600	5242	RETIREE HEALTH INSURANCE	19,669	18,226	18,971	HEALTH INSURANCE COSTS FOR ADMIN DEPT RETIREES	21,017
TOTAL JUSTIFICATION:							21,017
1600	5244	DUPLICATION SERVICES	11,410	5,310	1,704	SCANNING OF ORDINANCES/RESOLUTIONS DEFICIT REDUCTION	6,000 -600
TOTAL JUSTIFICATION:							5,400
1600	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1600	5302	BOOKS & SUBSCRIPTIONS	596	206	5,469	REALTY INFORMATION SUBSCRIPTION: COSTAR MISCELLANEOUS BOOKS/PERIODICALS DEFICIT REDUCTION	6,600 200 -680
TOTAL JUSTIFICATION:							6,120
1600	5313	IS MISC EQPT & SUPPLIES	0	11,590	3,413	EXECUTIVE SECRETARY COMPUTER REPLACEMENT DEFICIT REDUCTION	1,750 -175
TOTAL JUSTIFICATION:							1,575
1600	5315	SMALL TOOLS & EQUIPMENT	1,428	0	435	MISCELLANEOUS DEFICIT REDUCTION	500 -50
TOTAL JUSTIFICATION:							450
1600	5317	MISC OPERATING SUPPLIES	2,276	3,747	3,187	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS DEFICIT REDUCTION	2,300 -230
TOTAL JUSTIFICATION:							2,070
1600	5318	OFFICE SUPPLIES	1,529	4,332	10,266	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER VM ADJUSTMENT DEFICIT REDUCTION	0 1,500 10,800 -2,300 -1,000
TOTAL JUSTIFICATION:							9,000

**FY 2013 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1600	5322	WATER CHARGE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5323	AWARDS/DECORATIONS	1,109	237	150	PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS ANNUAL APPRECIATION PARTY VM ADJUSTMENT DEFICIT REDUCTION	1,000 16,000 -16,000 -100
TOTAL JUSTIFICATION:							900
1600	5333	BUSINESS RECRUITMENT	53,442	55,463	52,598	ECONOMIC DEVELOPMENT ADVERTISING & PROMOTIONAL MATERIALS: BUSINESS FACILITIES: NATL INDUSTRIAL MAGAZINE: 4 ADS MISC LOCAL BUSINESS PROMOS MISC ADS (IE. WJ&T, SITE SELECTION, SPCL RATE OFFERS) MISC COMMUNITY PROMOS (IE. LOCAL BIZ/CMNTY VIDEOS) VOW MARKETING MATERIALS: FOLDER, BOOKLET, INSERTS, ETC WINDY CITY GUIDE: REGIONAL RECREATION MAGAZINE ADS DEFICIT REDUCTION	0 0 16,000 5,000 7,500 5,000 4,415 5,500 -7,340
TOTAL JUSTIFICATION:							36,075
1600	5407	OFFICE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5707	TRANSFER TO CERF	0	0	500,000		
TOTAL JUSTIFICATION:							
1600	5750	TIF INCENTIVE PAYMENTS	0	0	15,526	FRESH FARMS SALES TAX INCENTIVE (BASED ON FINANCIAL ADVISOR ANALYSIS) - AN OFFSETTING REVENUE EXISTS FOR THIS EXPENDITURE	100,000 0 0
TOTAL JUSTIFICATION:							100,000
1600	5751	SALES TAX SHARING CHARGES	0	0	0	SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS	150,000
TOTAL JUSTIFICATION:							150,000
1600	5812	TRANSFER TO FFIB FUND	0	0	0		
TOTAL JUSTIFICATION:							
1600	5834	TRANSFER TO CAPITAL PR FD	0	0	800,000		
TOTAL JUSTIFICATION:							
1600	5839	TRANSFER TO NORTH TIF	416,600	417,600	423,194	TRANSFER TO LAKE COOK/MILW TIF FOR 2005 SALES TAX BONDS DEBT SERVICE (FINAL YEAR) TRANSFER TO LAKE COOK/MILW FOR 2012A GO REFUNDING BONDS	270,400 0 137,025
TOTAL JUSTIFICATION:							407,425
1600	5851	TRANSFER TO LIABILITY INS	0	0	200,000		
TOTAL JUSTIFICATION:							
			1,588,287	1,688,953	3,154,387		1,869,893

**FY 2013 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1750	5101	LONGEVITY	600	1,200	1,200	LONGEVITY	1,600
TOTAL JUSTIFICATION:							1,600
1750	5104	SALARIES	314,882	275,272	314,691	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	327,893
TOTAL JUSTIFICATION:							327,893
1750	5105	TRAINING	0	2,495	3,908	PC & NETWORK TRAINING FOR IT STAFF	0
						FIREWALL TRAINING COURSE	1,250
						MICROSOFT SQL DATABASE TRAINING	1,250
						MICROSOFT SHAREPOINT TRAINING	1,500
						DEFICIT REDUCTION	-400
TOTAL JUSTIFICATION:							3,600
1750	5108	EMPLOYER CONTRIBUTIONS	63,295	55,972	68,726	IMRF/FICA/MEDICARE	68,227
TOTAL JUSTIFICATION:							68,227
1750	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1750	5116	SICK LEAVE ANNL BUY BACK	1,080	1,101	1,432	SICK LEAVE BUY BACK PROGRAM BENEFITS	1,765
						DEFICIT REDUCTION	-175
TOTAL JUSTIFICATION:							1,590
1750	5205	CONFERENCES & MEETINGS	79	159	0		
TOTAL JUSTIFICATION:							
1750	5207	IS SERV & MAINT AGREEMENT	118,025	109,522	194,154	PAPERVISION SOFTWARE MAINTENANCE FEE	1,000
						WEBSITE HOSTING AND MAINTENANCE	7,000
						CONTRACT DATA PROCESSING SERVICES AS REQUIRED	5,000
						INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS	10,000
						INTERNET MONITORING & ANTISPAM SOFTWARE MAINTENANCE	8,500
						SECURITY CERTIFICATES FOR WEBPAYMENTS SYSTEM	3,000
						NETWORK SERVERS SYSTEMS & BACKUP SOFTWARE MAINTENANCE	30,000
						PENTAMATION FINANCIAL SOFTWARE REGULAR MAINTENANCE	60,000
						CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE	40,000
						CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE	24,000
						BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE	5,000
						DEFICIT REDUCTION	-19,350
TOTAL JUSTIFICATION:							174,150
1750	5212	EMPLOYEE HEALTH INSURANCE	50,828	57,344	69,026	HEALTH INSURANCE BENEFITS FOR IT EMPLOYEES	72,895
TOTAL JUSTIFICATION:							72,895
1750	5220	MAINT OFF/SPEC EQUIPMENT	717	1,516	1,089	IT DEPT SHARE OF COLOR COPIER MAINTENANCE	750
						LASER PRINTERS MAINTENANCE	2,000
						VM ADJUSTMENT	-750
						DEFICIT REDUCTION	-200
TOTAL JUSTIFICATION:							1,800
1750	5222	MEMBERSHIP DUES	100	100	100	ILLINOIS GMIS	150
						VM ADJUSTMENT	-50
						DEFICIT REDUCTION	-10
TOTAL JUSTIFICATION:							90
1750	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1750	5313	IS MISC EQPT & SUPPLIES	2,431	2,594	6,457	REPLACEMENT OF THREE COMPUTER SYSTEMS FOR IT STAFF	5,250
						REPLACEMENT OF ID CARDS PRINTER	3,750
						REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT &	3,000
						MISC. INFO. SYSTEM SUPPLIES	0

**FY 2013 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1750.	5313.	IS MISC EQPT & SUPPLIES...	2,431 ...	2,594 ...	6,457 ...	DEFICIT REDUCTION	-1,200
TOTAL JUSTIFICATION:							10,800
1750	5317	MISC OPERATING SUPPLIES	1,747	2,525	2,185	PHOTO ID SYSTEM - ONGOING VIDEO TAPES AND DVD DISKS FOR THE TV STUDIO EQUIPMENT MISCELLANEOUS IT & OFFICE SUPPLIES DEFICIT REDUCTION	1,000 1,000 750 -275
TOTAL JUSTIFICATION:							2,475
1750	5318	OFFICE SUPPLIES	0	131	55	IT DEPT SHARE OF PLOTTER SUPPLIES VM ADJUSTMENT DEFICIT REDUCTION	250 -50 -20
TOTAL JUSTIFICATION:							180
1750	5327	IS MISC SOFTWARE	17,971	19,595	18,956	MICROSOFT OFFICE SUITE VERSION 2010 UPGRADES 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 DEFICIT REDUCTION	25,000 12,500 5,000 7,500 0 0 -5,000
TOTAL JUSTIFICATION:							45,000
1750	5707	TRANSFER TO CERF	50,118	61,425	65,443	IT NETWORK SERVERS BOARD ROOM AUDIO-VIDEO EQUIPMENT CISCO VOICE OVER IP PHONE SYSTEM SECURITY VIDEO SURVEILLANCE & DOOR ACCESS SYSTEM	0 0 0 0
TOTAL JUSTIFICATION:							0
			621,873	590,951	747,422		710,300

**FY 2013 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1800	5101	LONGEVITY	600	600	600		
TOTAL JUSTIFICATION:							
1800	5104	SALARIES	182,499	123,404	129,671	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR ASSISTANT	0 129,538
TOTAL JUSTIFICATION:							129,538
1800	5105	TRAINING	359	394	215	MISCELLANEOUS PERSONNEL SEMINARS DEFICIT REDUCTION	500 -50
TOTAL JUSTIFICATION:							450
1800	5108	EMPLOYER CONTRIBUTIONS	36,612	25,427	28,311	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	26,192 0
TOTAL JUSTIFICATION:							26,192
1800	5201	ADVERTISING & PUBLISHING	2,958	1,116	2,504	PUBLICATION COSTS FOR JOB ADVERTISEMENTS DEFICIT REDUCTION	2,800 -280
TOTAL JUSTIFICATION:							2,520
1800	5205	CONFERENCES & MEETINGS	1,236	3,648	4,097	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION GENERAL IPELRA MEETINGS MILEAGE/TOLLS/MEALS DEFICIT REDUCTION	1,250 2,200 250 250 -395
TOTAL JUSTIFICATION:							3,555
1800	5206	CONSULTING SERVICES	5,221	6,138	5,016	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES HR SIMPLIFIED COBRA NOTIFICATION FEES \$100/MO X 12 HR SIMPLIFIED ANNUAL FEE DEFICIT REDUCTION	5,500 1,200 500 -720
TOTAL JUSTIFICATION:							6,480
1800	5207	IS SERV & MAINT AGREEMENT	0	1,282	0		
TOTAL JUSTIFICATION:							
1800	5212	EMPLOYEE HEALTH INSURANCE	25,112	20,749	21,342	HEALTH INSURANCE COSTS FOR HR DIRECTOR AND HR ASSISTANT	22,573 0
TOTAL JUSTIFICATION:							22,573
1800	5213	GEN LIABILITY INSURANCE	4,947	3,555	3,651	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL FUND FOR WORKERS' COMPENSATION, GENERAL LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 3,739
TOTAL JUSTIFICATION:							3,739
1800	5222	MEMBERSHIP DUES	988	1,135	1,148	ILLINOIS PUBLIC EMPLOYER LABOR RELATIONS ILL ASSOC OF FIRE & POLICE COMMISSIONERS PUBLICSALARY.COM SOCIETY FOR HUMAN RESOURCE MANAGEMENT DEFICIT REDUCTION	190 375 390 180 -115
TOTAL JUSTIFICATION:							1,020
1800	5226	PERSONNEL SERVICES	25,642	23,251	3,950	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL, INCLUDING PSYCHOLOGICAL AND POLYGRAPH INCIDENTAL COSTS OF THE BOARD OF FIRE AND POLICE COMMISSIONERS: FIREFIGHTER ELIGIBILITY REGISTER POLICE OFFICER ELIGIBILITY REGISTER SERGEANT ELIGIBILITY REGISTER AND TEST QUESTION VALIDATION SERVICES DEFICIT REDUCTION	0 4,500 0 13,500 8,500 0 8,500 -3,500
TOTAL JUSTIFICATION:							31,500

**FY 2013 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1800	5228	PRINTING & BINDING	0	0	0	MISCELLANEOUS PRINTING AND BINDING DEFICIT REDUCTION	100 -10
TOTAL JUSTIFICATION:							90
1800	5246	MEDICAL EXAMS	9,655	10,128	10,830	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS DEFICIT REDUCTION	10,000 -1,000
TOTAL JUSTIFICATION:							9,000
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1800	5313	IS MISC EQPT & SUPPLIES	0	0	1,294		
TOTAL JUSTIFICATION:							
1800	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5317	MISC OPERATING SUPPLIES	0	38	0	DIGITAL RECORDER FOR BOFPC DEFICIT REDUCTION	200 -20
TOTAL JUSTIFICATION:							180
1800	5318	OFFICE SUPPLIES	264	388	90	OFFICE SUPPLIES VM ADJUSTMENT DEFICIT REDUCTION	500 -200 -30
TOTAL JUSTIFICATION:							270
1800	5323	AWARDS/DECORATIONS	2,067	597	401	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS DEFICIT REDUCTION	1,500 0 -150
TOTAL JUSTIFICATION:							1,350
			298,160	221,850	213,120		238,457

**FY 2013 BUDGET WORKSHEET
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1900	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1900	5218	LEGAL SERVICES	302,798	353,053	307,977	PROSECUTOR SERVICES KLEIN THORPE & JENKINS LEGAL FEES LABOR NEGOTIATIONS ADMINISTRATIVE HEARING OFFICER	16,000 360,000 25,000 7,600
TOTAL JUSTIFICATION:							408,600
1900	5230	RECORDING FEES	0	162	293	COUNTY RECORDING FEES (MOVED FROM 1300 - 5230 & 1400 - 5230)	1,400 0
TOTAL JUSTIFICATION:							1,400
1900	5244	DUPLICATION SERVICES	0	0	30		
TOTAL JUSTIFICATION:							
1900	5299	MISC CONTRACTUAL SERVICES	0	2,099	540	COUNTY COURT REPORTERS	750
TOTAL JUSTIFICATION:							750
1900	5302	BOOKS & SUBSCRIPTIONS	83	0	0	SULLIVAN'S LAW DIRECTORY	100
TOTAL JUSTIFICATION:							100
			302,881	355,314	308,840		410,850

**FY 2013 BUDGET WORKSHEET
SPECIAL EVENTS**

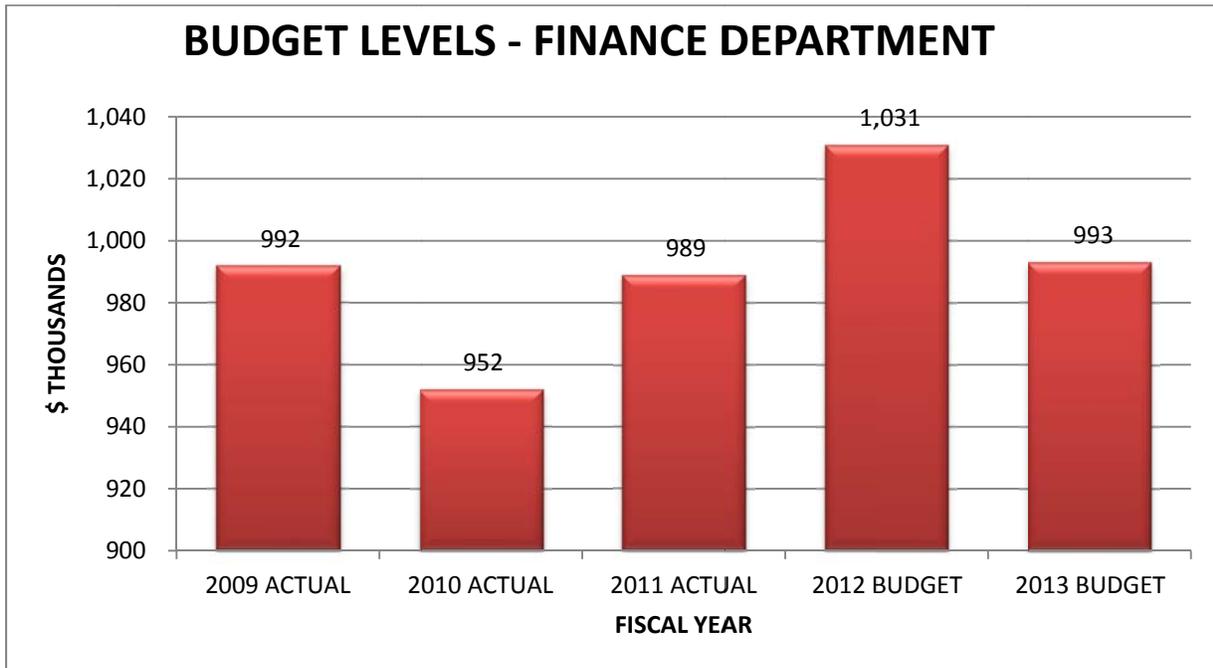
DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1140	5102	OVERTIME	0	3,859	94	OVERTIME EXPENSES RELATED TO FIREWORKS DISPLAY VM ADJUSTMENT - DUE TO NO LAUNCH SITE	12,000 -12,000
TOTAL JUSTIFICATION:							0
1140	5103	SEASONAL HELP	0	228	0		
TOTAL JUSTIFICATION:							
1140	5222	MEMBERSHIP DUES	305	309	0	ASCAP RIGHTS FOR FESTIVALS, CH 17 & FRIENDSHIP PARK DEFICIT REDUCTION	500 -50
TOTAL JUSTIFICATION:							450
1140	5228	PRINTING & BINDING	0	1,449	0		
TOTAL JUSTIFICATION:							
1140	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1140	5299	MISC CONTRACTUAL SERVICES	1,782	30,200	0	CONTRACTUAL COST FOR FIREWORKS DISPLAY VM ADJUSTMENT - DUE TO NO LAUNCH SITE SPONSORSHIP OF IL FIRE SAFETY ALLIANCE BURN CAMP DEFICIT REDUCTION	35,000 -35,000 500 -50
TOTAL JUSTIFICATION:							450
1140	5317	MISC OPERATING SUPPLIES	8,111	16,334	8,036	REPLACEMENT HOLIDAY LIGHTS MISC OPERATING SUPPLIES RELATED TO FIREWORKS DISPLAY (I.E., SIGNS, SNOW FENCE, ETC.) VM ADJUSTMENT - DUE TO NO LAUNCH SITE DEFICIT REDUCTION	9,500 3,000 0 -3,000 -950
TOTAL JUSTIFICATION:							8,550
			10,197	52,378	8,130		9,450

**FY 2013 BUDGET WORKSHEET
SOLID WASTE SYSTEM**

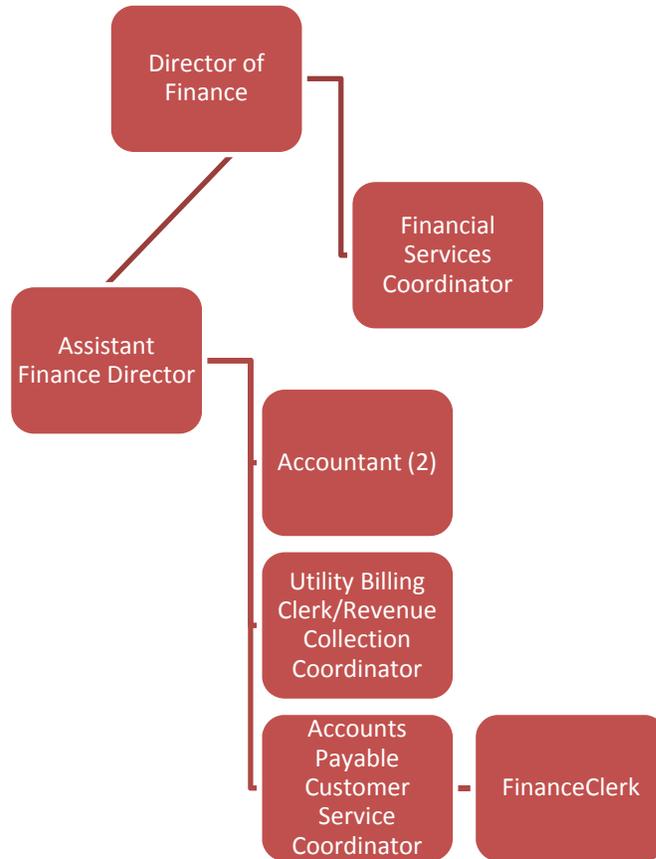
DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1160	5227	POSTAGE	482	481	484	MAILING COSTS (3%) ASSOCIATED WITH WATER BILLING BASED ON 50,000 BILLS AT .34 PER BILL & 2,160 LATE NOTICES AT .44 47,840 X .34 X 3% 2,160 X .44 X 3%	0 0 0 488 29
TOTAL JUSTIFICATION:							517
1160	5228	PRINTING & BINDING	373	0	350	3% OF UTILITY BILL PRINTING CHARGES 50,000 X .19 X 3% SET UP COST \$150 X 12 X 3% LATE CHARGES \$60 X 12 X 3%	0 285 54 21
TOTAL JUSTIFICATION:							360
1160	5231	REG & SPCL AGENCY ASSESS	529,767	533,866	476,284	FIXED COSTS JAN - APR 2013 856.86 TONS X \$3.85 X 4 FIXED COSTS MAY - DEC 2013 749.47 TONS X \$5.33 X 8 OPERATION & MAINTENANCE COST JAN - APR 2013 856.86 TONS X \$53.68=\$43,634 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 2013 749.47 TONS X \$56.15= \$46,442 X 8 ESTIMATED AMOUNT FOR TONNAGE OVERAGES FY 2012 TRUE-UP	13,196 31,957 0 183,985 0 336,662 0 -15,800
TOTAL JUSTIFICATION:							550,000
			530,622	534,347	477,117		550,877

GENERAL FUND FINANCE DEPARTMENT

Finance Department.....\$993,402.00



**VILLAGE OF WHEELING
FINANCE DEPARTMENT
JANUARY 1, 2013**



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.

2012 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Received the GFOA Certificate of Achievement for FY2011 and the GFOA Distinguished Budget Award for FY2012.
-  Completed labor negotiations with the Village's public works union.
-  Refunding of old bonds with 2012A Series Bonds for a savings of over \$150,000 over the life of the new bonds.
-  Issued 2012B Water & Sewer Bonds to start replacement program of existing water meters in the village.

2013 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Work with the Village's auditors to complete the 2012 audit and apply for the Certificate of Achievement in Financial Reporting.
-  Apply for and receive the Distinguished Budget Award for the Village's 2013 fiscal year.
-  Implement additional performance measurements to identify and improve Village services.
-  Complete labor negotiations with the Village's fire union.
-  Implement new Local Debt Recovery program to collect outstanding fees due to the village.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2012	Actual 2011	Actual 2010
Council Goal: Sustain and Maintain Service Levels Type of Measure: Effectiveness				
Adjusting journal entries by auditors	<5	N/A	7	7
Errors in processing payroll checks	<2	0	0	3
Council Goal: Sustain and Maintain Service Levels Type of Measure: Efficiency				
Invoices processed within 30 days	97%	100.0%	99.5%	N/A
Council Goal: Sustain and Maintain Service Levels Type of Measure: Output				
Pet Licenses Processed	N/A	120	94	95
Water & Sewer bills issued	N/A	46,203	47,460	47,696
Real estate transfer certificates issued	N/A	1,012	675	360
Accounts Payable checks issued	N/A	2,646	2,687	2,662

AUTHORIZED PERSONNEL	FY 2013	FY 2012	Increase/Decrease
Director of Finance	1	1	---
Assistant Finance Director	1	1	---
Accountant	2	2	---
Financial Services Coordinator	1	1	---
AP/Customer Service Coordinator	1	1	---
Utility Billing Clerk/Revenue Collections Coordinator	1	1	---
Finance Clerk	1	1	---
TOTAL FULL-TIME	8	8	---

**FY 2013 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1700	5101	LONGEVITY	3,161	3,300	3,600	LONGEVITY	4,200
TOTAL JUSTIFICATION:							4,200
1700	5102	OVERTIME	1,213	385	3,147	OVERTIME FOR FRONT DESK COVERAGE	500
TOTAL JUSTIFICATION:							500
1700	5104	SALARIES	577,543	586,944	593,381	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	601,751
TOTAL JUSTIFICATION:							601,751
1700	5105	TRAINING	339	580	1,278	MISC SEMINARS AND CONFERENCES FOR DEPT PERSONNEL	1,000
						VM ADJUSTMENT	-100
						DEFICIT REDUCTION	-90
TOTAL JUSTIFICATION:							810
1700	5106	UNIFORM ALLOWANCE	0	0	0		
TOTAL JUSTIFICATION:							
1700	5108	EMPLOYER CONTRIBUTIONS	112,992	116,640	125,122	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE & IMRF	124,798
TOTAL JUSTIFICATION:							124,798
1700	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1700	5116	SICK LEAVE ANNL BUY BACK	2,056	2,513	2,813	SICK LEAVE BUY BACK - FINANCE DEPARTMENT	2,893
						DEFICIT REDUCTION	-290
TOTAL JUSTIFICATION:							2,603
1700	5201	ADVERTISING & PUBLISHING	0	0	1,142	TREASURER'S REPORT PUBLICATION	1,150
						DEFICIT REDUCTION	-115
TOTAL JUSTIFICATION:							1,035
1700	5203	AUDIT	41,845	43,539	45,296	COST OF AUDITING FY2012 STATEMENTS	48,000
						DEFICIT REDUCTION	-4,800
TOTAL JUSTIFICATION:							43,200
1700	5205	CONFERENCES & MEETINGS	1,802	3,748	3,772	IGFOA CONFERENCE	600
						TRAVEL EXPENSES TO IGFOA CONF	1,500
						GFOA CONFERENCE REGISTRATION	950
						TRAVEL EXPENSES TO GFOA CONF (SAN FRAN)	1,700
						IPELRA CONFERENCE (GALENA)	975
						DEFICIT REDUCTION	-575
TOTAL JUSTIFICATION:							5,150
1700	5206	CONSULTING SERVICES	5,886	0	0		
TOTAL JUSTIFICATION:							
1700	5207	IS SERV & MAINT AGREEMENT	2,400	0	0		
TOTAL JUSTIFICATION:							
1700	5212	EMPLOYEE HEALTH INSURANCE	130,514	136,042	134,613	EMPLOYER PORTION OF INSURANCE PREMIUMS	139,190
TOTAL JUSTIFICATION:							139,190
1700	5213	GEN LIABILITY INSURANCE	14,134	10,158	10,431	WORKERS' COMP, GENERAL LIABILITY & PROPERTY/CASUALTY	0
						INSURANCE COVERAGE	0
						AMOUNT OF ANNUAL CONTRIBUTION TO LIABILITY INSURANCE	10,684
TOTAL JUSTIFICATION:							10,684
1700	5219	BANK CHARGES	20,818	20,545	21,040	DEPOSITORY SERVICES \$1,600/MONTH, FIFTH THIRD BANK	19,200
						INVESTMENT TRUST SERVICE FEE \$150/MONTH, US BANK	1,800
						DEFICIT REDUCTION	-2,100

**FY 2013 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							18,900
1700	5220	MAINT OFF/SPEC EQUIPMENT	1,728	2,286	289	PRINTER AND TYPEWRITER MAINTENANCE AND REPAIRS DEFICIT REDUCTION	500 -50
TOTAL JUSTIFICATION:							450
1700	5222	MEMBERSHIP DUES	1,239	1,130	1,365	ILLINOIS GFOA (4) GFOA (2) SAM'S CLUB MEMBERSHIP (1) DEFICIT REDUCTION	970 250 50 -125
TOTAL JUSTIFICATION:							1,145
1700	5225	ACTUARIAL SERVICES	6,900	4,650	6,900	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS OPEB ACTUARIAL EVALUATION FEE DEFICIT REDUCTION	4,400 2,500 -690
TOTAL JUSTIFICATION:							6,210
1700	5228	PRINTING & BINDING	3,279	4,470	4,392	PRINTING DEFICIT REDUCTION	3,500 -350
TOTAL JUSTIFICATION:							3,150
1700	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5236	CREDIT CARD FEES	5,672	7,024	7,787	CREDIT CARD PROCESSING FEES \$500 PER MONTH DEFICIT REDUCTION	6,000 -600
TOTAL JUSTIFICATION:							5,400
1700	5239	CELLULAR SERVICES	45	0	0		
TOTAL JUSTIFICATION:							
1700	5242	RETIREE HEALTH INSURANCE	9,017	9,100	9,548	HEALTH INSURANCE COSTS FOR FINANCE DEPT RETIREES	10,141
TOTAL JUSTIFICATION:							10,141
1700	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5299	MISC CONTRACTUAL SERVICES	500	5,048	4,079	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - \$350/MO RECORD INFORMATION SVCS (TITLE SEARCHES) 50% OF \$500/YR DEFICIT REDUCTION	500 4,200 250 -495
TOTAL JUSTIFICATION:							4,455
1700	5302	BOOKS & SUBSCRIPTIONS	47	250	159	MISC BOOKS/PUBLICATIONS DEFICIT REDUCTION	200 -20
TOTAL JUSTIFICATION:							180
1700	5313	IS MISC EQPT & SUPPLIES	0	597	5,391	TWO (2) REPLACEMENT COMPUTER SYSTEMS FOR FINANCE DEPT \$1,750 X 2 TWO (2) DESK TOP PRINTERS DEFICIT REDUCTION	0 3,500 500 -400
TOTAL JUSTIFICATION:							3,600
1700	5315	SMALL TOOLS & EQUIPMENT	352	410	658	REPLACE CALCULATORS/STAPLERS/HEADSETS DEFICIT REDUCTION	500 -50
TOTAL JUSTIFICATION:							450
1700	5317	MISC OPERATING SUPPLIES	1,241	1,559	1,289	MISC SUPPLIES WATER COOLER RENTAL COFFEE & SUPPLIES DEFICIT REDUCTION	200 500 800 -150

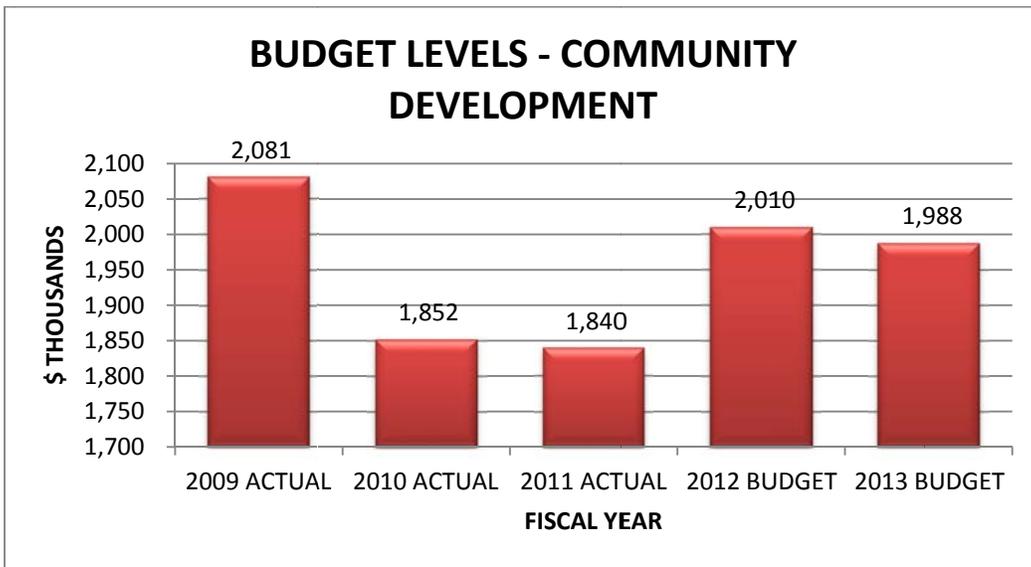
**FY 2013 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							1,350
1700	5318	OFFICE SUPPLIES	4,294	4,708	3,568	OFFICE SUPPLIES TONER CARTRIDGES DEFICIT REDUCTION	2,000 1,500 -350
TOTAL JUSTIFICATION:							3,150
1700	5323	AWARDS/DECORATIONS	1,063	930	930	GFOA BUDGET AND AUDIT CERTIFICATION FEES DEFICIT REDUCTION	1,000 -100
TOTAL JUSTIFICATION:							900
1700	5707	TRANSFER TO CERF	2,339	22,279	2,388	TRANSFER OF FUNDS TO CERF FUND	0
TOTAL JUSTIFICATION:							0
			952,417	988,834	994,378		993,402

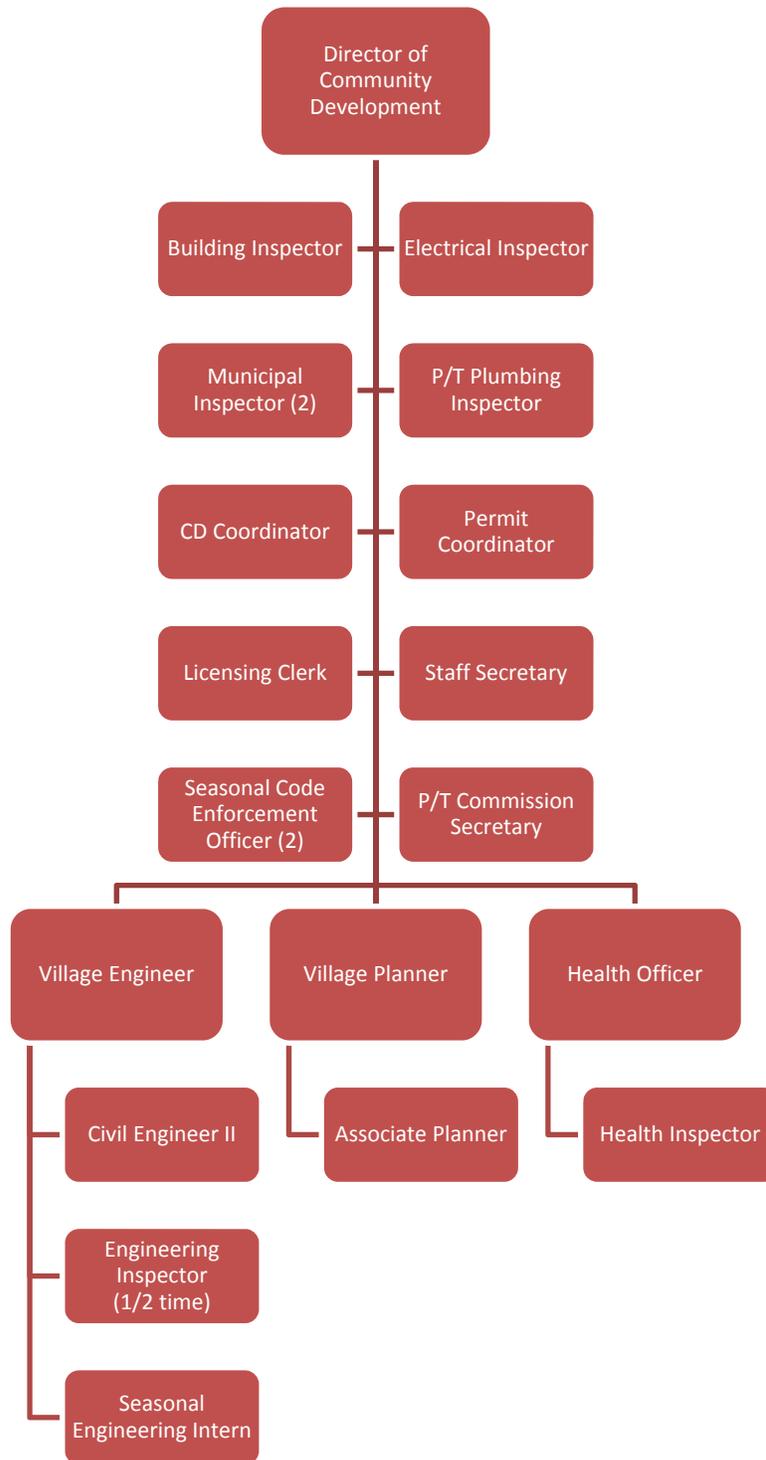
GENERAL FUND

Community Development

Community Development\$1,987,737



Village of Wheeling Community Development Department January 1, 2013



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.

2012 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Ongoing attempts to obtain recertification by the Community Rating System (CRS) resulting in an decrease to a Class 6 rating. This decrease to the Village's rating would result in an additional 5% discount to flood insurance policy holders in the Special Flood Hazard Areas, bringing the total discount to 20% from the current 15%.
-  During 2012, 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 increase in the number of Municipal Code Violations entered into the Administrative Adjudication Hearings process. The increase in Adjudication Hearings has created a more efficient and practical way to enforce violations concerning property maintenance and building codes as well as reduce legal fees and increase municipal revenue.
-  Continued expansion of the information input into the GIS System allowing for updates to Village base maps; mapping the storm sewer and water distribution systems; and assisting Surveyors, Engineers, Planners and Floodplain Managers in locating elevations throughout the Village.

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

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

2013 OBJECTIVES/GOALS

BOARD OF TRUSTEES: Sustain and maintain service levels

-  Implement 2012 International Building Codes (IBC) and 2011 National Electric Code (NEC). All Community Development inspector divisions have participated in training for implementation of the new Codes throughout 2012 in preparation for this Code version change.

