



2016 ANNUAL BUDGET



WHEELING, ILLINOIS

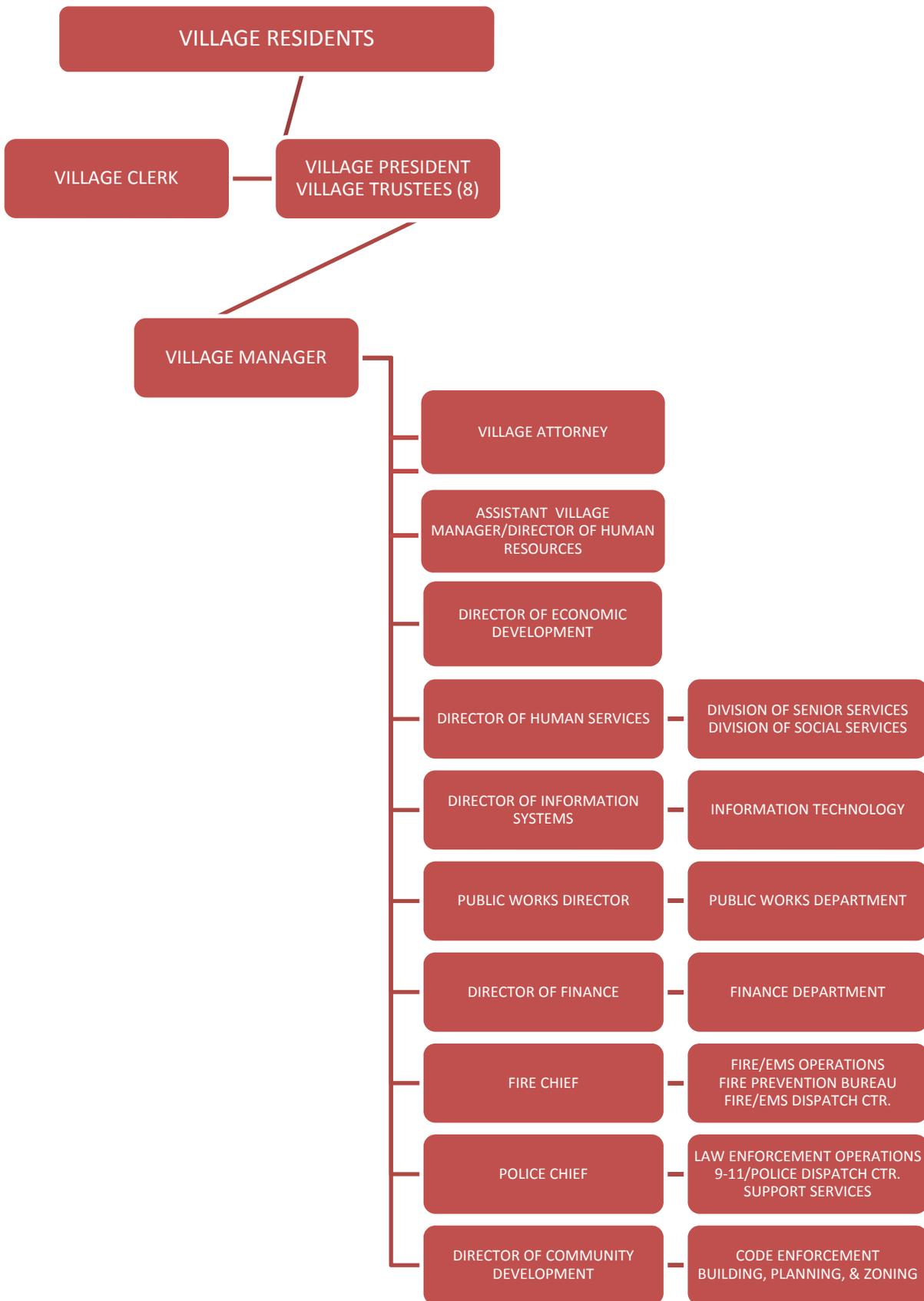
ANNUAL OPERATING BUDGET
VILLAGE OF WHEELING, ILLINOIS
JANUARY 1, 2016 - DECEMBER 31, 2016

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Village President

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Bill Hein
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Wheeling
Illinois**

For the Fiscal Year Beginning

January 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Wheeling for its annual budget for the fiscal year beginning January 1, 2015. 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%) of the Village's assessed valuation is located in Cook County. The Village is located 27 miles northwest of Chicago's "Loop". Neighboring communities include Lincolnshire and Riverwoods to the north, Prospect Heights and Arlington Heights to the south, Northbrook to the east and Buffalo Grove to the west.

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

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



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

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

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

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



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

Center for Business and Industry

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

Living in Wheeling

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

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

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

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

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

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

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

Quality of Life

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



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

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

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

MISCELLANEOUS STATISTICS

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

Municipal Services and Facilities:

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

Municipal Water Utility:

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

Building Activity:

<u>NEW BUILDINGS</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Single Family	1	1	0	0	1	0	2
Townhomes	9 Bldgs	2 Bldgs	0	5 Bldgs	4 Bldgs	0	0
Condos	0	0	0	0	0	0	0
Apartment	0	0	0	0	0	3	6
Institutional	1	0	0	0	0	0	2
Industrial	0	0	1	0	0	0	0
Commercial	2	2	3	1	2	0	0

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	17
Park Area in Acres	303

Elections:

Number of Registered Voters (As of January 1, 2016)	14,214
http://www.cookcountyclerk.com/elections/electiondata/Pages/RegistrationStatistics.aspx	
Number of Ballots Cast in Last Municipal Election (April 7, 2015)	1,617
(Source: cookcountyclerk.com)	

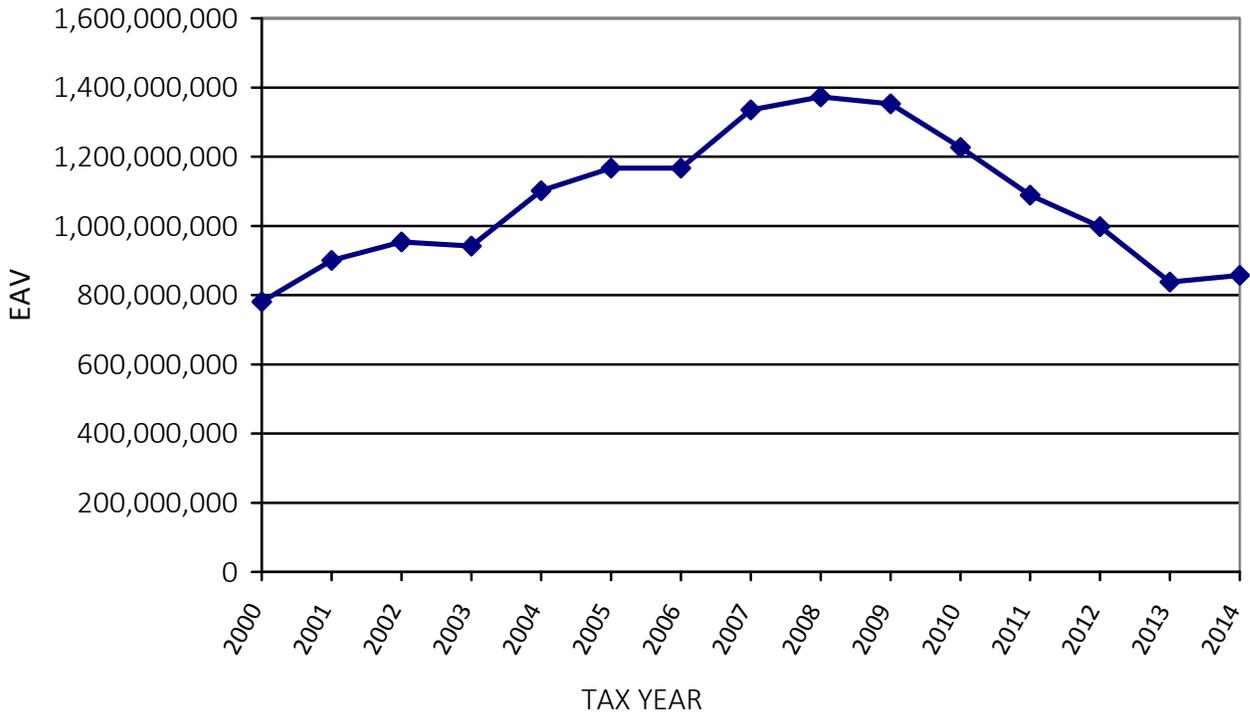
TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
2000	780,293,723	0.867	6,766,232
2001	900,246,070	0.842	7,580,477
2002	953,308,489	0.798	7,600,914
2003	941,702,835	0.837	7,853,082
2004	1,101,641,089	0.758	8,344,130
2005	1,166,555,624	0.737	8,589,473
2006	1,167,337,025	0.771	8,997,471
2007	1,335,459,160	0.674	8,997,471
2008	1,372,851,543	0.707	9,699,709
2009	1,352,391,739	0.770	10,406,485
2010	1,226,610,329	0.892	10,931,390
2011	1,088,729,315	1.004	10,931,390
2012	997,653,697	1.138	11,352,979
2013	838,147,451	1.424	11,930,382
2014	857,398,841	1.517	12,591,683

Ten Largest Taxpayers as a % of Total Village AV:
 Source: Office of the County Clerk (2014 CAFR)

10.57%

Village of Wheeling
 Equalized Assessed Valuation by Tax Year

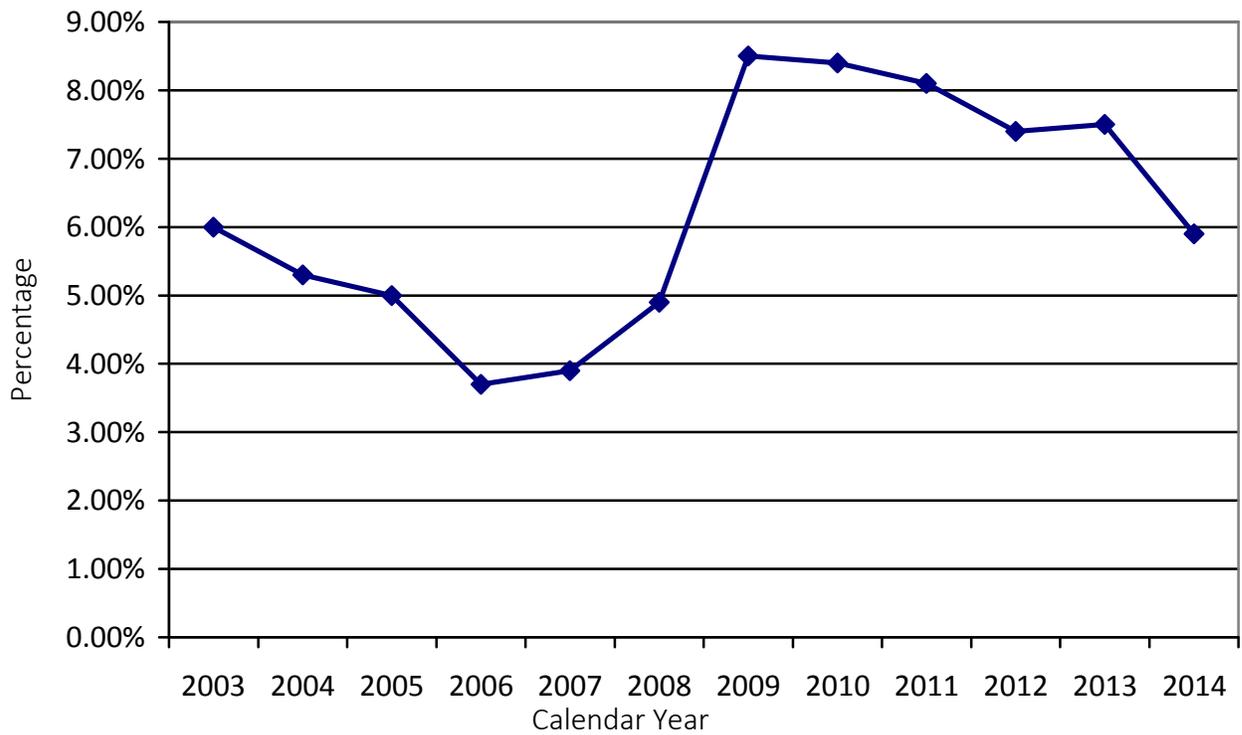


Unemployment Rates (annual averages):

2003	6.0%
2004	5.3%
2005	5.0%
2006	3.7%
2007	3.9%
2008	4.9%
2009	8.5%
2010	8.4%
2011	8.1%
2012	7.4%
2013	7.5%
2014	5.9%

Source: Illinois Dept. of Employment Security – Website Address: <http://www.ides.illinois.gov>
Local Area Unemployment Statistics/Historical Data/Annual Averages by Area

Village of Wheeling
Percent Unemployed by Year



FISCAL POLICIES

PURPOSE

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

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

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

DEBT MANAGEMENT POLICY

Introduction

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

Guidelines for Debt Issuance

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

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

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

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

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

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

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

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

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

Method of Sale

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

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

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

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

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

Constitutional and Statutory Limitations

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

Self-Imposed Debt Targets

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

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

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

Types of Debt Issuance

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

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

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

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

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

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

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

Refunding of Debt

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

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

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

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

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

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

Credit Enhancements

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

Use of Derivatives

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

Investor Relations, Disclosure and Communication

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

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

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

Professional Services

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

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

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

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

Potential Conflicts of Interest

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

Debt Service Fund Balance

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Term Bonds - Bonds coming due in a single maturity.

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

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

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

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

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

Amended 1/4/2016.

ACCOUNTING POLICIES

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

CAPITAL EQUIPMENT REPLACEMENT FUND

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

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

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

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

CAPITAL PROJECTS FUND POLICY

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

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

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

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

Adopted March 4, 2013.

INVESTMENT POLICY

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

I. Scope

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

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

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

II. Objective

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

1. Legality

Conformance with federal, state and other legal requirements.

2. Safety

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

a. Credit Risk

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

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

b. Interest Rate Risk

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

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

3. **Liquidity**

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

4. **Yield**

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

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

III. **Standards of Care**

1. **Prudence**

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

2. Public Trust

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

3. Delegation of Authority

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

4. Ethics and Conflicts of Interest

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

IV. Safekeeping and Custody

1. Authorized Financial Dealers and Institutions

a. Broker/Dealers

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

b. Financial Institutions

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

1. Security

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

2. Size

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

3. Statement of Condition

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

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

2. Internal Controls

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

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

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

3. Delivery vs. Payment

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

Authorized and Suitable Investments

1. Investment Types

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

A summary of authorized investments is as follows:

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

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

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

2. Collateralization

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

The Village chooses to limit collateral to the following:

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

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

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

Investment Parameters

1. Diversification

The investments shall be diversified by:

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

2. Investment Maturities

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

Reporting

1. Methods

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

- Purchase date
- Maturity date
- Interest rate or yield

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

2. Performance Standards

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

3. Marking to Market

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

Investment Policy Adoption

1. Exemption

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

2. Amendments

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

Adopted May 17, 1999.

FUND BALANCE POLICY

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

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

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

1. **Non-Spendable Fund Balance:** That portion of a governmental fund's fund balance that cannot be spent or is legally earmarked for a specific use. Examples include inventories, prepaid items and land held for resale.
2. **Restricted Fund Balance:** That portion of a governmental fund's fund balance that is constrained to a specific purpose by the provider, such as grantors, bond holders and higher levels of government through enabling legislation. Examples include Motor Fuel Tax funds that per State Statute must be spent on highways and streets, Emergency Telephone System funds restricted for public safety purposes, Tax Increment Financing funds restricted for economic development purposes, and Debt Service funds restricted for debt service expenditures, and Capital Projects funds restricted for capital projects.
3. **Committed Fund Balance:** That portion of a governmental fund's fund balance that is constrained to a specific purpose by the Village Board itself, using its highest level of decision making authority. Committed fund balance cannot be used for any other purpose, unless the Village Board itself removes the constraint. Examples include funds committed by the Village Board for the construction of a new Village Hall building.

4. Assigned Fund Balance: That portion of a governmental fund's fund balance that is spendable or available for appropriation, but has been tentatively earmarked for some specific purpose by the Village Board or by the Village Manager. An example is the funds held by the Illinois Personnel Benefit Cooperative (IPBC) for health insurance benefit purposes.
5. Unassigned Fund Balance: That portion of a governmental fund's fund balance that is available for any legal purpose. The unassigned fund balance shall be defined as the difference between the total fund balance, and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance. Positive unassigned fund balance can only occur in the General Fund.

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

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

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

Adopted September 26, 2011.

FUND RESERVES POLICIES

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

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

Revised September 26, 2011.

GENERAL FUND SURPLUS POLICY

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

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

Adopted 1/4/2016.

REVENUE POLICIES

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

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

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

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

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

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

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

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

OPERATING POLICIES

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

CAPITAL BUDGET POLICIES

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

FIXED ASSET POLICY

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

Fixed assets 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

STORMWATER FUND POLICY:

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

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

Adopted 1/4/2016.

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.

Strategic Plan

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

BUDGET CALENDAR- FISCAL YEAR 2016

<u>DATE</u>	<u>ACTIVITY</u>
Friday, June 12, 2015	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
Friday, July 31, 2015	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 14, 2015	Target and Expanded level requests due to Finance Department.
September 8 - 11, 2015	Budget review meetings with departments & Village Manager.
Wednesday, September 16	CIP review meeting with Village Manager.
Friday, September 18, 2015	Village Manager finalizes budget recommendations for Board.
Thursday, October 8, 2015	Send proposed budget and CIP to Board.
Saturday, October 31, 2015	Budget Workshop Meeting
Monday, November 23, 2015	CIP Discussion
Friday, November 27, 2015	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 7, 2015	Public Hearing
Monday, December 21, 2015	Board approval of FY 2016 Annual Budget & CIP.
Tuesday, December 22, 2015	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 21, 2015

RE: Letter of Transmittal – 2016 Budget

We are pleased to present to you the 2016 budget for the Village of Wheeling. The budget incorporates the total program of Village expenditures and supporting revenues for the coming year, and maintains the Village's operating reserves at more than their minimum recommended levels. The operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the Village Code, and generally accepted accounting principles.

STRATEGIC PLAN

The 2016 budget is based upon the Village Board's direction as set forth in the following Mission and Vision Statements:

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

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

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

BUDGET PROCESS

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

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

revisions are made. Finally, the recommended budget is offered for public comment and subsequent adoption by the Village President and Board of Trustees.

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

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

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

- 1) A “Target Level” expenditure base was established for all departments within the General Fund and the Water & Sewer Fund. The “Target Level” was defined as the amount necessary to provide the same or lesser level of service as last year, with no new programs, staff, or one-time capital outlays.
- 2) The department heads prepared additional service level (i.e. Expanded Level, commonly referred to as “pink sheets”) 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) Department heads ranked Expanded Level requests in priority order.
- 4) Revenues for the General Fund and Water and Sewer Fund were estimated, and the budget was finalized by funding the service level requests that, in the Village Manager’s opinion, were of the highest priority within our revenue constraints.
- 5) Additional budgets were prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

CHICAGO EXECUTIVE AIRPORT

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

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

GENERAL FUND

FY 2015 – ESTIMATED RESULTS

The FY 2015 budget as presented to the Board in November of 2014 projected a General Fund deficit of (\$2,529,584). Recognizing that a deficit of that size was not sustainable, Village staff offered and the Board approved the implementation of several deficit reducing options available to it, including ones that had been implemented in the past. The deficit reducing items the Board approved included the following:

BEGINNING FY 2015 PROJECTED DEFICIT:	\$2,529,584
1. A 50% reduction in the scheduled transfer to the CERF	(\$650,380)
2. An increase in the General Fund's share of property tax revenue	(\$721,170)
3. Miscellaneous adjustments to revenue estimates	(\$336,742)
4. Miscellaneous adjustments to budgeted expenditures	(\$67,443)
Total Adjustments:	(\$1,775,735)
Budgeted Deficit:	(\$753,849)

After implementing these options, the FY 2015 General Fund budget as approved reflected a deficit of (\$753,849); as of today's date, we estimate the Village will end the year with a surplus of approximately \$1,057,260. As a result, we expect the fund balance in the General Fund will increase to \$14,732,649 at the end of FY 2015, representing nearly 38% of annual operating expenditures.

A surplus of \$1.057 million is a positive development for the Village, but must be viewed in the context of the fact that the Village opted this year, as it has several times in the past, to defer 50% of the contribution to the Capital Equipment Replacement Fund (CERF). Had the full contribution to the CERF been made, the estimated FY 2015 result would be a surplus of \$406,880. In addition, it's important for the Board to note that sales tax revenue this fiscal year (i.e. FY 2015) was \$740,089 higher than it would have been otherwise due to three large one-time only sales tax transactions not expected to reoccur. This one-time source of revenue led to the expected surplus this year, but cannot be relied on as a continuing source of revenue. Nevertheless, the expected surplus is a much better result than we anticipated when the Board approved the budget in December of last year.

More important than any one year result is the long-term trend however, and that continues to be the most significant challenge the Village is facing again this year. The anticipated FY 2015 surplus will mark only the third year in the last eight (going back to 2007) that has resulted in a surplus, and, in fact, all eight years would have ended in deficits had the Village not relied on funds earmarked for capital improvements and equipment to achieve surpluses in the three years deficits were avoided. During that time, the Village has reduced its fund balance in the General Fund by \$6.1 million, or more than 30%, and would have nearly depleted its fund balance had it not relied on other Funds to pay for operating costs.

Since FY 2008, the Village has used \$9.5 million of Capital Projects Fund, Capital Equipment Replacement Fund, Liability Insurance Fund and Motor Fuel Tax Fund money to avoid eliminating the fund balance in the General Fund. Diverting revenue from these other funds reduced the size of the deficit in each of these years, however, not without two significant implications: 1) it diverted critical resources from the Capital Improvement and Capital Equipment programs causing the Village to significantly underfund its infrastructure and capital equipment needs, and 2) it created the illusion that the Village's financial problems can be solved by finding ways to reduce the General Fund deficit in any one year alone. In reality, the Village's structural problem requires a multi-year solution that can only be addressed by increasing revenue, assuming core services are to be maintained at their current levels.

Over the years, the Village has taken significant steps to reduce expenditures in order to operate more efficiently. Some of these include the elimination of nearly 40 positions, the formation of intergovernmental agreements (for dispatching and liability insurance claim administration and safety services) with other communities, and the reduction of employee benefit costs achieved by working cooperatively with collective bargaining groups. This year, staff has developed a creative approach to reducing CERF expenditures, something that will be discussed later in this transmittal letter.

In addition to these efficiencies, the Village has found ways to increase revenue from sources other than the property tax levy: Examples include the implementation of a video gaming tax, the increase in the hotel/motel tax and the decision to begin billing insurance companies and Medicare for ambulance trip mileage. The combined

approach to reducing expenditures and increasing revenue has helped to reduce the long-term property tax burden on Wheeling's residents and businesses.

Despite these efforts, however, the Village has struggled every year since 2008 to balance its budget while maintaining core services. The hope since that time was that sales and income tax receipts would return to their pre-2008 levels, but that has not happened, and increases in the cost of providing core services continue to outpace increases in revenue. The deficits of the last 8 years represent a structural problem that the Village has been attempting to address each year in order to avoid the need to reduce the core services that our residents and businesses rely on for their safety and quality of life. Balancing the budget without relying on capital funds to plug the revenue and expenditure gap has always been the goal, and after years of cutting expenditures and drawing down on fund balance, is finally within the Village's reach beginning next year. As will be discussed in more detail later, we are pleased to report to the community that the FY 2016 budget is balanced, the result of eight (8) years of cooperative effort between the Village Board and staff.