- ⊗ The Planning Division will work closely with the Economic Development Department to aid in the effort to attract new business and retain existing businesses.
- ⊗ As advisors to the Board of Health, we will continue to provide and operate the Community Outreach activities which have worked in the past, and will investigate new methods of reaching constituents with activities and information for the future health and safety of our community.
- ⊗ Administrative Adjudication hearings will continue to be held every two weeks, assisting in CD's effort to expedite prompt compliance with Village ordinances and reduce the time spent by Village personnel and residents in finding solutions to compliance issues. One of the original goals for Administrative Adjudication hearings, drastic reduction or the ceasing of appearances at Rolling Meadows Circuit Court, has largely been accomplished, resulting in substantial time and money saved by Village employees and residents.
- ⊗ Review and actively participate in the Lower Des Plaines River Watershed Study modeling process 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.
- ⊗ Further reduce the Village's rating to a Class 6 in the Community Rating Systems (CRS) so that residents can realize monetary savings through the reduction of discounted insurance rates through the National Flood Insurance Program.
- ⊗ Continue to update Village engineering standards for use by design engineers and contractors conducting work within the Village. This data will be made available on the Village of Wheeling's website. Staff will also revise and update the written guideline procedure for the Engineering Development Review, Permitting Process, Record Drawing and other review processes for internal use.

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

- ⊗ The Planning Division will continue to manage consultant contracts and work on both ecological and energy smart initiatives to benefit the Village such as the Potawatomi Prairie project (ecological restoration project for the Cook County Forest Preserve property adjacent to the Westin Hotel development), the Dundee Road bike / pedestrian path project, and beginning the implementation of the Non-Motorized Transportation Plan.
- ⊗ Manage the Capital Projects & Design Division (CPDD) of the Village in order to accomplish various projects such as the Northwest Pressure Zone Water Tower, 2012 MFT projects, Jeffrey Avenue bridge replacement, and the water main replacement project by reviewing plans and proposals as necessary.

BOARD OF TRUSTEES GOAL: Strategic plan for existing TIF districts

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

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2012	Actual 2011	Actual 2010
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Customer Satisfaction - % "Excellent" or "Good"	>90%	96%	97%	N/A
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Business Days Between Building Permit Application & Issuance	7	6.8	3.58	7.82
Business Days Between Code Violation Recognition & Resolution	5	4.18	5.81	5.98

AUTHORIZED PERSONNEL	FY 2013	FY 2012	Increase/Decrease
Director of Community Development	1	1	-
Village Planner	1	1	-
Village Engineer	1	1	-
Associate Planner	1	1	-
Civil Engineer II	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	15	15	---
Seasonal Code Enforcement Officer	2	2	-
Plumbing Inspector	1	1	-
Commission Secretary	1	1	-
Seasonal Engineering Intern	1	1	-
TOTAL PART-TIME	5	5	

**FY 2013 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1300	5101	LONGEVITY	6,170	2,500	3,550	LONGEVITY	4,150
TOTAL JUSTIFICATION:							4,150
1300	5102	OVERTIME	1,500	139	2,354	THESE FUNDS PROVIDE FOR UNFORESEEN CALL-BACK AND SPECIAL ACTIVITY COVERAGE.	2,000 0
TOTAL JUSTIFICATION:							2,000
1300	5103	SEASONAL HELP	5,434	9,763	15,101	SALARIES FOR SEASONAL HELP VM ADJUSTMENT DEFICIT REDUCTION	18,000 -3,000 -1,500
TOTAL JUSTIFICATION:							13,500
1300	5104	SALARIES	1,167,566	1,144,816	1,153,297	SALARIES FOR DEPARTMENT EMPLOYEES	1,227,971
TOTAL JUSTIFICATION:							1,227,971
1300	5105	TRAINING	2,843	3,407	4,108	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 VM ADJUSTMENT DEFICIT REDUCTION	850 550 325 2,100 250 85 0 145 210 850 0 325 0 525 0 150 0 0 775 -3,140 -400
TOTAL JUSTIFICATION:							3,600
1300	5106	UNIFORM ALLOWANCE	491	567	653	CLOTHING ALLOWANCE DEFICIT REDUCTION	625 -65
TOTAL JUSTIFICATION:							560
1300	5108	EMPLOYER CONTRIBUTIONS	230,192	231,724	247,335	VILLAGE'S CONTRIBUTION FOR COMMUNITY DEVELOPMENT'S FICA/IMRF.	251,557 0
TOTAL JUSTIFICATION:							251,557
1300	5111	UNEMPLOYMENT COMPENSATION	6,885	2,295	0		
TOTAL JUSTIFICATION:							
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1300	5115	SLDPA RETIREE CONTRIBUTN	34,118	0	0		
TOTAL JUSTIFICATION:							
1300	5116	SICK LEAVE ANNL BUY BACK	0	0	861	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES VM ADJUSTMENT	2,067 -2,067
TOTAL JUSTIFICATION:							0
1300	5201	ADVERTISING & PUBLISHING	2,674	2,320	1,778	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING, SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%)	2,500 0 0

**FY 2013 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1300	5201	ADVERTISING & PUBLISHING...	2,674 ...	2,320 ...	1,778 ...	DEFICIT REDUCTION	-250
TOTAL JUSTIFICATION:							2,250
1300	5205	CONFERENCES & MEETINGS	4,118	2,688	2,234	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION: 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) VM ADJUSTMENT DEFICIT REDUCTION	0 0 1,900 0 530 835 575 0 735 425 0 1,150 0 55 0 900 425 55 -3,085 -450
TOTAL JUSTIFICATION:							4,050
1300	5206	CONSULTING SERVICES	4,921	26,977	53,302	STRUCTURAL REVIEW & ELEVATOR INSPECTIONS TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS ENGINEERING CONSULTING SERVICES VM ADJUSTMENT DEFICIT REDUCTION	8,000 2,000 2,500 15,000 -2,500 -2,500
TOTAL JUSTIFICATION:							22,500
1300	5207	IS SERV & MAINT AGREEMENT	12,260	12,273	12,600	COMPUTER EQUIPMENT MAINTENANCE PENTAMATION SOFTWARE/APPLICATION MAINTENANCE PAPERVISION ANNUAL SUPPORT AUTOCAD MAINTENANCE SIDWELL ON-LINE/ONE (1) LICENSE MISCELLANEOUS SOFTWARE SUPPORT VM ADJUSTMENT DEFICIT REDUCTION	500 12,000 600 450 990 500 -2,040 -1,300
TOTAL JUSTIFICATION:							11,700
1300	5210	EXTERMINATION SERVICE	10,268	10,033	10,462	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. VM ADJUSTMENT DEFICIT REDUCTION	11,200 800 0 0 -1,500 -1,050
TOTAL JUSTIFICATION:							9,450
1300	5212	EMPLOYEE HEALTH INSURANCE	185,784	185,108	197,814	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES.	222,612
TOTAL JUSTIFICATION:							222,612
1300	5213	GEN LIABILITY INSURANCE	107,419	99,545	102,223	PRO-RATED SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKERS' COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY, ETC.	0 0 104,701
TOTAL JUSTIFICATION:							104,701
1300	5220	MAINT OFF/SPEC EQUIPMENT	3,306	6,471	5,611	TOSHIBA COPIER MAINTENANCE MICROFILM READER/PRINTER MAINTENANCE MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS LANIER MAINTENANCE (COSTS SHARED WITH IT \$2100 X 90%)	1,350 650 1,000 2,400

**FY 2013 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1300	5220	MAINT OFF/SPEC EQUIPMENT...	3,306 ...	6,471 ...	5,611 ...	LARGE (KIP) COPIER DEFICIT REDUCTION	1,700 -710
TOTAL JUSTIFICATION:							6,390
1300	5222	MEMBERSHIP DUES	2,442	2,421	3,279	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) 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 DEFICIT REDUCTION	0 70 110 70 105 60 65 160 90 270 156 0 90 200 320 30 90 0 0 975 220 0 50 420 270 30 0 80 40 -395
TOTAL JUSTIFICATION:							3,576
1300	5228	PRINTING & BINDING	6,398	8,038	7,189	PRINTING OF INSPECTION FORMS PRINTING OF MISCELLANEOUS DEPARTMENT FORMS CRS ANNUAL FLOOD FLIER BUSINESS LICENSE FORMS DEFICIT REDUCTION	2,750 1,950 1,600 1,250 -755
TOTAL JUSTIFICATION:							6,795
1300	5230	RECORDING FEES	805	45	379	RECORDING FEES FOR SUBDIVISION, ANNEXATION, PLAT OF VACATION, GRANT OF EASEMENT, AND MISCELLANEOUS DOCUMENTS. FEES ARE REIMBURSABLE BY PETITIONERS EXCEPT FOR OFFICIAL BUSINESS ITEMS. MOVED TO 1900 - 5230	0 0 0 0
TOTAL JUSTIFICATION:							0
1300	5236	CREDIT CARD FEES	2,713	4,605	3,933	CREDIT CARD PROCESSING FEES DEFICIT REDUCTION	3,000 -300
TOTAL JUSTIFICATION:							2,700
1300	5242	RETIREE HEALTH INSURANCE	23,815	34,907	33,772	HEALTH INSURANCE COSTS FOR CD DEPARTMENT RETIREES.	33,720
TOTAL JUSTIFICATION:							33,720
1300	5244	DUPLICATION SERVICES	1,092	2,120	2,700	SCANNING OF FILES (REPLACES MICROFILMING) DEFICIT REDUCTION	6,000 -600
TOTAL JUSTIFICATION:							5,400
1300	5248	FINGER PRINTING FEES	2,794	3,459	3,364	FINGER PRINTING FEES DEFICIT REDUCTION	3,000 -300

**FY 2013 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							2,700
1300	5299	MISC CONTRACTUAL SERVICES	(150)	0	0	BOARD UP SERVICES	1,000
						RECORD INFORMATION SVCS (TITLE SEARCH SERVICE)	500
						VM ADJUSTMENT	-1,000
						DEFICIT REDUCTION	-50
TOTAL JUSTIFICATION:							450
1300	5301	AUTO PETROL PRODUCTS	6,045	10,967	10,855	ESTIMATED FUEL COSTS/COMMUNITY DEVELOPMENT VEHICLES.	12,000
						DEFICIT REDUCTION	-1,200
TOTAL JUSTIFICATION:							10,800
1300	5302	BOOKS & SUBSCRIPTIONS	1,658	3,357	1,592	BUILDING DIVISION	0
						CODE BOOK & COMMENTARY	1,000
						FORECLOSURE REPORT SUBSCRIPTION	550
						HEALTH DIVISION	0
						MISCELLANEOUS	50
						PLANNING DIVISION	0
						MISC. ICC, PLANNING & ZONING PUBLICATIONS	400
						JAPA	150
						ENGINEERING DIVISION	0
						MISC	200
						VM ADJUSTMENT	-550
						DEFICIT REDUCTION	-180
TOTAL JUSTIFICATION:							1,620
1300	5306	HEALTH TEST SUPPLIES	40	207	199	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	200
						DEFICIT REDUCTION	-20
TOTAL JUSTIFICATION:							180
1300	5310	VEHICLE MAINTENANCE	3,557	5,555	4,254	ROUTINE MAINTENANCE AND PARTS FOR COMMUNITY	8,000
						DEVELOPMENT VEHICLES	0
						VM ADJUSTMENT	-1,500
						DEFICIT REDUCTION	-650
TOTAL JUSTIFICATION:							5,850
1300	5313	IS MISC EQPT & SUPPLIES	249	597	2,594	REPLACEMENT COMPUTERS 10@1750	17,500
						DEFICIT REDUCTION	-1,750
TOTAL JUSTIFICATION:							15,750
1300	5315	SMALL TOOLS & EQUIPMENT	958	1,176	1,580	INSPECTION EQUIPMENT	175
						THERMOMETERS & SAMPLING EQUIPMENT	75
						REPLACEMENT GEAR, COATS/JACKETS & SAFETY EQUIPMENT	100
						DIGITAL CAMERAS	400
						REPLACEMENT CELLULAR PHONES	450
						MISCELLANEOUS TOOLS	800
						VM ADJUSTMENT	-500
						DEFICIT REDUCTION	-150
TOTAL JUSTIFICATION:							1,350
1300	5317	MISC OPERATING SUPPLIES	7,738	5,710	4,538	MISCELLANEOUS EQUIPMENT & SUPPLIES	4,560
						BOARD OF HEALTH SUPPLIES	250
						COMMUNITY HEALTH FAIR SUPPLIES	1,500
						PLAN COMMISSION SUPPLIES	250
						COFFEE & SUPPLIES	680
						WATER COOLER RENTAL	500
						VM ADJUSTMENT	-1,240
						DEFICIT REDUCTION	-650
TOTAL JUSTIFICATION:							5,850
1300	5318	OFFICE SUPPLIES	2,750	3,649	2,293	TONER FOR PRINTERS, COPIERS, FAX MACHINE, ETC.	1,175
						OFFICE SUPPLIES	1,175

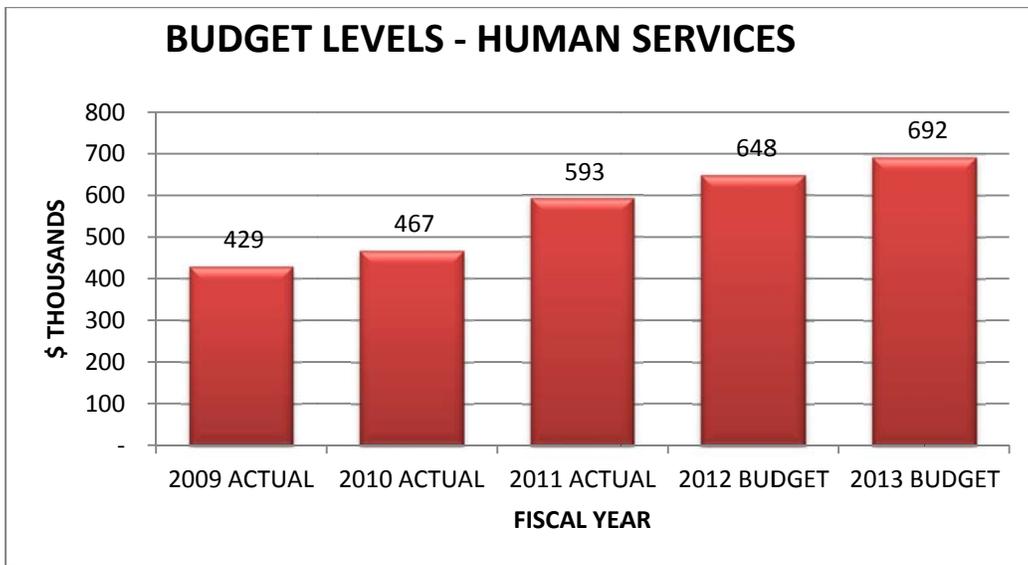
**FY 2013 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1300.	5318.	OFFICE SUPPLIES...	2,750 ...	3,649 ...	2,293 ...	SPECIALIZED FORMS, FOLDERS, LABELS, ETC. PLOTTER SUPPLIES VM ADJUSTMENT DEFICIT REDUCTION	1,150 500 -250 -375
TOTAL JUSTIFICATION:							3,375
1300	5319	PROTECTIVE CLOTHING/SUPL	331	899	695	PROTECTIVE CLOTHING DEFICIT REDUCTION	700 -70
TOTAL JUSTIFICATION:							630
1300	5327	IS MISC SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							0
1300	5707	TRANSFER TO CERF	2,930	11,613	13,654	TRANSFER TO CERF ACCOUNT	0
TOTAL JUSTIFICATION:							0
			1,852,114	1,839,949	1,910,152		1,987,737

GENERAL FUND

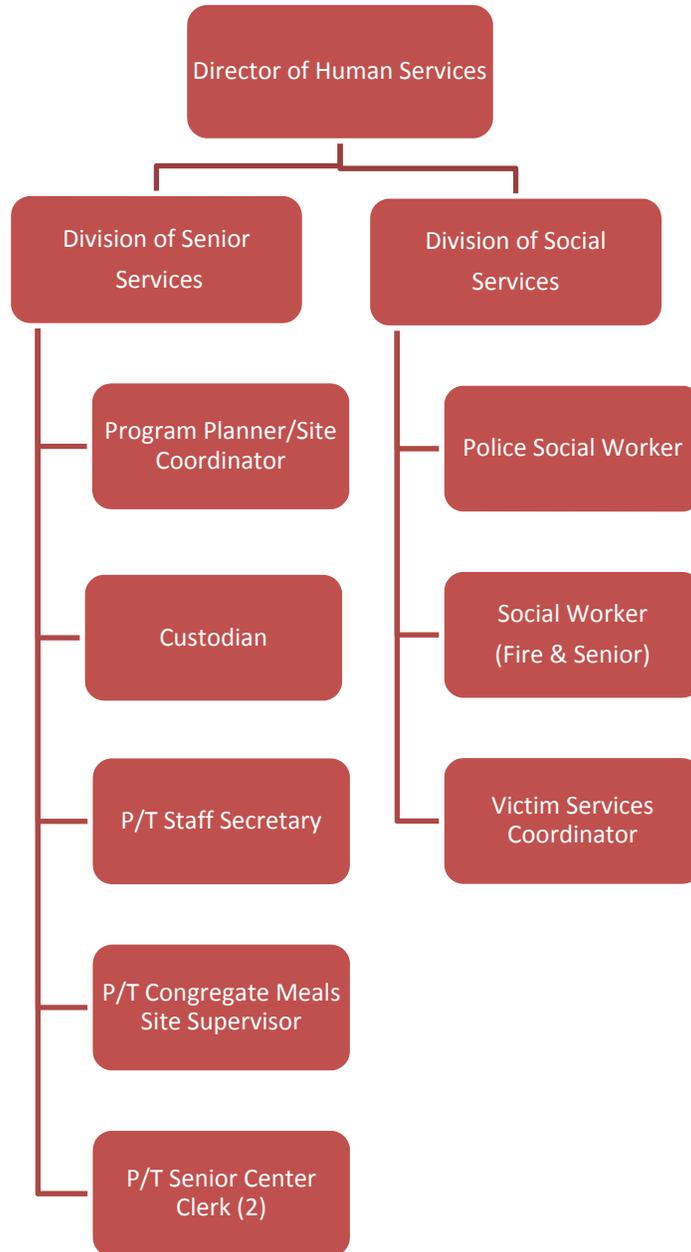
Human Services Department

Social Services.....	\$334,882
Senior Citizen Services	\$356,776
TOTAL.....	\$691,658



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

Village of Wheeling Human Services Department January 1, 2013



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.

2012 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.
-  Wheeling Pavilion Senior Center has formed new cooperative initiatives with the Wheeling Park District and Indian Trails Library to offer joint programming for all ages and levels of activity of older adults in Wheeling.
-  The Human Services Department Community Resource Book completed and distributed throughout the Village.
-  Social Service Division completed 8 weeks of Roll Call trainings of Police Officers on the services provided by the Division, how to engage services when needed, and special topics including Social Service intervention in Domestic Violence cases; Mental Health cases; and Juvenile and Child Abuse cases.
-  Implementation of an electronic Social Services Case Referral Form through the Wheeling Police and Fire Departments.

2013 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Increase collaboration and planning with Wheeling Park District and Indian Trails Library to expand programming to reach all ages and levels of activity of older adults.
-  Seek out additional opportunities for community sponsorship of events.
-  Distribute the Community Resource Book 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 2012	Actual 2011	Actual 2010
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Number of Social Services Clients Returning for Services within current year	<10%	10%	11%	6%
Number of Senior Services Clients Reporting Satisfaction with Services Provided	>95%	97.7%	94.5%	N/A*
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Total Cases per Social Worker	N/A	242	265	172

AUTHORIZED PERSONNEL	FY 2013	FY 2012	Increase/Decrease
Senior Services Division			
Director of Human Services	.5	.5	-
Staff Secretary	0	1	-1
Program Planner/Site Coordinator	1	1	-
Custodian	1	1	-
TOTAL FULL-TIME	2.5	3.5	-1
Congregate Meals Site Supervisor	1	0	1
Senior Center Clerk	2	0	2
Staff Secretary	1	0	1
TOTAL PART-TIME	4	0	4
Social Services Division			
Director of Human Services	.5	.5	-
Social Worker	2	2	-
Victims Services Coordinator	1	1	-
TOTAL FULL-TIME	3.5	3.5	-

**FY 2013 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1315	5101	LONGEVITY	0	600	600	LONGEVITY	600
TOTAL JUSTIFICATION:							600
1315	5102	OVERTIME	0	0	1,704	OVERTIME FOR SOCIAL WORKERS VM ADJUSTMENT	2,500 -1,500
TOTAL JUSTIFICATION:							1,000
1315	5104	SALARIES	0	199,411	203,498	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	269,144 0 0 -66,458 0 1,800
TOTAL JUSTIFICATION:							204,486
1315	5105	TRAINING	0	0	116	TRAINING FOR CONTINUING EDUCATION CREDITS TO MAINTAIN OR OBTAIN STATE PROFESSIONAL LICENSURE DEFICIT REDUCTION	800 0 -520
TOTAL JUSTIFICATION:							280
1315	5108	EMPLOYER CONTRIBUTIONS	0	31,832	43,861	EMPLOYER FICA/IMRF	42,423
TOTAL JUSTIFICATION:							42,423
1315	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1315	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK BUY BACK PROGRAM	0
TOTAL JUSTIFICATION:							0
1315	5205	CONFERENCES & MEETINGS	0	2,633	2,727	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM GOVERNORS CONFERENCE ON AGING (CHICAGO) X 2 NATIONAL COUNSEL ON AGING NATIONAL CONFERENCE X 2 DEFICIT REDUCTION	500 1,500 500 600 -310
TOTAL JUSTIFICATION:							2,790
1315	5212	EMPLOYEE HEALTH INSURANCE	0	30,317	32,382	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	34,291
TOTAL JUSTIFICATION:							34,291
1315	5222	MEMBERSHIP DUES	0	2,199	218	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP \$40 X 3 STAFF NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS DEFICIT REDUCTION	0 120 200 -30
TOTAL JUSTIFICATION:							290
1315	5228	PRINTING & BINDING	0	338	1,779	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC. PRINTING OF HUMAN SERVICES COMMUNITY RESOURCE GUIDE VM ADJUSTMENT DEFICIT REDUCTION	1,000 1,000 -500 -150
TOTAL JUSTIFICATION:							1,350
1315	5299	MISC CONTRACTUAL SERVICES	0	0	1,000	SOCIAL SERVICE DATABASE DEVELOPMENT AND PURCHASE DEFICIT REDUCTION	5,640 -520
TOTAL JUSTIFICATION:							5,120
1315	5302	BOOKS & SUBSCRIPTIONS	0	24	0		
TOTAL JUSTIFICATION:							
1315	5312	MEDICAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2013 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1315	5313	IS MISC EQPT & SUPPLIES	0	0	8,142	REPLACEMENT OF COMPUTERS FOR STAFF DUE TO AGE (+6 YEARS) 2 SOCIAL WORK STAFF DEFICIT REDUCTION	0 3,500 -350
TOTAL JUSTIFICATION:							3,150
1315	5317	MISC OPERATING SUPPLIES	0	(64)	359	MISCELLANEOUS OPERATING SUPPLIES CARE VOLUNTEER ORGANIZATION T-SHIRTS DEFICIT REDUCTION	500 300 -80
TOTAL JUSTIFICATION:							720
1315	5318	OFFICE SUPPLIES	0	1,490	1,463	MISC OFFICE SUPPLIES VM ADJUSTMENT DEFICIT REDUCTION	2,000 -500 -150
TOTAL JUSTIFICATION:							1,350
1315	5855	TRANSFER TO GRANT FUND	0	36,558	38,747	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT.	37,032 0
TOTAL JUSTIFICATION:							37,032
			0	305,338	336,595		
							334,882

**FY 2013 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1320	5101	LONGEVITY	600	600	818		
TOTAL JUSTIFICATION:							
1320	5102	OVERTIME	154	3	0		
TOTAL JUSTIFICATION:							
1320	5104	SALARIES	259,321	160,668	195,791	SALARIES OF DIRECTOR OF SENIOR SERVICES (50%); SENIOR SERVICES SECRETARY; CUSTODIAN; SENIOR CENTER CLERKS AND PROGRAM PLANNER CONGREGATE DINING GRANT ALLOCATED FOR A PORTION OF SENIOR CENTER CLERK'S SALARY	0 0 210,292 0 0
TOTAL JUSTIFICATION:							210,292
1320	5105	TRAINING	0	0	0		
TOTAL JUSTIFICATION:							
1320	5108	EMPLOYER CONTRIBUTIONS	52,830	41,469	40,966	EMPLOYER FICA/IMRF	38,552
TOTAL JUSTIFICATION:							38,552
1320	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1320	5116	SICK LEAVE ANNL BUY BACK	428	437	0		
TOTAL JUSTIFICATION:							
1320	5205	CONFERENCES & MEETINGS	2,422	10,922	20,553	PROGRAMS & MEETINGS PROGRAM ACTIVITIES ILLINOIS SENIOR CENTER CONFERENCE VOLUNTEER RECOGNITION PAVILION ANNIVERSARY 50+/90+ MAY 2012 COMPUTER LEARNING CENTER DEFICIT REDUCTION	0 10,850 250 800 600 1,900 800 -1,520
TOTAL JUSTIFICATION:							13,680
1320	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1320	5209	ENERGY	2,084	2,090	1,640	NICOR GAS CHARGES DEFICIT REDUCTION	2,000 -200
TOTAL JUSTIFICATION:							1,800
1320	5212	EMPLOYEE HEALTH INSURANCE	50,275	33,121	39,498	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	49,190
TOTAL JUSTIFICATION:							49,190
1320	5213	GEN LIABILITY INSURANCE	4,947	3,555	3,651	DEPT. SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKER'S COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY FOR SENIOR CENTER	3,739 0 0
TOTAL JUSTIFICATION:							3,739
1320	5215	JANITORIAL SERVICES	325	0	569	STRIPPING AND WAXING OF TILED FLOORS DEFICIT REDUCTION	400 -40
TOTAL JUSTIFICATION:							360

**FY 2013 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1320	5217	LANDSCAPE MAINTENANCE	1,788	1,694	1,530	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE PLANTS AND FLOWERS FOR GROUNDS VM ADJUSTMENT DEFICIT REDUCTION	1,200 0 2,500 -2,000 -170
TOTAL JUSTIFICATION:							1,530
1320	5220	MAINT OFF/SPEC EQUIPMENT	1,398	2,596	4,468	SECURITY AND FIRE ALARM SYSTEM MAINTENANCE MAINTENANCE AGREEMENT FOR PRINTER/COPIER MAINTENANCE AGREEMENT FOR MY SENIOR CENTER SYSTEM DEFICIT REDUCTION	400 2,600 1,200 -420
TOTAL JUSTIFICATION:							3,780
1320	5222	MEMBERSHIP DUES	620	495	245	AISC-ASSOCIATION OF ILLINOIS SENIOR CENTERS VOLUNTEER CENTER NCOA NOTARIES ASSOCIATION OF IL DEFICIT REDUCTION	100 300 150 60 -60
TOTAL JUSTIFICATION:							550
1320	5227	POSTAGE	371	1,815	759	WHEELING FORWARD NEWSLETTER 12 X PER YEAR MISCELLANEOUS CORRESPONDENCE DEFICIT REDUCTION	3,200 200 -340
TOTAL JUSTIFICATION:							3,060
1320	5228	PRINTING & BINDING	2,093	1,326	5,396	WHEELING FORWARD NEWSLETTER (JAN/FEB 2013) BUSINESS ENVELOPES AND LETTERHEAD DEFICIT REDUCTION	900 700 -160
TOTAL JUSTIFICATION:							1,440
1320	5231	REG & SPCL AGENCY ASSESS	574	218	302	TAXI SUBSIDY VM ADJUSTMENT DEFICIT REDUCTION	675 -275 -40
TOTAL JUSTIFICATION:							360
1320	5232	RENTAL AGREEMENTS	700	0	0		
TOTAL JUSTIFICATION:							
1320	5236	CREDIT CARD FEES	79	323	583	CREDIT CARD FEES DEFICIT REDUCTION	450 -45
TOTAL JUSTIFICATION:							405
1320	5302	BOOKS & SUBSCRIPTIONS	205	100	146	BOOKS AND MAGAZINES DEFICIT REDUCTION	100 -10
TOTAL JUSTIFICATION:							90
1320	5309	JANITORIAL SUPPLIES	3,045	4,430	81	EXPENSES MOVED TO 5317	0
TOTAL JUSTIFICATION:							0
1320	5311	BLDG/GROUNDS MAINTENANCE	10,238	13,627	11,881	GENERAL BUILDING & GROUNDS MAINTENANCE & REPAIRS REPLACEMENT HUMIDIFIER FILTERS DEFICIT REDUCTION	11,625 2,500 -1,415
TOTAL JUSTIFICATION:							12,710
1320	5313	IS MISC EQPT & SUPPLIES	0	649	8,341	REPLACEMENT OF STAFF COMPUTERS DUE TO AGE (+6 YEARS) 2STAFF COMPUTERS DEFICIT REDUCTION	0 3,500 -350
TOTAL JUSTIFICATION:							3,150
1320	5315	SMALL TOOLS & EQUIPMENT	319	248	549	CRAFT EQUIPMENT, RECREATION EQUIPMENT, KITCHEN UTENSILS	400 0

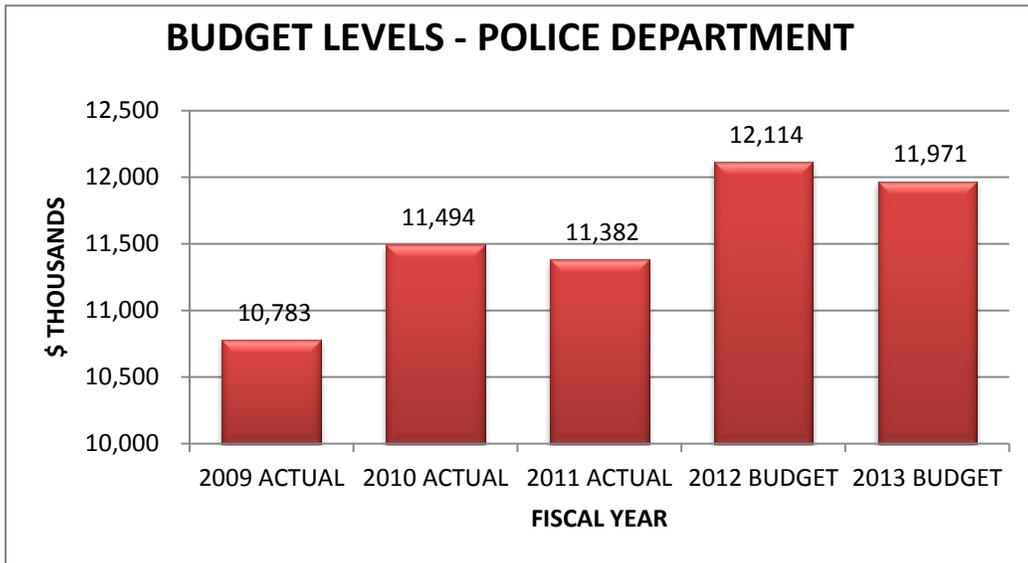
**FY 2013 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1320	5315	SMALL TOOLS & EQUIPMENT...	319 ...	248 ...	549 ...	DEFICIT REDUCTION	-40
TOTAL JUSTIFICATION:							360
1320	5317	MISC OPERATING SUPPLIES	1,559	1,582	5,142	MISC OPERATING SUPPLIES DEFICIT REDUCTION	1,500 -150
TOTAL JUSTIFICATION:							1,350
1320	5318	OFFICE SUPPLIES	2,692	2,060	2,255	GENERAL OFFICE SUPPLIES FOR STAFF - PRINTER CARTRIDGES, COPIER AND FAX CARTRIDGES DEFICIT REDUCTION	2,600 0 -260
TOTAL JUSTIFICATION:							2,340
1320	5407	OFFICE EQUIPMENT	0	3,700	0		
TOTAL JUSTIFICATION:							
1320	5855	TRANSFER TO GRANT FUND	52,281	0	42,145	AGE OPTIONS GRANT	8,038
TOTAL JUSTIFICATION:							8,038
			451,348	287,727	387,308		356,776

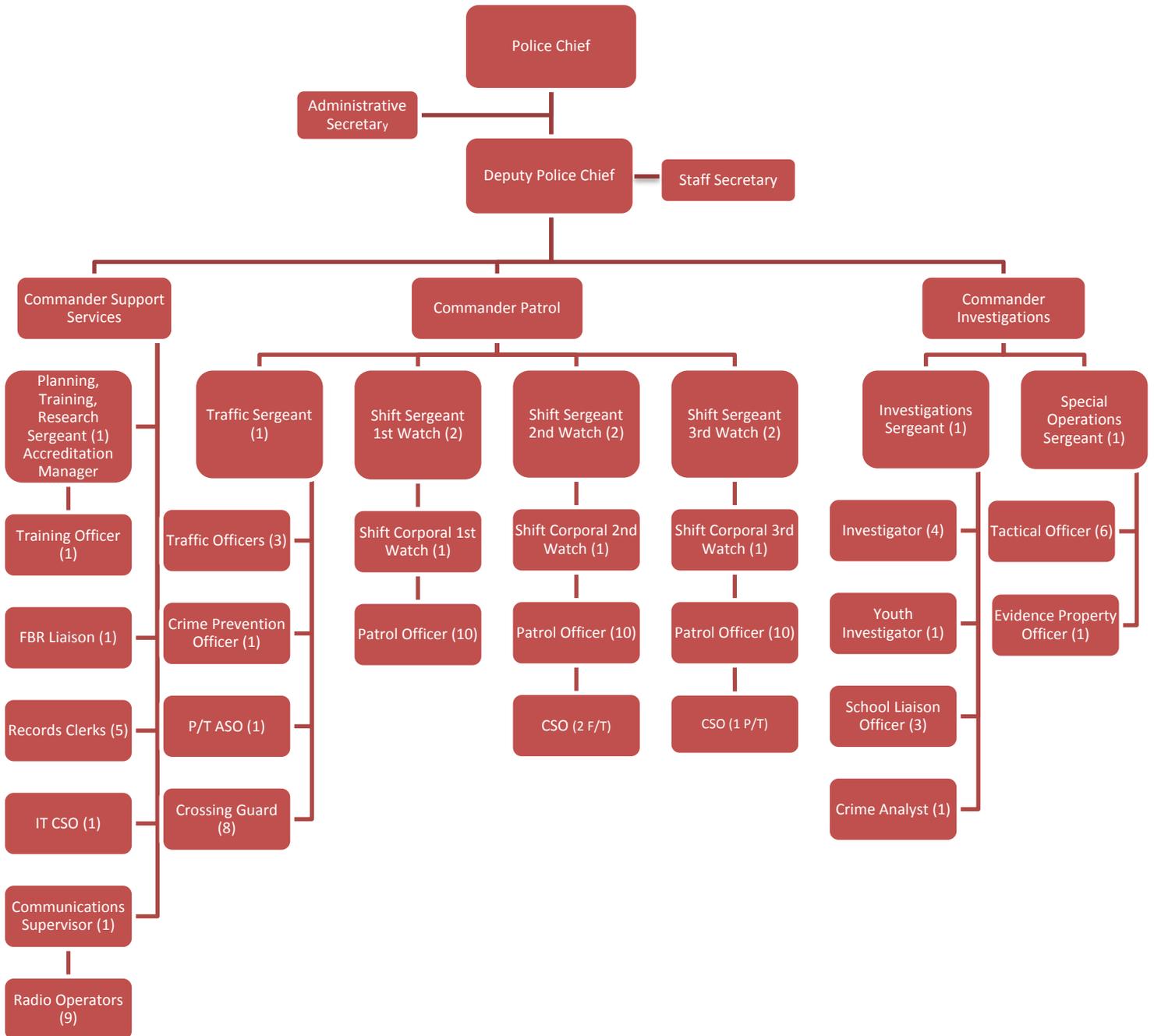
GENERAL FUND

Police Department

Police Department.....\$11,971,424



Village of Wheeling Police Department January 1, 2013



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.

2012 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  The Wheeling Police Department implemented *Offender Watch*, now active for Wheeling residents. This is the nation's leading on-line registered sex offender management and community notification tool. Wheeling Police will utilize the program to manage and monitor the whereabouts, conduct, and compliance status of registered offenders in the Village of Wheeling. The link is displayed on the Village website.
-  The Wheeling Police Department successfully participated in the Gold Standard Review process achieving re-Accreditation. The Department received the Certificate of Advanced Meritorious Accreditation at the November 2012 CALEA conference in Tallahassee, Florida. This is awarded to agencies completing 15 continuous years as an accredited agency.
-  The Department's Traffic Crash Analysis program started in 2012 using data to enhance the Selective Traffic Enforcement Program, which was conceived to target high-crash areas. The information is disseminated to the Traffic Unit and Patrol Division in an effort to reduce specific violations that cause crashes at the identified locations. The program resulted in a 20% reduction in total crashes, with no fatalities in 2012.