BUDGET OVERVIEW – ALL FUNDS

The Fiscal Year 2016 annual budget totals \$73,859,133, excluding interfund transfers (see Attachment 1). Of this amount, \$28,618,646 is budgeted for personnel services (including salaries and pension benefits). An additional \$19,871,932 is budgeted for contractual services, which include items such as employee health insurance, liability and workers' compensation insurance, and consulting services. Commodities total \$2,342,654, and include items such as materials for street repairs, street signs, vehicle parts, uniforms, janitorial products and other operating supplies.

Principal and interest expenses for the Village's outstanding debt are budgeted at \$5,872,146; of that amount, \$1,701,220 is supported by the Village's property tax levy. The remaining debt service is paid by the Village's Water and Sewer Fund and transfers from the Village's capital and tax increment financing (TIF) funds. Finally, the budget includes \$7,074,000 for capital improvements and capital outlay, including street, water, and sewer system infrastructure work as well as equipment purchases and building improvements. The capital improvement and outlay categories represent 9.2% of the total budget, a significant investment in the Village's infrastructure and capital equipment.

FY 2016 BUDGET – GENERAL FUND

For the last eight years, the Village has passed deficit budgets while, at the same time, reducing expenditures, finding ways to work more efficiently and implementing new sources of revenue that reduce the property tax burden on residents and businesses. It's worth noting that since 2008, General Fund expenditures have risen by only 2.28% annually, despite the fact that wages, health insurance costs and pension benefits have increased at rates higher than that. After years of struggling with deficit budgets, the Village has finally accomplished its goal of balancing the budget without relying on capital funds to bridge the gap.

The FY 2016 budget is balanced and provides full funding of core services, the Village's Capital Improvement Program (CIP), Capital Equipment Replacement Fund (CERF) and Liability Insurance Fund. Both the CIP and the CERF are funded without having to borrow money to pay for the Village's critical infrastructure and equipment needs, and, the budget finally reverses the trend of drawing down on fund balance to bridge the gap between revenues and expenditures.

It's important to note what's included in the budget, so the community is aware of the policy decisions the Board has approved. To summarize, the balanced budget reflects the following:

1. The Village's financial policy that stipulates that no more than 25% of Capital Projects Fund revenue be used to pay for debt service expenses. The Board approved this policy in 2013 to reverse our reliance on using Capital Projects Fund revenue to pay for debt service expenses, which was done to reduce the projected General Fund deficits of the last few years. Those steps were necessary to avoid large property tax increases during the economic downturn, but left us in a position of underfunding

our critical infrastructure needs. By earmarking only \$740,900 of Capital Projects Fund revenue for debt service purposes, the Village will be able to allocate over \$2.3 million next year for street improvement and other projects in order to better fund our critical infrastructure needs.

2. A \$1,831,869 transfer to the Capital Equipment Replacement Fund (CERF), reflecting the full costs of funding that program. In recent years, the Village has opted to reduce the scheduled transfers to the CERF Fund by more than \$4.1 million. The budget for FY 2016 reflects the cost of fully funding that program, which, since 1990, has benefited the Village by eliminating the need to borrow money for vehicles and equipment and ensuring that equipment will be replaced when necessary for both operating and safety concerns. This year, at the urging of the Village Board, staff took a comprehensive look at how the CERF operates, and has put into place changes in the way that front-line and secondary vehicles will be used that will result in annual savings of \$268,000. More information about this recommended change in the CERF financial policy is provided under the CERF section in this letter.
3. Full funding of the Village's Liability Insurance Fund (through a transfer from the General Fund). Again, in recent years, the Village has opted to reduce the scheduled transfers to this Fund by \$600,000. The budget reflects the cost of fully funding this program again this year, which is necessary to ensure that the Village has funds on hand to pay for its general liability and workers' compensation losses. In recent years, the Village has experienced significant claim expenses due to factors largely beyond its control; nevertheless, it's critical that the Liability Insurance Fund have adequate funds in reserves to pay these claims.
4. An increase in the property tax levy next year of \$1,408,317. Property tax is one of the largest sources of revenue to the Village's General Fund. As previously discussed, the Board and staff have taken significant measures over several years to reduce expenditures and avoid substantial tax increases and those efforts have been largely successful. In fact, in two of the last eight years, the Village did not increase its levy in order to provide tax relief to residents and businesses. However, there are limits to what the Village can do to reduce costs while continuing to provide core services, the cost of which increases each year in a predictable way. A property tax increase is necessary so the Village can achieve the financial stability it enjoyed in the years leading up to 2008, when it was able to fully fund core services with balanced or surplus budgets.

As we did last year, we recommend that the Board continue down the path to financial stability by adopting a multi-year plan that increases the Village's property tax levy incrementally each year. Despite major reductions in personnel, programs, and services that have taken place over the last eight (8) years, the Village continues to face rising costs while at the same time experiencing minimal increases in revenue that have not kept pace with increases in expenditures. We understand that increasing the tax levy creates a burden for many families and businesses; however, we also recognize that the property tax levy is the only major source of revenue over which the Board has control, and if increases in the levy are not made on a regular, incremental basis, the Village will find itself in a position of having to make much larger increases to the levy than would otherwise be necessary, or will have to cut core services the community cannot do without. By committing to annual incremental increases, the Village will eliminate the General Fund's reliance on other funds and avoid the need for substantial property tax increases in the future.

FY 2016 BUDGET - REVENUE ASSUMPTIONS

The FY 2016 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$38,836,297, representing an increase of \$670,600 (1.76%) compared to FY 2015 estimated receipts. The increase in anticipated revenue for next year is primarily due to an anticipated increase in property taxes of \$1,407,366 representing the portion of the total tax levy that is allocated to the General Fund. If we exclude the property tax increase, General Fund revenue is expected to decrease by -\$736,266 (-1.93%) because the Village received over \$1.0 million of one-time only sales tax and building permit revenue in FY 2015 and staff is expecting only modest

increases in the Village's other major sources of revenue. We describe our projections for these other sources of revenue in greater detail as follows:

State & Home Rule Sales Tax – Sales tax represents 25.32% of total General Fund revenue and reflects Wheeling's one percentage point (1.0%) share of the State sales tax rate and our one percentage point (1.0%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village's operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

Sales and Income Tax receipts are highly susceptible to changes in the economy and can fluctuate significantly from year to year. For example, we anticipate receiving \$819,931 less in sales tax revenue in FY 2016 than we are projecting to receive this year (i.e. FY 2015) due to two factors: First, the Village received three substantial sales tax payments totaling \$740,089 this year we do not expect to reoccur; and, second, excluding the three sales tax transactions, this year's sales tax receipts are up only \$9,802 (.23%) through the first nine (9) months of the fiscal year as compared to the same period in FY 2014.

Consequently, we have taken a cautious approach to projecting sales tax revenue for FY 2016. Our projection of \$9,834,423 in sales tax receipts next year reflects an increase of only \$145,337 (1.5%) excluding the three one-time only sales tax transactions mentioned above. Given the volatility of the economy, we believe this is a realistic approach to estimating next year's receipts. Since sales tax is the largest source of revenue to the General Fund, small percentage variations in budgeted versus actual receipts often mean the difference between a surplus and deficit in the fund. For that reason, staff pays particularly close attention to monthly receipts and changes in trends.

Property Tax – The property tax levy is the second largest source of revenue for the Village's General Fund, comprising 22.13% of all receipts. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. It's important to note that any new project built within a TIF District does not produce property tax revenue for the Village's General Fund until the district expires (i.e. typically in 23 years).

The FY 2016 budget reflects a \$1,408,317 increase in the tax levy which will balance the budget while fully funding core services and the Village's capital improvement program. Without a property tax increase, the budget would have reflected a deficit again next year (equal to \$1,407,365) absent substantial reductions in expenditures. It would also have made the Village vulnerable to large deficits in the future if the State of Illinois were to impose a property tax freeze as part of its budget negotiations.

Governor Rauner has made a two-year property tax freeze a key component of his turnaround agenda. The latest version of this proposal would result in a tax freeze for all units of local government, including home-rule units like the Village of Wheeling, beginning with the 2017 Tax Year (in Cook County). That created a greater need for the Village to balance its budget next year because if the tax freeze becomes a reality, doing so in the future may not be an option and the Village may find itself drawing down on its reserves to levels below the 25% required by its fund balance policy. That in turn could lead to another bond rating downgrade which would make it more expensive for the Village to borrow money.

The levy increase will maintain the fund balance in the General Fund at approximately 38% of annual operating expenditures. An additional benefit of balancing the budget now is that it will make it easier for the Village to balance the budget in the future, assuming the Board commits to incremental increases in the tax levy which are necessary each year to avoid budget deficits, the resulting drawdown on fund balance, and the prospect of even larger tax levy increases in the future.

State Income Tax – State Income Tax is the third largest source (10.57%) of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois on behalf of the Village. The 2016 budget for income tax revenue is \$4,106,014, which is \$100,147 (2.5%) more than we expect the Village will receive this year. Our projections are based on an analysis of historical receipts and our expectation that the economy will improve moderately next year.

The Village receives a share of income tax from the State of Illinois which distributes it to municipalities through its Local Government Distributive Fund (LGDF). The LGDF is another source of revenue that has received a lot of attention lately as the State of Illinois deals with its own budget problems, and several legislators and the Governor have proposed cutting the distribution to municipalities to help plug a \$4.0 billion gap in the State's budget. The uncertainty of this situation combined with the threat of a property tax freeze is yet another reason why staff believes it's imperative that the Board balance the budget this year.

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

Telecommunications Tax – In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied a tax, and since then has remitted it to us on a monthly basis. The Village's 6% tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$1,275,128 next year, reflecting a decrease of -\$34,872 (2.73%) compared to estimated 2015 receipts.

Our projected decrease for FY 2016 reflects the reality that this source of revenue has been declining overall in recent years. This is due primarily to the fact that many types of telecommunications services (e.g. emailing, texting, "FaceTiming", etc.) are exempt from the tax and many people have eliminated their landlines in favor of cell phones. In fact, our projection for next year is nearly \$806,000 (or 39%) less than what the Village received from this source of revenue in FY 2007. We will continue to monitor this source of revenue closely, but expect this trend to continue.

Food & Beverage Tax – The Village's 1% tax on food & beverages applies to all restaurants that provide seating for their customers (it does not apply to carry-out-only businesses). Our budget for FY 2016 is \$937,875 or \$22,875 (2.4%) more than FY 2015 estimated receipts, reflecting our expectation that the gains we've seen in food and beverage tax this year will continue next year as people eat out more frequently.

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 2016, we have estimated receipts of \$1,079,325, which reflects an increase of \$26,325 (2.5%) over FY 2015 estimated receipts. Again, our projection reflects our belief that the gains we've seen this year in the hotel/motel industry will continue next year.

Des Plaines Dispatching Agreement – For the first time in 2015, the Village began receiving revenue from the City of Des Plaines, representing the cost of providing emergency 911 dispatching services to their residents and businesses. The General Fund's share of that revenue for FY 2016 is \$1,582,226 (with the rest being allocated to the 911 and Capital Equipment Replacement Funds) and is partially offset by expenditures reflecting the cost of providing this added level of service. The dispatching agreement is an important example of how the Village is operating more efficiently than in the past by reducing our own cost of dispatching and by achieving greater efficiencies for both communities in a way that demonstrates to the public the value of intergovernmental cooperation.

Interest Income – Interest income for FY 2016 is estimated at \$141,415, 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 remained low over the years as interest rates on short-term (defined as a maturity of 5 years or less) investments have stayed low. In fact, five (5) year negotiable certificates of deposit are now paying only 2.00%.

The Village invests its idle funds in negotiable Certificates of Deposit and government agency debt. We also receive interest income as a result of our contract with MB Financial Bank, which pays us a rate equal to the 30-day London Interbank Offered Rate (LIBOR) plus 20 basis points.