2013 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Implementation of a Public Crime Mapping Program that will allow the Department to analyze crime patterns and manage overall criminal information. When the program is implemented, residents will be able to access a link on the Village website to search for information about crimes within their neighborhood by incident type, time period and/or location.
-  Participate in the Illinois Association of Chiefs of Police – Traffic Safety Challenge and the International Chiefs of Police – Traffic Safety Challenge. Participating in this competition are local, county, and state law enforcement agencies. Judging is based on policies, training, public information/education, enforcement activity and effectiveness.
-  Implement a new electronic crash reporting software program utilizing IYETECH (Lexis Nexis) to replace I.D.O.T.'s MCR program which is no longer supported/updated by the State.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2012	Actual 2011	Actual 2010
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%	94.8%	94.7%	94.7%
Total Part 1 Crime Per 1,000 of Population	>Clearance	16.15	15.67	19.12
Total Part 2 Crime Per 1,000 of Population	>Clearance	63.24	65.97	66.9
Total Crime Per 1,000 of Population (Part 1 & 2)	>Clearance	79.39	81.65	86.03
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Response Time (Dispatched to On Scene)	<3 min.	2.4	1.9	2.1
Average Cost per Call for Service	N/A	347.99	\$387.48	\$373.62
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Average Calls for Service Per Patrol Officer/CSO	N/A	632.95	608.08	704.11
Patrol/Traffic Special Events	N/A	301	417	298
Accidents/Crashes Investigated	N/A	1,012	1,198	1,109
Total Calls for Service ---- All Types	N/A	34,812	33,324	32,389
Reimbursement Police Liaison (SRO)	N/A	\$146,132	\$131,047	\$127,516
DUI Fines	N/A	\$19,020	\$16,533	\$17,952
Administrative Tows	N/A	\$195,500	\$252,000	\$356,000
Red Light Violations	N/A	\$213,677	\$186,587	\$300,000
Cash seized	N/A	\$8,488	\$26,447	\$5,247
Narcotics seized	N/A	\$10,250	\$6,009,840	\$4,900
Clearance Rate Part I Offenses Against Persons	N/A	76%	73%	60%
Clearance Rate Part I Offenses Against Property	N/A	53%	49%	49%

AUTHORIZED PERSONNEL	FY 2013	FY 2012	Increase/Decrease
Police Chief	1	1	-
Deputy Police Chief	1	1	-
Commander	3	3	-
Sergeant	10	9	1
Officer	47	48	-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	-
FBR 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 2013 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
2100	5101	LONGEVITY	33,342	41,924	43,000	LONGEVITY	47,300
TOTAL JUSTIFICATION:							47,300
2100	5102	OVERTIME	471,054	454,225	520,183	CITIZENS POLICE ACADEMY MEMORIAL DAY PARADE 4TH OF JULY FESTIVITIES (PAID BY SPECIAL EVENTS) TRAINING MUTUAL AID CALL-OUT UNSCHEDULED OVERTIME VM ADJUSTMENT VILLAGE BOARD ADJUSTMENT OVERTIME FOR CHILD SAFETY SEAT PROGRAM	2,750 2,500 0 45,000 9,000 550,000 -46,650 -40,000 3,000
TOTAL JUSTIFICATION:							525,600
2100	5104	SALARIES	6,843,017	6,790,544	6,936,522	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. EXPANDED LEVEL ITEM APPROVED BY VM - (1) PATROL SGT	7,084,277 0 0 0 11,196
TOTAL JUSTIFICATION:							7,095,473
2100	5105	TRAINING	30,552	32,125	33,068	NORTH EAST MULTI-REGIONAL - 62 X 90.00 SCHOOL OF POLICE STAFF AND COMMAND- UP TO 50% POSSIBLE REIMBURSEMENT BY ILET SB SPSC PARKING \$8/DAY X 50 = \$400 TRAINING VIDEOS ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING GLOCK ARMORED SCHOOL TRAINING EQUIPMENT UNSCHEDULED TRAINING PROGRAMS AND SEMINARS VM ADJUSTMENT (2) BASIC ET CLASSES (2) CRIME SCENE CLASSES (2) NORTHWESTERN CRASH RECONSTRUCTION II PARKING AT NORTHWESTERN TRAINING COURSES BLOOD STAIN COURSES AT NORTHWESTERN PER DIEM (PER VILLAGE POLICY) TRAINING - DEFENSIVE TACTICS. TRITECH USER'S CONFERENCE TRAINING (2) WARRANT SERVICE TEAM TRAINING IT TRAINING DEFICIT REDUCTION	5,580 3,300 0 400 755 1,600 450 2,500 12,000 -5,485 3,000 3,000 2,400 400 1,100 2,000 2,500 4,500 1,500 2,000 -4,350
TOTAL JUSTIFICATION:							39,150
2100	5106	UNIFORM ALLOWANCE	49,840	52,706	51,827	SWORN POLICE OFFICERS (50 X \$595) DETECTIVE/YOUTH OFFICERS (12 X \$620) COMMUNITY SERVICE OFFICERS (5 X \$575) EVIDENCE/PROPERTY CONTROL OFFICER POLICE RADIO OPERATORS (9 X \$375) RECORDS CLERKS (5 X \$375) ADMINISTRATIVE OFFICER REPLACEMENT BALLISTIC SHIELD/PATROL DIVISION SPECIALTY UNIFORMS - NIPAS, ET, HONOR GUARD, AI, ET CARRY-OVER MISCELLANEOUS VM ADJUSTMENT DEFICIT REDUCTION	29,750 7,440 2,875 575 3,375 1,875 375 2,000 10,000 12,000 1,500 -14,765 -5,700
TOTAL JUSTIFICATION:							51,300
2100	5107	EXTRA DUTY PAY	0	0	0		
TOTAL JUSTIFICATION:							
2100	5108	EMPLOYER CONTRIBUTIONS	381,922	375,573	406,715	FICA/IMRF	379,769

**FY 2013 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							379,769
2100	5109	POL/FIR PENS EMPLR CNTRB	1,268,284	1,296,344	28,794	POLICE PENSION COSTS	1,385,278
TOTAL JUSTIFICATION:							1,385,278
2100	5110	COLLEGE INCENTIVE	3,600	3,600	3,600	COLLEGE INCENTIVE	4,000
						VM ADJUSTMENT	-400
						DEFICIT REDUCTION	-360
TOTAL JUSTIFICATION:							3,240
2100	5111	UNEMPLOYMENT COMPENSATION	4,554	2,834	0		
TOTAL JUSTIFICATION:							
2100	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5113	TUITION REIMBURSEMENT	0	0	0	TUITION REIMBURSEMENT	3,600
						DEFICIT REDUCTION	-360
TOTAL JUSTIFICATION:							3,240
2100	5115	SLDPA RETIREE CONTRIBUTN	33,895	15,947	0	SLDPA/VEMA PAYOUTS TO FUTURE RETIREES	0
TOTAL JUSTIFICATION:							0
2100	5116	SICK LEAVE ANNL BUY BACK	35,306	35,447	38,156	ANNUAL SICK TIME LEAVE BUY-BACK PROGRAM	44,791
						VM ADJUSTMENT	-4,791
						DEFICIT REDUCTION	-4,000
TOTAL JUSTIFICATION:							36,000
2100	5202	ANIMAL IMPOUND	8,828	4,691	3,032	ANIMAL IMPOUNDING	5,000
						DEFICIT REDUCTION	-500
TOTAL JUSTIFICATION:							4,500
2100	5205	CONFERENCES & MEETINGS	3,367	7,816	8,885	ILLINOIS ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS	0
						REGISTRATION - 3 OFFICERS	750
						LODGING	970
						-----	0
						ILL CRIME PREVENTION OFFICERS ASSOCIATION CONFERENCE	0
						REGISTRATION	0
						LODGING	0
						-----	0
						ILLINOIS TACTICAL OFFICERS ASSOCIATION MEETING	0
						REGISTRATION (4)	1,200
						-----	0
						ILLINOIS TRAFFIC ENGINEERING CONFERENCE	0
						REGISTRATION	0
						LODGING	0
						-----	0
						CALEA (COMMISSION/ACCREDITATION LAW ENFORCEMENT AGENCY)	0
						REGISTRATION	950
						LODGING	1,000
						TRAVEL ASSOCIATED EXPENSES	200
						-----	0
						COOK COUNTY CAPTAINS ASSOCIATION	240
						ILLINOIS CRIME PREVENTION OFFICERS	120
						NIPAS (NORTHERN IL POLICE ALARM SYSTEM (ANNUAL MEETING	100
						NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE	500
						NORTHWEST POLICE TRAINING ACADEMY	1,000
						UNSCHEDULED	1,000
						TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, AND	0
						UNSCHEDULED TRAVEL	2,000
						-----	0
						ILEETA 3 OFFICERS X \$400	1,200

**FY 2013 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
2100	5205	CONFERENCES & MEETINGS...	3,367 ...	7,816 ...	8,885 ...	----- FBI TRAINING ----- TRAFFIC SAFETY LEADERS CONFERENCE & MEETINGS ----- FOOD FOR HOSTED MEETINGS AND TRAINING SESSIONS VM ADJUSTMENT DEFICIT REDUCTION	0 1,500 0 0 1,500 -4,230 -1,000
TOTAL JUSTIFICATION:							9,000
2100	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2100	5207	IS SERV & MAINT AGREEMENT	9,037	8,584	12,720	MAINTENANCE OF LIVE SCAN FINGERPRINT MACHINE BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN AND INTERNET CONNECTION COBAN MAINTENANCE (IN-CAR VIDEO RECORDERS) VM ADJUSTMENT DEFICIT REDUCTION	2,000 0 745 0 3,500 8,600 -3,845 -1,100
TOTAL JUSTIFICATION:							9,900
2100	5209	ENERGY	13,298	12,734	6,601	ENERGY DEFICIT REDUCTION	12,000 -1,200
TOTAL JUSTIFICATION:							10,800
2100	5211	EXTINGUISHER SERVICE	698	0	0		
TOTAL JUSTIFICATION:							
2100	5212	EMPLOYEE HEALTH INSURANCE	1,241,644	1,273,713	1,333,566	EMPLOYEE GROUP INSURANCE	1,418,992
TOTAL JUSTIFICATION:							1,418,992
2100	5213	GEN LIABILITY INSURANCE	286,921	206,202	211,748	POLICE DEPT SHARE OF GENERAL LIABILITY INS COVERAGE.	216,881
TOTAL JUSTIFICATION:							216,881
2100	5220	MAINT OFF/SPEC EQUIPMENT	20,873	16,669	16,933	FIREARMS/RANGE MAINTENANCE SECURITY SYSTEM MAINTENANCE ACTION TARGET MAINTENANCE MICROFILM READER MISCELLANEOUS MAINTENANCE HEPA AND PRE-FILTERS LANIER COLOR COPIER EXPANDED LEVEL ITEM APPROVED BY VM - PROJECTOR & SCREEN INITIAL ONE YEAR WARRANTY EXTENDED WARRANTY TWO YEAR ACCIDENTAL DAMAGE PROTECTION DEFICIT REDUCTION	3,500 1,000 1,285 900 9,000 9,900 4,500 0 49 121 159 -3,040
TOTAL JUSTIFICATION:							27,374
2100	5221	MAINT RADIO EQUIPMENT	96	143	0		
TOTAL JUSTIFICATION:							
2100	5222	MEMBERSHIP DUES	2,804	2,255	1,678	GREATER COOK COUNTY POLICE CAPTAINS (5) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) F.B.I. NATIONAL ACADEMY ASSOCIATION ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1) ILLINOIS LAW ENFORCEMENT INTELLIGENCE NETWORK ILLINOIS POLICE ACCREDITATION COALITION ILLINOIS TACTICAL OFFICERS ASSOCIATION INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE INTERNATIONAL CRIME FREE ASSOCIATION (1)	200 220 400 100 100 100 300 200 150

**FY 2013 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
2100	5222	MEMBERSHIP DUES...	2,804 ...	2,255 ...	1,678 ...	MID-STATES ORGANIZED CRIME INFORMATION CENTER NATIONAL ASSOCIATION OF TOWN WATCH NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2) NORTHWEST POLICE ACADEMY ILEETA 6 X \$50 UNSCHEDULED INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS NOTARY CERTIFICATION VM ADJUSTMENT DEFICIT REDUCTION	250 25 100 100 300 750 50 104 -649 -280
TOTAL JUSTIFICATION:							2,520
2100	5228	PRINTING & BINDING	14,559	19,213	17,356	CRIME PREVENTION PROGRAMS AND MATERIALS - (CPA, ROCKIN' WITH THE COPS, NAT'L NITE OUT, BEAT MEETINGS, ETC.) SUPPORT SERVICES - FORMS, TICKETS, STATIONARY, HANDBOOK G.R.E.A.T. PROGRAM CRIME FREE MULTI-HOUSING PROGRAM MATERIALS DEFICIT REDUCTION	7,000 0 8,200 2,500 500 -1,820
TOTAL JUSTIFICATION:							16,380
2100	5229	PRISONER WELFARE	762	3,926	3,750	PRISONER WELFARE DEFICIT REDUCTION	4,500 -450
TOTAL JUSTIFICATION:							4,050
2100	5231	REG & SPCL AGENCY ASSESS	60,110	63,891	65,010	NIPAS (NORTHERN ILLINOIS POLICE ALARM SYSTEM) SHOW MAJOR FIELD FORCE REDUCTION 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 POWER DMS - POLICY & PROCEDURE MGMT CALEA ONE TIME COST ANNUAL POWER DMS SUBSCRIPTION - ANNUAL MAINTENANCE STANDARDS ANNUAL SUBSCRIPTION - 3 YEARS KICK START (REMOTE INSTALLATION - ONE TIME COST) VM ADJUSTMENT DEFICIT REDUCTION	5,700 0 4,400 4,015 0 1,100 47,392 3,000 1,756 1,000 600 3,500 7,000 3,500 2,400 500 -8,463 -7,690
TOTAL JUSTIFICATION:							69,710
2100	5233	RENTAL EQUIPMENT	135	0	0		
TOTAL JUSTIFICATION:							
2100	5236	CREDIT CARD FEES	375	475	549	CREDIT CARD PROCESSING FEES \$40 PER MONTH DEFICIT REDUCTION	480 -50
TOTAL JUSTIFICATION:							430
2100	5242	RETIREE HEALTH INSURANCE	206,729	190,783	176,153	HEALTH INSURANCE COSTS FOR POLICE DEPT RETIREES.	164,679
TOTAL JUSTIFICATION:							164,679
2100	5244	DUPLICATION SERVICES	2,351	1,938	3,613	MAINTENANCE AND LEASE FOR COPY MACHINES - (2) RICOH AND LANIER DEFICIT REDUCTION	0 3,650 -365
TOTAL JUSTIFICATION:							3,285
2100	5246	MEDICAL EXAMS	4,581	6,982	4,238	MEDICAL EXAMS VM ADJUSTMENT DEFICIT REDUCTION	10,000 -2,000 -800

**FY 2013 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							7,200
2100	5299	MISC CONTRACTUAL SERVICES	0	0	370	MICROFILMING OF POLICE RECORDS (MOVED FROM 5318) DEFICIT REDUCTION	4,000 -400
TOTAL JUSTIFICATION:							3,600
2100	5301	AUTO PETROL PRODUCTS	130,823	154,736	157,529	PETROLEUM PRODUCTS DEFICIT REDUCTION	170,000 -17,000
TOTAL JUSTIFICATION:							153,000
2100	5302	BOOKS & SUBSCRIPTIONS	1,688	1,549	1,415	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS DEFICIT REDUCTION	2,000 -200
TOTAL JUSTIFICATION:							1,800
2100	5310	VEHICLE MAINTENANCE	40,637	52,247	54,751	VEHICLE CHANGEOVER COSTS MAINTENANCE DEFICIT REDUCTION	5,000 55,000 -6,000
TOTAL JUSTIFICATION:							54,000
2100	5311	BLDG/GROUNDS MAINTENANCE	1,061	220	0		
TOTAL JUSTIFICATION:							
2100	5313	IS MISC EQPT & SUPPLIES	10,491	16,518	17,012	COMPUTERS - OUT OF DATE REPLACEMENTS - 13 X \$1750 - (INVESTIGATIONS AND TACTICAL) LAPTOP COMPUTERS OUT OF DATE REPLACEMENTS - SRO'S & IT (4 X \$2200) LIVE SCAN SUPPLIES IT MISCELLANEOUS SUPPLIES UPGRADE TO I-PHONE 5 FOR IT DEFICIT REDUCTION	22,750 0 0 8,800 1,500 2,500 200 -3,575
TOTAL JUSTIFICATION:							32,175
2100	5315	SMALL TOOLS & EQUIPMENT	47	5,717	10,920	CHAPLAIN PROGRAM CANON DR-6010C REPLACEMENT SCANNER RECORDS (ABOVE SCANNER REPLACED IN 2012) FIVE MAG LIGHTS - \$100 EACH IN CAR VIDEO CAMERAS ONE REPLACEMENT LASER PRINTER FOR LOCKUP TEN TASER X26 W/EXTENDED WARRANTY EXPANDED LEVEL ITEM APPROVED BY VM - PROJECTOR & SCREEN DELL 4320 PROJECTOR EPSON 80" DUAL ASPECT RATIO PROJECTION SCREEN EXPANDED LEVEL ITEM APPROVED BY VILLAGE BOARD - INTERCOMP LP600 WHEEL LOAD SCALES (4) & CHARGER DEFICIT REDUCTION	200 2,400 -2,400 500 7,000 900 9,950 0 917 150 0 16,310 -1,960
TOTAL JUSTIFICATION:							33,967
2100	5316	RANGE SUPPLIES	27,974	44,847	36,639	SERVICE AMMUNITION TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION LESS LETHAL AMMUNITION/TASER DEFICIT REDUCTION	3,777 27,783 1,000 1,000 1,180 6,276 -4,100
TOTAL JUSTIFICATION:							36,916
2100	5317	MISC OPERATING SUPPLIES	31,012	31,233	28,721	FUSE FLARES DISPOSABLE BLANKETS BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/AED'S DRUG TEST KIT EVIDENCE EQUIPMENT CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT	3,500 250 4,600 500 2,000 13,000

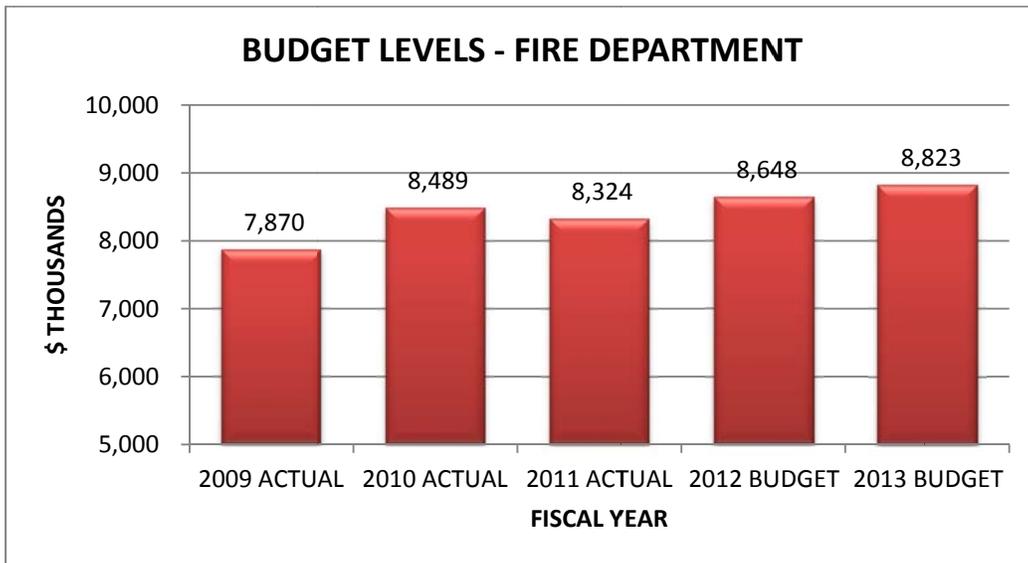
**FY 2013 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
2100	5317	MISC OPERATING SUPPLIES...	31,012 ...	31,233 ...	28,721 ...	CAMERAS) MISCELLANEOUS SUPPLIES CITIZEN PATROL EQUIPMENT K-9 TRAINING, HEALTHCARE, FOOD DEFICIT REDUCTION	0 3,250 550 5,500 -3,315
TOTAL JUSTIFICATION:							29,835
2100	5318	OFFICE SUPPLIES	9,068	12,498	10,364	MISCELLANEOUS SUPPLIES DEFICIT REDUCTION	9,300 -930
TOTAL JUSTIFICATION:							8,370
2100	5323	AWARDS/DECORATIONS	0	0	0	AWARDS/DECORATIONS DEFICIT REDUCTION	2,000 -200
TOTAL JUSTIFICATION:							1,800
2100	5324	POLICE DUI FUND EXPENSES	99	0	8,473		
TOTAL JUSTIFICATION:							
2100	5325	INVESTIGATIVE FUNDS	657	1,035	35	INVESTIGATIVE FUNDS VM ADJUSTMENT DEFICIT REDUCTION	3,000 -1,500 -150
TOTAL JUSTIFICATION:							1,350
2100	5327	IS MISC SOFTWARE	0	2,151	2,650	COMPUTER SOFTWARE/ADDITIONAL LICENSES TRITECH PROFESSIONAL SERVICES AND TRAINING FOR INFORM UPGRADE SERVER 2008RZ & MS SQL 2008 LICENSES FOR INFORM UPGRADE DEFICIT REDUCTION	3,000 0 4,400 1,000 -840
TOTAL JUSTIFICATION:							7,560
2100	5413	IS CAPITAL SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5707	TRANSFER TO CERF	167,460	130,531	135,330	TRANSFER TO CERF	0
TOTAL JUSTIFICATION:							0
2100	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5820	TRANSFER TO 911 FUND	0	0	112,500	TRANSFER TO FUND 15	75,000
TOTAL JUSTIFICATION:							75,000
2100	5855	TRANSFER TO GRANT FUND	40,600	7,134	3,267		
TOTAL JUSTIFICATION:							
			11,494,148	11,381,699	10,507,672		11,971,424

GENERAL FUND

Fire Department

Fire Department\$8,822,994



Village of Wheeling Fire Department January 1, 2013



(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.

2012 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  The Fire Department responded to 4,354 emergency calls for service in 2012. During this period, emergency medical calls increased by 1.0% to 2,735 or 62.8% of all emergency calls handled in 2012.
-  Continued the redevelopment training of the Technical Rescue Team with financial assistance provided by the Illinois Terrorism Task Force (ITTF) and the Federal Emergency Management Agency (FEMA). Several team members qualified for the State of Illinois Urban Search and Rescue (USAR) national response team.
-  Acquired a \$34,200 Federal Emergency Management Agency (FEMA) Training Grant to provide advanced emergency response training to all shift personnel in order to obtain the new state and national "Advanced Firefighter" certification.
-  Completed a capital project to replace five (5) community emergency warning sirens and upgrade one (1) existing community warning siren. The project included an entire upgrade to the activation equipment contained with the Wheeling Police Department Dispatch Center and the installation of mobile activation equipment within both the Fire Department Battalion Chief's vehicle and the Police Department's Watch Commander vehicle.
-  Implementation of the Foreign Fire Insurance Tax Board, as well as all associated fiscal controls.
-  Conducted a full-scale table top disaster drill simulating a major tornado strike within the community which involved all operating departments within the Village.
-  Participated in a full-scale table top disaster drill simulating a plane crash at Chicago Executive Airport. This drill involved parties from Chicago Executive Airport, all fixed-based operators, the Prospect Heights Fire Protection District, and the Civil Air Patrol.
-  Completed an analysis, revision, and implementation of all new Fire and Building Codes associated with the Village.

- ⊗ Increased the amount of joint training exercises conducted with all Combined Area Fire Training Facility (CAFT) members, in order to further increase operational efficiencies and standardization between departments.
- ⊗ Revision of the Board of Fire & Police Commission (BOFPC) Rules and Regulations to reflect changes in the hiring process as a result of changes within the State of Illinois Complied Statutes.

2013 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

- ⊗ Solicit grant funding for various Fire Department programs, including but not limited to: staffing, vehicles, equipment, and community warning systems.
- ⊗ Continue to develop a new village-wide all-hazard emergency preparedness plan in conjunction with all Village departments, as well as all applicable outside agencies.
- ⊗ Provide additional focus on reducing muscular/skeletal injuries through continuing education, personal fitness conditioning, and equipment modifications, as necessary.
- ⊗ Maintain Current State of Illinois Paramedic Certification by 95% of all paramedics receiving an average continuing education score of 85% or higher.
- ⊗ Anticipate, interview, evaluate, and hire replacement personnel, as needed, in order to maintain sixteen member duty shifts and minimize the need to hire back personnel on overtime. This includes conducting a candidate eligibility examination process in accordance with the new State of Illinois Complied Statutes.
- ⊗ Negotiate a new collective bargaining agreement with the Wheeling Firefighters Association (IAFF Local 3079) that is fiscally responsible and implemented prior to the expiration of the current collective bargaining agreement.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2012	Actual 2011	Actual 2010
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Response Time (Time Received to First Unit on Scene)	<6 min.	5:50	5:15	6:00
Avoidable Accidents & Injuries	<5	3	3	10
“Quality of Service” Survey - Rated as Acceptable	>92%	98%	98%	98%
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Average Cost per FIRE/EMS Response	<\$1,953.21 (CPI Adj.)	\$1,986.23	\$1,908.40	\$1,724.92
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Calls for Service (Fire/EMS)	N/A	4,354	4,422	4,271
Total EMS Calls	N/A	2,735	2,711	2,527

AUTHORIZED PERSONNEL	FY 2013	FY 2012	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 2013 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
2200	5101	LONGEVITY	20,109	14,727	14,500	LONGEVITY	15,700
TOTAL JUSTIFICATION:							15,700
2200	5102	OVERTIME	669,015	402,571	371,266	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)	1,997 2,996 33,553 47,425 1,348 20,371 15,179 10,935 33,653 33,703 8,738 4,993 99,860 6,391 8,538 7,490
TOTAL JUSTIFICATION:							337,170
2200	5104	SALARIES	4,279,871	4,386,565	4,533,470	SALARIES FOR DEPARTMENT EMPLOYEES	4,660,604
TOTAL JUSTIFICATION:							4,660,604
2200	5105	TRAINING	13,835	26,610	19,011	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 VM ADJUSTMENT DEFICIT REDUCTION	3,500 4,600 10,470 2,150 10,600 3,350 3,750 600 -4,000 -3,500
TOTAL JUSTIFICATION:							31,520
2200	5106	UNIFORM ALLOWANCE	40,703	28,620	25,793	UNIFORMS FOR 54 EMPLOYEES ACCOUNT CARRY-OVER FROM PREVIOUS FISCAL YEAR MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES) NEW EMPLOYEE UNIFORM ISSUE (1) VM ADJUSTMENT DEFICIT REDUCTION	28,725 10,000 3,500 1,575 -3,800 -4,000
TOTAL JUSTIFICATION:							36,000
2200	5108	EMPLOYER CONTRIBUTIONS	117,656	117,640	123,863	EMPLOYER MATCHING FUND FOR MEDICARE & IMRF	119,967
TOTAL JUSTIFICATION:							119,967
2200	5109	POL/FIR PENS EMPLR CNTRB	1,106,487	1,194,810	27,733	EMPLOYER CONTRIBUTION TO FIRE PENSION FUND	1,460,107
TOTAL JUSTIFICATION:							1,460,107
2200	5110	COLLEGE INCENTIVE	571	300	300	COLLEGE INCENTIVE (CONTRACTUAL OBLIGATION)(1 EMPLOYEE) DEFICIT REDUCTION	300 -30
TOTAL JUSTIFICATION:							270
2200	5111	UNEMPLOYMENT COMPENSATION	10,150	0	0		
TOTAL JUSTIFICATION:							
2200	5113	TUITION REIMBURSEMENT	1,890	3,112	2,242	TUITION REIMBURSEMENT (CONTRACTUAL OBLIGATION) DEFICIT REDUCTION	3,000 -300
TOTAL JUSTIFICATION:							2,700
2200	5115	SLDPA RETIREE CONTRIBUTN	197,330	42,709	0		

**FY 2013 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							
2200	5116	SICK LEAVE ANNL BUY BACK	3,481	3,908	5,143	POST RETIREMENT SICK-LEAVE BUY BACK OBLIGATION VM ADJUSTMENT DEFICIT REDUCTION	5,871 -1,371 -450
TOTAL JUSTIFICATION:							
4,050							
2200	5205	CONFERENCES & MEETINGS	3,636	4,495	2,721	LAKE COUNTY FIRE CHIEFS MEETINGS (4) METRO FIRE CHIEFS ASSOCIATION MEETINGS (4) IL FIRE INSPECTORS MEETINGS (10) IL FIRE INSPECTORS FALL SEMINAR (2) IL ARSON STRIKE FORCE SEMINAR (8) MIDWEST HAZARDOUS MATERIALS CONFERENCE (5) INTERNATIONAL FIRE CHIEFS CONFERENCE (1) AAAE/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) IL. FIRE ADMINISTRATIVE PROFESSIONALS CONFERENCE (1) VM ADJUSTMENT DEFICIT REDUCTION	100 100 200 300 600 1,625 2,250 2,250 278 1,400 550 700 -4,000 -635
TOTAL JUSTIFICATION:							
5,718							
2200	5207	IS SERV & MAINT AGREEMENT	5,971	3,943	3,623	INCIDENT REPORTING SOFTWARE UPDATE/MAINTENANCE EMS PATIENT SOFTWARE MAINTENANCE CONTRACT GENERAL SOFTWARE UPGRADES PERFORMANCE METRICS SOFTWARE CONTRACT VM ADJUSTMENT DEFICIT REDUCTION	1,750 3,500 1,500 1,625 -1,375 -700
TOTAL JUSTIFICATION:							
6,300							
2200	5209	ENERGY	14,102	6,232	3,739	ANNUAL NICOR GAS USAGE (FS24, FS23, AND FS 42) DEFICIT REDUCTION	10,000 -1,000
TOTAL JUSTIFICATION:							
9,000							
2200	5211	EXTINGUISHER SERVICE	1,674	2,268	2,012	HYDROSTATIC TESTING/GENERAL SERVICE KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 23) KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 24) DEFICIT REDUCTION	1,000 300 500 -180
TOTAL JUSTIFICATION:							
1,620							
2200	5212	EMPLOYEE HEALTH INSURANCE	746,905	803,423	842,987	GROUP HEALTH INSURANCE FOR FULL-TIME EMPLOYEES	876,120
TOTAL JUSTIFICATION:							
876,120							
2200	5213	GEN LIABILITY INSURANCE	514,479	369,743	379,687	GENERAL LIABILITY INSURANCE	388,889
TOTAL JUSTIFICATION:							
388,889							
2200	5216	LAUNDRY SERVICE	252	0	0		
TOTAL JUSTIFICATION:							
252							
2200	5220	MAINT OFF/SPEC EQUIPMENT	31,303	51,746	49,210	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 TRAFFIC PREEMPTION MAINTENANCE/REPAIRS BATTERY REPLACEMENTS VILLAGE EMERGENCY WARNING SIRENS VM ADJUSTMENT DEFICIT REDUCTION	7,880 4,150 11,190 5,875 11,725 6,875 250 11,615 5,605 3,010 -12,800 -5,540

**FY 2013 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							49,835
2200	5221	MAINT RADIO EQUIPMENT	4,006	11,708	483	ALERTING SYSTEM SERVICE CONTRACT (CHICAGO COMM.) NON-SERVICE CONTRACT RADIO REPAIRS MISCELLANEOUS RADIO SPARE PARTS (BATTERY/ANTENNAE) RADIO MAINTENANCE CONTRACT (CHICAGO COMM.) DEFICIT REDUCTION	1,300 3,000 1,500 5,750 -1,155
TOTAL JUSTIFICATION:							10,395
2200	5222	MEMBERSHIP DUES	1,014	1,375	1,344	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 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 NORTHERN ILLINOIS EMERGENCY MANAGEMENT CONSORTIUM DEFICIT REDUCTION	55 450 230 40 75 75 75 100 165 100 125 75 35 -160
TOTAL JUSTIFICATION:							1,440
2200	5228	PRINTING & BINDING	2,534	2,163	1,129	ADMINISTRATION EMERGENCY MEDICAL SERVICES PUBLIC EDUCATION/PUBLIC RELATIONS FIRE PREVENTION BUREAU DEFICIT REDUCTION	1,000 500 500 500 -250
TOTAL JUSTIFICATION:							2,250
2200	5231	REG & SPCL AGENCY ASSESS	15,680	16,975	16,887	ST. FRANCIS EMS CONTINUING EDUCATION FEE ST. FRANCIS EMS ADMINISTRATIVE FEE CAFT MAINTENANCE ASSESSMENT FEE IDPH AMBULANCE/ENGINE REGISTRATION FEE (7) MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE) MABAS DIV. IV ASSESSMENT (HAZ. MAT.) METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE VM ADJUSTMENT DEFICIT REDUCTION	3,500 1,250 7,500 315 4,500 5,000 500 -2,250 -2,030
TOTAL JUSTIFICATION:							18,285
2200	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
2200	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2200	5242	RETIREE HEALTH INSURANCE	348,506	371,478	408,721	HEALTH INSURANCE COSTS FOR FIRE DEPARTMENT RETIREES	415,244
TOTAL JUSTIFICATION:							415,244
2200	5246	MEDICAL EXAMS	14,594	12,745	14,835	ENTRY LEVEL PHYSICAL EXAMINATION (1 EMPLOYEES) PERIODIC PHYSICALS (10 EMPLOYEES) MAINTENANCE PHYSICALS (40 EMPLOYEES) HEPATITIS B IMMUNIZATIONS (2 EMPLOYEES) RETURN TO WORK PHYSICAL EXAMINATIONS DEFICIT REDUCTION	900 4,500 11,400 795 2,200 -1,980
TOTAL JUSTIFICATION:							17,815
2200	5248	FINGER PRINTING FEES	206	0	0	NEW EMPLOYEE FINGERPRINTING (1 EMPLOYEE) DEFICIT REDUCTION	40 -5

**FY 2013 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							35
2200	5301	AUTO PETROL PRODUCTS	51,784	65,491	66,960	FUEL FOR DEPARTMENT VEHICLES (GASOLINE & DIESEL) DEFICIT REDUCTION	65,000 -6,500
TOTAL JUSTIFICATION:							58,500
2200	5302	BOOKS & SUBSCRIPTIONS	3,569	3,962	3,354	FIRE PREVENTION BUREAU FIRE SUPPRESSION SERVICES HAZARDOUS MATERIALS TEAM DEFICIT REDUCTION	2,608 795 250 -365
TOTAL JUSTIFICATION:							3,288
2200	5305	FIREFIGHTING SUPPLIES	23,322	46,426	55,438	UNDERWATER RESCUE & RECOVERY EQUIPMENT REPLACEMENT TECHNICAL RESCUE EQUIPMENT REPLACEMENT HAZARDOUS MATERIALS EQUIPMENT REPLACEMENT FIRE SUPPRESSION EQUIPMENT REPLACEMENT VM ADJUSTMENT FIRE HYDRANT MARKING PROGRAM (JOINT W/PUBLIC WORKS) FIRE EXTINGUISHER REPLACEMENT FIRE HOSE REPLACEMENT RADIO EQUIPMENT REPLACEMENT SELF-CONTAINED BREATHING APPARATUS EQUIP. REPLACE. CPR MANIKIN REPLACEMENT DEFICIT REDUCTION	1,680 2,550 15,450 38,550 -18,550 1,500 1,500 12,950 8,300 3,360 1,600 -6,890
TOTAL JUSTIFICATION:							62,000
2200	5310	VEHICLE MAINTENANCE	43,491	55,920	69,330	GENERAL VEHICLE MAINTENANCE/REPAIR INDEPENDENT AERIAL TOWER INSPECTION VM ADJUSTMENT DEFICIT REDUCTION	66,000 1,750 -7,750 -6,000
TOTAL JUSTIFICATION:							54,000
2200	5311	BLDG/GROUNDS MAINTENANCE	11,386	11,838	12,889	CLEANING SUPPLIES PAINT AND ASSOCIATED SUPPLIES GENERAL STATION MISCELLANEOUS REPAIRS CARPET AND UPHOLSTERY CLEANING REPLACEMENT SLOP SINK (FS 23) REPLACEMENT FLOOR TILE - BATHROOM (FS 23) VM ADJUSTMENT DEFICIT REDUCTION	5,500 900 6,000 2,400 375 4,500 -4,875 -1,480
TOTAL JUSTIFICATION:							13,320
2200	5312	MEDICAL SUPPLIES	16,392	19,397	16,474	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES (INCLUDES AED'S, SPLINTS, & NON-REIMBURSED MEDICATIONS) DEFICIT REDUCTION	21,713 0 -2,170
TOTAL JUSTIFICATION:							19,543
2200	5313	IS MISC EQPT & SUPPLIES	20,193	25,598	14,002	REPLACEMENT LASER PRINTER (2) REPLACEMENT DESKTOP COMPUTER (2) RUGGED LAPTOP REPLACEMENTS (2 AMBULANCES/1 ENGINE) MISCELLANEOUS COMPUTER HARDWARE REPAIR COMPONENTS MISCELLANEOUS COMPUTER HARDWARE BACK-UP RECORDS MANAGEMENT DATA SERVER DEFICIT REDUCTION	1,050 3,500 12,705 750 750 7,600 -2,635
TOTAL JUSTIFICATION:							23,720
2200	5315	SMALL TOOLS & EQUIPMENT	93	0	0		
TOTAL JUSTIFICATION:							
2200	5317	MISC OPERATING SUPPLIES	4,631	9,360	5,384	KNOX BOX SUPPLIES (FIRE PREVENTION BUREAU) REPLACEMENT MATTRESSES (STA. 23 & 24 & 42) (4) REPLACEMENT RECLINERS (STA. 23 & 42) (4)	150 1,900 2,500