EXPENDITURE ASSUMPTIONS

General Fund – FY 2016 expenditures in the General Fund reflect general operations of the Village and total \$38,836,297, including interfund transfers. This represents an increase of \$1,257,173 (3.35%) compared with the FY 2015 approved budget; however, most of the increase is attributable to fully funding the contribution to the CERF Fund and the increase in the Liability Insurance Fund contribution. When the increases related to those costs are excluded—an apples to apples approach—the actual result is a decrease in the General Fund of \$-81,472 (-.22%). The -.22% decrease in expenditures is yet another example of the efforts the Board and staff have undertaken to reduce costs. The reduction in costs was achieved by eliminating two budgeted (but not filled) positions in the Community Development Department, by reductions in budgeted expenditures for health insurance costs (as a result of savings) and reduced costs for commodities and contractual expenditures.

It’s important to note that personnel costs represent 77.53% of the FY 2016 General Fund budget. As such, further cuts in expenditures would likely result in service reductions or the elimination of programs.

As mentioned earlier, General Fund revenue is projected at \$38,836,297. The budget is balanced in part by continuing the following budgetary practices which reduced the gap between revenues and expenditures:

- Reducing the budget for salaries and benefits by one percent (\$248,981) across the board. History has shown that, due to vacancies, departments seldom spend the full amount of salary and benefits that are budgeted.
- Budgeting the cost (\$267,883) 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 \$516,864.

As discussed previously, the Village Board has opted since FY 2009 to reduce projected General Fund deficits by implementing several options available to it (which are described below). These options were in addition to several million dollars of cuts in personnel and other line item expenses. 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.

MAJOR DEFICIT REDUCTION OPTIONS IMPLEMENTED SINCE FY 2009	AMOUNT
Use of Capital Projects Fund Revenue for Debt Service Purposes	\$3,464,455
Reduction of the Transfer to the Liability Insurance Fund	\$600,000
Reduction of the General Fund Contribution to the CERF	\$4,109,489
Use of Motor Fuel Tax Funds for Operating Costs	\$1,321,969
Total:	\$9,495,913

Since FY 2009, the Village has used \$9,495,913 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 2016 reverses this trend by balancing the General Fund budget and fully funding all of the programs noted above.

WATER & SEWER FUND

REVENUE ASSUMPTIONS

Revenue for FY 2016 is based on selling 1.188 billion gallons of water with a 2.98% increase in water and sewer rates effective for water sold beginning January 1, 2016. The increase in rates is necessary to continue to pay for

the Board’s proactive water and sewer main replacement program, which was adopted as part of the Water and Sewer Rate Study recommendations.

As is the case with the General Fund, the economy is having a significant impact on water and sewer revenue. Energy saving appliances, foreclosures, closed businesses, and a tendency to conserve water when rates increase are all contributing factors that are driving down the Village’s water sales. Water sales at the end of FY 2014 were down 456 million gallons (-28.4%) 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 2016 will allow the Village to maintain a fund balance reserve through FY 2020 that is consistent with our policy while providing funding for the Village’s CIP projects.

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

Anticipated revenues next year are \$8,903,573, which is \$73,455 more 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. The 2016 increase reflects the beginning of a five year period for which the Village will see no increase in the cost of water purchased from the Northwest Water Commission. The cost of water will remain flat as a result of the Commission’s decision to sell water to the City of Des Plaines.

FY	Water Rate	Sewer Rate	Total	% Increase
Jan 2016	\$5.82	\$1.44	\$7.26	2.98%
Jan 2015	\$5.65	\$1.40	\$7.05	4.44%
Jan 2014	\$5.41	\$1.34	\$6.75	2.43%
Jan 2013	\$5.28	\$1.31	\$6.59	4.60%
Jan 2012	\$5.05	\$1.25	\$6.30	4.48%
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%
Average:				3.80%

Including the 2016 rate increase, the average increase since FY 2008 has been 3.80%. Staff recommends that the Village Board raise rates regularly in order to avoid the need for large increases or to issue debt to pay for repair and replacement projects.

EXPENDITURE ASSUMPTIONS

FY 2016 expenditures in the Water and Sewer Fund are projected at \$6,469,086 excluding funds budgeted for capital projects and debt service. This represents an operating increase of 3.38% (or \$211,217) over FY 2015 budgeted expenditures of \$6,257,869. Total budgeted expenditures (including capital projects and debt service) are \$8,830,118.

As noted earlier in this budget message, rate-generated revenue for FY 2016 is based on a 2.98% rate increase and the assumption that we will sell 1.188 billion gallons of water. The Village’s history of annually increasing its water and sewer rates has allowed it to maintain reserves in the Water & Sewer Fund at the 25% level stipulated by the

Village's fund reserve policy, and to avoid the need to sell bonds—with the exception of the water meter replacement project—to pay for capital projects.

The water and sewer rate increase of \$.21 per 1,000 gallons would cost the average residential customer using 7,000 gallons per month an additional \$1.47 per month, or \$17.64 annually.

OTHER MAJOR FUND EXPENDITURES

The 2016 fiscal year budget also includes the budgeted expenditures for other funds of the Village, including those that are classified as Special Revenue (e.g. Motor Fuel Tax, Foreign Fire Insurance, Emergency Telephone System, and Grant Funds), Capital Projects (e.g. Capital Projects Fund, Capital Equipment Replacement Fund, Stormwater Fund and TIF Funds), Debt Service (e.g. Bond Funds), Internal Service (e.g. Liability Insurance Fund), Enterprise (e.g. Water and Sewer) and Fiduciary Funds (e.g. Police and Fire Pension Funds). In each of these instances, line item detail and narrative information is given along with expenditure figures. A discussion of some of the more significant of these funds that have not been discussed previously follows:

Capital Equipment Replacement Fund (CERF) – The CERF was established in 1990 to provide a funding source for the eventual replacement of Village-owned vehicles and major equipment. By setting aside funds each year, the Village has eliminated the need to finance these costs, thereby reducing the long term cost of the equipment. In addition, the CERF program ensures that vehicles and equipment will be replaced when absolutely necessary for both operating and safety-related reasons, without being subjected to the competing interests of other programs. Recently, the Village Board asked staff to take another look at how the CERF is funded and to determine if a change in policy might result in cost savings to the Village.

After studying the way vehicles are funded more closely, staff is recommending that a change be made to identify specific “frontline” and secondary support or “audit” vehicle categories. Under this new program, frontline equipment will be defined as either specialty vehicles (fire apparatus, end-loaders, etc.) or first response units. Secondary or “Audit” equipment will be those individually identified to be transferred to non-emergency personnel following their full CERF life cycle. This policy eliminates the philosophy of drive-until-the-wheels-fall-off by providing reliable secondary vehicles through a specified cycle of pass down units.

As a result of this change, the Community Development Department, Capital Projects/Engineering Division, and Public Works Administration Division will no longer purchase new vehicles or transfer funds to the CERF. Rather, they will receive reliable secondary vehicles that were previously used (primarily) by the Police Department. The projected savings to the FY 2016 budget of this change is approximately \$268,238.

The FY 2016 contribution to the CERF Fund from the General Fund is \$1,831,869 which is the full cost of funding the program. Prior to 2008, the Village fully funded the CERF every year and staff recommends that the Board adopt that policy once again. By making the full contribution each year, the Village will reduce the amount that has to be contributed annually, and the contribution to the fund will drop to \$1,226,000 by 2020.

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

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

At this time, there is no funding source available to address these needs; therefore, early next year, the Village plans to implement a stormwater utility fee that will help generate the funds needed to pay for stormwater related operating and capital improvement costs. Staff recommended (and the Board approved) an initial fee of \$2.00 per Equivalent Runoff Unit (ERU) with single-family homes paying for one ERU per month and commercial, industrial and multi-family developments paying a multiple of one ERU based on the amount of impervious area on their property. At \$2.00 per ERU, the Village expects to raise \$542,000 in revenue next year and has budgeted \$342,580 in expenditures for drainage improvement projects and re-mapping of the Buffalo Creek regulatory floodplain.

TIF Funds – The Fiscal Year 2016 budget includes \$7,813,305 in TIF expenditures in the Crossroads, South Milwaukee, North Milwaukee/Lake-Cook, Town Center II and Southeast II TIF districts. The majority of these expenditures are budgeted for capital improvements such as the 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 South Milwaukee 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 (GO) principal and interest debt payments for FY 2016 are budgeted at \$4,355,934. Of that amount, \$1,701,220 is supported by the property tax levy; the remaining amount will be paid by existing funds in the TIF, Water & Sewer, and Capital Projects Funds.

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

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

One such standard looks at a community’s total governmental funds debt service as a percentage of expenditures. Communities with a score of less than 15% are judged to be “strong” (less than 8% is considered “very strong”). At the beginning of FY 2016, Wheeling’s score will be 10.37%, at the high end of the “strong” category.

A second standard examines a community’s net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2016, the Village’s net debt will represent only 2.51% of market value, a strong position as viewed by Standard and Poor’s.

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

Liability Insurance Fund – On January 1, 2000, the Village implemented a self-insurance program for all lines of liability and workers’ compensation coverage while purchasing excess insurance to cover unusually large claims. For calendar year 2016, the Village will be responsible for paying \$50,000 to \$100,000 (depending on type) for each property and casualty claim.

In addition, the Village has workers’ compensation coverage with a maximum exposure per claim of \$650,000 for police and fire claims and \$550,000 for all others. The Village’s property and liability losses for the last ten (10)

years of the self-insurance program averaged \$394,000 per year while workers' compensation losses averaged \$376,000.

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

The FY 2016 budget includes a \$1,686,000 contribution from the General Fund and Water and Sewer Fund which we expect to offset \$1,485,794 in insurance premiums, claims administration costs, and estimated claim expenses. If actual losses are less than expected, the "surplus" will be used to ensure that the fund balance in the Liability Insurance Fund is consistent with Village policy, which stipulates that we maintain a balance equal to at least two years of average claim losses.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool with 84 members that was established by certain units of local government in Illinois to administer its medical and life insurance programs. Under the medical insurance plan, the Village offers an indemnity medical benefit program (i.e. a PPO) wherein it is responsible for the first \$35,000 of each individual employee's claims. IPBC members share claims between \$35,000 and \$125,000, and the pool maintains stop-loss insurance to cover claims in excess of \$125,000. The pool also offers a HMO plan for member employees, which provides coverage without a per-employee self-insured retention.

Increases in health insurance premiums have averaged 3.8% per year (over the last 10 years) for the PPO and HMO plans combined. For health insurance plan year 2015–2016, the Village received a 2.3% increase in PPO plan rates while HMO rates decreased 3.97%. The FY 2016 budget reflects an anticipated increase in rates of 3%, reflecting recent trends.

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

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

As a result of the stock market losses that occurred in 2008, the Police and Fire Pension Funds sustained substantial losses that reduced their funded status and more than doubled their unfunded liabilities. As of December 31, 2014, the Police Pension Fund was 68.4% funded (down from 90.3% in 2004) and the Fire Pension Fund was 58.6% funded (down from 108.9% in 2004). In addition, the combined unfunded liabilities for the two funds increased from \$9.447 million at the end of 2007 to \$43.6 million as of December 31, 2014. 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 \$1,768,481 and a contribution to the Fire Pension Fund of \$1,936,380, for a combined increase of \$360,378 (10.77%) compared to FY 2015. 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 struggles to balance the General Fund each year.

In 2011, 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 long-term, the changes in pension law will provide some financial relief to the Village because the cost of providing pension benefits to those hired after January 1, 2011 will be less than it has been for employees hired prior to that date.

CAPITAL IMPROVEMENTS

The Village Board’s commitment to maintaining and improving Wheeling’s infrastructure is evident from the amount of funds designated for capital improvements. The FY 2016 Capital Improvement Program represents a one-year expenditure of \$9,133,409.

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

Capital Projects Fund	\$4,331,129
Water & Sewer Fund	\$1,556,000
Motor Fuel Tax Fund	\$1,116,700
TIF Funds	\$1,787,000
Stormwater Fund	\$342,580
Total:	\$9,133,409

The CIP document, which will be distributed separately, provides more detailed information on each of the projects for FY 2016.

2015 PROPERTY TAX LEVY OVERVIEW

As mentioned previously, next year’s budget includes a property tax increase of \$1,408,317, which is necessary to balance the General Fund budget, pay the debt service on the Village’s existing bonds and make full contributions to the Police and Fire Pension Funds as determined by the Village’s actuary. By balancing the budget, the Village will reverse the trend of the last eight years of drawing down on fund balance and will maintain its reserves at its current level (i.e. 38% of annual operating expenditures). Staff believes that balancing the budget this year is an important first step towards achieving financial stability going forward, particularly in light of what is happening at the state level.

It’s widely known that Governor Rauner has made a two-year property tax freeze a key component of his Turnaround Agenda. There have also been many discussions about reducing the municipal share of income tax revenue. If either (or both) of those options are approved by the legislature, the Village will find itself in a very difficult position financially given our recent history of approving deficit budgets and our projections for future deficits if the tax levy is not increased as necessary. An FY 2016 balanced budget puts the Village in a position to be able to balance future budgets with smaller, more manageable tax increases and sends a positive message to the bond rating agencies as well. The Village Board and staff have made remarkable strides in the last several years to cut costs and provide more efficient services where possible; however, after years of effort, we have reached the point where additional revenue is needed to continue providing the current level of services to the community.

2016 PROGNOSIS

The General Fund fund balance is expected to exceed 25% by the end of 2016; however, our forecasts anticipate deficits from 2017 through 2020 absent incremental increases in the Village’s property tax levy. As a result, we strongly recommend that the Board avoid adding new programs or staff to the budget. At the same time, staff is committed to continued scrutiny of ongoing expenditures and reductions in spending wherever possible.

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

Respectfully submitted,



Jon Sfondilis
Village Manager



Michael Mondschain
Director of Finance

VILLAGE OF WHEELING, ILLINOIS
 Budget Summary - Total by Category and Fund
 Fiscal Year 2016 Budget

	MOTOR FUEL GENERAL*	E911 EMERG. TAX	PHONE GRANT	G.O. BOND & INTEREST	TIF*	CERF*	CAPITAL PROJ.	STORMWATER FUND	WATER AND SEWER	FOREIGN FIRE INSURANCE	LIABILITY INSUR.	POLICE & FIRE PENSION	2016 TOTAL BUDGET	2015 ORIGINAL BUDGET	% CHANGE		
Revenues and																	
Other Financing Source																	
Property Tax	8,593,919			1,701,220								3,704,861	14,000,000	12,591,683	11.2		
Sales Tax	9,834,423												9,834,423	10,034,468	-2.0		
State Income Tax	4,106,014												4,106,014	3,756,480	9.3		
Food & Beverage Tax	937,875												937,875	865,750	8.3		
Use Tax (Gas/Electricity)							2,962,000						2,962,000	2,731,000	8.5		
Telecommunications Tax	1,275,128												1,275,128	1,456,000	-12.4		
Solid Waste/SWANCC Fees	778,000												778,000	770,000	1.0		
Hotel/Motel Tax	1,079,325												1,079,325	947,856	13.9		
Fines	902,577												902,577	747,852	20.7		
Cable TV Franchise Fees	548,000												548,000	533,088	2.8		
Ambulance Fees	570,000												570,000	570,000	0.0		
Licenses, Permits, Insp.	734,097												734,097	1,053,835	-30.3		
IGA Revenue	1,582,226		96,225										1,678,451	1,567,658			
Water Sales									6,914,160				6,914,160	6,554,000	5.5		
Water & Sewer Conn. Fees									70,000				70,000	87,758	-20.2		
W/S Fund Reimb	1,250,872												1,250,872	1,237,488	1.1		
Sewer Use Fees									1,710,720				1,710,720	1,624,000			
Stormwater Fee								542,000					542,000				
Investment Income	141,415	11,518	3,640		89,724	49,466	34,135	3,500	63,636	1,375	11,872	1,000,000	1,410,281	1,342,730	5.0		
Intergovernmental Revenue	1,315,675	922,628		176,200									2,524,503	2,130,990	18.5		
Increment Taxes	235,173				9,137,240								9,372,413	7,920,161	18.3		
Bond Proceeds													-	0			
Employee Contributions												1,071,512	1,071,512	1,036,017			
Other	4,951,578		344,250				4,588,361		145,057	65,000			10,094,246	6,091,049	65.7		
Revenue Sub-Total	38,836,297	934,146	444,115	176,200	1,701,220	9,226,964	159,466	7,584,496	545,500	8,903,573	66,375	11,872	5,776,373	74,366,597	65,649,863	13.3	
Adjust (To)/From Fund Bal.	0	(182,554)	(8,256)	(1,202)	(47,083)	1,826,659	148,856	744,225	202,920	73,455	6,675	212,078	10,237	2,319,610	12,833,933	-81.9	
Interfund Transfer In			120,000	62,548	975,682	413,000	2,048,390						1,686,000	5,305,620	8,104,308	-34.5	
BUDGETED REVENUES	38,836,297	934,146	564,115	238,748	2,676,902	9,639,964	2,207,856	7,584,496	545,500	8,903,573	66,375	1,697,872	5,776,373	79,672,217	73,754,171	8	
														LESS INTERFUND TRANSFER	(5,305,620)	(8,104,308)	-34.5
														NET NEW REVENUE	<u>74,366,597</u>	<u>65,649,863</u>	<u>13.3</u>
Expenditures and																	
Other Financing Uses																	
Personnel Services	26,269,919		6,000	188,598		101,575		179,317		1,873,237			28,618,646	27,690,262	3.4		
Contractual Services	8,333,638	131,700	482,032	50,006		3,245,578		4,319,554	342,580	1,251,250	700	1,485,794	229,100	19,871,932	15,664,878	26.9	
Commodities	1,446,323	185,000	30,000	1,346		50,475	203,000			367,260	59,000	250	2,342,654	2,439,228	-4.0		
Capital Outlay	16,500						1,856,000			0			1,872,500	1,640,244	14.2		
Capital Improvements		800,000				1,370,000		1,600,500		1,431,000			5,201,500	9,517,710	-45.3		
Debt Service					2,723,985	2,638,626		395,582		113,953			5,872,146	5,655,600	3.8		
Other	342,500					407,051				3,000,872		5,536,786	9,287,209	9,978,646	-6.9		
Interfund Transfer Out	2,427,417		54,339					345,318		792,546			3,619,620	5,897,228	-38.6		
BUDGETED EXPENDITURES	38,836,297	1,116,700	572,371	239,950	2,723,985	7,813,305	2,059,000	6,840,271	342,580	8,830,118	59,700	1,485,794	5,766,136	76,686,207	78,483,796	(2)	
														LESS INTERFUND TRANSFER	(3,619,620)	(5,897,228)	-38.6
														NET EXPENDITURES	<u>73,066,587</u>	<u>72,586,568</u>	<u>0.7</u>

* INDICATES MAJOR GOVERNMENTAL FUND.

Strategic Plan

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

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

Multi-Year Goals:

Residential Life

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

Residential Life Goals:

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

Financial Strength

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

Financial Strength Goals:

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

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

Economic Development

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

Economic Development Goals:

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

Transportation and Infrastructure

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

Transportation and Infrastructure Goals:

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

Community Image

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

Community Image Goals:

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

Governance

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

Governance Goals:

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

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2016

Account	Description				Total Operating Funds	FY 2015	YR/YR Change
		General	Water & Sewer	E911		Operating Funds	
Expenditures and Other Financing Sources							
PERSONNEL SERVICES							
5101	Longevity	97,515	13,470	-	110,985	103,600	7.1%
5102	Overtime	1,201,704	75,000	-	1,276,704	1,295,563	-1.5%
5103	Seasonal Help	145,000	41,500	-	186,500	192,820	-3.3%
5104	Salaries	18,998,394	1,427,343	-	20,425,737	19,977,617	2.2%
5105	Local Training & Meetings	105,921	4,620	6,000	116,541	123,843	-5.9%
5106	Uniform/Tool Allowance	107,825	8,920	-	116,745	120,350	-3.0%
5108	Employer's Contribution/Pension	1,793,209	300,068	-	2,093,277	2,008,191	4.2%
5109	Employer's Contribution/Police Pension	3,704,861	-	-	3,704,861	3,343,908	10.8%
5110	College Incentive	3,300	-	-	3,300	3,300	0.0%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	6,785	-	-	-	-	N/A
5115	Post Employment Health Plan	40,000	-	-	40,000	22,983	74.0%
5116	Sick Leave Buy Back	65,405	2,316	-	67,721	64,249	5.4%
TOTAL PERSONNEL SERVICES		26,269,919	1,873,237	6,000	28,149,156	27,266,274	3.2%
CONTRACTUAL SERVICES							
5201	Publishing	8,650	-	-	8,650	9,150	-5.5%
5202	Animal Impound	4,000	-	-	4,000	4,000	0.0%
5203	Audit	48,750	-	-	48,750	42,900	13.6%
5204	Codification	7,500	-	-	7,500	7,500	0.0%
5205	Multiple Day Training	58,068	2,775	5,500	66,343	63,802	4.0%
5206	Consulting Services	48,600	125,000	-	173,600	170,400	1.9%
5207	IS Service & Maintenance Agreement	352,536	114,220	90,949	557,705	578,090	-3.5%
5208	Debris	12,350	40,000	-	52,350	46,350	12.9%
5209	Energy	89,100	143,200	-	232,300	268,205	-13.4%
5210	Extermination Services	6,800	-	-	6,800	6,800	0.0%
5211	Extinguisher Service	2,350	-	-	2,350	2,490	-5.6%
5212	Employee Group Insurance	3,143,887	263,142	-	3,407,029	3,745,231	-9.0%
5213	General Liability Insurance	1,492,110	193,890	-	1,686,000	1,508,423	11.8%
5214	Testing / Hydrants	-	26,000	-	26,000	30,000	-13.3%
5215	Janitorial Service	100,000	-	-	100,000	160,400	-37.7%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	100,700	70,550	-	171,250	172,800	-0.9%
5218	Legal Services	395,000	-	-	395,000	383,000	3.1%
5219	Bank Charges	12,480	19,800	-	32,280	31,680	1.9%
5220	Maint. of Office/Spec. Equip.	149,078	2,800	34,045	185,923	158,045	17.6%
5221	Maint. of Radio Equipment	200	-	36,740	36,940	39,570	-6.6%
5222	Membership Dues	163,073	5,990	450	169,513	168,792	0.4%
5223	Engineering & Design Svc.	-	-	-	-	-	
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	9,200	-	-	9,200	7,600	21.1%
5226	Personnel Testing	32,250	-	-	32,250	31,500	2.4%
5227	Postage	45,491	18,636	-	64,127	61,735	3.9%
5228	Printing and Binding	30,351	11,301	-	41,652	49,177	-15.3%
5229	Prisoner Welfare	4,500	-	-	4,500	4,500	0.0%
5230	Recording Fees	1,000	-	-	1,000	1,000	0.0%
5231	Regional Special Agency	517,368	-	314,348	831,716	947,957	-12.3%
5232	Rental Agreements	13,380	-	-	13,380	13,640	-1.9%
5233	Rental Equipment	8,500	9,400	-	17,900	19,400	-7.7%
5234	Service to Maintain Trees	138,450	30,000	-	168,450	181,000	-6.9%
5236	Credit Card Fees	14,080	-	-	14,080	13,880	1.4%
5237	Telemetric Equipment	-	13,500	-	13,500	14,500	-6.9%
5238	Tele-Communication Serv.	230,000	-	-	230,000	229,332	0.3%
5239	Cellular Services	95,980	-	-	95,980	95,260	0.8%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	648,229	21,098	-	669,327	650,681	2.9%
5243	Pump House Maintenance	-	17,500	-	17,500	17,500	0.0%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2016