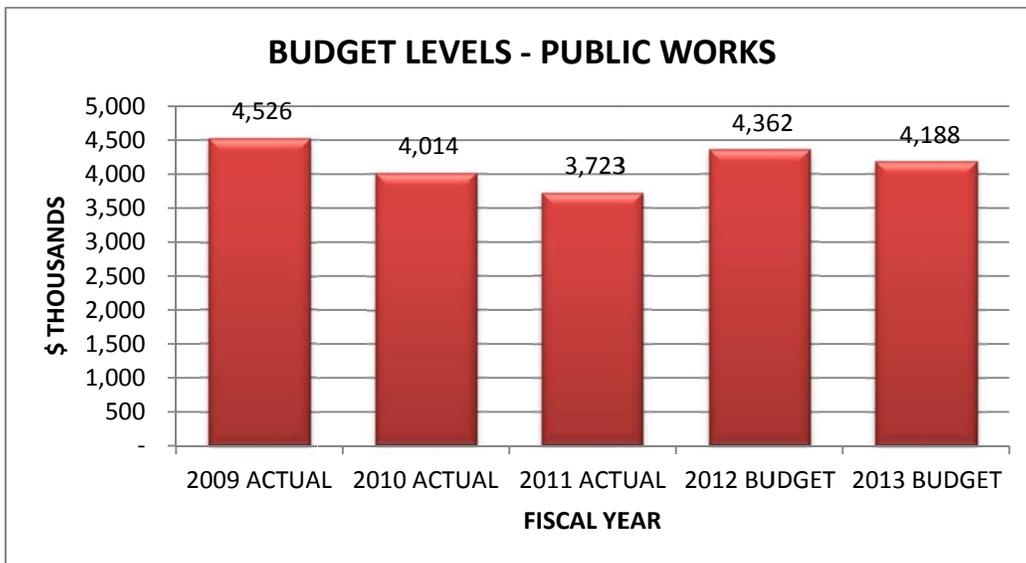
**FY 2013 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
2200.	5317.	MISC OPERATING SUPPLIES...	4,631 ...	9,360 ...	5,384 ...	REPLACEMENT KITCHEN APPLIANCES (STA. 23 & 42) KITCHEN SUPPLIES/EQUIPMENT (STA. 23, 24, & 42) LINEN SUPPLIES (STA. 23 & 24 & 42) VM ADJUSTMENT DEFICIT REDUCTION	1,500 1,500 2,820 -820 -955
TOTAL JUSTIFICATION:							8,595
2200	5318	OFFICE SUPPLIES	7,675	5,179	5,775	GENERAL OFFICE SUPPLIES PRINTER SUPPLIES (LASER & INK JET) DEFICIT REDUCTION	4,000 1,750 -575
TOTAL JUSTIFICATION:							5,175
2200	5319	PROTECTIVE CLOTHING/SUPL	31,892	29,545	32,774	REPLACEMENT TURN-OUT CLOTHING (FIRE SUPPRESSION) TURN-OUT CLOTHING MAINTENANCE (FIRE SUPPRESSION) REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION) REPLACEMENT LEATHER GLOVES (FIRE SUPPRESSION) REPLACEMENT TURN-OUT BOOTS (FIRE SUPPRESSION) REPLACEMENT FLASHLIGHTS (FIRE SUPPRESSION) REPLACEMENT SAFETY BELTS (FIRE SUPPRESSION) REPLACEMENT ANSI SAFETY VESTS (FIRE SUPPRESSION) SPLASH PROTECTION SAFETY GLASSES (MEDICAL) HIGH RISK EXPOSURE GLOVES (STOCK ROTATION) DEFICIT REDUCTION	20,075 750 2,695 580 3,344 540 515 370 150 3,000 -3,200
TOTAL JUSTIFICATION:							28,819
2200	5707	TRANSFER TO CERF	108,588	158,896	158,090	TRANSFER OF FUNDS TO CERF ACCOUNT	0
TOTAL JUSTIFICATION:							0
2200	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5820	TRANSFER TO 911 FUND	0	0	112,500	TRANSFER TO FUND 15	75,000
TOTAL JUSTIFICATION:							75,000
2200	5855	TRANSFER TO GRANT FUND	0	12,500	0		
TOTAL JUSTIFICATION:							
			8,488,974	8,323,977	7,403,669		8,822,994

GENERAL FUND

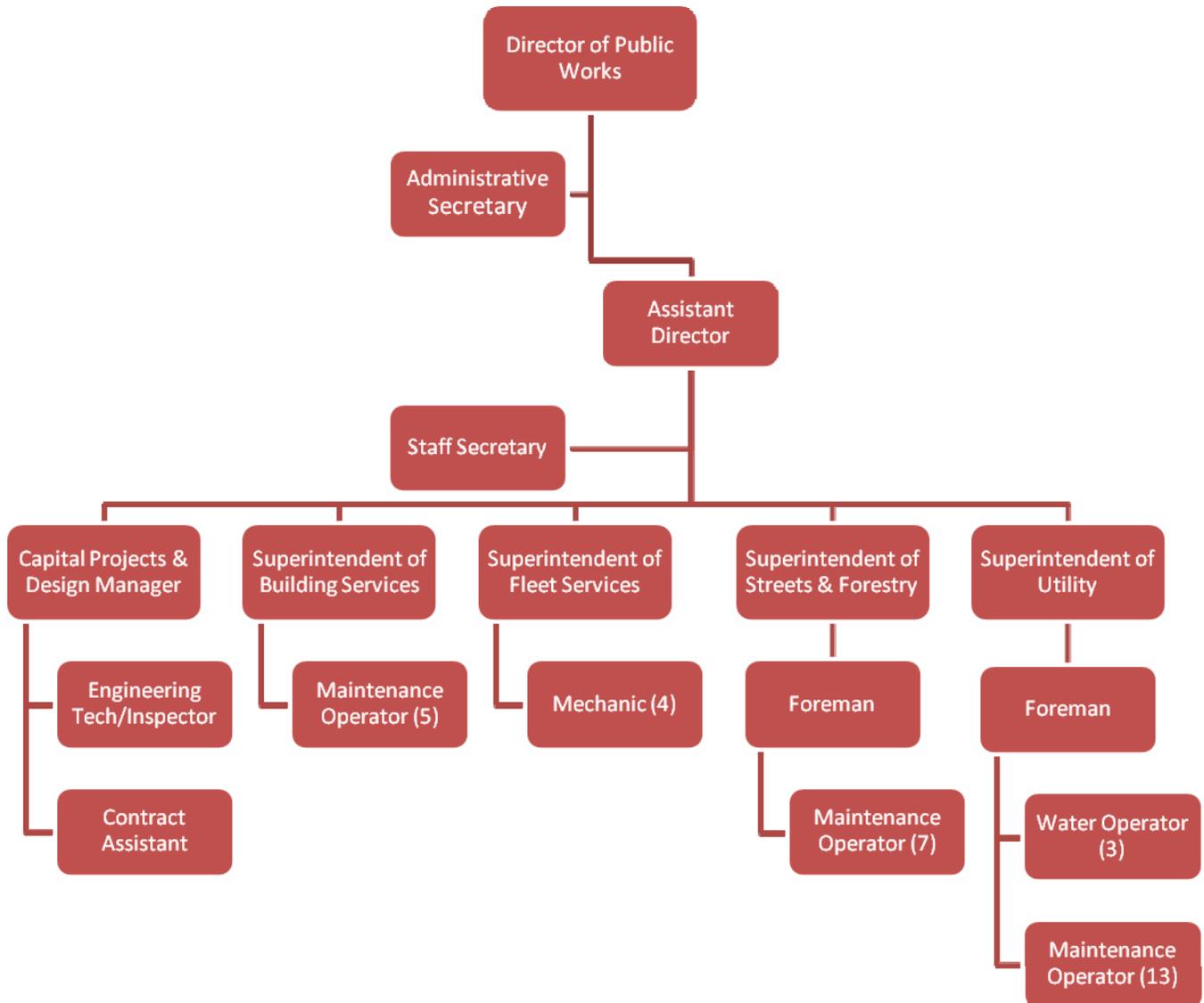
Public Works Department

Public Works Administration	\$558,367
Building Services	935,344
Commuter Parking	34,628
Fleet Services	592,505
Capital Projects & Design.....	197,234
Street Division.....	847,840
Forestry Division	1,021,768
TOTAL.....	\$4,187,686



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

Village of Wheeling Public Works Department January 1, 2013



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 and waterways and William Rogers Memorial Diversion Channel.

2012 ACCOMPLISHMENTS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

-  Performed inspection for the rehabilitation of Well #7. Replaced the existing 35+ year 350 horsepower motor with a new Byron Jackson 350 horsepower motor for increased pumping efficiency at the emergency back-up well.
-  The 2012 Sanitary Sewer Lining Program was completed in Hollywood Ridge, with 4,000 feet of sewer lined. The 2012 Storm Sewer Relining Program was also completed with 750 feet of storm/field tile lined along Schoenbeck Road.
-  As part of the Village's ongoing in-house Sanitary Sewer Preventive Maintenance Program, 58,000 linear feet of sewer line was cleaned for optimal flow.
-  The Water Meter Replacement Program, with a Fixed Base Automatic Meter Reading System, was approved by the Board in April. A pilot program was implemented within the community in October.
-  A federally mandated assessment and management database method to maintain traffic sign retro-reflectivity was established and completed in-house.
-  Four (4) new next generation Ford Police Interceptor SUV's were received and set-up. Staff designed a lighting and equipment package including police radios, emergency lighting, and prisoner partitions as well as rear seats, computers, printers, radar units, etc., all tailored to fit this new vehicle.
-  Partial funding was secured for the purchase and installation of 2 publicly accessible Electric Vehicle Charging Stations, located in the West Commuter lot, via the Illinois Public/Commercial Electric Vehicle Charging Infrastructure Rebate Program, offered through the Renewable Fuels Development Program at the Illinois Department of Commerce and Economic Opportunity.
-  Staff bid and awarded the 2011 MFT Sidewalk Removal and Replacement Program. Staff also provided project management and supervision of the removal and replacement of public sidewalk, curb and gutter, and aprons. This project consisted of the removal and replacement of 31,340 square feet of concrete sidewalk, and asphalt repairs to 17 driveway aprons; the final construction cost was \$131,853.80, which was under the \$140,000.00 budgeted amount.
-  Staff bid and awarded the 2012 MFT Crack Sealing Program. Staff also provided project management and supervision of the asphalt and concrete streets crack filling operations. This project consisted of the filling of 192,000 linear feet of cracks (64,000 lbs. of filler material); the final construction cost was \$77,792.00, which was under the \$100,000.00 budgeted amount.

- ⊗ Staff bid and awarded a \$666,726.48 Motor-Fuel Tax (MFT) funded contract for the 2012 MFT Street Improvement Program, as well as provided project management, with construction supervision outsourced with staff oversight. This project encompassed 0.425 miles of pavement reconstruction, curb and gutter and sidewalk removal and replacement, drainage structure adjustment and miscellaneous items.
- ⊗ Located underground utilities- sanitary sewer and water main systems - primarily using the Village's survey grade Global Positioning System (GPS) equipment. This underground utility information is then uploaded into the Village's Geographic Information System (GIS) Map where it is formatted, labeled and maintained for current and future use and reference. The Village's underground storm sewer utility system is slated for location next.
- ⊗ Coordinated and oversaw IDOT's Dundee Road Bridge Replacement over Buffalo Creek.
- ⊗ The Bridle Trail Reconstruction Project was completed with staff providing project management. Coordinated with the consultant the design, bid, award, and construction supervision that was necessary to complete improvements.

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

- ⊗ The rehabilitation and re-coating of the elevated tank (ET1) at Milwaukee Avenue and Center Street was completed. Additionally, the new Village logo was painted on the tank.
- ⊗ Due to Emerald Ash Borer, the staff removed 68 ash trees. At the same time, 149 trees were planted through the Parkway Tree Planting Program.
- ⊗ Staff trimmed approximately 682 parkway trees and removed 77 trees that were hazardous, dead or dying.
- ⊗ Approximately 546,000 lbs. of asphalt (spread by hand and rolled out) was utilized for pothole and minor street repairs.
- ⊗ Approximately 77 cubic yards of concrete was poured for 2,541 square feet of flat work and 309 linear feet of curb. In addition, in the Avalon/Sienna Subdivision, 3,723 square feet of sidewalk and 29 linear feet of curb were replaced, utilizing 61 yards of concrete. Also, 43 new Americans with Disabilities Act (ADA) panels were installed at crosswalks and 108 locations were ground-down level where displacement in the sidewalk was a potential trip hazard.
- ⊗ Crack filling, seal coating and striping took place in three Metra Commuter parking lots, Village Hall, Fire Station No. 23, Public Works and Senior Center.
- ⊗ As a cooperative effort with Chicago Executive Airport, and as part of a reimbursement agreement with the Village, a second 1990 Oshkosh runway snow and ice control truck was refurbished, which included the removal of the old runway deicing spray system and dump body; de-greasing, sandblasting and painting of the entire unit; re-installation of runway deicing spray system; installation of all new or re-built hydraulic lines and control system and components; conversion from a gasoline driven de-icing pump to a hydraulic motor; all new vehicle lighting system and other repairs as required.
- ⊗ Assisted with the easement and right-of-way acquisition for various projects within the Village, namely Dundee Road for the new Village Hall signalized intersection and Com Ed easements for burial of their overhead facilities along Wolf Road and Dundee Road.

- Continued coordination as part of the project for IDOT's Wolf Road's Construction Improvements and proposed Jurisdictional Transfer, which included coordination of requisite utilities by others, street lighting and the burial of overhead utilities.

2013 OBJECTIVES/GOALS

BOARD OF TRUSTEES GOAL: Sustain and maintain service levels

- The Village's Water Meter Replacement Program will continue throughout the Village, with expected completion in late 2013.
- In continuing with the federally mandated requirements of traffic sign retro-reflectivity, the collected information from the assessment and management database will be inserted into GIS. Additionally, regulatory signs will be replaced as required.
- The 2013 Water Main Replacement Program is scheduled in the Hollywood Ridge Subdivision Unit 2 – Phase 1 with approximately 2,900 feet of water main expected to be replaced during the project.
- The Sanitary and Storm Sewer Lining Program will continue with approximately 5,000+ feet lined.
- Continue the annual cycle of tearing down retired police squad cars and setting up their replacements.
- Continue cooperative equipment repair and maintenance efforts with Chicago Executive Airport.
- Village consultant will prepare final design, and staff will provide project administration and management through the construction phase, of the Village's ITEP funded Dundee Road Bicycle/Pedestrian Path Project.
- Staff to design and award the 2013 Sidewalk Removal and Replacement Program. Areas to be completed will be established based on the Village's recent sidewalk assessment results. Bidding will be through a joint bid with the Municipal Partnering Initiative (MPI).
- Staff to design and award the 2013 Crack Sealing Program. Bidding will be through a joint bid with the Municipal Partnering Initiative (MPI).
- Coordinate with legal counsel on easement and land acquisition, and with our consultant for final engineering design, project management, construction and construction supervision for the Corrugated Metal Pipe Arch Replacement Project, from the old Buffalo Creek alignment to between 7th/8th Streets and then south to Strong Avenue.
- Village consultant will continue to progress with the preliminary design for the replacement of the Jeffrey Ave. Bridge with preliminary design approval anticipated for May 2013 and final design approval and construction anticipated for 2014.
- Greater Northwest Pressure Zone - continue coordination with the Village's consultant for reanalyzing the system for the possible alternate location for the proposed two (2) million gallon elevated water storage facility.

⊗ Finalize an Operation and Maintenance Manual and Emergency Action Plan as required for a dam operating permit for the Cornell Avenue Dam with consultant.

⊗ Village consultant to design new emergency back-up well.

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

⊗ The elevated water tank located at 175 Old McHenry Rd. (ET3) is scheduled to be rehabilitated and re-coated.

⊗ Reconstruction of streets in Shadow Bend and re-surfacing of Dunhurst 3 is scheduled in FY 2013 Motor Fuel Tax (MFT) Street Improvement Program and Capital Projects Fund. The project is being designed, bid and awarded and construction supervision will be provided by Village consultant, Haeger Engineering.

⊗ Continue, and expand, in-house patching and grinding street repair program.

⊗ Continue to remove diseased ash trees, in-house, due to Emerald Ash Borer, and seek any grants.

⊗ Continue coordinating burial of overhead utilities along with Wolf Road from Hintz Road to Milwaukee Avenue, Dundee Road from Northgate Parkway to the Buffalo Creek.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2012	Actual 2011	Actual 2010
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Effectiveness				
Avoidable Accidents & Injuries	<10	5	4	14
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Efficiency				
Average Time to Complete a Building Services Work Order (Hours)	1.75	2.05	1.82	2
Cost of Sewer Relining Program	\$200,000	\$189,785	\$163,410	N/A
Sanitary and Storm Sewer Relining Program (Linear Feet)	4,900	4,750	5,039	N/A
Board of Trustees Goal: Sustain and maintain service levels Type of Measure: Output				
Village Vehicles Maintained	N/A	152	150	142
Average Cost to Maintain Vehicles (Per Mile)	N/A	\$1.20	\$1.09	0.89
Building Services Work Orders Completed	N/A	2,777	2,554	1,855
Snowplowing Events	N/A	3	15	14
Total Precipitation of Snow for Plow Events (Inches)	N/A	16.5	N/A	N/A
Actual Odometer Miles of Snowplowing Events	N/A	5,149	9,801	14,540
Salt Events	N/A	18	26	18
Salt Purchase Cost (Ton)	N/A	\$59.59	\$59.59	\$58.89
Salt Utilized (Tons)	N/A	1,398	2,426	2,072
Actual Odometer Miles of Salt Spread	N/A	3,984	5,135	2,869
Amount of Calcium Chloride (De-Icing) Agent (Gallons)	N/A	6,636	8,144	N/A
Amount of Organic (Anti-Icing/De-Icing) Agent (Gallons)	N/A	5,480	500	N/A
Asphalt Used for Street Maintenance (Tons)	N/A	273	275	308
Cost of Asphalt	N/A	\$53.00	\$53.00	\$53.00
Concrete Poured (Cubic Yards)	N/A	138	68	40
Cost of Concrete	N/A	\$107.00	\$108.25	\$108.25
Total Streetlights Maintained	N/A	1,120	1,113	N/A
Streetlights that Required Maintenance	N/A	313	332	N/A
Streetlights Requiring Bulb Maintenance	N/A	62%	52%	N/A
Streetlights Requiring Other Repairs (Fixtures, etc.)	N/A	38%	48%	N/A
No. of Hydrants Maintained	N/A	1,664	1,624	1,650
No. of Hydrants Repaired of Those Maintained	N/A	57	64	20
No. of Buffalo Boxes Inspected (From a Total of 8,091)	N/A	1,180	451	355
No. of Inspected Buffalo Boxes Repaired	N/A	93	64	36
No. of Sanitary Sewer Complaints	N/A	65	73	72
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	N/A	10,000	2,157	6,295
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	N/A	5,950	3,212	1,243
Board of Trustees Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Effectiveness				
% of Village Streets Swept Each Sweeping Day	15%	15%	11%	14%
Board of Trustees Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Efficiency				
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	-800	-1,015	-1,026	-1,576
Board of Trustees Goal: Comprehensive plan to improve appearance of Wheeling Type of Measure: Output				
Cost of Crack Sealing Program (Linear Feet)	\$0.46	\$0.41	\$0.60	\$0.51
Cost of Sidewalk Repair/Replacement Program (Square Feet)	\$5.00	\$4.96	\$4.24	\$3.75
Annual Crack Sealing Program (Linear Feet)	267,587	192,000	109,338	106,200
Annual Sidewalk Repair/Replacement Program (Square Feet)	27,500	31,340	28,000	22,500
No. of Village Owned Parkway Trees	7,200	7,554	7,554	7,554
Street sweeping Debris (Miles)	6,100	5,937	5,404	6,904
No. of Trees Trimmed In-House	800	682	1,513	883

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

AUTHORIZED PERSONNEL	FY 2013	FY 2012	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	0	1	-1
Engineering Tech/Inspector	1	1	-
Contract Assistant	1	1	-
Division Total	3	4	-1
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	7	-
Division Total	9	9	---
*Utility Division			
Superintendent of Utility	1	1	-
Forman	1	1	-
Water Operators	3	3	-
Maintenance Operators	13	13	-
Division Total	18	18	---
TOTAL FULL-TIME	45	46	-1

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

**FY 2013 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1500	5101	LONGEVITY	2,996	2,300	2,300	LONGEVITY	2,300
TOTAL JUSTIFICATION:							2,300
1500	5102	OVERTIME	762	0	0		
TOTAL JUSTIFICATION:							
1500	5104	SALARIES	360,605	330,681	342,777	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES.	0 0 351,821
TOTAL JUSTIFICATION:							351,821
1500	5105	TRAINING	1,928	842	927	LOCAL TRAINING, SEMINARS AND WORKSHOPS (APWA, AWWA, IDOT, IPELRA, NIPSTA, ETC.) DEFICIT REDUCTION	0 1,000 -100
TOTAL JUSTIFICATION:							900
1500	5108	EMPLOYER CONTRIBUTIONS	70,269	67,376	73,789	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL.	0 0 72,322
TOTAL JUSTIFICATION:							72,322
1500	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1500	5116	SICK LEAVE ANNL BUY BACK	1,615	1,647	1,696	SICK LEAVE BUY BACK PROGRAM DEFICIT REDUCTION	2,048 -205
TOTAL JUSTIFICATION:							1,843
1500	5205	CONFERENCES & MEETINGS	2,543	680	3,537	AWWA ANNUAL CONFERENCE & EXPO, INCLUDING REGISTRATION, TRANSPORTATION, LODGING AND MEALS; APWA INT'L CONGRESS AND EXPO (CHICAGO) IL PUBLIC SERVICE INSTITUTE (ILPSI)/APWA DEFICIT REDUCTION	0 1,750 835 1,210 -380
TOTAL JUSTIFICATION:							3,415
1500	5207	IS SERV & MAINT AGREEMENT	922	2,122	850	COUNT-ME-IN TIMECARD MONITOR MAINTENANCE FEE; COUNT-ME-IN REPLACEMENT SENSORS (5 @ \$125); DEFICIT REDUCTION	755 625 -140
TOTAL JUSTIFICATION:							1,240
1500	5209	ENERGY	23,357	9,915	5,490	ESTIMATED COST FOR HEATING THERMS AT 77 W. HINTZ THAT EXCEED FREE-OF-CHARGE SERVICE BY NICOR. DEFICIT REDUCTION	0 10,000 -1,000
TOTAL JUSTIFICATION:							9,000
1500	5212	EMPLOYEE HEALTH INSURANCE	52,542	50,375	58,124	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	61,107
TOTAL JUSTIFICATION:							61,107
1500	5213	GEN LIABILITY INSURANCE	24,028	17,268	17,733	DIVISION SHARE OF INSURANCE COSTS INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 18,162
TOTAL JUSTIFICATION:							18,162
1500	5220	MAINT OFF/SPEC EQUIPMENT	7,609	7,043	6,650	REPAIRS/SERVICING OF MISCELLANEOUS OFFICE EQUIPMENT, COMPUTERS AND PERIPHERAL EQUIPMENT; ANNUAL PHOTOCOPIER MAINTENANCE AGREEMENT FEE; LEASE PAYMENTS FOR DEPARTMENT PHOTOCOPIER. (\$335 X 12) DEFICIT REDUCTION	0 1,550 1,200 0 4,020 -675
TOTAL JUSTIFICATION:							6,095

**FY 2013 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1500	5221	MAINT RADIO EQUIPMENT	107	196	210	ROUTINE REPAIRS/MAINTENANCE OF DEPT MOBILE PHONES; MAINTENANCE COST FOR MOTOROLA REMOTE RADIOS. DEFICIT REDUCTION	0 1,440 -145
TOTAL JUSTIFICATION:							1,295
1500	5222	MEMBERSHIP DUES	4,354	3,446	5,929	AMERICAN PUBLIC WORKS ASSOCIATION (1) AMERICAN SOCIETY OF CIVIL ENGINEERS (1) JULIE MONTHLY NOTIFICATIONS (JULY-DEC 2013) DEFICIT REDUCTION	140 255 4,575 -495
TOTAL JUSTIFICATION:							4,475
1500	5228	PRINTING & BINDING	174	0	0		
TOTAL JUSTIFICATION:							
1500	5231	REG & SPCL AGENCY ASSESS	0	0	0		
TOTAL JUSTIFICATION:							
1500	5242	RETIREE HEALTH INSURANCE	10,823	8,449	5,308	HEALTH INSURANCE COSTS PW ADMINISTRATION RETIREES	9,362
TOTAL JUSTIFICATION:							9,362
1500	5246	MEDICAL EXAMS	4,009	3,166	2,924	PER OSHA, ANNUAL AUDIO-METRIC TESTING & VISION SCREENING, HEP B VAC, AND/OR OTHER ADDITIONAL TESTING AS MAY BE REQUIRED; PER DOT, RANDOM DRUG & ALCOHOL TESTING OF CDL EMPLOYEES. DEFICIT REDUCTION	0 0 3,500 0 1,500 -500
TOTAL JUSTIFICATION:							4,500
1500	5301	AUTO PETROL PRODUCTS	361	470	525	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, GASOLINE, ETC. FOR DIVISION VEHICLES. DEFICIT REDUCTION	0 500 -50
TOTAL JUSTIFICATION:							450
1500	5302	BOOKS & SUBSCRIPTIONS	1,224	1,041	32	DIVISION MANUALS AND PUBLICATIONS DEFICIT REDUCTION	100 -10
TOTAL JUSTIFICATION:							90
1500	5310	VEHICLE MAINTENANCE	260	419	78	REPAIRS/MAINTENANCE OF DIVISION VEHICLES AND EQUIPMENT INCLUDING FUNDING FOR VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE. VM ADJUSTMENT DEFICIT REDUCTION	0 0 750 -200 -55
TOTAL JUSTIFICATION:							495
1500	5313	IS MISC EQPT & SUPPLIES	0	597	0	(3) REPLACEMENT COMPUTERS THAT DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS DEFICIT REDUCTION	0 5,250 -525
TOTAL JUSTIFICATION:							4,725
1500	5317	MISC OPERATING SUPPLIES	1,369	1,740	1,073	MISC. SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS. INCLUDES FUNDS FOR FOOD, COFFEE AND RELATED SUPPLIES FOR DEPARTMENTAL PERSONNEL DURING ROUND-THE-CLOCK RESPONSE TO EMERGENCY OPERATIONS. VM ADJUSTMENT DEFICIT REDUCTION	0 0 0 2,000 -500 -150
TOTAL JUSTIFICATION:							1,350
1500	5318	OFFICE SUPPLIES	4,342	3,488	2,931	MISC DIVISION OFFICE SUPPLIES (PENS, LABELS, FILE FOLDERS, ETC). DEFICIT REDUCTION	0 3,500 -350

**FY 2013 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							3,150
1500	5319	PROTECTIVE CLOTHING/SUPL	280	337	216	PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS,	0
						DEPARTMENT LOGO ATTIRE FOR DIVISION EMPLOYEES.	400
						VM ADJUSTMENT	-100
						DEFICIT REDUCTION	-30
TOTAL JUSTIFICATION:							270
1500	5323	AWARDS/DECORATIONS	315	165	0		
TOTAL JUSTIFICATION:							
			576,794	513,763	533,099		558,367

**FY 2013 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1220	5101	LONGEVITY	1,600	2,200	2,200	LONGEVITY	2,200
TOTAL JUSTIFICATION:							2,200
1220	5102	OVERTIME	11,747	10,318	7,376	EMERGENCY RESPONSE FOR SNOW 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. VM ADJUSTMENT	0 0 0 0 15,000 -3,000
TOTAL JUSTIFICATION:							12,000
1220	5103	SEASONAL HELP	17,529	22,198	21,976	SEASONAL HELP TO ASSIST WITH MODERATE SKILL, LABOR INTENSIVE DUTIES AND RESPONSIBILITIES. VM ADJUSTMENT DEFICIT REDUCTION	0 27,000 -7,000 -2,000
TOTAL JUSTIFICATION:							18,000
1220	5104	SALARIES	405,007	402,905	384,252	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, CONTRACTUAL INCREASES, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES.	0 0 391,348
TOTAL JUSTIFICATION:							391,348
1220	5105	TRAINING	1,097	2,552	731	HVAC & ELECTRIC GENERATORS IN-DEPTH TRAINING. NIPSTA AND/OR OTHER TRAINING SPECIFIC TO PW (ELECTRICAL SAFETY, LOCKOUT/TAGOUT, FORKLIFT ETC.), INCLUDES CDL REIMBURSEMENTS. VM ADJUSTMENT DEFICIT REDUCTION	2,500 0 0 1,077 -1,077 -250
TOTAL JUSTIFICATION:							2,250
1220	5106	UNIFORM ALLOWANCE	3,286	1,800	2,163	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS PER EMPLOYEE IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT CARRYOVER OF EMPLOYEE ACCOUNT BALANCES FROM FY2012; UNIFORMS FOR SEASONAL HELP. VM ADJUSTMENT DEFICIT REDUCTION	0 0 2,250 500 300 -550 -250
TOTAL JUSTIFICATION:							2,250
1220	5108	EMPLOYER CONTRIBUTIONS	84,563	88,981	88,214	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL.	0 0 82,124
TOTAL JUSTIFICATION:							82,124
1220	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK PROGRAM VM ADJUSTMENT	1,012 -1,012
TOTAL JUSTIFICATION:							0
1220	5205	CONFERENCES & MEETINGS	0	39	0		
TOTAL JUSTIFICATION:							
1220	5206	CONSULTING SERVICES	17,773	0	0		
TOTAL JUSTIFICATION:							
1220	5207	IS SERV & MAINT AGREEMENT	8,437	3,829	3,440	MAINTENANCE AGREEMENT FOR 3 UPS (BATTERY BACK-UP) - VH, PW AND FS #24; ANNUAL PW SECURITY CAMERA SOFTWARE MAINTENANCE AGREEMENT; ANNUAL FACILITY WIZARDS MAINTENANCE AGREEMENT. DEFICIT REDUCTION	0 3,620 0 400 2,634 -665
TOTAL JUSTIFICATION:							5,989

**FY 2013 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1220	5208	DEBRIS DUMP CHARGES	683	456	296	COST OF FLUORESCENT AND HIGH-DISCHARGE LAMP DISPOSAL ACCORDING TO FEDERAL REGULATIONS; COST FOR PROPER DISPOSAL OF VARIOUS TOXIC AND/OR HAZARDOUS MATERIAL. DEFICIT REDUCTION	0 0 600 -60
TOTAL JUSTIFICATION:							540
1220	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
1220	5212	EMPLOYEE HEALTH INSURANCE	77,902	80,155	85,274	HEALTH INSURANCE COSTS FOR EXISTING FULL-TIME EMPLOYEES	0 91,745
TOTAL JUSTIFICATION:							91,745
1220	5213	GEN LIABILITY INSURANCE	36,749	26,410	27,120	DIVISION SHARE OF INSURANCE COSTS INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY CASUALTY AND THEFT.	0 0 27,778
TOTAL JUSTIFICATION:							27,778
1220	5215	JANITORIAL SERVICES	126,447	132,813	129,408	CONTRACTUAL JANITORIAL CLEANING SERVICES OF ALL VILLAGE BUILDINGS, 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 ALL VILLAGE OFFICES AND PUBLIC AREAS; DEFICIT REDUCTION	0 0 0 140,000 0 20,000 -16,000
TOTAL JUSTIFICATION:							144,000
1220	5220	MAINT OFF/SPEC EQUIPMENT	4,491	10,089	9,740	ANNUAL/SEMI ANNUAL MAINTENANCE OF VILLAGE ALARMS, SPRINKLER SYSTEMS, FIRE SYSTEMS AND SPECIALIZED EQUIP; TESTING & RECERTIFICATION OF RPZ FOR VILLAGE BUILDINGS. DEFICIT REDUCTION	0 8,000 3,000 -1,100
TOTAL JUSTIFICATION:							9,900
1220	5221	MAINT RADIO EQUIPMENT	0	81	200		
TOTAL JUSTIFICATION:							
1220	5222	MEMBERSHIP DUES	0	0	0		
TOTAL JUSTIFICATION:							
1220	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1220	5233	RENTAL EQUIPMENT	599	1,521	5,886	SPECIAL EQUIPMENT OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIPMENT; RENTAL LIFT FOR MISC PROJECTS. VM ADJUSTMENT DEFICIT REDUCTION	0 1,000 5,300 -1,000 -530
TOTAL JUSTIFICATION:							4,770
1220	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1220	5242	RETIREE HEALTH INSURANCE	4,492	4,543	4,767	HEALTH INSURANCE COSTS FOR BLDG SERVICES RETIREES.	5,070
TOTAL JUSTIFICATION:							5,070
1220	5299	MISC CONTRACTUAL SERVICES	3,724	36,594	33,321	CONTRACTUAL ASSISTANCE OR MAINT. AS MAY BE REQUIRED TO RESOLVE PROBLEMS RELATING TO VARIOUS BUILDING SYSTEMS INCL. HVAC, ELECTRICAL, PLUMBING, ROOFING, GENERATOR, OVERHEAD GARAGE DOORS, FENCE AND LOCK REPAIRS; GENERATOR TESTING & MAINTENANCE (4 GENERATORS);	0 0 0 0 10,750 6,000

**FY 2013 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1220	5299	MISC CONTRACTUAL SERVICES...	3,724 ...	36,594 ...	33,321 ...	ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING (VH, PW, STATION #24); SKYFOLD MAINTENANCE (SCISSOR WALL) @ VH; MIGRATORY BIRD CONTROL FOR MUNICIPAL BUILDINGS. DEFICIT REDUCTION	0 5,000 1,050 5,000 -2,780
TOTAL JUSTIFICATION:							25,020
1220	5301	AUTO PETROL PRODUCTS	10,138	9,699	9,097	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL AND GASOLINE FUELS, ETC. FOR DIVISION VEHICLES AND EQUIPMENT INCLUDING BUILDING STANDBY GENERATORS. VM ADJUSTMENT DEFICIT REDUCTION	0 0 0 11,000 -500 -1,050
TOTAL JUSTIFICATION:							9,450
1220	5302	BOOKS & SUBSCRIPTIONS	208	332	165	DIVISION MANUALS AND PUBLICATIONS (I.E. ADA, FIRE PROTECTION-ELECTRICAL CODE, ETC). DEFICIT REDUCTION	0 300 -30
TOTAL JUSTIFICATION:							270
1220	5303	CHEMICALS	5,246	2,708	4,895	CHEMICALS NECESSARY TO CONTROL WATER QUALITY IN CENTENNIAL FOUNTAIN; SALT AND DE-ICING AGENTS FOR SIDEWALKS AT MUNICIPAL BUILDINGS; MISCELLANEOUS CHEMICALS (I.E. PAINT, PAINT THINNER, GREASER, SOLVENTS, ETC.). DEFICIT REDUCTION	0 1,000 0 2,500 0 1,500 -500
TOTAL JUSTIFICATION:							4,500
1220	5309	JANITORIAL SUPPLIES	21,590	20,461	16,562	CLEANING MATERIALS AND SUPPLIES USED FOR ALL MUNICIPAL BUILDINGS. VM ADJUSTMENT DEFICIT REDUCTION	0 25,000 -2,000 -2,300
TOTAL JUSTIFICATION:							20,700
1220	5310	VEHICLE MAINTENANCE	14,073	6,434	12,407	REPAIRS/MAINTENANCE OF DIVISION VEHICLES AND EQUIPMENT, INCLUDES FUNDING FOR VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE. VM ADJUSTMENT DEFICIT REDUCTION	0 0 9,500 -1,500 -800
TOTAL JUSTIFICATION:							7,200
1220	5311	BLDG/GROUNDS MAINTENANCE	36,948	15,026	69,172	REPAIRS/MAINTENANCE TO MUNICIPAL BUILDINGS; REPAIRS/MAINTENANCE OF CENTENNIAL FOUNTAIN; WHEELING CEMETERY GROUNDS IMPROVEMENTS & REPAIRS. DEFICIT REDUCTION	37,000 2,000 1,000 -4,000
TOTAL JUSTIFICATION:							36,000
1220	5313	IS MISC EQPT & SUPPLIES	0	0	0	(1) REPLACEMENT COMPUTER THAT DOES NOT MEET MINIMUM VILLAGE SPECIFICATIONS. DEFICIT REDUCTION	0 1,750 -175
TOTAL JUSTIFICATION:							1,575
1220	5315	SMALL TOOLS & EQUIPMENT	7,399	6,997	6,821	REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS AND EQUIPMENT. DEFICIT REDUCTION	0 7,500 -750
TOTAL JUSTIFICATION:							6,750
1220	5317	MISC OPERATING SUPPLIES	3,499	3,924	1,790	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS (I.E. WATER COOLER, ETC); PRIMUS LOCKS AND KEYS FOR MUNICIPAL BUILDINGS SECURITY UPGRADE.	0 1,500 0 1,000