Account	Description				Total Operating Funds	FY 2015	YR/YR Change
		General	Water & Sewer	E911		Operating Funds	
Expenditures and Other Financing Sources							
5244	Duplication Services	26,000	-	-	26,000	26,000	0.0%
5246	Medical Exams	41,500	-	-	41,500	39,345	5.5%
5247	Pavement Marking	18,000	-	-	18,000	10,000	80.0%
5248	Finger Printing Fees	3,000	-	-	3,000	3,000	0.0%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	40,000	-	-	40,000	40,000	0.0%
5297	Programs/Activities Expenditures	91,000	-	-	-	-	-
5299	Misc. Contractual Services	130,127	122,448	-	252,575	517,677	-51.2%
TOTAL CONTRACTUAL SERVICES		8,333,638	1,251,250	482,032	10,066,920	10,638,262	-5.4%
COMMODITIES							
5301	Auto Petrol. Products	261,650	47,000	-	308,650	346,650	-11.0%
5302	Books and Subscriptions	16,881	900	1,000	18,781	20,141	-6.8%
5303	Chemicals	24,500	10,500	-	35,000	37,500	-6.7%
5305	Firefighting Supplies	81,164	-	-	81,164	101,175	-19.8%
5306	Health Test Supplies	250	-	-	250	250	0.0%
5308	Water Samples	-	10,710	-	10,710	11,400	-6.1%
5309	Janitorial Supplies	26,000	-	-	26,000	26,000	0.0%
5310	Vehicle Maintenance	209,350	50,000	-	259,350	276,245	-6.1%
5311	Building/Ground Maint.	208,859	15,750	-	224,609	224,480	0.1%
5312	Medical Supplies	21,344	-	-	21,344	26,402	-19.2%
5313	IS Misc Equipment & Supplies	112,755	3,500	22,000	138,255	174,915	-21.0%
5314	Minor Street Repairs	30,000	-	-	30,000	30,000	0.0%
5315	Small Tools and Equip.	58,235	12,000	-	70,235	94,107	-25.4%
5316	Range Supplies	37,284	-	-	37,284	37,253	0.1%
5317	Misc. Operating Supplies	95,098	400	1,500	96,998	92,430	4.9%
5318	Office Supplies	56,650	-	500	57,150	41,075	39.1%
5319	Protective Clothing	41,658	6,000	-	47,658	44,285	7.6%
5320	Street Signs	10,000	-	-	10,000	10,000	0.0%
5322	Water Charge	28,950	-	-	28,950	28,450	1.8%
5323	Awards/Decorations	5,050	-	-	5,050	5,550	-9.0%
5325	Investigative Funds	1,500	-	-	1,500	1,500	0.0%
5327	IS Misc. Software	56,650	-	5,000	61,650	57,850	6.6%
5333	Business Recruitment	62,495	-	-	62,495	68,595	-8.9%
5340	Lift Stations	-	30,000	-	30,000	30,000	0.0%
5341	Meters	-	25,500	-	25,500	45,500	-44.0%
5342	Sewer Lines	-	65,000	-	65,000	65,000	0.0%
5344	Water Mains	-	75,000	-	75,000	80,000	-6.3%
5345	Water Storage	-	15,000	-	15,000	20,000	-25.0%
TOTAL COMMODITIES		1,446,323	367,260	30,000	1,843,583	1,996,753	-7.7%
CAPITAL OUTLAY							
5401	Mobile Equipment	-	-	-	-	-	N/A
5402	Radio Equipment	-	-	-	-	-	N/A
5404	Firefighting Equipment	-	-	-	-	-	N/A
5405	Medical Equipment	-	-	-	-	-	N/A
5406	Misc. Equipment	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	N/A
5408	Building Equipment	-	-	-	-	-	N/A
5411	Special Equipment	16,500	-	-	16,500	17,000	-2.9%
5413	IS Capital Software	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		16,500	-	-	16,500	17,000	-2.9%
CAPITAL IMPROVEMENTS							
5502	Sanitary Sewer Improvements	-	1,246,000	-	1,246,000	1,678,000	-25.7%
5503	Water Imprvmnts.	-	185,000	-	185,000	1,935,000	-90.4%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2016

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2015 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5506	Streetscape Improvements	-	-	-	-	-	N/A
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	-	-	-	-	N/A
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		-	1,431,000	-	1,431,000	3,613,000	-60.4%
DEBT SERVICE							
5609	Fiscal Agent Fees	-	800	-	800	800	0.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	113,153	-	113,153	121,466	-6.8%
TOTAL DEBT SERVICE		-	113,953	-	113,953	122,266	-6.8%
OTHER							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,250,872	-	1,250,872	1,237,488	1.1%
5705	NWWC Water Charge	-	1,750,000	-	1,750,000	1,650,000	6.1%
5706	Debt Service Payment	-	630,364	-	630,364	582,900	8.1%
5707	Transfer to CERF	1,831,869	162,182	54,339	2,048,390	848,913	141.3%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	200,000	-	-	200,000	215,000	-7.0%
5751	Sales Tax Sharing	142,500	-	-	142,500	140,000	1.8%
5820	Transfer to 911 Fund	120,000	-	-	120,000	210,000	-42.9%
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	413,000	-	-	413,000	410,625	0.6%
5855	Transfer to Grant Fund	62,548	-	-	62,548	49,082	27.4%
TOTAL OTHER		2,769,917	3,793,418	54,339	6,617,674	5,344,008	23.8%
GRAND TOTAL		38,836,297	8,830,118	572,371	48,238,786	48,997,563	-1.5%
LESS INTERFUND TRANSFERS					(3,274,302)	(2,101,520)	55.8%
TOTAL OPERATING BUDGET					44,964,484	46,896,043	-4.1%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2016

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Foreign Fire Insurance	Stormwater	Liability Insurance	Grant	Total	FY 2015 Total	YR/YR Chge
Expenditures and Other Financing Sources														
PERSONNEL SERVICES														
5101	Longevity	-	-	815	-	-	-	-	-	-	-	815	-	N/A
5102	Overtime	-	-	-	-	-	-	-	-	-	71,000	71,000	50,280	41.2%
5104	Salaries	-	-	149,117	-	84,930	-	-	-	-	99,827	333,874	341,387	-2.2%
5108	Employer Contribution	-	-	29,385	-	16,645	-	-	-	-	17,771	63,801	32,321	97.4%
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL PERSONNEL SERVICES		-	-	179,317	-	101,575	-	-	-	-	188,598	469,490	423,988	10.7%
CONTRACTUAL SERVICES														
5201	Advertising & Publishing	-	-	-	-	720	-	-	-	-	-	720	720	0.0%
5203	Audit/Annual Report	-	14,300	-	-	-	-	-	-	-	-	14,300	14,300	0.0%
5205	Multiple Day Training	-	2,000	-	-	7,042	-	-	-	-	-	9,042	2,300	293.1%
5206	Consulting Services	5,000	191,000	96,000	-	417,000	-	-	200,000	55,457	-	964,457	577,100	67.1%
5209	Energy	56,700	-	4,000	-	-	-	-	-	-	-	60,700	76,650	-20.8%
5212	Employee Health Insurance	-	-	28,554	-	10,890	-	-	-	-	20,006	59,450	31,751	87.2%
5213	General Liability Insurance	-	11,200	-	-	-	-	700	-	378,437	-	390,337	368,826	5.8%
5218	Legal/Medical Services	-	6,500	-	-	125,000	-	-	-	-	-	131,500	131,500	0.0%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5222	Membership Dues	-	3,100	-	-	-	-	-	-	-	-	3,100	3,100	0.0%
5223	Engineering & Design Services	-	-	161,000	-	-	-	-	142,580	-	-	303,580	250,540	21.2%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5246	Medical Exams	-	1,000	-	-	-	-	-	-	-	-	1,000	1,000	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.	-	-	-	-	-	-	-	-	96,900	-	96,900	95,000	2.0%
5272	Insurance Claims	-	-	-	-	-	-	-	-	955,000	-	955,000	901,000	6.0%
5299	Misc. Contractual Services	5,000	-	4,030,000	-	2,684,926	-	-	-	-	30,000	6,749,926	2,507,829	169.2%
TOTAL CONTRACTUAL SERVICES		131,700	229,100	4,319,554	-	3,245,578	-	700	342,580	1,485,794	50,006	9,805,012	5,026,616	95.1%
COMMODITIES														
5302	Books & Subscriptions	-	-	-	-	-	-	-	-	-	-	174,000	174,000	0.0%
5303	Chemicals	173,000	-	-	-	-	-	1,000	-	-	-	174,000	174,000	0.0%
5305	Firefighting Supplies	-	-	-	-	-	-	54,000	-	-	-	54,000	50,000	N/A
5313	IS Misc Equip & Supplies	-	-	-	-	-	145,000	-	-	-	-	145,000	100,000	N/A
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	-	58,000	50,000	33.7%
5315	Small Tools & Equipment	-	-	-	-	-	58,000	-	-	-	-	58,000	50,000	0.0%
5317	Misc. Operating Supplies	-	-	-	-	-	-	4,000	-	-	1,346	5,346	4,000	33.7%
5318	Office Supplies	-	250	-	-	-	-	-	-	-	-	250	250	0.0%
5320	Street Signs	12,000	-	-	-	-	-	-	-	-	-	12,000	20,000	-40.0%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5333	Business Recruitment	-	-	-	-	50,475	-	-	-	-	-	50,475	44,225	14.1%
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL COMMODITIES		185,000	250	-	-	50,475	203,000	59,000	-	-	1,346	499,071	442,475	12.8%
CAPITAL OUTLAY														
5401	Automotive Equipment	-	-	-	-	-	1,786,000	-	-	-	-	1,786,000	1,082,000	65.1%
5406	Misc. Equipment	-	-	-	-	-	25,000	-	-	-	-	25,000	185,000	-86.5%
5407	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5408	Building Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5411	Special Equipment	-	-	-	-	-	-	-	-	-	-	-	118,000	-100.0%
5412	IS Capital Equipment/Supplies	-	-	-	-	-	45,000	-	-	-	-	45,000	238,244	-81.1%
5413	IS Capital Software	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		-	-	-	-	-	1,856,000	-	-	-	-	1,856,000	1,623,244	14.3%
CAPITAL IMPROVEMENTS														
5502	Sanitary Sewer Improvements	-	-	-	-	90,000	-	-	-	-	-	90,000	90,000	0.0%
5503	Water Improvements	-	-	-	-	180,000	-	-	-	-	-	180,000	180,000	0.0%
5504	Storm System Improvements	-	-	-	-	-	-	-	-	-	-	-	140,000	-100.0%
5506	Streetscape Improvements	-	-	480,000	-	400,000	-	-	-	-	-	880,000	2,956,260	-70.2%
5507	Sidewalk Improvements	-	-	298,500	-	-	-	-	-	-	-	298,500	245,450	21.6%
5508	Pavement Improvements	800,000	-	722,000	-	700,000	-	-	-	-	-	2,222,000	2,093,000	6.2%
5509	Building Improvements	-	-	100,000	-	-	-	-	-	-	-	100,000	-	N/A
5512	Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	200,000	-100.0%
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL CAPITAL IMPROVEMENTS		800,000	-	1,600,500	-	1,370,000	-	-	-	-	-	3,770,500	5,904,710	-36.1%
DEBT SERVICE														
5609	Agent Fees	-	-	400	400	5,200	-	-	-	-	-	6,000	6,000	0.0%
5623	Principal Payments	-	-	322,389	1,205,000	1,570,423	-	-	-	-	-	3,097,812	2,754,938	12.4%
5624	Interest Payments	-	-	72,793	1,518,585	1,063,003	-	-	-	-	-	2,654,381	2,772,296	-4.3%
TOTAL DEBT SERVICE		-	-	395,582	2,723,985	2,638,626	-	-	-	-	-	5,758,193	5,533,234	4.1%