**FY 2013 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1220	5317	MISC OPERATING SUPPLIES...	3,499 ...	3,924 ...	1,790 ...	DEFICIT REDUCTION	-250
TOTAL JUSTIFICATION:							2,250
1220	5318	OFFICE SUPPLIES	440	357	348	MISC DIVISION OFFICE SUPPLIES DEFICIT REDUCTION	375 -40
TOTAL JUSTIFICATION:							335
1220	5319	PROTECTIVE CLOTHING/SUPL	1,755	1,500	3,416	REPLACEMENT OF PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS, SEASONAL HELP SAFETY BOOTS; LOCKOUT/TAGOUT SAFETY KITS; RECERTIFICATION OF AIR MONITORING DEVICES AND SYSTEMS FOR CONFINED SPACES (PW, FS #24, 2 PORTABLES). VM ADJUSTMENT DEFICIT REDUCTION	0 2,000 1,000 0 1,700 -1,000 -370
TOTAL JUSTIFICATION:							3,330
1220	5322	WATER CHARGE	22,337	26,908	28,644	WATER & SEWER CHARGES FOR WATER USED IN ALL VILLAGE OWNED BUILDINGS. DEFICIT REDUCTION	0 20,000 -2,000
TOTAL JUSTIFICATION:							18,000
1220	5509	BUILDING IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							0
1220	5707	TRANSFER TO CERF	9,002	23,990	21,942	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIPT.	0 0
TOTAL JUSTIFICATION:							0
			938,762	945,821	981,624		935,344

**FY 2013 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1170	5209	ENERGY	19,122	15,773	12,761	COST OF NATURAL GAS FOR COMMUTER PARKING STATION; COST OF ELECTRICITY; DEFICIT REDUCTION	0 16,500 -1,650
TOTAL JUSTIFICATION:							14,850
1170	5215	JANITORIAL SERVICES	6,360	6,360	6,360		
TOTAL JUSTIFICATION:							
1170	5217	LANDSCAPE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5220	MAINT OFF/SPEC EQUIPMENT	6,128	5,713	6,387	COST OF REPAIRING ELECTRONIC PAY MACHINES AT THE COMMUTER STATION PARKING LOTS; ANNUAL COST TO RECERTIFY RPZ; COST OF WEBOFFICE FOR COIN MACHINES (\$65 X 4 MACHINES X 12 MONTHS); COST TO MAINTAIN FIRE AND BURGLAR ALARM EQUIPMENT. ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS (\$200 X 2 STATIONS) VM ADJUSTMENT DEFICIT REDUCTION	0 2,000 330 0 3,120 1,500 0 400 -1,000 -635
TOTAL JUSTIFICATION:							5,715
1170	5228	PRINTING & BINDING	2,412	2,915	0		
TOTAL JUSTIFICATION:							
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. DEFICIT REDUCTION	0 0 0 0 9,224 -920
TOTAL JUSTIFICATION:							8,304
1170	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5236	CREDIT CARD FEES	464	655	723	METRA CREDIT CARD PROCESSING FEES (\$60 PER MONTH). DEFICIT REDUCTION	720 -70
TOTAL JUSTIFICATION:							650
1170	5238	TELE-COMMUNICATION SERV	107	324	432	VIDEO SECURITY SYSTEM (ADT) MAINTENANCE AGREEMENT, (\$108 X 3). DEFICIT REDUCTION	0 324 -30
TOTAL JUSTIFICATION:							294
1170	5309	JANITORIAL SUPPLIES	601	1,365	479		
TOTAL JUSTIFICATION:							
1170	5311	BLDG/GROUNDS MAINTENANCE	5,308	4,620	7,087	REPAIR OR REPLACEMENT OF OVERHEAD CABLES, SUPPORT POLES, PARKING LOT LIGHTS, INTERIOR/EXTERIOR BUILDING MAINTENANCE/REPAIRS, ELECTRONIC PAY MACHINE SHELTER REPAIRS, DUMPSTER GATES AND ENCLOSURE, SALT FOR ICE CONTROL, HVAC/PLUMBING/ELECTRICAL REPAIRS, GRAFFITI REMOVAL, ETC. DEFICIT REDUCTION	0 0 0 0 5,000 -500
TOTAL JUSTIFICATION:							4,500
1170	5314	MINOR STREET REPAIRS	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2013 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1170	5317	MISC OPERATING SUPPLIES	71	0	0		
TOTAL JUSTIFICATION:							
1170	5322	WATER CHARGE	335	386	422	WATER CHARGES. DEFICIT REDUCTION	350 -35
TOTAL JUSTIFICATION:							315
1170	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1170	5508	PAVEMENT IMPROVEMENTS	0	0	36,787	METRA PARKING LOT IMPROVEMENTS FOR ALL THREE LOTS (CRACK-FILLING, SEALING, STRIPING) AS MAY BE NECESSARY EVERY 2-3 YEARS.	0 0 0
TOTAL JUSTIFICATION:							0
			50,131	47,336	80,662		34,628

**FY 2013 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1240	5101	LONGEVITY	3,000	3,400	2,400	LONGEVITY	1,800
TOTAL JUSTIFICATION:							1,800
1240	5102	OVERTIME	5,362	5,924	2,973	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	353,393	364,636	352,585	SALARY AMOUNT BASED ON CURRENT STAFFING LEVELS, CONTRACTUAL INCREASES, PROJECTED MARKET ADJUSTMENTS AND POTENTIAL MERIT INCREASES FOR DIVISION EMPLOYEES. EXPANDED LEVEL ITEM APPROVED BY VILLAGE BOARD -	0 0 352,311 0
TOTAL JUSTIFICATION:							352,311
1240	5105	TRAINING	556	1,122	2,206	CFAWIN8, NAVISTAR, ALLISON, FORD; EVT AND ASE CERTIFICATIONS; MFMA TRAINING; NIPSTA, AND/OR OTHER TRAINING SPECIFIC TO PUBLIC WORKS, INCLUDES CDL REIMBURSEMENT; MFMA ANNUAL FORD AND CHEVROLET MEETING; DEFICIT REDUCTION	2,000 120 280 0 300 200 -290
TOTAL JUSTIFICATION:							2,610
1240	5106	UNIFORM ALLOWANCE	8,123	7,820	9,604	PER COLLECTIVE BARGAINING AGREEMENT; UNIFORM RENTAL FOR MECHANICS; TOOL ALLOWANCE REPLACEMENT OF WORN/DAMAGED TOOLS; REPLACEMENT CLOTHING (I.E. T-SHIRTS, PULL-OVERS). VM ADJUSTMENT DEFICIT REDUCTION EXPANDED LEVEL ITEM APPROVED BY VILLAGE BOARD -	0 5,700 2,300 1,000 -500 -850 0
TOTAL JUSTIFICATION:							7,650
1240	5108	EMPLOYER CONTRIBUTIONS	74,049	79,205	79,265	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL.	0 0 73,895
TOTAL JUSTIFICATION:							73,895
1240	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1240	5116	SICK LEAVE ANNL BUY BACK	1,041	1,062	1,083	SICK LEAVE BUY BACK PROGRAM DEFICIT REDUCTION	1,012 -100
TOTAL JUSTIFICATION:							912
1240	5205	CONFERENCES & MEETINGS	1,110	1,179	1,734	NAFA INSTITUTE AND EXPO REGISTRATION, LODGING, MEALS, PARKING; APWA INTL CONGRESS AND EXPO (CHGO) DEFICIT REDUCTION	0 1,300 835 -215
TOTAL JUSTIFICATION:							1,920
1240	5206	CONSULTING SERVICES	1,667	1,185	1,083	CONSULTING ASSISTANCE AS MAY BE REQUIRED TO RESOLVE PROBLEMS RELATING TO FUEL STATION, FUEL MONITORING, HYDRAULIC LIFT, ETC. DEFICIT REDUCTION	0 0 1,000 -100
TOTAL JUSTIFICATION:							900
1240	5207	IS SERV & MAINT AGREEMENT	1,595	1,595	1,595	ANNUAL TECHNICAL SUPPORT FEE FOR COMPUTERIZED FLEET ANALYSIS SOFTWARE. DEFICIT REDUCTION	0 1,600 -160

**FY 2013 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							1,440
1240	5208	DEBRIS DUMP CHARGES	22	(158)	107	PROPER DISPOSAL OF CONTAMINATED FUEL FROM REQUIRED TANK CLEANING; PROPER DISPOSAL OF WASTE OIL/SLUDGE AND USED CRUSHED OIL FILTERS, USED ANTI-FREEZE. VM ADJUSTMENT DEFICIT REDUCTION	0 125 0 125 -100 -15
TOTAL JUSTIFICATION:							135
1240	5212	EMPLOYEE HEALTH INSURANCE	80,933	87,079	84,656	HEALTH INSURANCE COSTS FOR EXISTING FULL-TIME EMPLOYEES.	0 98,401
TOTAL JUSTIFICATION:							98,401
1240	5213	GEN LIABILITY INSURANCE	22,614	16,252	16,690	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 17,094
TOTAL JUSTIFICATION:							17,094
1240	5220	MAINT OFF/SPEC EQUIPMENT	959	2,541	3,381	MISC OFFICE OR EQUIPT MAINTENANCE/REPAIRS, INCLUDES SPECIALIZED AUTOMOTIVE EQUIPMENT; DEFICIT REDUCTION	0 1,000 -100
TOTAL JUSTIFICATION:							900
1240	5221	MAINT RADIO EQUIPMENT	110	69	21		
TOTAL JUSTIFICATION:							
1240	5222	MEMBERSHIP DUES	631	604	643	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) NATIONAL ASSOCIATION OF FLEET ADMINISTRATION (NAFA) ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION (IFAMA) MUNICIPAL FLEET MANAGERS ASSOCIATION (MFMA) DEFICIT REDUCTION	140 475 80 30 -75
TOTAL JUSTIFICATION:							650
1240	5228	PRINTING & BINDING	259	398	57	POLYESTER BARCODE LABELS AND LAMINATE MATERIALS; LABELS FOR ELECTRONIC LABEL MAKER. DEFICIT REDUCTION	200 200 -20
TOTAL JUSTIFICATION:							380
1240	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5242	RETIREE HEALTH INSURANCE	0	0	4,179	HEALTH INSURANCE COSTS FOR FLEET RETIREES	6,697
TOTAL JUSTIFICATION:							6,697
1240	5301	AUTO PETROL PRODUCTS	2,667	3,127	3,133	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, DIESEL AND GASOLINE FUELS, ETC. FOR DIVISION VEHICLES AND EQUIPMENT. DEFICIT REDUCTION	0 0 3,200 -320
TOTAL JUSTIFICATION:							2,880
1240	5302	BOOKS & SUBSCRIPTIONS	485	191	356	DIVISION MANUALS AND TECHNICAL PUBLICATIONS. VM ADJUSTMENT DEFICIT REDUCTION	600 -100 -50
TOTAL JUSTIFICATION:							450
1240	5303	CHEMICALS	1,411	1,653	1,771	BRAKE CLEANER, RUST PENETRANT, ANTI-SEIZE COMPOUND, SPRAY PAINTS, ETC; OXYGEN, ARGON, ACETYLENE CYLINDER REFILLS, ETC; SOLVENT AND FILTERS FOR PARTS WASHER. DEFICIT REDUCTION	0 500 500 500 -150

**FY 2013 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							1,350
1240	5310	VEHICLE MAINTENANCE	2,926	2,704	2,875	REPAIRS/MAINTENANCE OF VEHICLES AND EQUIPMENT INCLUDING FUNDING FOR VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE. VM ADJUSTMENT DEFICIT REDUCTION	0 0 3,500 -500 -300
TOTAL JUSTIFICATION:							2,700
1240	5313	IS MISC EQPT & SUPPLIES	0	0	3,632		
TOTAL JUSTIFICATION:							
1240	5315	SMALL TOOLS & EQUIPMENT	5,555	5,208	5,326	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 AND EQUIPT. DEFICIT REDUCTION	0 0 0 5,500 -550
TOTAL JUSTIFICATION:							4,950
1240	5317	MISC OPERATING SUPPLIES	6,039	4,344	4,340	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS. DEFICIT REDUCTION	5,250 -525
TOTAL JUSTIFICATION:							4,725
1240	5318	OFFICE SUPPLIES	393	275	218	MISC DIVISION OFFICE SUPPLIES. DEFICIT REDUCTION	350 -35
TOTAL JUSTIFICATION:							315
1240	5319	PROTECTIVE CLOTHING/SUPL	451	808	441	PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS; ANSI APPROVED STEEL TOE SAFETY BOOTS (IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT). VM ADJUSTMENT DEFICIT REDUCTION EXPANDED LEVEL ITEM APPROVED BY VILLAGE BOARD -	0 0 800 -200 -60 0
TOTAL JUSTIFICATION:							540
1240	5327	IS MISC SOFTWARE	0	0	0	COMPUTER DIAGNOSTIC SOFTWARE. DEFICIT REDUCTION	1,000 -100
TOTAL JUSTIFICATION:							900
1240	5408	BUILDING EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5707	TRANSFER TO CERF	0	0	2,468	CONTRIBUTION TO THE CAPITAL EQUIPMENT REPLACEMENT FUND FOR REPLACEMENT OF DIVISION VEHICLES & EQUIPMT.	0 0
TOTAL JUSTIFICATION:							0
			575,352	592,222	588,822		592,505

**FY 2013 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1400	5101	LONGEVITY	1,000	1,300	650	LONGEVITY	650
TOTAL JUSTIFICATION:							650
1400	5102	OVERTIME	3,128	4,637	9,061	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 3,000
TOTAL JUSTIFICATION:							3,000
1400	5103	SEASONAL HELP	18,457	13,830	18,667	ENGINEERING INTERNS VM ADJUSTMENT DEFICIT REDUCTION	25,000 -5,000 -2,000
TOTAL JUSTIFICATION:							18,000
1400	5104	SALARIES	6,795	4,939	0	SALARIES FOR FULL-TIME EMPLOYEES, REDUCTION FOR SALARIES CHARGED TO 3410 (CAP PROJ FUND). REDUCTION FOR SALARIES CHARGED TO W/S R&R FUND.	222,735 -160,369 -62,366
TOTAL JUSTIFICATION:							0
1400	5105	TRAINING	2,682	367	555	IDOT TRAINING PROGRAMS; APWA, AWWA AND ASCE TRAINING/SEMINARS. DEFICIT REDUCTION	0 500 -50
TOTAL JUSTIFICATION:							450
1400	5108	EMPLOYER CONTRIBUTIONS	73,085	74,498	35,411	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 46,430 0 0
TOTAL JUSTIFICATION:							46,430
1400	5111	UNEMPLOYMENT COMPENSATION	4,235	3,465	0		
TOTAL JUSTIFICATION:							
1400	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1400	5116	SICK LEAVE ANNL BUY BACK	347	354	0	SICK LEAVE BUY BACK DEFICIT REDUCTION	375 -40
TOTAL JUSTIFICATION:							335
1400	5205	CONFERENCES & MEETINGS	368	64	30	APWA INT'L CONGRESS AND EXPO (CHGO) DEFICIT REDUCTION	835 -85
TOTAL JUSTIFICATION:							750
1400	5206	CONSULTING SERVICES	7,995	1,786	9,265	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. DEFICIT REDUCTION	0 0 0 0 0 10,000 -1,000

**FY 2013 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							9,000
1400	5207	IS SERV & MAINT AGREEMENT	2,857	3,250	2,860	SERVICE/MAINT CONTRACT OCE SCANNER 300 AND GPS, ETC. DEFICIT REDUCTION	3,000 -300
TOTAL JUSTIFICATION:							2,700
1400	5212	EMPLOYEE HEALTH INSURANCE	42,184	45,821	37,615	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	22,011
TOTAL JUSTIFICATION:							22,011
1400	5213	GEN LIABILITY INSURANCE	97,525	70,088	71,974	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY, AND THEFT.	0 0 73,718
TOTAL JUSTIFICATION:							73,718
1400	5220	MAINT OFF/SPEC EQUIPMENT	880	140	145	MAINT OF SURVEYING EQUIPMENT. VM ADJUSTMENT DEFICIT REDUCTION	1,300 -800 -50
TOTAL JUSTIFICATION:							450
1400	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5222	MEMBERSHIP DUES	453	756	873	AMERICAN SOCIETY OF CIVIL ENGINEERS IL PROFESSIONAL ENGINEER'S REGISTRATION - 2 @ \$75 AMERICAN PUBLIC WORKS ASSOCIATION - 2 @ \$140 DEFICIT REDUCTION	255 150 280 -70
TOTAL JUSTIFICATION:							615
1400	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
1400	5228	PRINTING & BINDING	1,280	160	802	SIDWELL UPDATES; CONTRACT DOCUMENTS, CIP AND OTHER DIVISION DOCUMENTS. DEFICIT REDUCTION	0 1,200 -120
TOTAL JUSTIFICATION:							1,080
1400	5230	RECORDING FEES	65	6	73	RECORDING & TITLE SEARCH FEES FOR MISC. DOCUMENTS (MOVED TO 1900 - 5230)	200 -200
TOTAL JUSTIFICATION:							0
1400	5232	RENTAL AGREEMENTS	200	1,500	450	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83 AND EQUESTRIAN DRIVE. DEFICIT REDUCTION	0 500 -50
TOTAL JUSTIFICATION:							450
1400	5301	AUTO PETROL PRODUCTS	3,393	4,813	3,839	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, GASOLINE FUEL, ETC. FOR DIVISION VEHICLES. VM ADJUSTMENT DEFICIT REDUCTION	0 6,000 -1,000 -500
TOTAL JUSTIFICATION:							4,500
1400	5302	BOOKS & SUBSCRIPTIONS	720	337	707	DIVISION MANUALS AND TECHNICAL PUBLICATIONS OR REFERENCES. DEFICIT REDUCTION	0 500 -50
TOTAL JUSTIFICATION:							450
1400	5310	VEHICLE MAINTENANCE	1,286	1,733	1,314	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES INCLUDING VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE. VM ADJUSTMENT DEFICIT REDUCTION	0 3,400 -1,000 -240

**FY 2013 BUDGET WORKSHEET
CAPITAL PROJECTS & DESIGN**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							2,160
1400	5313	IS MISC EQPT & SUPPLIES	0	0	2,197	(2) REPLACEMENT COMPUTERS THAT DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS (INCLUDES EXTRA RAM CAPACITY). DEFICIT REDUCTION	0 3,700 -370
TOTAL JUSTIFICATION:							3,330
1400	5315	SMALL TOOLS & EQUIPMENT	1,141	1,689	367	MISC TOOLS AS REQUIRED; REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS OR EQUIPMENT (I.E. PICKS, MARKERS, FLASHLIGHTS, SURVEY TAPE, ETC.). DEFICIT REDUCTION	0 0 1,500 -150
TOTAL JUSTIFICATION:							1,350
1400	5317	MISC OPERATING SUPPLIES	6,021	2,996	3,941	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS (WATER COOLER, COFFEE, ETC). DEFICIT REDUCTION	0 3,500 -350
TOTAL JUSTIFICATION:							3,150
1400	5318	OFFICE SUPPLIES	1,121	1,044	963	MISC DIVISION OFFICE SUPPLIES DEFICIT REDUCTION	1,000 -100
TOTAL JUSTIFICATION:							900
1400	5319	PROTECTIVE CLOTHING/SUPL	1,167	1,136	745	PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS FOR EMPLOYEES, DEPARTMENT LOGO ATTIRE, SAFETY BOOTS FOR EMPLOYEES AND ENGINEERING INTERNS. VM ADJUSTMENT DEFICIT REDUCTION	0 0 1,500 -300 -120
TOTAL JUSTIFICATION:							1,080
1400	5327	IS MISC SOFTWARE	260	273	300	MISC SOFTWARE (I.E. AUTO CAD) UPDATES; PAPERVISION SEATS RENEWAL (2 AT \$175/EA). VM ADJUSTMENT DEFICIT REDUCTION	740 350 -340 -75
TOTAL JUSTIFICATION:							675
1400	5707	TRANSFER TO CERF	5,102	6,484	5,301	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIPT.	0 0
TOTAL JUSTIFICATION:							0
			283,746	247,467	208,102		197,234

**FY 2013 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1420	5101	LONGEVITY	3,667	1,735	1,200	LONGEVITY	1,500
TOTAL JUSTIFICATION:							1,500
1420	5102	OVERTIME	7,548	3,838	29,949	EMERGENCY RESPONSE FOR SNOW AND ICE CONTROL, STORM DAMAGE, DEBRIS REMOVAL, ETC. AT A TIME AND ONE-HALF AND DOUBLE-TIME RATES IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT; ROADSIDE CHECKS. VILLAGE BOARD ADJUSTMENT	0 0 75,000 2,000 -7,000
TOTAL JUSTIFICATION:							70,000
1420	5103	SEASONAL HELP	26,817	25,323	51,841	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) VM ADJUSTMENT DEFICIT REDUCTION	0 0 0 50,000 -20,000 -3,000
TOTAL JUSTIFICATION:							27,000
1420	5104	SALARIES	379,550	190,862	303,467	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 0 304,418
TOTAL JUSTIFICATION:							304,418
1420	5105	TRAINING	877	1,527	442	NIPSTA AND/OR OTHER TRAINING SPECIFIC TO PUBLIC WORKS (FLAGGER TRAINING, DEFENSIVE DRIVING, ELECTRICAL SAFETY, WORK ZONE, ETC); INCLUDES CDL REIMBURSEMENTS. DEFICIT REDUCTION	0 0 0 1,372 -135
TOTAL JUSTIFICATION:							1,237
1420	5106	UNIFORM ALLOWANCE	3,724	2,301	1,211	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS PER EMPLOYEE IN ACCORDANCE WITH COLLECTIVE BARGAINING AGREEMENT (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); CARRYOVER OF EMPLOYEE ACCOUNT BALANCES FROM FY2012 (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); ALLOTMENT OF "NEW ISSUE" IN THE EVENT OF UNANTICIPATED EMPLOYEE TURNOVER; UNIFORMS FOR SEASONAL HELP. DEFICIT REDUCTION	0 0 0 1,800 0 400 0 450 350 -300
TOTAL JUSTIFICATION:							2,700
1420	5108	EMPLOYER CONTRIBUTIONS	41,675	28,162	73,473	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 63,839 0
TOTAL JUSTIFICATION:							63,839
1420	5111	UNEMPLOYMENT COMPENSATION	18,689	5,310	0		
TOTAL JUSTIFICATION:							
1420	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5115	SLDPA RETIREE CONTRIBUTN	24,802	0	0		
TOTAL JUSTIFICATION:							
1420	5116	SICK LEAVE ANNL BUY BACK	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2013 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1420	5205	CONFERENCES & MEETINGS	223	35	65	APWA INT'L CONGRESS AND EXPO (CHGO) DEFICIT REDUCTION	835 -85
TOTAL JUSTIFICATION:							750
1420	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1420	5207	IS SERV & MAINT AGREEMENT	0	176	228		
TOTAL JUSTIFICATION:							
1420	5208	DEBRIS DUMP CHARGES	1,772	3,321	9,480	DISPOSAL CHARGES FOR DEBRIS COLLECTED FROM STREET SWEEPING AND ROADSIDE DEBRIS. DEFICIT REDUCTION	0 4,500 -450
TOTAL JUSTIFICATION:							4,050
1420	5209	ENERGY	1,177	2,606	2,878	ELECTRICITY FOR WHEELING RD.; MILWAUKEE AVE MEDIAN; DEFICIT REDUCTION	2,500 -250
TOTAL JUSTIFICATION:							2,250
1420	5212	EMPLOYEE HEALTH INSURANCE	120,018	40,260	78,866	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS-STSS & FORESTRY);	0 83,908
TOTAL JUSTIFICATION:							83,908
1420	5213	GEN LIABILITY INSURANCE	64,310	46,217	47,461	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 48,611
TOTAL JUSTIFICATION:							48,611
1420	5220	MAINT OFF/SPEC EQUIPMENT	0	30	0	REPAIRS TO PLAYGROUND EQUIPMENT DUE TO BREAKAGE OR VANDALISM AT AVALON SIENNA PARK; MISC OFFICE OR EQUIPMENT MAINTENANCE/REPAIRS. DEFICIT REDUCTION	0 0 300 -30
TOTAL JUSTIFICATION:							270
1420	5221	MAINT RADIO EQUIPMENT	16	35	19		
TOTAL JUSTIFICATION:							
1420	5222	MEMBERSHIP DUES	100	0	138	APWA MEMBERSHIP DEFICIT REDUCTION	140 -15
TOTAL JUSTIFICATION:							125
1420	5233	RENTAL EQUIPMENT	2,842	9,816	1,533	SPECIAL EQUIPMENT OR TOOLS TO SUPPLEMENT NON-OPERATING OR NON-OWNED EQUIPMENT; PORTABLE TOILET FOR COOK COUNTY "SWAP" LITTER/DEBRIS CLEANUP PROGRAM (\$155 X 12 MONTHS) DEFICIT REDUCTION	0 600 0 1,860 -245
TOTAL JUSTIFICATION:							2,215
1420	5242	RETIREE HEALTH INSURANCE	15,476	17,082	17,929	HEALTH INSURANCE COSTS FOR STREET DIVISION RETIREES.	18,464
TOTAL JUSTIFICATION:							18,464
1420	5247	PAVEMENT MARKINGS	0	0	0	PAVEMENT MARKINGS - WHEELING RD DEFICIT REDUCTION	10,000 -1,000
TOTAL JUSTIFICATION:							9,000
1420	5251	STREET LIGHT MAINTENANCE	22,355	29,498	12,816	STREET LIGHT MATERIAL AND SERVICES PERFORMED BY CERTIFIED ELECTRICIANS AS MAY BE NECESSARY FOR REPAIRS STREET LIGHT ID MARKERS (PRE-MADE NUMBERS TO ID POLES) AVALON SIENNA STREET LIGHT MAINTENANCE (53 POLES BLASTED AND REPAINTED). DEFICIT REDUCTION	0 25,000 3,000 0 25,000 -5,300

**FY 2013 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							47,700
1420	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1420	5301	AUTO PETROL PRODUCTS	31,148	26,206	35,309	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL AND GASOLINE FUELS, ETC. FOR DIVISION VEHICLES AND EQUIPMENT. VM ADJUSTMENT DEFICIT REDUCTION	0 0 44,000 -9,000 -3,500
TOTAL JUSTIFICATION:							31,500
1420	5302	BOOKS & SUBSCRIPTIONS	900	900	900	SUBSCRIPTION TO CONTINENTAL WEATHER SERVICE TO PROVIDE FOR ADVANCED WARNING OF IMPENDING INCLEMENT WEATHER CONDITIONS THAT WILL AFFECT ROADWAY CONDITIONS; DIVISION MANUALS AND TECHNICAL PUBLICATIONS. DEFICIT REDUCTION	0 0 1,000 -100
TOTAL JUSTIFICATION:							900
1420	5303	CHEMICALS	470	0	100	SUPERMIX FOR PREWETTING AND ANTI-ICING; DEFICIT REDUCTION	24,708 -2,470
TOTAL JUSTIFICATION:							22,238
1420	5309	JANITORIAL SUPPLIES	329	323	591		
TOTAL JUSTIFICATION:							
1420	5310	VEHICLE MAINTENANCE	34,000	25,049	34,271	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES AND EQUIPMENT INCLUDING FUNDING FOR VEHICLE INSPECTIONS, SANDBLASTING & PAINTING OF DUMP-BOX AND FIRE EXTINGUISHER SERVICE. VM ADJUSTMENT DEFICIT REDUCTION	0 0 0 40,000 -2,000 -3,800
TOTAL JUSTIFICATION:							34,200
1420	5311	BLDG/GROUNDS MAINTENANCE	(31,017)	(6,265)	24,470	MISCELLANEOUS REPAIRS TO ONSITE LIQUID ANTI-ICING AND DE-ICING TANKS. DEFICIT REDUCTION	0 3,000 -300
TOTAL JUSTIFICATION:							2,700
1420	5314	MINOR STREET REPAIRS	19,477	24,940	28,197	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; (ADDITIONAL \$12,000 BUDGETED IN MFT). VM ADJUSTMENT DEFICIT REDUCTION	0 0 0 50,000 -10,000 -4,000
TOTAL JUSTIFICATION:							36,000
1420	5315	SMALL TOOLS & EQUIPMENT	5,382	8,317	6,626	REPLACEMENT OR REPAIRS OF WORN/DEFECTIVE TOOLS AND EQUIPMENT; REPLACEMENT OF DAMAGED/INOPERABLE FLASHING BARRICADES/CONES AND FLAGGER PADDLES DEFICIT REDUCTION	0 4,000 0 3,000 -700
TOTAL JUSTIFICATION:							6,300
1420	5317	MISC OPERATING SUPPLIES	3,266	3,034	2,859	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS (WATER COOLER, LIQUID DRINKS IN EXTREME HEAT, ETC); FOR ADOPT-A-HIGHWAY VOLUNTEER PROGRAM. VM ADJUSTMENT DEFICIT REDUCTION	0 4,000 1,000 -2,000 -300
TOTAL JUSTIFICATION:							2,700

**FY 2013 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1420	5318	OFFICE SUPPLIES	239	236	229	MISC DIVISION OFFICE SUPPLIES VM ADJUSTMENT DEFICIT REDUCTION	300 -50 -25
TOTAL JUSTIFICATION:							225
1420	5319	PROTECTIVE CLOTHING/SUPL	1,687	3,926	2,274	PPE, WEATHER GEAR AND OTHER SAFETY RELATES ITEMS FOR EMPLOYEES, SEASONAL HELP SAFETY BOOTS (AMT ALLOCATED AMONG 2 GROUPS-STs & FORESTRY). DEFICIT REDUCTION	0 0 3,000 -300
TOTAL JUSTIFICATION:							2,700
1420	5320	STREET SIGNS	26,517	3,643	1,197	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; (ADDITIONAL \$20,000 BUDGETED BUDGETED IN MFT) DEFICIT REDUCTION	0 0 0 0 0 6,000 -600
TOTAL JUSTIFICATION:							5,400
1420	5322	WATER CHARGE	1,575	1,599	1,783	WATER AND SEWER FOR STREET MEDIANS DEFICIT REDUCTION	1,600 -160
TOTAL JUSTIFICATION:							1,440
1420	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5506	STREETSCAPE IMPROVEMENTS	12,995	(323)	20,838	UNIFORM FENCE MAINTENANCE-- POST REPLACEMENT OF DUNDEE RD. & MISC. REPAIRS (ROUTE 83; DUNDEE; LAKE COOK COOK ROAD). VM ADJUSTMENT DEFICIT REDUCTION	0 0 25,000 -10,000 -1,500
TOTAL JUSTIFICATION:							13,500
1420	5707	TRANSFER TO CERF	42,045	66,525	61,232	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIPT.	0 0
TOTAL JUSTIFICATION:							0
			884,648	566,243	853,872		847,840

**FY 2013 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1430	5101	LONGEVITY	0	1,735	1,200	LONGEVITY	1,500
TOTAL JUSTIFICATION:							1,500
1430	5102	OVERTIME	1,475	436	376	EMERGENCY RESPONSE FOR STORM DAMAGE, FLOODING RESPONSE, ETC. AT TIME AND ONE-HALF AND DOUBLE-TIME RATES IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT. VM ADJUSTMENT	0 0 0 6,000 -3,000
TOTAL JUSTIFICATION:							3,000
1430	5103	SEASONAL HELP	27,888	32,609	42,894	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). VM ADJUSTMENT DEFICIT REDUCTION	0 0 0 50,000 -15,000 -3,500
TOTAL JUSTIFICATION:							31,500
1430	5104	SALARIES	208,279	287,435	303,465	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 0 304,418 0
TOTAL JUSTIFICATION:							304,418
1430	5105	TRAINING	1,227	1,007	382	NIPSTA AND/OR OTHER TRAINING SPECIFIC TO PUBLIC WORKS (CHAINSAW SAFETY, ELECTRICAL SAFETY, ETC); INCLUDES CDL REIMBURSEMENTS. IL ARBORISTS ASSOC CONFERENCE/EXPO CHICAGO FLOWER & GARDEN SHOW DEFICIT REDUCTION	0 0 1,000 450 50 -150
TOTAL JUSTIFICATION:							1,350
1430	5106	UNIFORM ALLOWANCE	2,908	1,334	1,163	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT (AMT ALLOCATED AMONG 2 GROUPS -STS & FORESTRY); CARRYOVER OF EMPLOYEE ACCOUNT BALANCES FROM FY 2012; (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); ALLOTMENT OF "NEW ISSUE" IN THE EVENT OF UNANTICIPATED EMPLOYEE TURNOVER; UNIFORMS FOR SEASONAL WORKERS. VM ADJUSTMENT DEFICIT REDUCTION	0 0 0 1,800 0 400 0 450 350 -500 -250
TOTAL JUSTIFICATION:							2,250
1430	5108	EMPLOYER CONTRIBUTIONS	40,720	63,831	71,507	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 63,839 0
TOTAL JUSTIFICATION:							63,839
1430	5111	UNEMPLOYMENT COMPENSATION	15,020	6,225	2,928		
TOTAL JUSTIFICATION:							
1430	5205	CONFERENCES & MEETINGS	210	52	401		
TOTAL JUSTIFICATION:							
1430	5207	IS SERV & MAINT AGREEMENT	0	330	228		
TOTAL JUSTIFICATION:							
1430	5208	DEBRIS DUMP CHARGES	3,170	1,967	2,153	DISPOSAL CHARGES FOR DEBRIS COLLECTED FROM STORM	0

**FY 2013 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
1430	5208	DEBRIS DUMP CHARGES...	3,170 ...	1,967 ...	2,153 ...	DAMAGE, LOGS, ETC. EXPANDED LEVEL ITEM APPROVED BY VM - COST RELATED TO THE EAB PROGRAM/EAB DISPOSAL DEFICIT REDUCTION	4,000 0 15,000 -1,900
TOTAL JUSTIFICATION:							17,100
1430	5209	ENERGY	30,848	19,760	21,498	ELECTRICITY FOR FRIENDSHIP PARK. DEFICIT REDUCTION	20,000 -2,000
TOTAL JUSTIFICATION:							18,000
1430	5212	EMPLOYEE HEALTH INSURANCE	37,984	66,065	78,865	HEALTH INSURANCE COST FOR FULL TIME EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY); REDUCTION FOR BENEFITS CHARGED TO MFT FUND	0 83,908 0
TOTAL JUSTIFICATION:							83,908
1430	5213	GEN LIABILITY INSURANCE	27,561	19,807	20,340	DIVISION SHARE OF INSURANCE COSTS INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 20,833
TOTAL JUSTIFICATION:							20,833
1430	5217	LANDSCAPE MAINTENANCE	88,235	86,945	56,606	CONTRACTUAL GRASS CUTTING AND LAWN MAINTENANCE SERVICES AT VARIOUS VILLAGE SITES AND 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. DEFICIT REDUCTION	0 80,000 8,000 2,000 0 0 10,000 -10,000
TOTAL JUSTIFICATION:							90,000
1430	5220	MAINT OFF/SPEC EQUIPMENT	0	30	0	MISC. OFFICE/EQUIPMT MAINTENANCE/REPAIRS. DEFICIT REDUCTION	100 -10
TOTAL JUSTIFICATION:							90
1430	5221	MAINT RADIO EQUIPMENT	16	55	219		
TOTAL JUSTIFICATION:							
1430	5222	MEMBERSHIP DUES	881	594	760	SUBURBAN TREE CONSORTIUM; IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE; TREE CITY USA/ARBOR DAY FOUNDATION. IL DEPARTMENT OF AGRICULTURE DEFICIT REDUCTION	600 175 50 20 -85
TOTAL JUSTIFICATION:							760
1430	5233	RENTAL EQUIPMENT	5,000	0	0	SPECIAL EQUIPMENT AND TOOLS TO SUPPLEMENT NON-OPERATING OR NON-OWNED EQUIPMENT (I.E. CREEK TIMBER AXE). VM ADJUSTMENT	0 0 3,000 -3,000
TOTAL JUSTIFICATION:							0
1430	5234	TREE MAINT SERVICE	26,893	36,045	36,253	TREE SPRAYING FOR DISEASE AFFECTED TREES; CONTRACTUAL PARKWAY TREE TRIMMING PROGRAM (INCLUDES PREVAILING WAGE). EXPANDED LEVEL ITEM APPROVED BY VM - COSTS RELATED TO THE EAB PROGRAM/EAB TREE REPLACEMENT DEFICIT REDUCTION	5,000 0 50,000 0 100,000 -15,500
TOTAL JUSTIFICATION:							139,500
1430	5299	MISC CONTRACTUAL SERVICES	0	0	0	EXPANDED LEVEL ITEM APPROVED BY VM - COST RELATED TO THE EAB PROGRAM/EAB CONTRACTUAL REMOVAL DEFICIT REDUCTION	0 95,000 -9,500

**FY 2013 BUDGET WORKSHEET
FORESTRY DIVISION**

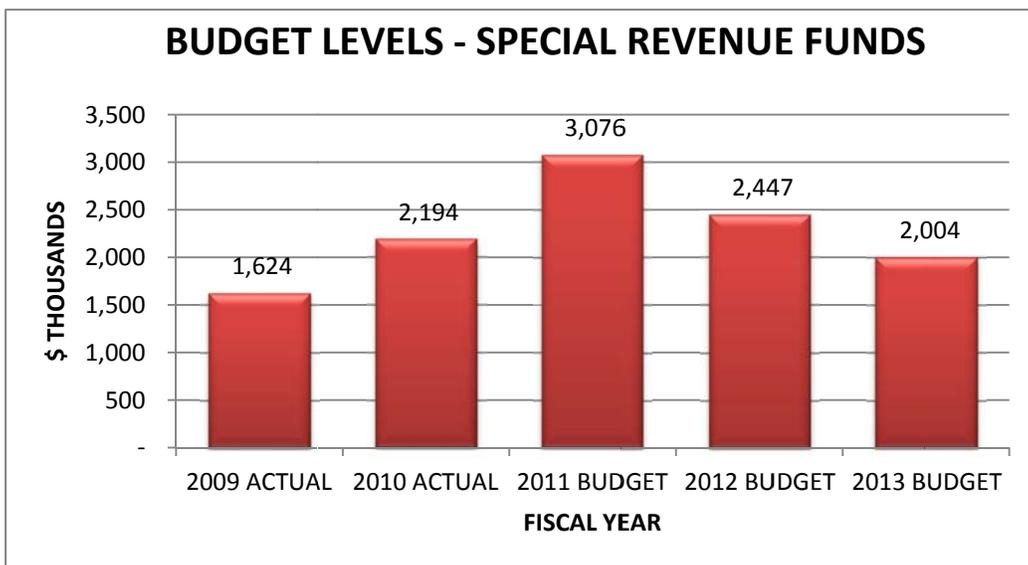
DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							85,500
1430	5301	AUTO PETROL PRODUCTS	9,646	13,785	15,836	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL AND GASOLINE FUELS, ETC. FOR DIVISION VEHICLES AND EQUIPMENT. DEFICIT REDUCTION	0 0 12,000 -1,200
TOTAL JUSTIFICATION:							10,800
1430	5302	BOOKS & SUBSCRIPTIONS	0	0	0	DIVISION MANUALS AND TECHNICAL PUBLICATIONS. DEFICIT REDUCTION	100 -10
TOTAL JUSTIFICATION:							90
1430	5303	CHEMICALS	2,132	931	965		
TOTAL JUSTIFICATION:							
1430	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1430	5310	VEHICLE MAINTENANCE	8,280	6,102	6,514	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES AND EQUIPMENT INCLUDING FUNDING FOR VEHICLE INSPECTIONS AND VEHICLE FIRE EXTINGUISHER SERVICE. DEFICIT REDUCTION	0 0 8,000 -800
TOTAL JUSTIFICATION:							7,200
1430	5311	BLDG/GROUNDS MAINTENANCE	11,444	15,014	9,453	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. VM ADJUSTMENT DEFICIT REDUCTION	0 0 0 25,000 -5,000 -2,000
TOTAL JUSTIFICATION:							18,000
1430	5313	IS MISC EQPT & SUPPLIES	0	0	3,332		
TOTAL JUSTIFICATION:							
1430	5315	SMALL TOOLS & EQUIPMENT	10,061	6,762	10,274	REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS AND EQUIPMENT. INCLUDES POWER EDGER, CHAIN SAWS, LAWNMOWER FOR DECK, ETC. DEFICIT REDUCTION	0 0 10,000 -1,000
TOTAL JUSTIFICATION:							9,000
1430	5317	MISC OPERATING SUPPLIES	1,285	1,281	1,742	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS (I.E. WATER COOLER, LIQUID DRINKS IN EXTREME HEAT, ETC). VM ADJUSTMENT DEFICIT REDUCTION	0 2,000 -500 -150
TOTAL JUSTIFICATION:							1,350
1430	5318	OFFICE SUPPLIES	203	201	204	MISC OFFICE SUPPLIES. VM ADJUSTMENT DEFICIT REDUCTION	250 -50 -20
TOTAL JUSTIFICATION:							180
1430	5319	PROTECTIVE CLOTHING/SUPL	2,560	1,815	1,059	PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS FOR EMPLOYEES, SEASONAL HELP SAFETY BOOTS (AMT ALLOCATED AMONG 2 GROUPS - STS & FORESTRY). VM ADJUSTMENT DEFICIT REDUCTION	0 0 3,000 -500 -250
TOTAL JUSTIFICATION:							2,250
1430	5322	WATER CHARGE	6,574	8,438	5,562	WATER FOR FRIENDSHIP PARK FOUNTAIN DEFICIT REDUCTION	6,500 -650

**FY 2013 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							5,850
1430	5506	STREETSCAPE IMPROVEMENTS	96,944	102,563	117,616	MISCELLANEOUS FLOWERS, BULBS, ORNAMENTAL BUSHES, SHRUBS, HANGING BASKETS, BANNERS, 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); FRIENDSHIP PARK FOUNTAIN MAINTENANCE; FRIENDSHIP PARK FOUNTAIN REPAIRS, I.E. ROD IRON RAILINGS (TO BE SANDBLASTED & POWDER COATED). VM ADJUSTMENT DEFICIT REDUCTION	0 0 0 35,000 10,000 10,000 15,000 10,000 5,000 35,000 0 15,000 -20,000 -11,500
TOTAL JUSTIFICATION:							103,500
1430	5707	TRANSFER TO CERF	37,001	26,634	19,524	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIPT.	0 0
TOTAL JUSTIFICATION:							0
			704,445	809,788	833,319		1,021,768

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$1,291,000
Foreign Fire Insurance Fund	54,000
Emergency Telephone System (E911) Fund	507,756
Grant Fund.....	150,758
TOTAL.....	\$2,003,514



FY 2013 BUDGET WORKSHEET

MFT

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
11	5104	SALARIES	204,004	203,415	0		
TOTAL JUSTIFICATION:							
11	5108	EMPLOYER CONTRIBUTIONS	92,214	56,636	0		
TOTAL JUSTIFICATION:							
11	5206	CONSULTING SERVICES	7,582	17,151	13,010	BRIDGE INSPECTION	5,000
TOTAL JUSTIFICATION:							5,000
11	5209	ENERGY	52,834	45,593	41,959	STREET LIGHT ENERGY	60,000
TOTAL JUSTIFICATION:							60,000
11	5212	EMPLOYEE HEALTH INSURANCE	0	45,004	0		
TOTAL JUSTIFICATION:							
11	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
11	5247	PAVEMENT MARKINGS	15,657	18,771	18,590	PAVEMENT MARKING	20,000
TOTAL JUSTIFICATION:							20,000
11	5251	STREET LIGHT MAINTENANCE	43,699	40,067	34,213	STREET LIGHT MAINTENANCE/REPAIRS (POLES, FIXTURES, ETC) TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	20,000 25,000
TOTAL JUSTIFICATION:							45,000
11	5299	MISC CONTRACTUAL SERVICES	0	0	0	BRIDGE MAINTENANCE/REPAIR	10,000
TOTAL JUSTIFICATION:							10,000
11	5303	CHEMICALS	174,492	126,336	88,351	ROAD SALT; SALT AND DE-ICING AGENTS FOR SNOW AND ICE CONTROL FOR SIDEWALKS AT MUNICIPALLY MAINTAINED SITES (I.E., FRIENDSHIP PK, VETERANS PK, LEHMANN FOUNTAIN, CLOCK TOWER) LIQUID CALCIUM CHLORIDE	0 0 0 115,000 4,000
TOTAL JUSTIFICATION:							119,000
11	5314	MINOR STREET REPAIRS	16,199	12,000	10,195	CONSTRUCTION MATERIAL	12,000
TOTAL JUSTIFICATION:							12,000
11	5320	STREET SIGNS	0	14,000	17,623	SIGN MATERIALS FOR REPLACEMENT/REPAIR OF STREET SIGNS	20,000
TOTAL JUSTIFICATION:							20,000
11	5507	SIDEWALK IMPROVEMENTS	113,801	122,312	130,366		
TOTAL JUSTIFICATION:							
11	5508	PAVEMENT IMPROVEMENTS	53,860	973,096	771,700	STREET IMPROVEMENT PROGRAM	1,000,000
TOTAL JUSTIFICATION:							1,000,000
11	5531	GENERAL MAINTENANCE	228,572	(6,711)	0		
TOTAL JUSTIFICATION:							
			1,002,915	1,667,671	1,126,008		1,291,000

**FY 2013 BUDGET WORKSHEET
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
12	5305	FIREFIGHTING SUPPLIES	0	0	0	FOREIGN FIRE INSURANCE RELATED PURCHASES	54,000
TOTAL JUSTIFICATION:							54,000
12	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
12	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
12	5319	PROTECTIVE CLOTHING/SUPL	0	0	0		
TOTAL JUSTIFICATION:							
			0	0	0		54,000

**FY 2013 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
15	5105	TRAINING	0	975	787	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS	975
TOTAL JUSTIFICATION:							975
15	5205	CONFERENCES & MEETINGS	0	890	1,797	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	45,130	47,618	52,161	CONTRACTUAL FEE FOR CONTINUED UPDATES, PROBLEM SOLVING AND SERVICE ON E-911 SOFTWARE (NETMOTION) 3 YEAR CONTRACT WITH SAVINGS OF \$372.44/YR - 30 LICENSE TOTAL SAVINGS \$1117.32 - ADD IN 2014 ----- MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIR OF COMPUTERS, PRINTERS, AND OTHER EQUIPMENT UTILIZED AS A PORTION OF THE DISPATCH SYSTEM ----- MAINTENANCE CODE RED EMERGENCY NOTIFICATION SYSTEM ----- PIMS (POLICE INFORMATION MANAGEMENT SYSTEM) THIS AMOUNT IS BASED ON PROJECTED COSTS FROM THE ILLINOIS CRIMINAL JUSTICE AUTHORITY. ----- TRITECH MAINTENANCE AGREEMENT	0 0 0 0 0 800 0 15,000 0 0 0 1,200 0 35,289
TOTAL JUSTIFICATION:							52,289
15	5220	MAINT OFF/SPEC EQUIPMENT	13,478	13,104	9,997	MIDWEST TIME MAINTENANCE COST FOR E-911 EQUIPMENT MAINTENANCE -VIPER	150 12,900
TOTAL JUSTIFICATION:							13,050
15	5221	MAINT RADIO EQUIPMENT	30,130	39,129	52,979	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	0	222	222	NATIONAL EMERGENCY NUMBER ASSOCIATION ASSOCIATED PUBLIC SAFETY COMMUNICATION OFFICERS	125 125
TOTAL JUSTIFICATION:							250
15	5231	REG & SPCL AGENCY ASSESS	281,798	282,681	304,239	FIRE DISPATCH CENTER FEES (RED CENTER) FOR YEAR 2013 ----- FEES FOR ACCESS TO CAD SYSTEM-MONTHLY FEES TO VERIZON: FIRE DEPARTMENT (13) POLICE DEPARTMENT (28) (MOVED TO 1600-5239) -----	292,000 0 0 0 0 0 0
TOTAL JUSTIFICATION:							292,000
15	5232	RENTAL AGREEMENTS	0	0	0	RENT SPACE ON BUILDING ON MILWAUKEE AVENUE. RENTAL FOR RADIO RECEIVER SITE VM ADJUSTMENT	0 250 -250
TOTAL JUSTIFICATION:							0
15	5238	TELE-COMMUNICATION SERV	12,548	8,873	0	MONTHLY LINE MAINTENANCE AMOUNT IS THE COST FROM A T & T FOR MAINTENANCE OF ALL INCOMING 911 LINES. EXPENDITURE MOVED TO 1600-5238 -----	0 0 0 0

**FY 2013 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

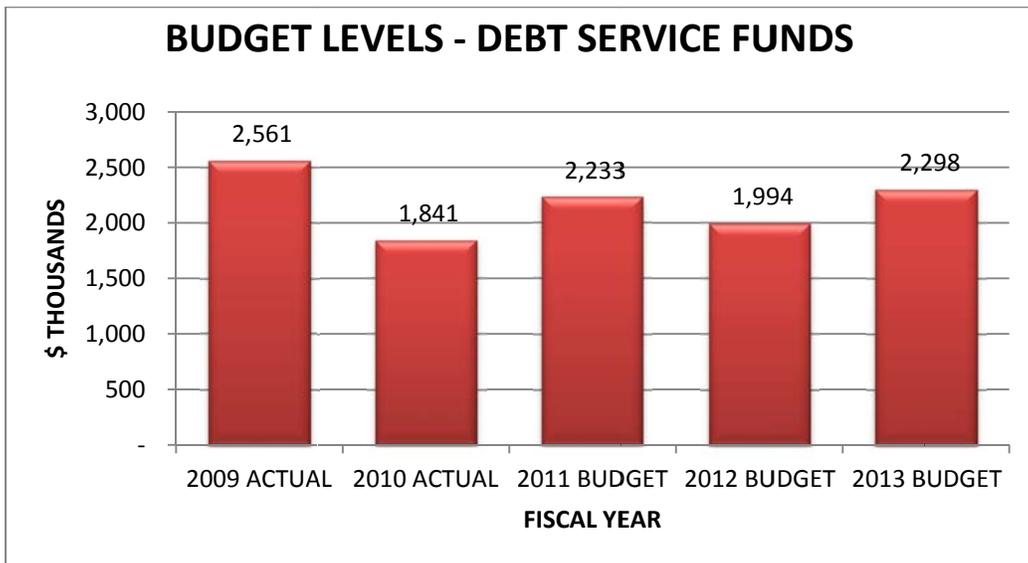
DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
15...	5238.	TELE-COMMUNICATION SERV...	12,548 ...	8,873 ...	0...	800 MHZ RADIO SYSTEM CHARGE FOR SEVEN DEDICATED VOICE QUALITY TELEPHONE LINES REQUIRED TO LINK THE VARIOUS TRANSMITTERS AND REPEATERS IN THE POLICE RADIO SYSTEM. EXPENDITURE MOVED TO 1600-5238	0 0 0 0
TOTAL JUSTIFICATION:							0
15	5302	BOOKS & SUBSCRIPTIONS	0	577	623	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 0 623
TOTAL JUSTIFICATION:							1,223
15	5313	IS MISC EQPT & SUPPLIES	8,644	14,970	3,955	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	1,255	0	0		
TOTAL JUSTIFICATION:							
15	5317	MISC OPERATING SUPPLIES	1,051	699	614	MISCELLANEOUS OPERATING SUPPLIES VM ADJUSTMENT	1,000 -200
TOTAL JUSTIFICATION:							800
15	5327	IS MISC SOFTWARE	858	1,011	0	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	147,181	66,014	85,555	TRANSFER TO CERF	85,424
TOTAL JUSTIFICATION:							85,424
			542,072	476,763	512,929		507,756

**FY 2013 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
5500	5102	OVERTIME	130,797	109,178	46,485	STEP GRANT CPS GRANT	22,024 4,350
TOTAL JUSTIFICATION:							26,374
5500	5104	SALARIES	105,214	80,900	78,324	VOCA GRANT PROGRAM COORDINATOR'S SALARY. CONGREGATE DINING PROGRAM GRANT - PORTION OF SENIOR CENTER CLERK'S SALARY	66,458 0 9,040
TOTAL JUSTIFICATION:							75,498
5500	5105	TRAINING	0	0	75		
TOTAL JUSTIFICATION:							
5500	5108	EMPLOYER CONTRIBUTIONS	21,603	16,607	16,536	VOCA GRANT COORD'S FICA/IMRF/MEDICARE COSTS. CONGREGATE DINING GRANT FICA/IMRF/MEDICARE COSTS	14,780 691
TOTAL JUSTIFICATION:							15,471
5500	5205	CONFERENCES & MEETINGS	42	0	0		
TOTAL JUSTIFICATION:							
5500	5206	CONSULTING SERVICES	0	0	73,554		
TOTAL JUSTIFICATION:							
5500	5212	EMPLOYEE HEALTH INSURANCE	19,206	20,423	21,403	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	22,521
TOTAL JUSTIFICATION:							22,521
5500	5220	MAINT OFF/SPEC EQUIPMENT	1,071	0	0		
TOTAL JUSTIFICATION:							
5500	5228	PRINTING & BINDING	2,767	193	0		
TOTAL JUSTIFICATION:							
5500	5299	MISC CONTRACTUAL SERVICES	16,766	16,833	32,801	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	7,694
TOTAL JUSTIFICATION:							7,694
5500	5310	VEHICLE MAINTENANCE	37,817	0	0		
TOTAL JUSTIFICATION:							
5500	5313	IS MISC EQPT & SUPPLIES	69,337	0	0		
TOTAL JUSTIFICATION:							
5500	5315	SMALL TOOLS & EQUIPMENT	746	0	0		
TOTAL JUSTIFICATION:							
5500	5317	MISC OPERATING SUPPLIES	9,545	903	5,066		
TOTAL JUSTIFICATION:							
5500	5325	INVESTIGATIVE FUNDS	750	500	750	TOBACCO GRANT	3,200
TOTAL JUSTIFICATION:							3,200
5500	5411	SPECIAL EQUIPMENT	63,009	50,353	2,835		
TOTAL JUSTIFICATION:							
5500	5506	STREETSCAPE IMPROVEMENTS	170,000	0	0		
TOTAL JUSTIFICATION:							
			648,669	295,889	277,830		150,758

DEBT SERVICE FUNDS

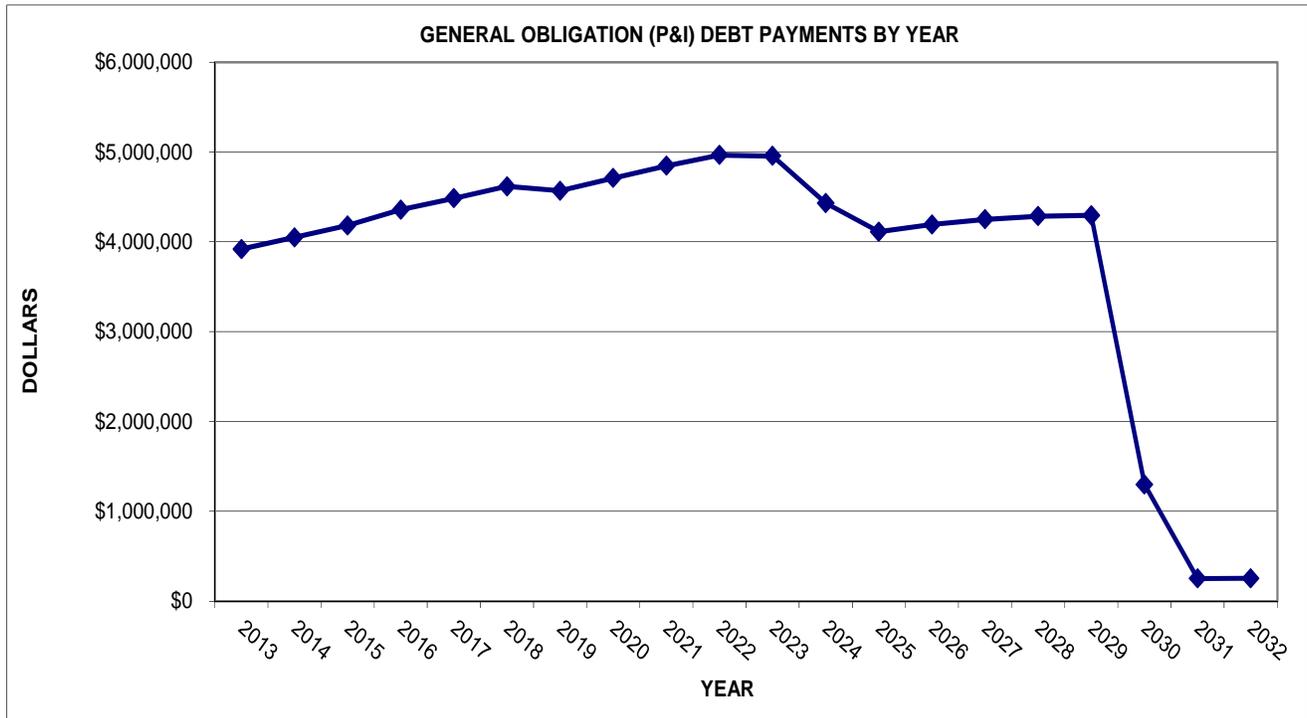
2007 General Obligation Bond Fund (21)	\$392,000
2008 General Obligation Bond Fund (22)	1,513,917
2009 General Obligation Bond Fund (23)	392,000
TOTAL.....	\$2,298,317



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 2005	Series 2007	Series 2008	Series 2009	Series 2011	Series 2012A	Series 2012B	Total P&I
2013	270,400	392,000	1,513,917	392,000	976,300	137,025	236,150	\$3,917,792
2014		392,000	1,654,906	392,000	970,900	406,525	232,400	\$4,048,731
2015		392,000	1,793,534	392,000	960,300	410,625	233,650	\$4,182,109
2016		392,000	1,939,585	392,000	984,600	413,000	234,750	\$4,355,935
2017		392,000	2,082,408	392,000	968,100	415,125	235,700	\$4,485,333
2018		392,000	2,221,788	392,000	961,600	417,000	231,500	\$4,615,888
2019		392,000	2,367,508	392,000	766,550	411,950	237,300	\$4,567,308
2020		392,000	2,503,919	392,000	766,600	416,750	237,800	\$4,709,069
2021		392,000	2,636,020	392,000	766,050	421,100	238,150	\$4,845,320
2022		392,000	2,763,595	392,000	759,900	420,000	238,350	\$4,965,845
2023		392,000	2,881,427	392,000	628,300	417,650	243,400	\$4,954,777
2024		392,000	1,554,517	1,827,000		414,000	243,150	\$4,430,667
2025		392,000		3,475,748			242,750	\$4,110,498
2026		392,000		3,552,660			246,969	\$4,191,629
2027		1,837,000		2,166,732			245,875	\$4,249,607
2028		4,035,356					249,375	\$4,284,731
2029		4,040,316					252,550	\$4,292,866
2030		1,044,396					254,850	\$1,299,246
2031							251,800	\$251,800
2032							253,575	\$253,575
Total	\$270,400	\$16,445,068	\$25,913,122	\$15,334,140	\$9,509,200	\$4,700,750	\$4,840,044	\$77,012,724



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 2013) 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 2011 and FY 2013 outstanding debt.

	<u>Wheeling</u>	<u>Standard</u>
Overall Net Debt Per Capita:	\$1,469	\$1,000 - \$2,000 (low)
Debt payments as a % of operating* expenditures:	9.56%	8% to 15% (moderate)
Overall net debt as a % of market value:	1.69%	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 2005, the Village issued \$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. FY 2013 represents the last year the Village will make a payment on the 2005 G.O. alternate revenue (sales tax) bonds, because these bonds were refunding in 2012 (see the description for the 2012A bonds for more information) to take advantage of lower interest rates.

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, and realized over \$612,000 in present value savings over the life of the refunding bonds. The original bonds were issued to pay for water and sewer system improvements (Series 2003A), a TIF Fund project

(Series 2003B), the cost of purchasing and improving a Public Works building on Hintz Road (Series 2004A), and the Prairie Park development incentive in the Lake-Cook/North Milwaukee TIF District (Series 2004A).

On May 7, 2012, the Village sold \$3,925,000 in Series 2012A General Obligation Sales Tax Refunding bonds, in order to refund the Series 2005 G.O. alternate revenue (sales tax) bonds. By refunding the Series 2005 bonds, the Village was able to realize \$167,424 in present value savings.

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

There are no plans to issue additional debt at this time.

**FY 2013 BUDGET WORKSHEET
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
21	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
21	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
21	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
21	5624	BOND INTEREST EXPENSE	392,000	392,000	392,000	INTEREST EXPENSE RELATED TO 2007 GO BONDS	392,000
TOTAL JUSTIFICATION:							392,000
			392,000	392,000	392,000		392,400

**FY 2013 BUDGET WORKSHEET
2008 GEN OBLIG BOND FUND**

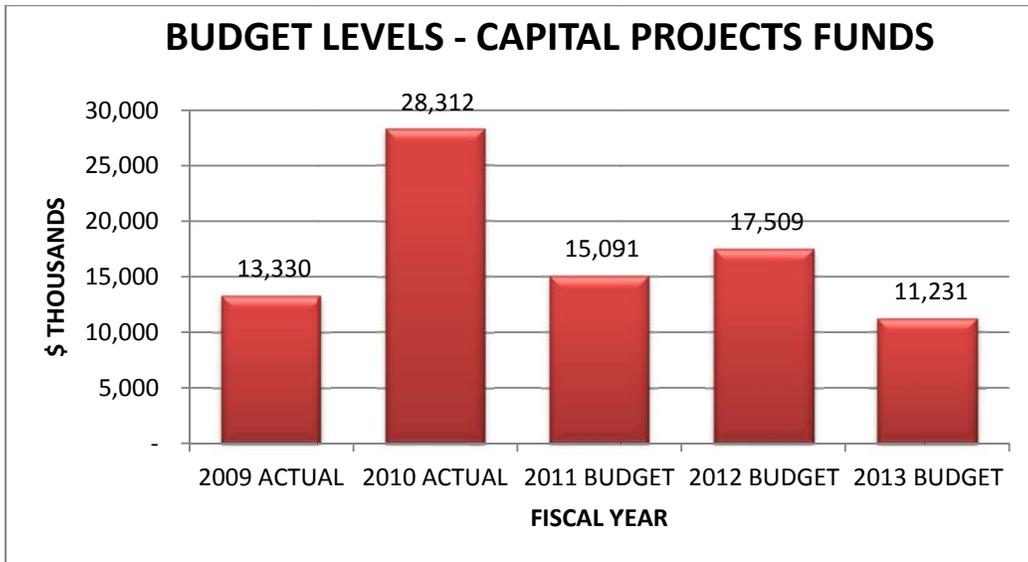
DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
22	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
22	5609	FISCAL AGENT FEES	0	0	0		
TOTAL JUSTIFICATION:							
22	5623	BOND PRINCIPAL	0	0	510,000	2008 GO BONDS - PRINCIPAL PAYMENT (GF PORTION) 2008 GO BONDS - PRINCIPAL PAYMENT (WS PORTION)	452,250 217,750
TOTAL JUSTIFICATION:							670,000
22	5624	BOND INTEREST EXPENSE	866,000	866,000	866,000	2008 GO BONDS - INTEREST EXPENSE (GF PORTION) 2008 GO BONDS - INTEREST EXPENSE (WS PORTION)	569,644 274,273
TOTAL JUSTIFICATION:							843,917
22	5625	INTEREST RATE SWAP PAYMNT	0	0	0		
TOTAL JUSTIFICATION:							
			866,000	866,000	1,376,000		1,513,917

**FY 2013 BUDGET WORKSHEET
2009 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
23	5609	FISCAL AGENT FEES	0	0	0		
TOTAL JUSTIFICATION:							
23	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
23	5624	BOND INTEREST EXPENSE	391,998	391,997	392,217	2009 GO BONDS - INTEREST EXPENSE	392,000
TOTAL JUSTIFICATION:							392,000
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
TOTAL JUSTIFICATION:							
			391,998	391,997	392,217		392,000

CAPITAL PROJECTS FUNDS

TIF Implementation Fund - Town Center.....	\$628,806
TIF Implementation Fund - Crossroads Redevelopment Project.....	2,282,344
TIF Implementation Fund - South Milwaukee Area.....	29,106
TIF Implementation Fund - Southeast	84,606
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area	3,099,218
Capital Projects Fund:	
Infrastructure Improvements (3410).....	3,057,669
Non-Infrastructure Improvements (3420).....	1,541,118
Capital Equipment Replacement Fund (CERF).....	508,000
TOTAL.....	\$11,230,867



**FY 2013 BUDGET WORKSHEET
TOWN CENTER TIF**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3000	5104	SALARIES	11,465	12,169	13,119	SALARY FOR REDEVELOPMENT COORDINATOR	13,114
TOTAL JUSTIFICATION:							13,114
3000	5108	EMPLOYER CONTRIBUTIONS	2,292	2,508	2,855	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,737 0
TOTAL JUSTIFICATION:							2,737
3000	5205	CONFERENCES & MEETINGS	91	274	175	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3000	5206	CONSULTING SERVICES	(31,668)	(16,002)	12,623		
TOTAL JUSTIFICATION:							
3000	5212	EMPLOYEE HEALTH INSURANCE	1,956	1,984	2,086	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,195 0
TOTAL JUSTIFICATION:							2,195
3000	5218	LEGAL SERVICES	27,719	12,049	11,309	MISC LEGAL SERVICES	50,000
TOTAL JUSTIFICATION:							50,000
3000	5222	MEMBERSHIP DUES	188	0	188		
TOTAL JUSTIFICATION:							
3000	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
3000	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3000	5230	RECORDING FEES	62	0	0		
TOTAL JUSTIFICATION:							
3000	5299	MISC CONTRACTUAL SERVICES	(1,120)	233,080	0		
TOTAL JUSTIFICATION:							
3000	5333	BUSINESS RECRUITMENT	0	0	15	EXPANDED LEVEL ITEM APPROVED BY VM - ADVERTISING PROGRAM	0 6,000
TOTAL JUSTIFICATION:							6,000
3000	5420	LAND ACQUISITION	5,310	0	0		
TOTAL JUSTIFICATION:							
3000	5506	STREETSCAPE IMPROVEMENTS	4,705	77,336	193,136	FACADE PROGRAM STORM SEWER PIPE - HERITAGE PARK FLOOD CONTROL FACILITY DUNDEE ROAD LIGHTING	50,000 275,000 88,000
TOTAL JUSTIFICATION:							413,000
3000	5507	SIDEWALK IMPROVEMENTS	0	0	15,064	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	141,700
TOTAL JUSTIFICATION:							141,700
3000	5508	PAVEMENT IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3000	5509	BUILDING IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3000	5512	BRIDGE IMPROVEMENTS	0	224,482	56,121		
TOTAL JUSTIFICATION:							

**FY 2013 BUDGET WORKSHEET
TOWN CENTER TIF**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3000	5701	CONTINGENCIES	0	357,099	38,449		
TOTAL JUSTIFICATION:							
			21,000	904,981	345,140		628,806

**FY 2013 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3100	5102	OVERTIME	2,804	0	0		
TOTAL JUSTIFICATION:							
3100	5104	SALARIES	11,465	12,169	13,119	SALARY FOR REDEVELOPMENT COORDINATOR	13,114
TOTAL JUSTIFICATION:							13,114
3100	5108	EMPLOYER CONTRIBUTIONS	2,292	2,508	2,855	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,737 0
TOTAL JUSTIFICATION:							2,737
3100	5201	ADVERTISING & PUBLISHING	0	0	0	VLG OWNED RE LISTING MARKETING: BROKER SAVANT	720
TOTAL JUSTIFICATION:							720
3100	5205	CONFERENCES & MEETINGS	82	303	175	MISC TIF CONFERENCES & MEETINGS ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	500 60
TOTAL JUSTIFICATION:							560
3100	5206	CONSULTING SERVICES	4,224	5,350	16,586		
TOTAL JUSTIFICATION:							
3100	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
3100	5212	EMPLOYEE HEALTH INSURANCE	1,956	1,984	2,086	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,195 0
TOTAL JUSTIFICATION:							2,195
3100	5218	LEGAL SERVICES	69,260	26,617	15,021	LEGAL SERVICES RELATED TO THE CROSSROADS TIF	20,000
TOTAL JUSTIFICATION:							20,000
3100	5222	MEMBERSHIP DUES	188	0	188		
TOTAL JUSTIFICATION:							
3100	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
3100	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3100	5230	RECORDING FEES	22	15	144		
TOTAL JUSTIFICATION:							
3100	5299	MISC CONTRACTUAL SERVICES	2,249,337	2,300,475	2,210,729	SURPLUS DISTRIBUTION TO THE TAXING DISTRICTS PER THE BOARD APPROVED INTERGOVERNMENTAL AGREEMENT.	2,006,018 0
TOTAL JUSTIFICATION:							2,006,018
3100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5333	BUSINESS RECRUITMENT	0	0	15	EXPANDED LEVEL ITEM APPROVED BY VM - ADVERTISING PROGRAM	0 6,000
TOTAL JUSTIFICATION:							6,000
3100	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3100	5503	WATER IMPROVEMENTS	0	166,803	0		
TOTAL JUSTIFICATION:							

**FY 2013 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3100	5506	STREETSCAPE IMPROVEMENTS	29,265	102,261	71,000	FACADE PROGRAM DUNDEE ROAD LIGHTING	50,000 21,000
TOTAL JUSTIFICATION:							71,000
3100	5712	LOSS/LAND HELD FOR RESALE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5750	TIF INCENTIVE PAYMENTS	1,044,498	587,183	59,089	FRESH FARMS	160,000
TOTAL JUSTIFICATION:							160,000
3100	5838	TRANSFER TO CROSSROAD TIF	6,330,000	0	0		
TOTAL JUSTIFICATION:							
3100	5839	TRANSFER TO NORTH TIF	0	0	0		
TOTAL JUSTIFICATION:							
			9,745,394	3,205,668	2,391,008		2,282,344

**FY 2013 BUDGET WORKSHEET
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3200	5104	SALARIES	11,465	12,169	13,119	SALARY FOR REDEVELOPMENT COORDINATOR	13,114
TOTAL JUSTIFICATION:							13,114
3200	5108	EMPLOYER CONTRIBUTIONS	2,292	2,508	2,855	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,737 0
TOTAL JUSTIFICATION:							2,737
3200	5205	CONFERENCES & MEETINGS	82	312	252	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3200	5206	CONSULTING SERVICES	0	32,574	4,492		
TOTAL JUSTIFICATION:							
3200	5212	EMPLOYEE HEALTH INSURANCE	1,956	1,984	2,086	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,195 0
TOTAL JUSTIFICATION:							2,195
3200	5218	LEGAL SERVICES	7,071	2,279	630	MISC LEGAL SERVICES	5,000
TOTAL JUSTIFICATION:							5,000
3200	5222	MEMBERSHIP DUES	188	0	188		
TOTAL JUSTIFICATION:							
3200	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3200	5299	MISC CONTRACTUAL SERVICES	0	500	0		
TOTAL JUSTIFICATION:							
3200	5333	BUSINESS RECRUITMENT	0	0	15	EXPANDED LEVEL ITEM APPROVED BY VM - ADVERTISING PROGRAM	0 6,000
TOTAL JUSTIFICATION:							6,000
3200	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3200	5506	STREETSCAPE IMPROVEMENTS	0	7,900	0		
TOTAL JUSTIFICATION:							
3200	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
TOTAL JUSTIFICATION:							
			23,054	60,226	23,637		29,106

**FY 2013 BUDGET WORKSHEET
SOUTHEAST TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3700	5104	SALARIES	11,465	12,169	13,119	SALARY FOR REDEVELOPMENT COORDINATOR	13,114
TOTAL JUSTIFICATION:							13,114
3700	5108	EMPLOYER CONTRIBUTIONS	2,292	2,508	2,855	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,737 0
TOTAL JUSTIFICATION:							2,737
3700	5205	CONFERENCES & MEETINGS	82	119	0	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3700	5206	CONSULTING SERVICES	10,754	6,103	25,810		
TOTAL JUSTIFICATION:							
3700	5212	EMPLOYEE HEALTH INSURANCE	1,956	1,984	2,086	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,195 0
TOTAL JUSTIFICATION:							2,195
3700	5218	LEGAL SERVICES	6,451	3,715	3,922	LEGAL EXPENSES	5,000
TOTAL JUSTIFICATION:							5,000
3700	5299	MISC CONTRACTUAL SERVICES	400,372	0	0		
TOTAL JUSTIFICATION:							
3700	5314	MINOR STREET REPAIRS	107,718	0	0		
TOTAL JUSTIFICATION:							
3700	5333	BUSINESS RECRUITMENT	0	0	0	EXPANDED LEVEL ITEM APPROVED BY VM - ADVERTISING PROGRAM	0 6,000
TOTAL JUSTIFICATION:							6,000
3700	5342	SEWER LINE MAINTENANCE	14,230	0	0		
TOTAL JUSTIFICATION:							
3700	5344	WATER MAIN MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
3700	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
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	5,500
TOTAL JUSTIFICATION:							5,500
3700	5750	TIF INCENTIVE PAYMENTS	0	0	500,000		
TOTAL JUSTIFICATION:							
			555,322	26,597	547,793		84,606

**FY 2013 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3900	5104	SALARIES	11,465	12,169	13,119	SALARY FOR REDEVELOPMENT COORDINATOR	13,114
TOTAL JUSTIFICATION:							13,114
3900	5108	EMPLOYER CONTRIBUTIONS	2,292	2,508	2,855	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	2,737 0
TOTAL JUSTIFICATION:							2,737
3900	5205	CONFERENCES & MEETINGS	82	273	175	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20%	60
TOTAL JUSTIFICATION:							60
3900	5206	CONSULTING SERVICES	4,875	13,987	76,417		
TOTAL JUSTIFICATION:							
3900	5212	EMPLOYEE HEALTH INSURANCE	1,956	1,984	2,086	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,195 0
TOTAL JUSTIFICATION:							2,195
3900	5218	LEGAL SERVICES	41,969	18,971	6,672	LEGAL EXPENSES	25,000
TOTAL JUSTIFICATION:							25,000
3900	5222	MEMBERSHIP DUES	188	0	188		
TOTAL JUSTIFICATION:							
3900	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
3900	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3900	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3900	5299	MISC CONTRACTUAL SERVICES	13,583	32,561	1,000	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS	15,000
TOTAL JUSTIFICATION:							15,000
3900	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
3900	5333	BUSINESS RECRUITMENT	0	0	15	EXPANDED LEVEL ITEM APPROVED BY VM - ADVERTISING PROGRAM	0 6,000
TOTAL JUSTIFICATION:							6,000
3900	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3900	5502	SANITARY SEWER IMPROVEMNT	44,230	0	0		
TOTAL JUSTIFICATION:							
3900	5506	STREETSCAPE IMPROVEMENTS	12,666	8,080	0	FACADE PROGRAM	50,000
TOTAL JUSTIFICATION:							50,000
3900	5507	SIDEWALK IMPROVEMENTS	0	0	9,909	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	25,500
TOTAL JUSTIFICATION:							25,500
3900	5609	FISCAL AGENT FEES	5,118	5,180	4,980	FEE FOR 2005 GO BONDS FEE FOR 2005 TIF REVENUE BONDS FEE FOR 2011 GO REFUNDING BONDS FEE FOR 2012A GO REFUNDING BONDS	400 4,280 400 400