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2016

Account	Description	Motor Fuel Tax	Fire & Police Pension	Capital Projects	GO Debt Service	TIF Impl.	Capital Equip Repl.	Foreign Fire Insurance	Stormwater	Liability Insurance	Grant	Total	FY 2015 Total	YR/YR Chge
Expenditures and Other Financing Sources														
PERSONNEL SERVICES														
OTHER														
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	4,573,333	-	-	-	-	-	-	-	-	4,573,333	4,216,000	8.5%
5714	Non-Duty Disability Pension	-	64,235	-	-	-	-	-	-	-	-	64,235	63,000	2.0%
5716	Duty Disability Pension	-	512,050	-	-	-	-	-	-	-	-	512,050	495,000	3.4%
5718	Surviving Spouse Pension	-	387,168	-	-	-	-	-	-	-	-	387,168	404,500	-4.3%
5750	TIF Incentive Payments	-	-	-	-	407,051	-	-	-	-	-	407,051	859,099	-52.6%
5822	Transfer to 2008 Bond	-	-	345,318	-	-	-	-	-	-	-	345,318	294,367	17.3%
5831	Transfer to Town Center TIF	-	-	-	-	-	-	-	-	-	-	-	4,200,000	-
TOTAL OTHER		-	5,536,786	345,318	-	407,051	-	-	-	-	-	6,289,155	10,531,966	-40.3%
GRAND TOTAL		1,116,700	5,766,136	6,840,271	2,723,985	7,813,305	2,059,000	59,700	342,580	1,485,794	239,950	28,447,421	29,486,233	-3.5%

Village of Wheeling Budgetary Fund Structure

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

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

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

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

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

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

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

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

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

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

VILLAGE OF WHEELING
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)
Fiscal Year Ending December 31, 2016

Fund	FY 2016 Est. Beginning Fund Balance	FY 2016 Budgeted Revenues	FY 2016 Budgeted Expenditures	FY 2016 Surplus (Deficit)	FY 2016 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Fund Balance Reserve Policy
General	\$ 14,750,772	\$ 38,836,297	\$ 38,836,297	\$ -	\$ 14,750,772	37.98%	25%
Special Revenue Funds							
Motor Fuel Tax	885,995	934,146	1,116,700	(182,554)	\$ 703,441	62.99%	N/A
Emergency 911 System	363,965	564,115	572,371	(8,256)	\$ 355,709	62.15%	15.00%
Grant	-	238,748	239,950	(1,202)	\$ (1,202)	-0.50%	N/A
Foreign Fire Insurance	125,039	66,375	59,700	6,675	\$ 131,714	220.63%	N/A
Debt Service Funds							
General Obligation & Revenue Bond	87,171	2,676,902	2,723,985	(47,083)	\$ 40,088	1.47%	N/A
Capital Projects Funds							
Town Center TIF District (2) **	534,117	45,209	1,128,896	(1,083,687)	\$ (549,570)	-48.68%	
Crossroads TIF District	(363,144)	2,821,034	2,511,595	309,439	\$ (53,705)	-2.14%	N/A
South Milwaukee TIF District	466,247	1,434,951	881,897	553,054	\$ 1,019,301	115.58%	N/A
Capital Equipment Replacement	3,986,995	2,207,856	2,059,000	148,856	\$ 4,135,851	200.87%	N/A
Capital Projects	2,625,736	7,584,496	6,840,271	744,225	\$ 3,369,961	49.27%	N/A
Stormwater	-	545,500	342,580	202,920	\$ 202,920	59.23%	N/A
Southeast TIF (2) **	(7,322)	165,283	380,896	(215,613)	\$ (222,935)	-58.53%	
Lake Cook/Milwaukee TIF District	2,512,787	5,173,487	2,910,022	2,263,465	\$ 4,776,252	164.13%	N/A
Enterprise Funds							
Water and Sewer ***	4,895,108	8,903,573	8,830,118	73,455	\$ 4,968,563	56.27%	25%
Internal Service Funds							
Liability Insurance	1,087,089	1,697,872	1,485,794	212,078	\$ 1,299,167	87.44%	*
Fiduciary Funds							
Police Pension	45,362,539	2,869,369	2,783,991	85,378	\$ 45,447,917	N/A	N/A
Firefighters' Pension	33,041,834	2,907,004	2,982,145	(75,141)	\$ 32,966,693	N/A	N/A
Totals	\$ 110,229,889	\$ 79,672,217	\$ 76,686,208		\$ 113,138,017		

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

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

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

VILLAGE OF WHEELING
 Revenues Summary - Total by Fund
 Fiscal Year Ending December 31, 2016

Fund	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Board Approved 2016
Revenues and Other Financing Sources					
General	\$ 31,188,410	\$ 31,957,221	\$ 33,338,526	\$ 36,825,275	\$ 38,836,297
Special Revenue Funds					
Motor Fuel Tax	1,117,316	1,130,581	1,301,312	950,823	934,146
Emergency 911 System	616,726	513,985	954,315	655,607	564,115
Grant	277,897	179,093	192,606	127,040	238,748
Foreign Fire Insurance	110,252	54,494	57,084	62,000	66,375
Debt Service Funds					
General Obligation & Revenue Bond	6,322,874	2,309,260	2,487,272	2,577,534	2,676,902
Capital Projects Funds					
Town Center TIF District (2)	-	-	11,919	4,200,000	45,209
Crossroads TIF District	6,294,065	2,383,473	8,964,863	2,624,808	2,821,034
South Milwaukee TIF District	1,744,483	1,650,094	2,438,462	1,226,285	1,434,951
Capital Equipment Replacement	1,148,093	115,292	632,729	987,678	2,207,856
Capital Projects	3,447,149	3,525,190	4,221,566	3,764,724	7,584,496
Stormwater			-		545,500
Southeast TIF (2)	-	-	4	-	165,283
Lake Cook/Milwaukee TIF District	3,968,927	3,949,263	4,336,151	4,340,239	5,173,487
Enterprise Funds					
Water and Sewer	8,596,641	8,298,691	8,141,713	8,509,512	8,903,573
Internal Service Funds					
Liability Insurance	1,268,609	1,101,296	1,258,170	1,522,146	1,697,872
Fiduciary Funds					
Police Pension	5,479,056	6,710,521	4,879,274	2,685,605	2,869,369
Firefighters' Pension	3,863,637	5,616,878	4,665,131	2,694,895	2,907,004
Total Revenues	\$ 75,444,135	\$ 69,495,332	\$ 77,881,097	\$ 73,754,171	\$ 79,672,217

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

VILLAGE OF WHEELING
Expenditures Summary - Total by Fund
Fiscal Year Ending December 31, 2016

Fund	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Board Approved 2016
Expenditures and Other Financing Uses					
General	\$ 33,018,937	\$ 31,386,350	\$ 34,157,687	\$ 37,579,124	\$ 38,836,297
Special Revenue Funds					
Motor Fuel Tax	1,037,342	1,287,857	1,263,842	1,325,750	1,116,700
Emergency 911 System	491,931	519,546	831,054	661,239	572,371
Grant	277,897	179,093	192,606	208,316	239,950
Foreign Fire Insurance	-	38,953	65,430	55,700	59,700
Debt Service Funds					
General Obligation & Revenue Bond	6,359,834	2,299,855	2,439,214	2,577,935	2,723,985
Capital Projects Funds					
Town Center TIF District (2)			174,765	291,301	1,128,896
Crossroads TIF District	6,015,997	3,800,107	3,540,994	6,536,481	2,511,594
South Milwaukee TIF District	23,692	34,014	9,566,391	1,823,551	881,897
Capital Equipment Replacement	327,256	302,017	234,061	1,773,244	2,059,000
Capital Projects	2,671,146	4,150,829	4,681,821	3,409,330	6,840,271
Stormwater	-	-	-	-	342,580
Southeast TIF (1)	866,902	93,276	501,808	-	-
Southeast TIF (2)			110,691	427,891	380,896
Lake Cook/Milwaukee TIF District	2,924,141	3,913,137	6,214,085	4,242,358	2,910,022
Enterprise Funds					
Water and Sewer	7,307,854	11,309,747	10,530,760	10,757,200	8,830,118
Internal Service Funds					
Liability Insurance	1,019,098	1,120,121	1,120,121	1,408,426	1,485,794
Fiduciary Funds					
Police Pension	2,022,925	2,084,435	2,232,037	2,478,600	2,783,991
Firefighters' Pension	2,596,026	2,756,158	2,705,773	2,927,350	2,982,145
Total Expenditures	\$ 66,960,978	\$ 65,275,495	\$ 80,563,140	\$ 78,483,796	\$ 76,686,207

VILLAGE OF WHEELING
Long-Term Financial Plan Summary - General Fund
Fiscal Years 2015 - 2020

	ESTIMATED 2015	BUDGET 2016	PROJECTED 2017	PROJECTED 2018	PROJECTED 2019	PROJECTED 2020
General Fund						
Beginning Fund Balance	\$ 13,675,389	\$14,750,773	\$ 14,750,773	\$ 14,350,329	\$ 14,089,480	\$ 13,641,213
Revenues	\$38,165,697	\$38,836,297	\$39,897,249	\$41,384,835	\$42,649,737	\$43,898,141
Expenditures	\$37,090,313	\$38,836,297	\$40,297,693	\$41,645,684	\$43,098,004	\$44,809,301
Surplus (Deficit)	\$1,075,384	\$0	(\$400,444)	(\$260,849)	(\$448,267)	(\$911,160)
Ending Fund Balance	\$14,750,773	\$14,750,773	\$14,350,329	\$14,089,480	\$13,641,213	\$12,730,053
Percentage of Expenditures	39.77%	37.98%	35.61%	33.83%	31.65%	28.41%

As discussed in more detail in the letter of transmittal, the Village has struggled in recent years to balance revenues and expenditures in the General Fund, often relying on fund balance to bridge the gap. The spreadsheet above, which is a summary of the Village's multi-year financial plan, indicates that this trend is expected to continue for the next 5 years absent increases in revenue or reductions in expenditures. The Village plans to address the structural deficit over the next few years in order to maintain General Fund reserves at or in excess of its financial policy minimum (i.e. 25% of annual operating expenditures). The FY 2016 budget reflects a property tax increase of \$1.4 million which represents the first step towards a multi-year effort to eliminate the structural problem. In addition, the strategic plan calls for approval of a multi-year property tax plan to further address this issue.

VILLAGE OF WHEELING
 Long-Term Financial Plan Summary - Water/Sewer Fund
 Fiscal Years 2015 - 2020