**FY 2013 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							5,480
3900	5623	BOND PRINCIPAL	730,000	928,125	1,170,926	2005 GO SALES TAX REV BOND - FINAL PAYMENT 2005 TIF REVENUE BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	260,000 710,000 264,434 25,000
TOTAL JUSTIFICATION:							1,259,434
3900	5624	BOND INTEREST EXPENSE	1,434,266	1,352,502	1,254,111	2005 WESTIN TIF REVENUE BONDS 2005 WESTIN SALES TAX BONDS (LAST PAYMENT) 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	1,040,700 10,400 81,573 112,025
TOTAL JUSTIFICATION:							1,244,698
3900	5629	BOND ISSUANCE COSTS	0	45,944	(3,167)		
TOTAL JUSTIFICATION:							
3900	5631	PAYMENT - BOND ESCROW	0	3,339,875	0		
TOTAL JUSTIFICATION:							
3900	5750	TIF INCENTIVE PAYMENTS	0	2,523,468	392,151	PRAIRIE PARK DEVELOPMENT INCENTIVE	450,000
TOTAL JUSTIFICATION:							450,000
3900	5838	TRANSFER TO CROSSROAD TIF	6,330,000	0	0		
TOTAL JUSTIFICATION:							
			8,632,690	8,285,628	2,931,436		3,099,218

**FY 2013 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3410	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
3410	5104	SALARIES	247,610	247,610	225,912	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS.	160,369
TOTAL JUSTIFICATION:							160,369
3410	5206	CONSULTING SERVICES	4,406	0	16,073		
TOTAL JUSTIFICATION:							
3410	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3410	5223	ENGINEERING & DESIGN SERV	0	13,087	273,326		
TOTAL JUSTIFICATION:							
3410	5230	RECORDING FEES	61	0	0		
TOTAL JUSTIFICATION:							
3410	5299	MISC CONTRACTUAL SERVICES	0	2,400	0		
TOTAL JUSTIFICATION:							
3410	5504	STORM SEWER IMPROVEMENTS	0	37,418	50,563	CORRUGATED METAL ARCH PIPE REPLACEMENT	125,000
TOTAL JUSTIFICATION:							125,000
3410	5506	STREETSCAPE IMPROVEMENTS	0	19,659	4,866	DUNDEE ROAD BICYCLE/PEDESTRIAN PATH BG - DUNDEE ROAD CORRIDOR PEDESTRIAN/BIKEWAY STREETLIGHT REPLACEMENT PROGRAM DUNDEE ROAD LIGHTING	1,211,000 24,800 141,000 31,000
TOTAL JUSTIFICATION:							1,407,800
3410	5507	SIDEWALK IMPROVEMENTS	0	2,160	0	SIDEWALK REMOVAL & REPLACEMENT PROGRAM	167,000
TOTAL JUSTIFICATION:							167,000
3410	5508	PAVEMENT IMPROVEMENTS	0	0	184,258	MFT STREET IMPROVEMENT PROGRAM	780,000
TOTAL JUSTIFICATION:							780,000
3410	5512	BRIDGE IMPROVEMENTS	0	0	0	NORTHGATE PKWY BRIDGE REPAIR JACK LONDON BRIDGE DECORATIVE FLAGSTONE WALL REPAIR JEFFREY AVENUE BRIDGE REPLACEMENT	102,000 225,500 90,000
TOTAL JUSTIFICATION:							417,500
3410	5513	WATERWAY IMPROVEMENTS	26,935	4,538	25,140		
TOTAL JUSTIFICATION:							
			279,012	326,872	780,137		3,057,669

**FY 2013 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3420	5206	CONSULTING SERVICES	0	3,310	17,173		
TOTAL JUSTIFICATION:							
3420	5209	ENERGY	4,410	48,219	35,308	MABAS USE OF OLD PW BUILDING	35,000
TOTAL JUSTIFICATION:							35,000
3420	5218	LEGAL SERVICES	3,662	13,530	170		
TOTAL JUSTIFICATION:							
3420	5223	ENGINEERING & DESIGN SERV	0	0	19,531		
TOTAL JUSTIFICATION:							
3420	5299	MISC CONTRACTUAL SERVICES	2,600	650	41,080		
TOTAL JUSTIFICATION:							
3420	5317	MISC OPERATING SUPPLIES	118,210	1,222	0		
TOTAL JUSTIFICATION:							
3420	5408	BUILDING EQUIPMENT	0	0	12,150	HVAC UNIT REPLACEMENT PROGRAM	35,000
TOTAL JUSTIFICATION:							35,000
3420	5411	SPECIAL EQUIPMENT	0	0	114,717		
TOTAL JUSTIFICATION:							
3420	5420	LAND ACQUISITION	5,306	0	0		
TOTAL JUSTIFICATION:							
3420	5504	STORM SEWER IMPROVEMENTS	3,975	20,454	20,495	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	15,000
TOTAL JUSTIFICATION:							15,000
3420	5506	STREETSCAPE IMPROVEMENTS	38,754	54,381	85,895	PARKWAY TREE PLANTING PROGRAM PARKWAY REGRADING PROGRAM	50,000 5,000
TOTAL JUSTIFICATION:							55,000
3420	5508	PAVEMENT IMPROVEMENTS	0	0	31,674	CRACK SEALING PROGRAM HOT-MIX ASPHALT PAVEMENT SEALING - MUNICIPAL LOTS	125,000 30,000
TOTAL JUSTIFICATION:							155,000
3420	5509	BUILDING IMPROVEMENTS	7,379,081	228,472	13,917		
TOTAL JUSTIFICATION:							
3420	5513	WATERWAY IMPROVEMENTS	0	0	15,984		
TOTAL JUSTIFICATION:							
3420	5609	FISCAL AGENT FEES	400	400	600	2011 GO BONDS FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
3420	5623	BOND PRINCIPAL	235,000	246,875	256,250	2011 GO REFUNDING BONDS - PRINCIPAL PAYMENT	286,943
TOTAL JUSTIFICATION:							286,943
3420	5624	BOND INTEREST EXPENSE	185,663	97,597	129,259	2011 GO REFUNDING BOND INTEREST PAYMENT	98,775
TOTAL JUSTIFICATION:							98,775
3420	5629	BOND ISSUANCE COSTS	0	92,810	(3,821)		
TOTAL JUSTIFICATION:							
3420	5631	PAYMENT - BOND ESCROW	0	3,923,274	0		
TOTAL JUSTIFICATION:							

**FY 2013 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

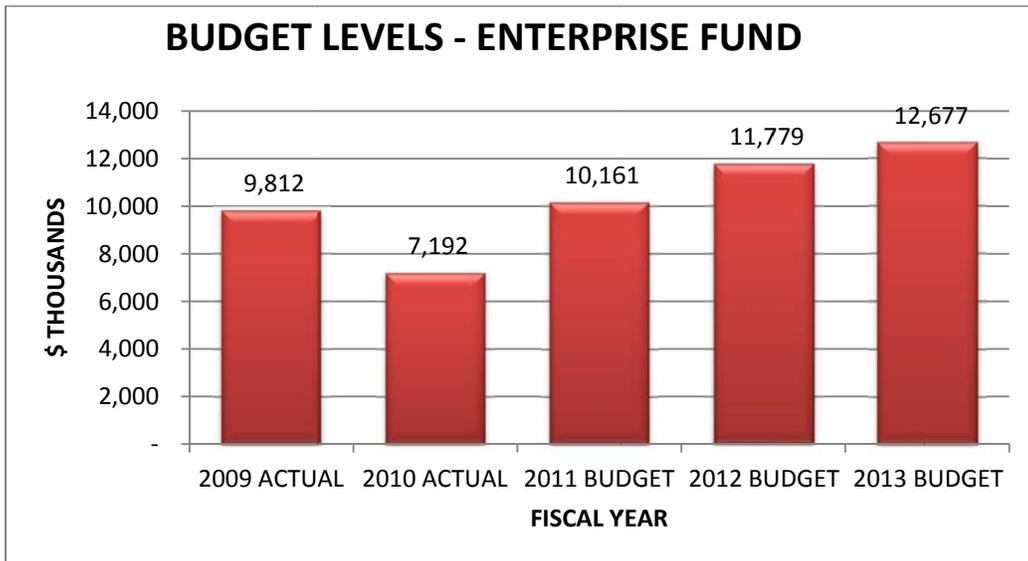
DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
3420	5822	TRANSFER TO 2008 BOND	500,000	1,500,000	1,300,000	TRANSFER TO THE 2008 BOND FUND FOR DEBT SERVICE	860,000
TOTAL JUSTIFICATION:							860,000
			8,477,060	6,231,194	2,090,381		
							1,541,118

**FY 2013 BUDGET WORKSHEET
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
33	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5313	IS MISC EQPT & SUPPLIES	320	0	0		
TOTAL JUSTIFICATION:							
33	5315	SMALL TOOLS & EQUIPMENT	0	0	727		
TOTAL JUSTIFICATION:							
33	5401	MOBILE EQUIPMENT	121,582	209,445	336,549	VEHICLES AND MACHINERY PURCHASE	421,000
TOTAL JUSTIFICATION: 421,000							
33	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5407	OFFICE EQUIPMENT	0	0	46,565	COPIERS FOR FINANCE & FIRE DEPARTMENTS	27,000
TOTAL JUSTIFICATION: 27,000							
33	5411	SPECIAL EQUIPMENT	8,791	4,558	4,174		
TOTAL JUSTIFICATION:							
33	5412	IS CAPITAL EQPT/SUPPLIES	447,601	0	0		
TOTAL JUSTIFICATION:							
33	5413	IS CAPITAL SOFTWARE	0	16,810	0	SUNGARD-PENTAMATION MUNICIPAL SOFTWARE UPGRADE	60,000
TOTAL JUSTIFICATION: 60,000							
33	5840	TRF TO WATER & SEWER FUND	0	11,829	0		
TOTAL JUSTIFICATION:							
33	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
			578,294	242,642	388,016		508,000

ENTERPRISE FUND

Water Operating Program	\$4,606,945
Sewer Operating Program	1,832,776
Water System Improvements	582,903
Water System R&R Projects	5,324,866
Sewer System R&R Projects.....	330,000
TOTAL.....	\$12,677,490



**FY 2013 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
4100	5101	LONGEVITY	5,506	6,135	3,800	LONGEVITY	3,950
TOTAL JUSTIFICATION:							3,950
4100	5102	OVERTIME	59,060	36,830	40,017	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. VM ADJUSTMENT VILLAGE BOARD ADJUSTMENT	0 0 60,000 -5,000 -5,000
TOTAL JUSTIFICATION:							50,000
4100	5103	SEASONAL HELP	19,796	13,641	21,011	SEASONAL HELP TO ASSIST WITH MODERATE SKILL, LABOR INTENSIVE DUTIES OF THE DIVISION (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER). VM ADJUSTMENT	0 0 22,750 -2,750
TOTAL JUSTIFICATION:							20,000
4100	5104	SALARIES	780,565	552,498	584,779	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 0 593,818 0
TOTAL JUSTIFICATION:							593,818
4100	5105	TRAINING	3,508	2,177	1,141	MISC TRAINING FOR WATER OPERATORS (TO MAINTAIN CREDITS FOR CERTIFICATIONS) NIPSTA AND/OR OTHER TRAINING SPECIFIC TO PW (CONFINED SPACE, ELECTRICAL, ETC)	0 1,000 0 1,000
TOTAL JUSTIFICATION:							2,000
4100	5106	UNIFORM ALLOWANCE	5,863	4,479	3,061	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER); CARRYOVER OF EMPLOYEE ACCOUNT BALANCES FROM FY2012 (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER); ALLOTMENT OF "NEW ISSUE" IN THE EVENT OF UNANTICIPATED EMPLOYEE TURNOVER; UNIFORMS FOR SEASONAL HELP.	0 0 3,375 0 750 0 450 225
TOTAL JUSTIFICATION:							4,800
4100	5108	EMPLOYER CONTRIBUTIONS	173,035	128,434	137,891	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR DIVISION PERSONNEL (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER).	0 0 0 124,738
TOTAL JUSTIFICATION:							124,738
4100	5111	UNEMPLOYMENT COMPENSATION	0	339	234		
TOTAL JUSTIFICATION:							
4100	5113	TUITION REIMBURSEMENT	225	0	0		
TOTAL JUSTIFICATION:							
4100	5115	SLDPA RETIREE CONTRIBUTN	13,616	0	0		
TOTAL JUSTIFICATION:							
4100	5116	SICK LEAVE ANNL BUY BACK	948	0	333		
TOTAL JUSTIFICATION:							
4100	5205	CONFERENCES & MEETINGS	2,679	2,667	532	IL POTABLE CONFERENCE, INCLUDING REGISTRATION, TRANSPORTATION, LODGING & MEALS; APWA INTL CONGRESS AND EXPO (CHGO).	0 1,470 835

**FY 2013 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							2,305
4100	5206	CONSULTING SERVICES	0	0	192		
TOTAL JUSTIFICATION:							
4100	5207	IS SERV & MAINT AGREEMENT	0	0	34,455	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM, W/S PORTION.	0 45,000
TOTAL JUSTIFICATION:							45,000
4100	5208	DEBRIS DUMP CHARGES	25,153	17,213	17,463	DISPOSAL OF CONCRETE, ASPHALT, EXCAVATING MATERIAL, ETC, RESULTING FROM WATER SYSTEM REPAIRS.	0 20,000
TOTAL JUSTIFICATION:							20,000
4100	5209	ENERGY	99,034	93,602	88,937	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	162,096	120,875	124,968	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER).	0 138,781
TOTAL JUSTIFICATION:							138,781
4100	5213	GEN LIABILITY INSURANCE	106,005	93,132	78,232	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 97,078
TOTAL JUSTIFICATION:							97,078
4100	5214	HYDRANT MAINTENANCE	24,519	30,529	28,008	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	16,990	14,525	9,817	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE AT VARIOUS WATER TOWERS, RESERVOIR, AND WATER STATION SITES. INCLUDES CORE AERATING IN SPRING AND FALL; CHEMICAL SPRAYING BY CONTRACTOR OF VILLAGE MAINTAINED LAWNS AT WATER DIVISION SITES, AND PROVIDES FOR FERTILIZER, WEED/FUNGUS CONTROL AND OTHER LAWN DISEASES.	0 0 0 12,000 0 0 0 3,000
TOTAL JUSTIFICATION:							15,000
4100	5218	LEGAL SERVICES	2,088	11,456	0		
TOTAL JUSTIFICATION:							
4100	5219	BANK CHARGES	17,851	19,057	20,530	LOCKBOX PROCESSING FEE \$1,280/MONTH FIFTH THIRD BANK \$1,250 X 12 X 80%; EPAY PROCESSING FEE \$700/MONTH FIFTH THIRD BANK.	0 12,000 8,400
TOTAL JUSTIFICATION:							20,400
4100	5220	MAINT OFF/SPEC EQUIPMENT	485	149	1,819	REPAIRS TO OFFICE MACHINES AND SERVICING OF LOCATING EQUIPMENT, RE-CALIBRATION OF METER TESTING AND CONFINED SPACE ENTRY EQUIPMENT, TANK GAUGE, ETC.	0 0 1,000

**FY 2013 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							1,000
4100	5221	MAINT RADIO EQUIPMENT	16	62	210		
TOTAL JUSTIFICATION:							
4100	5222	MEMBERSHIP DUES	524	285	470	AMERICAN WATER WORKS ASSOCIATION (3); AMERICAN PUBLIC WORKS ASSOCIATION; NORTH SUBURBAN WATER WORKS ASSOCIATION.	240 140 255
TOTAL JUSTIFICATION:							635
4100	5227	POSTAGE	12,858	12,818	12,908	MAILING COSTS ASSOCIATED WITH WATER BILLING, SECOND NOTICES AND OPERATIONAL NEEDS. WATER FUND SHARE IS 80%, BASED ON 50,000 BILLS & LATE NOTICES 47,840 BILLS X .34 X 80%; 2,160 LATE NOTICES X .44 X 80%.	0 0 0 13,012 760
TOTAL JUSTIFICATION:							13,772
4100	5228	PRINTING & BINDING	10,281	9,568	9,613	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%. LATE NOTICES \$60 X 12 = 720 X 80%	0 0 7,600 1,440 576
TOTAL JUSTIFICATION:							9,616
4100	5233	RENTAL EQUIPMENT	1,255	0	155	SPECIAL EQUIPMENT AND TOOLS TO SUPPLEMENT NON-OPERATING OR NON-OWNED EQUIPMENT. INCLUDES BARRICADE RENTAL, ETC. VM ADJUSTMENT	0 0 1,500 -750
TOTAL JUSTIFICATION:							750
4100	5237	TELEMETRY EQUIP MAINT	7,673	9,853	9,239	MISC. REPAIR PARTS, RECORDING TAPE, CHARTS, LIGHTS, PRINTED CIRCUIT BOARDS, PRESSURE TRANSMITTERS, ETC; ANNUAL SCADA MAINTENANCE/REPAIR PARTS FOR EQUIPMENT. VM ADJUSTMENT	0 4,000 10,200 -4,200
TOTAL JUSTIFICATION:							10,000
4100	5242	RETIREE HEALTH INSURANCE	11,565	11,312	9,941	HEALTH INSURANCE COSTS FOR WATER DIVISION RETIREES.	17,255
TOTAL JUSTIFICATION:							17,255
4100	5243	PUMPHOUSE MAINTENANCE	55,669	15,912	18,799	MISC REPAIRS FOR PUMP HOUSE EQUIPT (I.E. HIGH SERVICE PUMPS, ETC) 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
TOTAL JUSTIFICATION:							17,500
4100	5248	FINGER PRINTING FEES	0	0	252		
TOTAL JUSTIFICATION:							
4100	5299	MISC CONTRACTUAL SERVICES	62	64	116	WISCONSIN RAIL ROAD CROSSING LEASE AND WATER PIPELINE RENTAL FEES.	0 100
TOTAL JUSTIFICATION:							100
4100	5301	AUTO PETROL PRODUCTS	25,242	30,009	32,835	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL AND GASOLINE FUELS, ETC FOR DIVISION VEHICLES AND EQUIPMENT, INCLUDING STANDBY GENERATORS; PROPANE, KEROSENE, AND NATURAL GAS FOR	0 0 0 0

**FY 2013 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
4100	5301	AUTO PETROL PRODUCTS...	25,242 ...	30,009 ...	32,835 ...	HEATING PUMP FACILITIES, PORTABLE HEATERS FOR WINTER REPAIRS. VM ADJUSTMENT	0 36,500 -4,500
TOTAL JUSTIFICATION:							32,000
4100	5302	BOOKS & SUBSCRIPTIONS	0	0	76	DIVISION MANUALS AND TECHNICAL PUBLICATIONS.	100
TOTAL JUSTIFICATION:							100
4100	5303	CHEMICALS	6,853	6,214	8,550	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.	0 0 0 0 0 9,000
TOTAL JUSTIFICATION:							9,000
4100	5308	WATER SAMPLES	11,149	10,313	9,422	REQUIRED SAMPLING AND ANALYSIS OF POTABLE WATER (I.E. DISINFECTION BYPRODUCT STAGE 3 TESTING, ETC), 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. VM ADJUSTMENT	0 0 0 0 11,000 3,000 1,000 -2,000
TOTAL JUSTIFICATION:							13,000
4100	5309	JANITORIAL SUPPLIES	389	4,036	686		
TOTAL JUSTIFICATION:							
4100	5310	VEHICLE MAINTENANCE	20,444	18,004	21,132	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES AND EQUIPMENT INCLUDING FUNDING FOR VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE. VM ADJUSTMENT	0 0 22,000 -2,000
TOTAL JUSTIFICATION:							20,000
4100	5311	BLDG/GROUNDS MAINTENANCE	11,483	31,278	13,152	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.	0 0 0 10,000 0 3,000 0 4,000
TOTAL JUSTIFICATION:							17,000
4100	5313	IS MISC EQPT & SUPPLIES	1,756	0	1,811	(3) REPLACEMENT COMPUTERS THAT DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS.	0 5,250
TOTAL JUSTIFICATION:							5,250
4100	5315	SMALL TOOLS & EQUIPMENT	8,161	6,816	8,342	REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS AND EQUIPMENT.	0 8,000
TOTAL JUSTIFICATION:							8,000
4100	5317	MISC OPERATING SUPPLIES	1,451	1,111	703	REPLACEMENT BATTERIES FOR LINE LOCATORS, MAGNETIC LOCATORS, MULTI-METERS, PH METERS, ETC. INCLUDING MISC SUPPLIES NOT APPROPRIATES IN OTHER ACCOUNTS (WATER COOLER, LIQUID DRINKS IN EXTREME HEAT, ETC).	0 0 0 1,400
TOTAL JUSTIFICATION:							1,400
4100	5318	OFFICE SUPPLIES	563	343	307	DIVISION OFFICE SUPPLIES.	350

**FY 2013 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							350
4100	5319	PROTECTIVE CLOTHING/SUPL	4,574	2,800	1,715	PPE AND WEATHER GEAR AND OTHER SAFETY RELATED ITEMS FOR EMPLOYEES, SEASONAL HELP SAFETY BOOTS (AMT ALLOCATED AMONG 2 GROUPS- WATER & SEWER). VM ADJUSTMENT	0 0 3,975 -475
TOTAL JUSTIFICATION:							3,500
4100	5341	METERS	27,197	38,585	10,027	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 @ \$3900/EA; MISCELLANEOUS MATERIALS, SUPPLIES & PARTS REQUIRED TO PERFORM METER REPAIR SERVICE.	20,000 3,500 0 0 0 7,800 0 1,500
TOTAL JUSTIFICATION:							32,800
4100	5344	WATER MAIN MAINTENANCE	(2,452)	43,311	67,343	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	33,909	26,443	29,328	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. VM ADJUSTMENT	0 0 10,000 0 10,000 25,000 -10,000
TOTAL JUSTIFICATION:							35,000
4100	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5503	WATER IMPROVEMENTS	11,634	(7,764)	0		
TOTAL JUSTIFICATION:							
4100	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4100	5624	BOND INTEREST EXPENSE	(130)	(165)	0		
TOTAL JUSTIFICATION:							
4100	5703	GENERAL FUND REIMBRSMNT	952,950	967,244	931,004	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 922,296 0
TOTAL JUSTIFICATION:							922,296
4100	5705	NWWC WATER CHARGE	1,633,443	1,743,976	1,707,719	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS.	0 1,790,000
TOTAL JUSTIFICATION:							1,790,000
4100	5706	TRANSFER TO DEBT SERVICE	140,725	140,725	223,600	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 246,012
TOTAL JUSTIFICATION:							246,012
4100	5707	TRANSFER TO CERF	0	0	99,365	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIPT.	0 72,739

**FY 2013 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
						TOTAL JUSTIFICATION:	72,739
4100	5710	DEPRECIATION EXPENSE	652,945	657,162	0		
						TOTAL JUSTIFICATION:	
4100	5713	OPEB EXPENSE	(11,385)	(10,849)	0		
						TOTAL JUSTIFICATION:	
			5,149,823	4,917,203	4,426,040		4,606,945

**FY 2013 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
4200	5101	LONGEVITY	4,522	6,135	3,800	LONGEVITY	3,950
TOTAL JUSTIFICATION:							3,950
4200	5102	OVERTIME	21,212	34,634	11,167	EMERGENCY RESPONSE 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. VILLAGE BOARD ADJUSTMENT	0 0 0 25,000 0 0 10,000 -5,000
TOTAL JUSTIFICATION:							30,000
4200	5103	SEASONAL HELP	19,624	10,013	20,047	SEASONAL HELP TO ASSIST WITH MODERATE SKILL, LABOR INTENSIVE DUTIES AND RESPONSIBILITIES OF THE DIVISION (AMT ALLOCATED AMONG 2 GROUPS- WATER & SEWER). VM ADJUSTMENT	0 0 22,750 -7,750
TOTAL JUSTIFICATION:							15,000
4200	5104	SALARIES	546,383	573,216	584,779	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 0 593,818
TOTAL JUSTIFICATION:							593,818
4200	5105	TRAINING	1,116	1,222	941	NIPSTA AND/OR OTHER TRAINING SPECIFIC TO PUBLIC WORKS (CONFINED SPACE ENTRY, TRENCHING, ELECTRICAL SAFETY, WORKZONE SAFETY, ETC.); CDL REIMBURSEMENTS. AWWA, APWA LOCAL SEMINARS/TRAINING, MEETINGS	0 0 1,000 1,000
TOTAL JUSTIFICATION:							2,000
4200	5106	UNIFORM ALLOWANCE	5,041	2,267	2,907	ALLOTMENT FOR REPLACEMENT OF REQUIRED UNIFORMS IN ACCORDANCE WITH THE COLLECTIVE BARGAINING AGREEMENT (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 HELP. VM ADJUSTMENT	0 0 0 3,375 0 750 0 450 225 -800
TOTAL JUSTIFICATION:							4,000
4200	5108	EMPLOYER CONTRIBUTIONS	113,833	131,293	137,954	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE FOR DIVISIONAL PERSONNEL. (AMT ALLOCATED AMONG 2 GROUPS- WATER & SEWER).	0 0 124,738
TOTAL JUSTIFICATION:							124,738
4200	5115	SLDPA RETIREE CONTRIBUTN	13,616	0	0		
TOTAL JUSTIFICATION:							
4200	5116	SICK LEAVE ANNL BUY BACK	0	0	333		
TOTAL JUSTIFICATION:							
4200	5205	CONFERENCES & MEETINGS	706	1,419	531		
TOTAL JUSTIFICATION:							
4200	5207	IS SERV & MAINT AGREEMENT	0	0	34,455	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM, W/S PORTION	0 45,000
TOTAL JUSTIFICATION:							45,000

**FY 2013 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
4200	5208	DEBRIS DUMP CHARGES	7,110	8,988	12,237	DISPOSAL CHARGES FOR DEBRIS COLLECTED FROM CLEANING & REPAIRING SANITARY AND STORM SEWER SYSTEMS AND WATERWAY DEBRIS REMOVAL. VM ADJUSTMENT	0 0 15,000 -5,000
TOTAL JUSTIFICATION:							10,000
4200	5209	ENERGY	18,469	17,495	14,870	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	105,074	112,285	127,968	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER).	0 138,781
TOTAL JUSTIFICATION:							138,781
4200	5213	GEN LIABILITY INSURANCE	56,536	49,670	41,724	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY AND THEFT.	0 0 51,775
TOTAL JUSTIFICATION:							51,775
4200	5217	LANDSCAPE MAINTENANCE	16,357	11,824	16,737	WHEELING DIVERSION CHANNEL MITIGATION WETLAND MAINT. INCLUDING MANAGEMENT OF INVASIVE SPECIES, PRESCRIBED BURN, ETC.; BUFFALO CREEK STREAMBANK MAINTENANCE; CONTRACTUAL GRASS CUTTING AND LAWN MAINTENANCE OF DIVERSION CHANNEL AREAS.	0 0 28,440 13,300 0 10,000
TOTAL JUSTIFICATION:							51,740
4200	5218	LEGAL SERVICES	6,102	0	0		
TOTAL JUSTIFICATION:							
4200	5219	BANK CHARGES	3,031	2,987	2,899	LOCKBOX PROCESSING FEE \$1,280/MONTH FIFTH THIRD BANK \$1,250 X 12 X 20%.	0 3,000
TOTAL JUSTIFICATION:							3,000
4200	5220	MAINT OFF/SPEC EQUIPMENT	2,887	3,797	1,526	REPAIRS AND SERVICING OF OFFICE EQUIPMENT AND MACHINES, LOCATOR EQUIPMENT, GAS DETECTORS, AIR TANKS, SEWER FLOW MONITORS, SEWER CAMERA, ETC.	0 0 3,000
TOTAL JUSTIFICATION:							3,000
4200	5221	MAINT RADIO EQUIPMENT	81	30	210		
TOTAL JUSTIFICATION:							
4200	5222	MEMBERSHIP DUES	38	0	154		
TOTAL JUSTIFICATION:							
4200	5227	POSTAGE	2,732	2,724	2,743	MAILING COSTS ASSOCIATED WITH SEWER BILLING INCLUDING LATE NOTICES AND OTHER MISCELLANEOUS OPERATIONAL REQUIREMENTS. SEWER FUNDS SHARE IS 17% BASED ON 50,000 BILLS & LATE NOTICES 47,840 BILLS X .34 X 17%; 2,160 LATE NOTICES X .44 X 17%.	0 0 0 0 2,765 162
TOTAL JUSTIFICATION:							2,927
4200	5228	PRINTING & BINDING	2,061	1,982	2,037	SEWER FUND PORTION OF WATER/SEWER UTILITY BILL PRINTING CHARGE. SEWER FUNDS SHARE IS 17% BASED ON 50,000 BILLS AND LATE NOTICES A YEAR 50,000 X .19 X 17%; SET-UP CHARGES \$150 X 12 = 1800 X 17%. LATE CHARGES \$60 X 12 = 720 X 17%	0 0 0 1,615 306 123

**FY 2013 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							2,044
4200	5233	RENTAL EQUIPMENT	1,000	0	0	SPECIAL EQUIPMENT AND TOOLS TO SUPPLEMENT NON-OPERATING OR NON-OWNED EQUIPMENT. INCLUDES BARRICADE RENTAL, ETC. VM ADJUSTMENT	0 1,500 -750
TOTAL JUSTIFICATION:							750
4200	5234	TREE MAINT SERVICE	14,995	29,978	32,000	CONTRACTUAL TREE TRIMMING/BRUSH REMOVAL ALONG BUFFALO CREEK/WHEELING DRAINAGE DITCH CAMP MCDONALD CREEK AND THE WHEELING DIVERSION CHANNEL TO REMOVE FALLEN AND DEAD BRANCHES, LIMBS AND TREES THAT IMPEDE PROPER FLOW.	0 0 0 0 30,000
TOTAL JUSTIFICATION:							30,000
4200	5237	TELEMETRY EQUIP MAINT	1,145	738	7,096	TECHNICAL ELECTRICAL ASSISTANCE FOR MAINTENANCE OF PUMPING CONTROLS & RELATED EQUIPMENT; ANNUAL OMNI SITES SUBSCRIPTION FEES (\$276 X 14 SITES). VM ADJUSTMENT	0 5,136 3,864 -2,000
TOTAL JUSTIFICATION:							7,000
4200	5242	RETIREE HEALTH INSURANCE	6,003	11,642	11,525	HEALTH INSURANCE COSTS FOR SEWER DIVISION RETIREES.	12,185
TOTAL JUSTIFICATION:							12,185
4200	5299	MISC CONTRACTUAL SERVICES	1,000	1,576	1,000	IEPA ANNUAL NPDES PERMIT; CONTRACTUAL ASSISTANCE TO PROVIDE INSPECTION SERVICES BASED ON RESULTS OF THE SANITARY SEWER EVALUATION STUDY (SSES) RELATING TO THE INFILTRATION AND INFLOW PROGRAM. INCLUDES SMOKE AND DYE TESTING TO LOCATE POSSIBLE SOURCES OF I&I, ETC. VM ADJUSTMENT	1,500 0 0 0 1,500 -500
TOTAL JUSTIFICATION:							2,500
4200	5301	AUTO PETROL PRODUCTS	15,826	19,424	21,339	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL AND GASOLINE FUELS, ETC FOR DIVISION VEHICLES AND EQUIPMENT, INCLUDING STANDBY GENERATORS. VM ADJUSTMENT	0 0 23,500 -2,500
TOTAL JUSTIFICATION:							21,000
4200	5302	BOOKS & SUBSCRIPTIONS	4,360	4,360	1,078	DIVISION MANUALS AND PUBLICATIONS; SUBSCRIPTION TO CONTINENTAL WEATHER SERVICE TO PROVIDE FOR ADVANCED WARNING OF IMPENDING INCLEMENT WEATHER CONDITIONS (I.E. FLOODS).	150 0 0 1,000
TOTAL JUSTIFICATION:							1,150
4200	5303	CHEMICALS	8,652	6,874	5,810	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 6,200 0 800
TOTAL JUSTIFICATION:							7,000
4200	5310	VEHICLE MAINTENANCE	24,272	16,241	14,746	REPAIRS AND MAINTENANCE OF DIVISION VEHICLES AND EQUIPMENT. INCLUDES FUNDING FOR VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 0 22,000
TOTAL JUSTIFICATION:							22,000
4200	5311	BLDG/GROUNDS MAINTENANCE	210	960	98	MISCELLANEOUS REPAIRS TO LIFT STATION BUILDINGS AND FACILITY SITES INCLUDING LANDSCAPE MATERIALS & RELATED ITEMS FOR REPAIRS TO DAMAGED PARKWAYS DUE TO SEWER REPAIRS. VM ADJUSTMENT	0 0 0 1,500 -500

**FY 2013 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
TOTAL JUSTIFICATION:							1,000
4200	5315	SMALL TOOLS & EQUIPMENT	6,749	5,875	4,905	REPLACEMENT OR REPAIRS OF WORN/DEFECTIVE TOOLS AND EQUIPMENT (I.E. PICK/SHOVEL HANDLES, PIPE CUTTERS, SEWER JET CUTTER, GARDEN HOSE, ETC).	0 0 6,500
TOTAL JUSTIFICATION:							6,500
4200	5317	MISC OPERATING SUPPLIES	3,164	2,281	736	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS (I.E. WATER COOLER, KEYS, LOCKS, ETC). VM ADJUSTMENT	0 3,500 -500
TOTAL JUSTIFICATION:							3,000
4200	5318	OFFICE SUPPLIES	444	328	296	DIVISION OFFICE SUPPLIES.	350
TOTAL JUSTIFICATION:							350
4200	5319	PROTECTIVE CLOTHING/SUPL	3,306	2,519	2,153	PPE AND WEATHER GEAR AND OTHER SAFETY RELATED ITEMS, FOR EMPLOYEES, SEASONAL HELP SAFETY BOOTS. (AMT ALLOCATED AMONG 2 GROUPS - WATER & SEWER). VM ADJUSTMENT	0 0 3,975 -975
TOTAL JUSTIFICATION:							3,000
4200	5340	LIFT STATIONS	21,311	19,623	12,221	REPAIRS, PARTS, PUMPS, SERVICE CALLS, ROUTINE MAINTENANCE, ETC. FOR ALL STORM WATER PUMPING STATIONS AND SANITARY FACILITIES.	0 0 25,000
TOTAL JUSTIFICATION:							25,000
4200	5342	SEWER LINE MAINTENANCE	80,473	58,803	72,045	ROUTINE MAINTENANCE/REPAIRS TO STORM AND SANITARY SEWER SYSTEMS, 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/MAINTENANCE TO JACKSON DR PIPES AND STRUCTURES (INCL. ANNUAL MAINT. OF 18"-24" FIELD TILE)	0 0 0 25,000 0 0 0 20,000 0 30,000
TOTAL JUSTIFICATION:							75,000
4200	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5703	GENERAL FUND REIMBRSMNT	238,237	241,811	232,751	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM.	230,574 0
TOTAL JUSTIFICATION:							230,574
4200	5706	TRANSFER TO DEBT SERVICE	140,725	140,725	223,600	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	246,011 0
TOTAL JUSTIFICATION:							246,011
4200	5707	TRANSFER TO CERF	0	0	40,728	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) FOR REPLACEMENT OF DIVISION VEHICLES AND EQUIP.	0 38,983
TOTAL JUSTIFICATION:							38,983
4200	5710	DEPRECIATION EXPENSE	358,537	363,637	0		
TOTAL JUSTIFICATION:							
			1,876,939	1,899,377	1,704,144		1,832,776

**FY 2013 BUDGET WORKSHEET
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
4310	5206	CONSULTING SERVICES	10,000	0	143,235		
TOTAL JUSTIFICATION:							
4310	5218	LEGAL SERVICES	324	0	0		
TOTAL JUSTIFICATION:							
4310	5299	MISC CONTRACTUAL SERVICES	0	500	0		
TOTAL JUSTIFICATION:							
4310	5503	WATER IMPROVEMENTS	0	0	0	SCADA UPGRADE NEW EMERGENCY BACKUP WELL	325,000 120,000
TOTAL JUSTIFICATION: 445,000							
4310	5609	FISCAL AGENT FEES	400	400	1,795	FISCAL AGENT FEES - 2011 GO REFUNDING BONDS FISCAL AGENT FEE - 2012B WATER METER BONDS	400 400
TOTAL JUSTIFICATION: 800							
4310	5623	BOND PRINCIPAL	0	0	162,824		
TOTAL JUSTIFICATION:							
4310	5624	BOND INTEREST EXPENSE	53,625	27,500	91,142	2011 GO REFUNDING BONDS - INTEREST EXPENSE 2012B GO BONDS (WATER METERS) - INTEREST EXPENSE	25,953 111,150
TOTAL JUSTIFICATION: 137,103							
4310	5629	BOND ISSUANCE COSTS	0	0	(1,457)		
TOTAL JUSTIFICATION:							
			64,349	28,400	397,540		582,903

**FY 2013 BUDGET WORKSHEET
WATER SYSTEM R&R PROJECT**

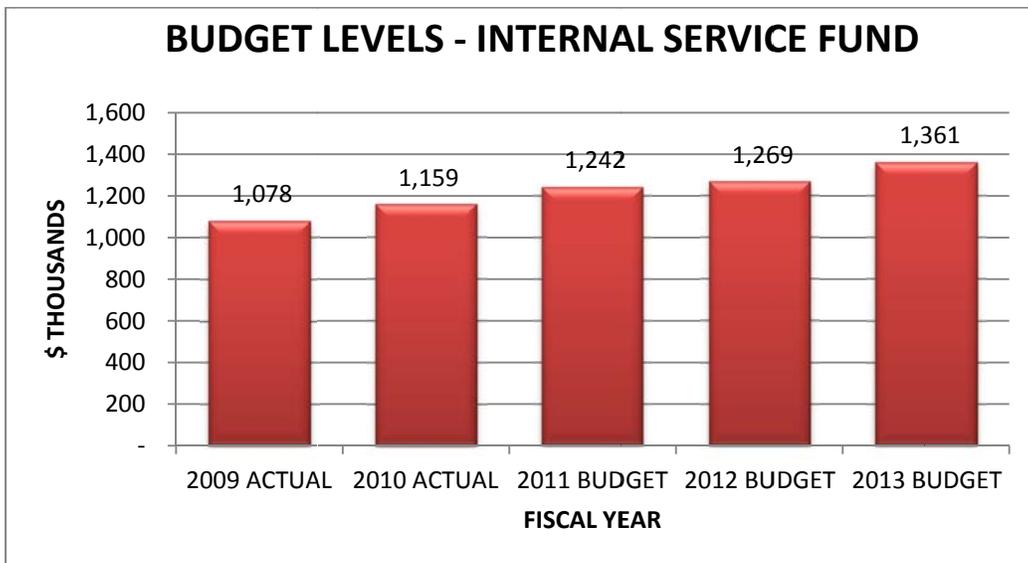
DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
4330	5104	SALARIES	93,000	93,000	96,000	W/S FUND SHARE OF ENGINEERING SALARIES	62,366
TOTAL JUSTIFICATION:							62,366
4330	5206	CONSULTING SERVICES	0	9,008	94,602		
TOTAL JUSTIFICATION:							
4330	5503	WATER IMPROVEMENTS	0	0	4,355,761	INFRASTRUCTURE RESTORATION	20,000
						ELEVATED TANK RECOATING AND REPAIR	488,000
						WATER MAIN REPLACEMENT PROGRAM	1,454,500
						WATER METER IMPROVEMENT PROGRAM	3,300,000
TOTAL JUSTIFICATION:							5,262,500
			93,000	102,008	4,546,363		5,324,866

**FY 2013 BUDGET WORKSHEET
SEWER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
4340	5502	SANITARY SEWER IMPROVEMNT	7,664	152,338	246,419	SANITARY SEWER RELINING PROGRAM PUMP REPLACEMENT PROGRAM SANITARY & STORM SEWER REPLACEMENT PROGRAM	200,000 30,000 100,000
TOTAL JUSTIFICATION:							330,000
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			7,664	152,338	246,419	330,000	

INTERNAL SERVICE FUND

Liability Insurance Fund.....\$1,361,000

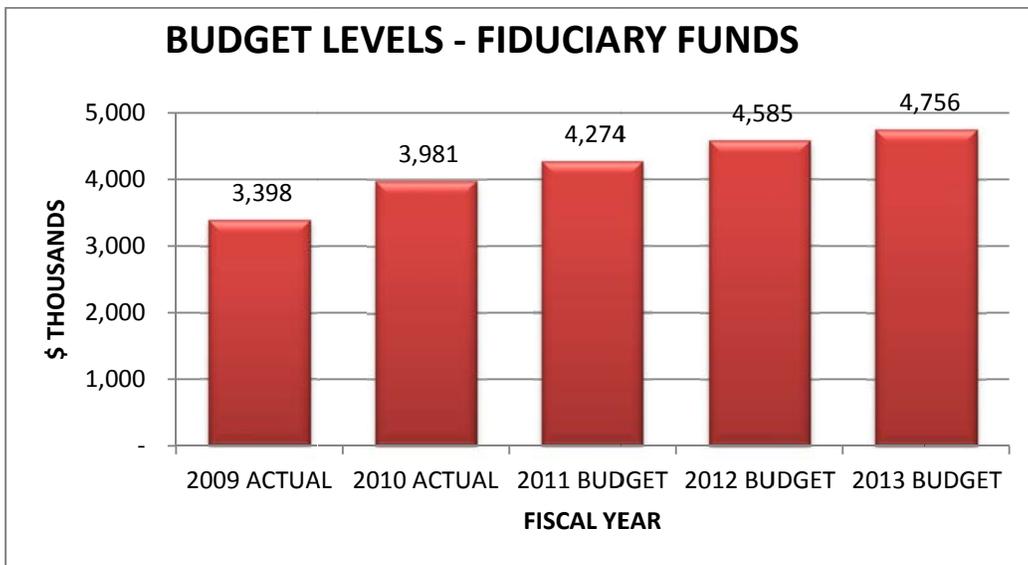


**FY 2013 BUDGET WORKSHEET
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
51	5125	SAFETY PROGRAM	0	0	0		
TOTAL JUSTIFICATION:							
51	5206	CONSULTING SERVICES	54,500	55,437	54,515	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	18,000 36,515
TOTAL JUSTIFICATION:							54,515
51	5213	GEN LIABILITY INSURANCE	349,473	349,234	284,780	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS' COMPENSATION COVERAGE.	295,225 0
TOTAL JUSTIFICATION:							295,225
51	5271	INSURANCE CLAIMS ADMIN	34,112	25,350	25,000	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES.	89,500
TOTAL JUSTIFICATION:							89,500
51	5272	INSURANCE CLAIMS	720,700	706,296	576,648	ANTICIPATED LOSSES FOR FY 2013	921,760
TOTAL JUSTIFICATION:							921,760
			1,158,785	1,136,317	940,943		1,361,000

FIDUCIARY FUNDS

Police Pension Fund.....	\$2,083,025
Fire Pension Fund	2,673,145
TOTAL.....	\$4,756,170



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 2012 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 12/31/2011	12/31/2012
Accrued Liability	\$46,314,079	\$49,030,589
Less Current Assets	33,548,809	35,716,906
	=====	=====
Unfunded Accrued Liability (Surplus)	12,765,270	13,313,683
Percent Funded	72.4%	72.8%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,385,278 for the 2012 tax year which was \$41,313 (3.07%) higher than the 2011 levy.

**FY 2013 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
61	5203	AUDIT	6,003	6,710	6,710	DIRECTOR OF INSURANCE - ANNUAL COMPLIANCE FEE	6,900
TOTAL JUSTIFICATION:							6,900
61	5205	CONFERENCES & MEETINGS	0	120	2,246	MEETINGS AND CONFERENCE EXPENSES	500
TOTAL JUSTIFICATION:							500
61	5206	CONSULTING SERVICES	1,900	1,950	81,324	CONSULTING SERVICES INVESTMENT MANAGEMENT FEES	2,000 96,000
TOTAL JUSTIFICATION:							98,000
61	5213	GEN LIABILITY INSURANCE	0	4,621	4,820	GALLAGHER FIDUCIARY LIABILITY INSURANCE	5,000
TOTAL JUSTIFICATION:							5,000
61	5218	LEGAL SERVICES	4,077	4,015	10,341	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING ADDITIONAL EXPENSES	3,000 500
TOTAL JUSTIFICATION:							3,500
61	5219	BANK CHARGES	81,260	85,639	0		
TOTAL JUSTIFICATION:							
61	5222	MEMBERSHIP DUES	3,000	1,550	0	PPFA ANNUAL MEMBERSHIP DUES	775
TOTAL JUSTIFICATION:							775
61	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
61	5246	MEDICAL EXAMS	0	0	8,490		
TOTAL JUSTIFICATION:							
61	5313	IS MISC EQPT & SUPPLIES	0	0	550		
TOTAL JUSTIFICATION:							
61	5318	OFFICE SUPPLIES	0	0	0	OFFICE SUPPLIES	250
TOTAL JUSTIFICATION:							250
61	5702	REFUND PENSION CONTRIBUTI	0	0	44,263		
TOTAL JUSTIFICATION:							
61	5704	RETIREMENT PENSION	1,329,867	1,404,175	1,509,907	PENSION BENEFIT FOR 26 RETIRED POLICE OFFICERS ANTICIPATED RETIREMENTS	1,554,800 59,000
TOTAL JUSTIFICATION:							1,613,800
61	5714	NON-DUTY DISABILITY PENS	56,168	57,407	58,646	NON-DUTY RELATED RETIREMENT BENEFIT FOR 1 OFFICER	60,500
TOTAL JUSTIFICATION:							60,500
61	5716	DUTY DISABILITY PENSION	74,257	75,015	75,773	PENSION BENEFIT FOR 2 POLICE OFFICERS	75,800
TOTAL JUSTIFICATION:							75,800
61	5718	SURVIVING SPOUSE PENSION	181,055	217,905	217,905	SURVIVING SPOUSE BENEFIT FOR 8 SPOUSES	218,000
TOTAL JUSTIFICATION:							218,000
			1,737,587	1,859,106	2,020,976		2,083,025

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 2012 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 12/31/2011	As of 12/31/2012
Accrued Liability	\$40,990,873	42,887,413
Less Current Assets	\$27,470,624 =====	28,390,874 =====
Unfunded Accrued Liability (Surplus)	\$13,520,249	14,496,539
Percent Funded	67.0%	66.2%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,460,107 for the 2012 tax year, which was \$174,019 (13.53%) higher than the 2011 levy.

**FY 2013 BUDGET WORKSHEET
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2010 ACTUAL	2011 ACTUAL	2012 YTD ACTUAL	BUDGET JUSTIFICATION	2013 APPROVED
62	5203	AUDIT	5,038	5,496	5,496	DIRECTOR OF INSURANCE ANNUAL COMPLIANCE FEE	5,445
TOTAL JUSTIFICATION:							5,445
62	5205	CONFERENCES & MEETINGS	475	1,100	2,074	EDUCATIONAL SEMINARS AND TRAVEL	2,500
TOTAL JUSTIFICATION:							2,500
62	5206	CONSULTING SERVICES	35,000	35,000	35,000	INVESTMENT MANAGEMENT FEES	35,000
TOTAL JUSTIFICATION:							35,000
62	5213	GEN LIABILITY INSURANCE	3,958	4,288	4,394	FIDUCIARY LIABILITY POLICY ARTHUR GALLAGHER	4,700
TOTAL JUSTIFICATION:							4,700
62	5218	LEGAL SERVICES	574	1,349	6,692	LEGAL SERVICES	2,000
TOTAL JUSTIFICATION:							2,000
62	5219	BANK CHARGES	53,006	58,624	100,288	MONTHLY FEES	48,000
TOTAL JUSTIFICATION:							48,000
62	5222	MEMBERSHIP DUES	1,525	0	775	MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
62	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
62	5227	POSTAGE	0	14	0		
TOTAL JUSTIFICATION:							
62	5240	TRAVEL & TRANSPORTATION	86	75	84	TRAVEL REIMBURSEMENT	150
TOTAL JUSTIFICATION:							150
62	5246	MEDICAL EXAMS	0	0	6,361	MEDICAL EXAMINATIONS	1,500
TOTAL JUSTIFICATION:							1,500
62	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
62	5702	REFUND PENSION CONTRIBUTI	45,324	0	0		
TOTAL JUSTIFICATION:							
62	5704	RETIREMENT PENSION	1,645,566	1,832,691	1,934,836	SERVICE PENSION BENEFIT FOR 29 RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS	1,986,000 60,000
TOTAL JUSTIFICATION:							2,046,000
62	5714	NON-DUTY DISABILITY PENSN	0	0	0		
TOTAL JUSTIFICATION:							
62	5716	DUTY DISABILITY PENSION	292,675	284,710	328,561	DUTY-DISABILITY PENSION FOR 6 FIREFIGHTERS	354,800
TOTAL JUSTIFICATION:							354,800
62	5718	SURVIVING SPOUSE PENSION	160,547	171,466	171,466	SURVIVING SPOUSE BENEFIT FOR 4 PARTICIPANTS	171,500
TOTAL JUSTIFICATION:							171,500
			2,243,773	2,394,813	2,596,026		2,673,145

CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvement Program (CIP), which includes projects scheduled for FY 2013 through 2017.

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

The pages that follow include a brief summary of each project by fund, anticipated cost of the project, and the year the expenditures are anticipated to be incurred. Please refer to the Village's separate CIP document for a more comprehensive description of each of the projects and the source of funding.

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CAPITAL PROJECTS FUND

CAPITAL INFRASTRUCTURE EXPENDITURES (3410)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
CP-10	Sidewalk Removal & Replacement Program	\$ 167,000	\$ 167,000	\$ 167,000	\$ 167,000	\$ 167,000	\$ 835,000
CP-15*	New Public Sidewalk Construction Program	\$ -	\$ 11,500	\$ 74,300	\$ -	\$ -	\$ 85,800
CP-29	Wolf Road Reconstruction - Manchester Dr. to Milwaukee Ave.	\$ -	\$ -	\$ 1,595,000	\$ -	\$ -	\$ 1,595,000
CP-41	Streetlight Replacement Program	\$ 141,000	\$ 148,000	\$ 156,500	\$ 139,500	\$ 131,000	\$ 716,000
CP-45**	Corrugated Metal Arch Pipe Replacement	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
CP-47#	Wolf Road - Electrical Service Reconnection	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
CP-57	Dundee Road Bicycle/Pedestrian Path	\$ 1,211,000	\$ -	\$ -	\$ -	\$ -	\$ 1,211,000
CP-58	Jeffery Avenue Bridge Replacement	\$ 90,000	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,190,000
CP-59	Northgate Parkway Bridge Repair	\$ 102,000	\$ -	\$ -	\$ -	\$ -	\$ 102,000
CP-60	Jack London Bridge Decorative Flag Stone Wall Repair	\$ 225,500	\$ -	\$ -	\$ -	\$ -	\$ 225,500
CP-63	BG - Dundee Rd. Corridor - Streetscape Improvements	\$ 24,800	\$ -	\$ -	\$ -	\$ -	\$ 24,800
CP-64##	MFT Street Improvement - Supplemental Funding	\$ 780,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 1,100,000
CP-65^	Dundee Road Lighting	\$ 31,000	\$ 506,000	\$ -	\$ -	\$ -	\$ 537,000
SUBTOTAL INFRASTRUCTURE IMPROVEMENT COSTS		\$ 2,897,300	\$ 2,162,500	\$ 2,072,800	\$ 386,500	\$ 378,000	\$ 7,897,100
Engineering Salaries and Benefits		\$ 160,370	\$ 160,370	\$ 160,370	\$ 160,370	\$ 160,370	\$ 801,850
TOTAL SALARY, BENEFIT AND INFRASTRUCTURE COSTS		\$ 3,057,670	\$ 2,322,870	\$ 2,233,170	\$ 546,870	\$ 538,370	\$ 8,698,950

Notes:

- * 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.
- # 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-64 is partial. See MFT-01 for other expenditures.
- ^ The expenditure level reflected for item CP-65 is partial. See TIF(30)-20 and TIF(31)-02 for other expenditures.

CAPITAL NON-INFRASTRUCTURE EXPENDITURES (3420)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
CP(N)-07	HVAC Unit Replacement Program	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
CP(N)-11	Parkway Tree Planting Program	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
CP(N)-48	Parkway Regrading Program	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
CP(N)-50	Roof Replacement - Police Resource Center/Food Pantry	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000
CP(N)-51	Storm Sewer NPDES Phase II Regulations Compliance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
CP(N)-55	Hot-Mix Asphalt Pavement Sealing Program - Municipal Lots	\$ 30,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 130,000
CP(N)-56	FRA Quiet Zone Renewal	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
CP(N)-57	Crack Sealing Program	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
SUBTOTAL NON-INFRASTRUCTURE PROJECT COSTS		\$ 260,000	\$ 230,000	\$ 275,000	\$ 330,000	\$ 260,000	\$ 1,355,000
Engineering Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SALARY, BENEFIT AND NON-INFRASTRUCTURE COSTS		\$ 260,000	\$ 230,000	\$ 275,000	\$ 330,000	\$ 260,000	\$ 1,355,000

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TOTAL COSTS, ALL CAPITAL PROJECTS (3410 & 3420)	\$	3,317,670	\$	2,552,870	\$	2,508,170	\$	876,870	\$	798,370	\$	10,053,950
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MOTOR FUEL TAX (MFT) FUND

MFT EXPENDITURES (11)	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
MFT-01## MFT Street Improvement Program	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
MFT-02 MFT General Maintenance	\$ 291,000	\$ -	\$ -	\$ -	\$ -	\$ 291,000
TOTAL MFT CONSTRUCTION/MAINTENANCE COSTS	\$ 1,291,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,291,000

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

WATER & SEWER FUNDS

WATER CAPITAL PROJECTS FUND (4310)	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
WTR-09 SCADA Upgrade	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
WTR-13 New Emergency Backup Well	\$ 120,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,420,000
WTR-14 Emergency Interconnect	\$ -	\$ -	\$ 20,000	\$ 150,000	\$ -	\$ 170,000
SUBTOTAL WATER CAPITAL IMPROVEMENT COSTS	\$ 445,000	\$ 1,300,000	\$ 20,000	\$ 150,000	\$ -	\$ 1,915,000

Engineering Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER CAPITAL SALARY, BENEFIT & IMPROVEMENT COSTS	\$ 445,000	\$ 1,300,000	\$ 20,000	\$ 150,000	\$ -	\$ 1,915,000

SEWER CAPITAL PROJECTS FUND (4320)	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
SUBTOTAL SEWER CAPITAL IMPROVEMENT COSTS	\$ -					
Engineering Salaries and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SEWER CAPITAL SALARY, BENEFIT & IMPROVEMENT COSTS	\$ -					

TOTAL COSTS, ALL WATER & SEWER CAPITAL PROJECTS (4310&4320)	\$	445,000	\$	1,300,000	\$	20,000	\$	150,000	\$	-	\$	1,915,000
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WATER SYSTEM REPAIR AND REPLACEMENT (R&R) FUND (4330)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
WRR-01	Water Main Replacement Program	\$ 1,454,500	\$ -	\$ 1,467,000	\$ -	\$ 1,465,000	\$ 4,386,500
WRR-02	Elevated Tank Re-coating & Repair Program	\$ 488,000	\$ 618,000	\$ 1,038,000	\$ 1,038,000	\$ 788,000	\$ 3,970,000
WRR-08	Water Meter Improvement Program	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000
WRR-10	Infrastructure Restoration	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
SUBTOTAL WATER SYSTEM R&R COSTS		\$ 5,262,500	\$ 638,000	\$ 2,525,000	\$ 1,058,000	\$ 2,273,000	\$ 11,756,500
Engineering Salaries and Benefits		\$ 62,366	\$ 62,366	\$ 62,366	\$ 62,366	\$ 62,366	\$ 311,830
TOTAL WATER SALARIES, BENEFITS & SYSTEM R&R COSTS		\$ 5,324,866	\$ 700,366	\$ 2,587,366	\$ 1,120,366	\$ 2,335,366	\$ 12,068,330
SEWER SYSTEM REPAIR AND REPLACEMENT (R&R) FUND (4340)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
SRR-01	Sanitary Sewer Lining Program	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
SRR-06	Pump Replacement Program	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
SRR-13#	Sanitary & Storm Sewer Replacement Program	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 300,000
SUBTOTAL SEWER SYSTEM R&R COSTS		\$ 330,000	\$ 230,000	\$ 330,000	\$ 230,000	\$ 330,000	\$ 1,450,000
Engineering Salaries and Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SEWER SALARIES, BENEFITS & SYSTEM R&R COSTS		\$ 330,000	\$ 230,000	\$ 330,000	\$ 230,000	\$ 330,000	\$ 1,450,000
TOTAL COSTS, ALL WATER AND SEWER R&R PROJECTS (4330 & 4340)		\$ 5,654,866	\$ 930,366	\$ 2,917,366	\$ 1,350,366	\$ 2,665,366	\$ 13,518,330
TOTAL COSTS, ALL WATER AND SEWER PROJECTS (4310,4320,4330,4340)		\$ 6,099,866	\$ 2,230,366	\$ 2,937,366	\$ 1,500,366	\$ 2,665,366	\$ 15,433,330

Notes:

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

TAX INCREMENT FINANCING (TIF) CAPITAL PROJECTS

TOWN CENTER TIF DISTRICT CAPITAL PROJECTS (3000)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
TIF(30)-09	Dundee Road New Signalized Intersection	\$ -	\$ 513,400	\$ 2,750,000	\$ -	\$ -	\$ 3,263,400
TIF(30)-12#	New Public Sidewalk Construction Program	\$ 141,700	\$ -	\$ -	\$ -	\$ -	\$ 141,700
TIF(30)-13	Wolf Rd. Reconstruction - Manchester Dr. to Rte 21	\$ -	\$ -	\$ 107,500	\$ -	\$ -	\$ 107,500
TIF(30)-15##	Wolf Road - Electrical Service Reconnection	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
TIF(30)-18	Facade & Bldg. Improvement Grant Program - Town Center TIF	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
TIF(30)-19	Storm Sewer Pipe for the Heritage Park Flood Control Facility	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000
TIF(30)-20^	Dundee Road Lighting	\$ 88,000	\$ 1,449,000	\$ -	\$ -	\$ -	\$ 1,537,000
TOTAL IMPROVEMENT COSTS, TOWN CENTER TIF		\$ 554,700	\$ 2,062,400	\$ 2,907,500	\$ 50,000	\$ 50,000	\$ 5,624,600

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CROSSROADS TIF DISTRICT CAPITAL PROJECTS (3100)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
TIF(31)-01	Facade & Bldg. Improvement Grant program - Crossroad TIF	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
TIF(31)-02^	Dundee Road Lighting	\$ 21,000	\$ 345,000	\$ -	\$ -	\$ -	\$ 366,000
TOTAL IMPROVEMENT COSTS, CROSSROADS TIF		\$ 71,000	\$ 395,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 616,000

Notes:

- # 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 level reflected for item TIF(30)-20 is partial. See CP-65 and TIF(31)-02 for other expenditures.

SOUTH TIF DISTRICT CAPITAL PROJECTS (3200)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
TIF(32)-01#	New Public Sidewalk Construction Program	\$ -	\$ 6,000	\$ 61,000	\$ -	\$ -	\$ 67,000
TOTAL IMPROVEMENT COSTS, SOUTH TIF		\$ -	\$ 6,000	\$ 61,000	\$ -	\$ -	\$ 67,000

SOUTHEAST TIF DISTRICT CAPITAL PROJECTS (3700)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
TIF(37)-01#	New Public Sidewalk Construction Program	\$ 5,500	\$ 57,650	\$ 100,625	\$ -	\$ -	\$ 163,775
TIF(37)-02	Water Main Improvements at Hintz Road & Milwaukee Avenue	\$ -	\$ 185,000	\$ 1,500,000	\$ -	\$ -	\$ 1,685,000
TIF(37)-03	Facade & Bldg. Improvement Grant Program - Southeast TIF	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
TOTAL IMPROVEMENT COSTS, SOUTHEAST TIF		\$ 55,500	\$ 292,650	\$ 1,650,625	\$ 50,000	\$ 50,000	\$ 2,098,775

NORTH TIF DISTRICT CAPITAL PROJECTS (3900)		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
TIF(39)-05	Wolf Road Reconstruction - Manchester Dr. to Rte 21	\$ -	\$ -	\$ 350,100	\$ -	\$ -	\$ 350,100
TIF(39)-12#	New Public Sidewalk Construction Program	\$ 25,500	\$ 265,480	\$ -	\$ -	\$ -	\$ 290,980
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 COSTS, NORTH TIF		\$ 75,500	\$ 415,480	\$ 400,100	\$ 50,000	\$ 50,000	\$ 991,080

TOTAL IMPROVEMENT COSTS, ALL TIF DISTRICT PROJECTS (3000-3900)		\$ 756,700	\$ 3,171,530	\$ 5,069,225	\$ 200,000	\$ 200,000	\$ 9,397,455
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Notes:

- # 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.
^ The expenditure level reflected for item TIF(31)-02 is partial. See CP-65 and TIF(30)-20 for other expenditures.

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FUNDED GRAND TOTALS

TOTAL CAPITAL EXPENDITURES	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
3410 TOTAL SALARY, BENEFIT AND INFRASTRUCTURE COSTS	\$ 3,057,670	\$ 2,322,870	\$ 2,233,170	\$ 546,870	\$ 538,370	\$ 8,698,950
3420 TOTAL SALARY, BENEFIT AND NON-INFRASTRUCTURE COSTS	\$ 260,000	\$ 230,000	\$ 275,000	\$ 330,000	\$ 260,000	\$ 1,355,000
11 TOTAL MFT CONSTRUCTION/MAINTENANCE COSTS	\$ 1,291,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,291,000
4310 TOTAL WATER CAPITAL SALARY, BENEFIT & IMPROVEMENT COSTS	\$ 445,000	\$ 1,300,000	\$ 20,000	\$ 150,000	\$ -	\$ 1,915,000
4320 TOTAL SEWER CAPITAL SALARY, BENEFIT & IMPROVEMENT COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3000 TOTAL IMPROVEMENT COSTS, TOWN CENTER TIF	\$ 554,700	\$ 2,062,400	\$ 2,907,500	\$ 50,000	\$ 50,000	\$ 5,624,600
3100 TOTAL IMPROVEMENT COSTS, CROSSROADS TIF	\$ 71,000	\$ 395,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 616,000
3200 TOTAL IMPROVEMENT COSTS, SOUTH TIF	\$ -	\$ 6,000	\$ 61,000	\$ -	\$ -	\$ 67,000
3700 TOTAL IMPROVEMENT COSTS, SOUTHEAST TIF	\$ 55,500	\$ 292,650	\$ 1,650,625	\$ 50,000	\$ 50,000	\$ 2,098,775
3900 TOTAL IMPROVEMENT COSTS, NORTH TIF	\$ 75,500	\$ 415,480	\$ 400,100	\$ 50,000	\$ 50,000	\$ 991,080
TOTAL COST, ALL CAPITAL PROJECTS	\$ 5,810,370	\$ 8,024,400	\$ 8,597,395	\$ 2,226,870	\$ 1,998,370	\$ 26,657,405

TOTAL WATER AND SEWER REMOVE AND REPLACE EXPENDITURES	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
4330 TOTAL WATER SALARIES, BENEFITS & SYSTEM R&R COSTS	\$ 5,324,866	\$ 700,366	\$ 2,587,366	\$ 1,120,366	\$ 2,335,366	\$ 12,068,330
4340 TOTAL SEWER SALARIES, BENEFITS & SYSTEM R&R COSTS	\$ 330,000	\$ 230,000	\$ 330,000	\$ 230,000	\$ 330,000	\$ 1,450,000
TOTAL COSTS, WATER & SEWER SYSTEMS R&R	\$ 5,654,866	\$ 930,366	\$ 2,917,366	\$ 1,350,366	\$ 2,665,366	\$ 13,518,330

TOTAL COST, ALL CIP PROJECTS	\$ 11,465,236	\$ 8,954,766	\$ 11,514,761	\$ 3,577,236	\$ 4,663,736	\$ 40,175,735
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COMED RIDER LGC FUNDS

EXPENDITURES PAID BY COMED	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Five Year Totals
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	\$ -	\$ 2,830,000	\$ -	\$ -	\$ -	\$ 2,830,000
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 BURIAL COST, COMED OVERHEAD	\$ -	\$ 3,812,000	\$ 950,000	\$ 3,151,000	\$ 450,000	\$ 8,363,000

Notes:

* 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, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

December 31, 2012

Taxpayer	Type of Business	2011 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Wheeling Hotel Owner	Hotel, Retail Stores	\$ 19,474,910	1.79%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	18,385,716	1.69%
Allstate Insurance Co.	Real Estate Holdings	15,188,184	1.40%
C Cusick USGI INCC	Woodland Creek Apartments	13,753,205	1.26%
Durable Inc.	Industrial	9,784,649	0.90%
Shorewood Management	Mallard Lake Apartments	8,222,412	0.76%
Capstone Realty	Arlington Club/Village Green Apartments	7,775,876	0.71%
Pactiv Corp.	Aluminum Foil Products	6,758,766	0.62%
Whippetree Village	Real Estate Holdings	6,578,230	0.60%
Cabot Property	Real Estate Holdings	6,465,578	0.59%
TOTAL		\$ 112,387,526	10.32%

Data Source

Office of the Cook County Clerk

**BUDGETED FULL TIME PERSONNEL
BY FISCAL YEAR**

DEPARTMENT	2007	2008	2009	2010	2011	2012	2013
Administration & BOT	5	6 ⁽²⁾	7 ⁽¹⁰⁾	6 ⁽¹⁶⁾	5.5 ⁽²³⁾	5.5	5.5
Finance	12 ⁽¹⁾	10 ⁽³⁾	9 ⁽¹¹⁾	9	8 ⁽²⁴⁾	8	8
Information Systems	0	3 ⁽³⁾	4 ⁽¹²⁾	4	4	4	4
Human Resources	2	2	2	2	1.5 ⁽²³⁾	1.5	1.5
Comm. Devel.	18	17 ⁽⁴⁾	18 ⁽¹¹⁾	13 ⁽¹⁷⁾	15 ⁽²⁵⁾	15	15
Village Engineering	0	4 ⁽⁵⁾	4	4 ⁽¹⁸⁾	0 ⁽²⁵⁾	0	0
Senior Services	4	4	4	5 ⁽¹⁹⁾	3.5 ⁽²⁶⁾	3.5	2.5 ⁽³³⁾
Social Services	0	0	0	0	3.5 ⁽²⁶⁾	3.5	3.5
Police	93	96 ⁽⁶⁾	96 ⁽¹³⁾	91 ⁽²⁰⁾	84 ^(26 & 27)	84	84 ⁽³⁴⁾
Fire	58	61 ⁽⁷⁾	60 ⁽¹⁴⁾	54 ⁽²¹⁾	53 ⁽²⁸⁾	53	53
Engineering	13	0 ⁽⁵⁾	0	0	0	0	0
Capital Projects & Design	0	9 ⁽⁵⁾	9	4 ⁽¹⁸⁾	4	4	3 ⁽³⁵⁾
PW Administration	4	4	4	5 ⁽¹⁸⁾	4 ⁽²⁹⁾	4	4
Bldg. Services	6	6	6	6	6	6	6
Fleet Services	6	5 ⁽⁸⁾	5	5	5	5	5
Street	10	13 ⁽⁹⁾	9 ⁽¹⁵⁾	9	5 ⁽³⁰⁾	4.5 ⁽³²⁾	4.5
Forestry	0	0	5 ⁽¹⁵⁾	4 ⁽²²⁾	5 ⁽³⁰⁾	4.5 ⁽³²⁾	4.5
Total Budgeted Personnel - General Fund	231	240	242	221	207	206	204
Water	13	13	13	13	9 ⁽³¹⁾	9	9
Sewer	8	8	8	8	9 ⁽³¹⁾	9	9
Total Budgeted Personnel - Enterprise Fund	21	21	21	21	18	18	18
TOTAL	252	261	263	242	225	224	222

Footnotes:

- Upgrade of one (1) part-time finance clerk position to full-time.
- Addition of one director of special projects position.
- 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.
- Elimination of one (1) municipal inspector position.
- Engineering Department eliminated and reorganized into two (2) newly created divisions: Village Engineering and Capital Projects and Design
- Addition of two (2) police officer positions and one (1) administrative/ordinance enforcement officer position.
- Addition of three (3) firefighter/paramedics.
- Elimination of service coordinator position.
- Newly created Forestry Division which is budgeted within the Street Division.
- Addition of one (1) business development coordinator position within the Economic Development Division.

11. Transfer business licensing clerk from Finance Department to Community Development.
12. Addition of one (1) information systems administrator position.
13. Elimination of safe communities coordinator position. Addition of one (1) social worker position.
14. Elimination of fire marshal position.
15. 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.
16. Elimination of the director of special projects position.
17. Elimination of the deputy director; administrative secretary/planning and permit technician positions. Change plans examiner and plumbing inspector positions to part-time.
18. 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.
19. Change part-time senior center clerk to full-time position.
20. Elimination of administrative/ordinance enforcement officer; staff secretary; and three (3) police officer positions.
21. Elimination of six (6) firefighter/paramedic positions.
22. Elimination of one (1) maintenance operator in the Forestry Division.
23. Created assistant village manager/director of human resources position.
24. Elimination of one (1) finance clerk position.
25. 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.
26. 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.
27. Elimination of three (3) police officer positions; (1) one community service officer position; and the records supervisor position.
28. Elimination of one (1) full-time fire inspector position.
29. Elimination of clerk/typist position.
30. 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.
31. 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.
32. Elimination of one (1) maintenance operator in the Streets/Forestry Division.
33. Elimination of full-time staff secretary position; addition of four (4) newly created part-time positions: p/t congregate meals site supervisor; (2) p/t senior center clerks; p/t staff secretary.
34. Addition of one (1) police sergeant; elimination of one (1) police officer.
35. Elimination of the civil engineer II position in the Capital Projects & Design Division.

**VILLAGE OF
WHEELING
PROPOSED FY 2013
BUDGET**

PUBLIC HEARING
The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 10, 2012, 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, 2013 and ending December 31, 2013.

A copy of the proposed FY 2013 budget has been available since October 16, 2012 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 Mandschain, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090. Etaine E. Simson
Village Clerk
Village of Wheeling
Published in Daily Herald
November 30, 2012 (4323101)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

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

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

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 7150, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published November 30, 2012 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 Laurel Baltz
Authorized Agent

Control # 4323101

ORDINANCE 4746

ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET FOR
THE FISCAL YEAR BEGINNING JANUARY 1, 2013 AND ENDING DECEMBER 31,
2013

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 10, 2012; 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 2013, a copy of which is on file with the Village Clerk, in the total amount of SIXTY SIX MILLION SEVEN HUNDRED SEVENTY TWO THOUSAND EIGHTY SIX DOLLARS (\$66,772,086) of which THIRTY TWO MILLION FOUR HUNDRED FORTY FOUR THOUSAND SEVEN HUNDRED TWENTY EIGHT DOLLARS (\$32,444,728) is for the General Fund, TWO MILLION THREE THOUSAND FIVE HUNDRED FOURTEEN DOLLARS (\$2,003,514) is for the Special Revenue Funds, TWO MILLION TWO HUNDRED NINETY EIGHT THOUSAND THREE HUNDRED SEVENTEEN DOLLARS (\$2,298,317) is for the Debt Service Funds, ELEVEN MILLION TWO HUNDRED THIRTY THOUSAND EIGHT HUNDRED SIXTY SEVEN DOLLARS (\$11,230,867) is for the Capital Project Funds; TWELVE MILLION SIX HUNDRED SEVENTY SEVEN THOUSAND FOUR HUNDRED NINETY DOLLARS (\$12,677,490), is for the Enterprise Funds, ONE MILLION THREE HUNDRED SIXTY ONE THOUSAND DOLLARS (\$1,361,000) is for the Internal Service Funds, and FOUR MILLION SEVEN HUNDRED FIFTY SIX THOUSAND ONE HUNDRED SEVENTY DOLLARS (\$4,756,170) is for the Pension Trust Funds, a summary of which is attached hereto and marked as Attachment 1, is hereby adopted and approved.

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

Trustee Lang moved, seconded by Trustee Heer, that Ordinance No. 4746 be passed.

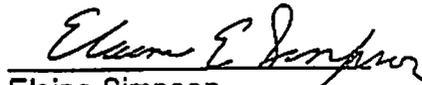
President Abruscato Aye
Trustee Argiris Aye
Trustee Brady Aye
Trustee Heer Aye

Trustee Hein Aye
Trustee Lang Aye
Trustee Vogel Aye

APPROVED this 17th day of December, 2012, by the President and Board of Trustees of the Village of Wheeling, Illinois

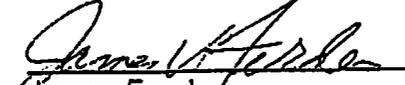

Judy Abruscato
Village President

ATTEST:


Elaine Simpson
Village Clerk



APPROVED AS TO FORM:


James Ferolo
Village Attorney

PUBLISHED in pamphlet form this 18th day of December, 2012, by order of the Corporate Authorities of the Village of Wheeling, Cook and Lake Counties, Illinois.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sales Tax: A levy on the retail sale of tangible personal property, which is collected by retailers and remitted to the State Department of Revenue. The total tax in the Cook County portion of Wheeling is comprised of a 5.25% state levy, 1.00% regular local tax, 1.00% regional transit agency tax, and 0.75% County levy. In addition, the Village levies an additional 1.00% home rule tax. The total tax on most items in Cook County is 9.00%; on autos and boats it is 7.25% (no home rule tax); and on groceries and drugs it is 2.25% (no state, county, or home rule component).

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

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

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

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

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

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

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

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