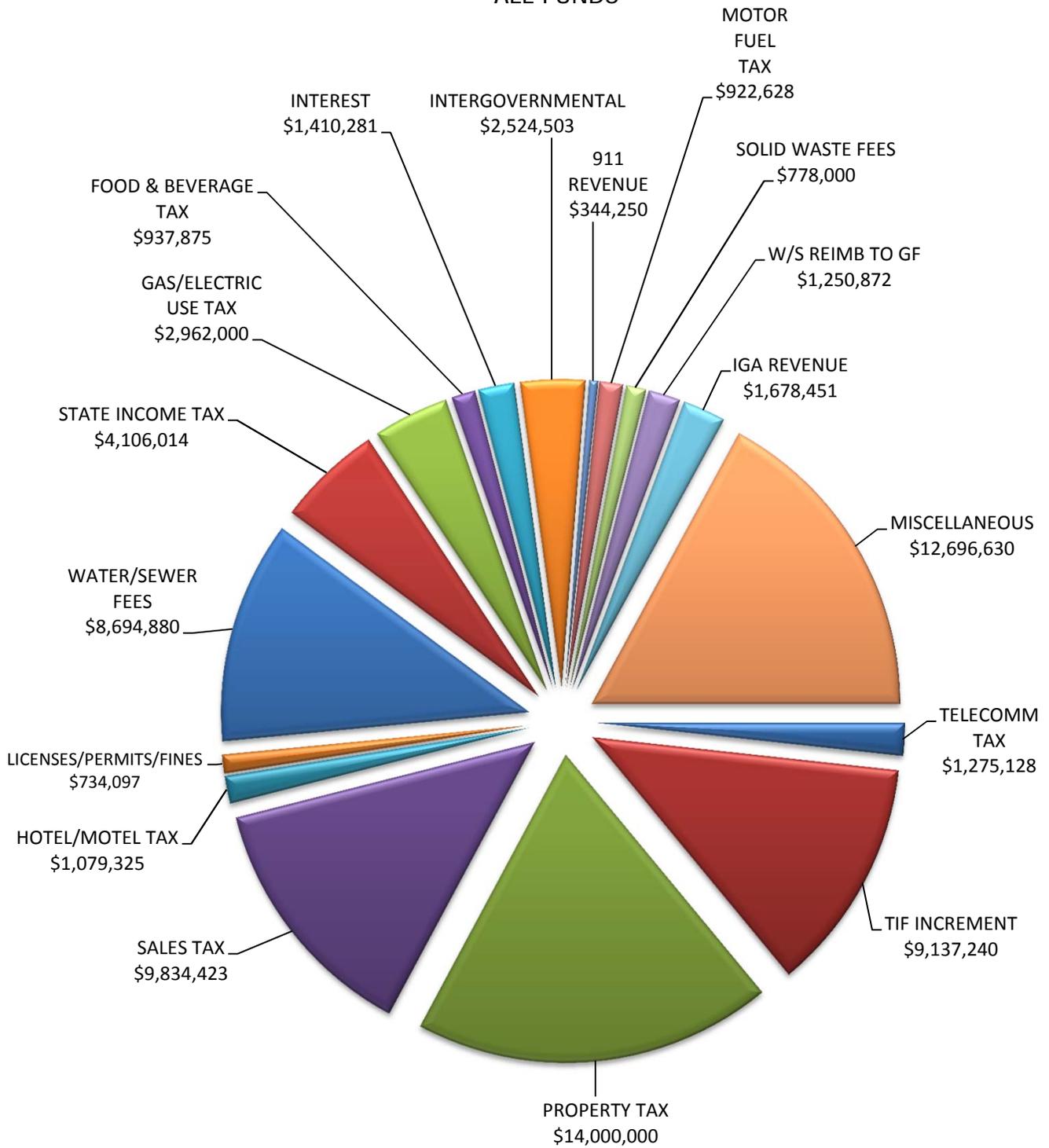
	ESTIMATED 2015	BUDGET 2016	PROJECTED 2017	PROJECTED 2018	PROJECTED 2019	PROJECTED 2020
General Fund						
Beginning Fund Balance	\$ 5,883,849	\$4,895,108	\$ 4,968,563	\$ 3,257,004	\$ 3,232,301	\$ 2,925,806
Revenues	\$8,702,929	\$8,903,573	\$9,152,882	\$9,395,499	\$9,683,951	\$9,968,850
Expenditures	\$9,691,670	\$8,830,118	\$10,864,441	\$9,420,202	\$9,990,446	\$9,928,980
Surplus (Deficit)	(\$988,741)	\$73,455	(\$1,711,559)	(\$24,703)	(\$306,495)	\$39,870
Ending Fund Balance	\$4,895,108	\$4,968,563	\$3,257,004	\$3,232,301	\$2,925,806	\$2,965,676
Percentage of Expenditures	50.51%	56.27%	29.98%	34.31%	29.29%	29.87%

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

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

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

FY 2016 REVENUES BY SOURCE
ALL FUNDS



REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 PROPOSED	FY 2016 PROPOSED MINUS FY 2015 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	7,153,545	6,892,160	7,546,931	8,593,919	1,046,988
		4113	PROPERTY TAXES-POLICE PEN	1,403,098	1,593,837	1,603,586	1,768,481	164,895
		4114	PROPERTY TAXES - FIRE PEN	1,484,050	1,751,262	1,740,897	1,936,380	195,483
		4131	HOME RULE SALES TAX	3,841,292	3,932,595	4,090,320	4,062,927	-27,393
		4132	STATE SALES TAX	5,588,948	5,982,939	5,944,148	5,771,496	-172,652
		4133	AUTO RENTAL TAX	3,991	2,010	2,010	2,131	121
		4136	HOTEL/MOTEL TAX	933,853	942,103	947,856	1,079,325	131,469
		4138	FOOD AND BEVERAGES TAX	816,668	847,714	865,750	937,875	72,125
		4141	TELECOMMUNICATIONS TAX	1,565,067	1,445,508	1,456,000	1,275,128	-180,872
		4210	BUSINESS LICENSES	75,500	76,186	84,415	110,000	25,585
		4211	LIQUOR LICENSES	157,801	170,544	168,500	163,128	-5,372
		4212	COIN-OPERATED LICENSES	11,707	11,572	12,359	11,500	-859
		4213	DELIVERY LICENSES	1,308	1,334	1,566	1,573	7
		4214	ANIMAL LICENSES	1,222	1,028	1,176	800	-376
		4215	RESIDENTIAL RENTAL LIC	33,560	37,390	37,334	37,000	-334
		4216	VIDEO GAMING LICENSES	1,700	5,600	37,000	47,000	10,000
		4217	DETECTION/ALARM PERMITS	3,400	4,091	4,488	4,200	-288
		4218	SUPPRESSION/SPRINKLERS	9,893	10,534	14,580	10,000	-4,580
		4219	PATIO/SIDEWALK PERMITS	3,245	2,370	2,667	2,400	-267
		4220	BUILDING PERMITS	212,372	190,188	647,331	304,000	-343,331
		4221	SIGN PERMITS	14,293	17,806	21,744	20,000	-1,744
		4223	ELECT INSPECTION	67,037	57,382	66,000	65,000	-1,000
		4224	PLUMBING INSPECTIONS	46,099	25,682	33,000	35,000	2,000
		4227	DRIVEWAY PERMITS	3,835	5,220	4,376	6,000	1,624
		4228	ALARM SYSTEM PERMITS	14,435	15,759	16,303	16,500	197
		4229	RIGHT OF WAY PERMIT FEE	0	625	0	0	0
		4310	FEDERAL GRANTS	0	0	0	0	0
		4316	FEMA	0	0	0	0	0
		4352	INCOME TAXES	3,587,115	3,604,564	3,756,480	4,106,014	349,534
		4353	LOCAL USE TAX	648,555	729,178	734,865	858,950	124,085
		4355	POLICE TRAINING REIMBURSE	0	8,952	0	0	0
		4356	FIRE TRAINING REIMBURSE	1,224	1,096	0	0	0
		4358	VIDEO GAMING TAX	34,508	106,960	97,000	173,025	76,025
		4359	PULL TABS & JAR GAMES TAX	2,010	2,395	1,400	1,400	0
		4360	PERS PROP REPLACEMENT TAX	185,046	190,483	190,263	200,000	9,737
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	77,175	74,096	87,841	76,000	-11,841
		4382	TWNSHP PERS PROP REPLACE	6,652	6,633	6,300	6,300	0
		4387	TIF SURPLUS DISTRIBUTION	166,272	451,292	210,000	235,173	25,173
		4408	I.G.A. REVENUE	0	202,768	1,468,843	1,582,226	113,383
		4409	AMBULANCE FEES	496,544	470,230	570,000	570,000	0
		4410	FLOOD PLAIN DETERM FEES	148	30	110	0	-110
		4412	PLANNING HEARING FEES	4,975	3,408	4,400	4,600	200
		4413	SUBDIVISION PRE-FILE FEES	2,755	977	1,375	1,195	-180
		4414	PLAN REVIEW FEES	30,780	124,407	37,561	30,000	-7,561
		4415	DUPLICATING SERVICES	5,723	6,847	6,630	5,300	-1,330
		4416	MAPS AND CODEBOOKS	0	0	0	0	0
		4417	WATER & SEWER REIMBURSE	1,152,870	1,189,396	1,237,488	1,250,872	13,384
		4418	MFT REIMBURSEMENT	0	0	0	0	0
		4419	IND REV BOND & 6-B FEES	1,800	3,450	2,500	3,500	1,000

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 PROPOSED	FY 2016 PROPOSED MINUS FY 2015 BUDGET
01...	GENERAL FUND...	4421	POLICE LIASON REIMBURSE	150,581	139,133	156,664	162,319	5,655
		4422	FINGER PRINTING FEE	954	4,290	4,080	2,080	-2,000
		4423	IMPOUNDING FEES	705	890	702	702	0
		4426	FALSE ALARM FEES	10,895	10,919	11,751	10,000	-1,751
		4427	CPR FEES	980	1,110	1,132	850	-282
		4428	EROSION CONTROL FEES	0	0	0	0	0
		4429	ENGINEERING INSPECTION	153,696	232,822	180,000	180,000	0
		4431	SOLID WASTE SERVICE CHRGE	544,086	520,600	540,000	541,000	1,000
		4432	SWANCC FEES	239,859	236,383	230,000	237,000	7,000
		4433	HOST COMMUNITY FEE	100,000	100,000	100,000	100,000	0
		4460	SENIOR MEMBERSHIP FEES	4,362	4,136	3,500	4,000	500
		4470	PAVILION PROGRAM FEES	27,644	22,345	24,865	25,000	135
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	26,173	29,498	28,500	27,000	-1,500
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	49,746	50,777	49,500	49,825	325
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	139,061	128,192	133,620	143,000	9,380
		4512	LOCAL ORDINANCE FINES	73,397	141,250	142,018	165,000	22,982
		4513	TRAFFIC JUDGMENTS	0	0	0	0	0
		4514	DUI FINES	26,081	19,623	16,045	24,000	7,955
		4515	ADMINISTRATIVE CITATION	7,979	13,225	11,118	4,785	-6,333
		4516	ADMINISTRATIVE TOW FEE	187,500	175,000	178,000	197,500	19,500
		4517	HOUSING FINES	0	180	0	0	0
		4518	RED LIGHT VIOLATORS	258,392	347,512	250,000	350,000	100,000
		4519	COURT SUPERVISION FEES	14,890	14,329	11,751	14,992	3,241
		4520	ADMIN HEARING FEE	7,105	4,850	5,300	3,300	-2,000
		4610	INTEREST REVENUE	124,971	127,184	135,284	141,415	6,131
		4620	GAIN(LOSS) SALE INVESTMNTS	-27,723	-177,538	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-51,289	-26,525	0	0	0
		4653	DONATIONS	1,544	4,965	100	100	0
		4655	FOURTH OF JULY DONATIONS	30,100	31,250	0	0	0
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	6,212	31,597	67,884	69,733	1,849
		4662	RENTAL INCOME T-MOBILE	27,062	27,874	27,012	28,656	1,644
		4701	CABLE TV FRANCHISE FEES	341,267	358,021	362,299	368,000	5,701
		4703	ALARM SVC FRANCHISE FEES	41,453	42,151	42,840	42,840	0
		4704	WASTE MGMT FRANCHISE FEE	86,869	87,904	89,662	88,893	-769
		4705	AT&T FRANCHISE FEE	150,529	171,893	170,789	180,000	9,211
		4710	FOREIGN FIRE INSURE TAX	0	0	0	0	0
		4720	SALE OF FIXED ASSETS	1,152	12,867	5,100	12,000	6,900
		4722	BIKE PATH REVENUES	0	0	0	0	0
		4723	ADVERTISING SHELTER REV	11,032	15,404	15,711	16,854	1,143
		4730	RECYCLING PROGRAM REVENUE	7,599	6,837	6,659	6,659	0
		4752	BEACON LIGHT BULB	0	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	249,954	233,519	0	204,476	204,476
		4780	LEGAL SETTLEMENT	166,855	64,894	0	0	0
		4790	OTHER MISC. REVENUE	66,341	81,453	59,996	68,000	8,004
		4828	TRANS FROM 2003 BONDS	0	0	0	0	0
		4836	TRANS FROM SE 2 TIF	0	34,000	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 PROPOSED	FY 2016 PROPOSED MINUS FY 2015 BUDGET
01...	GENERAL FUND...	4837	TRANSFER FROM SE TIF	0	0	0	0	0
		4855	TRANS FROM GRANT FUND	0	2,500	0	0	0
				33,110,085	34,527,912	36,825,275	38,836,297	2,011,022
11	MFT	4354	MOTOR FUEL TAX	1,088,592	1,267,511	935,363	891,628	-43,735
		4362	MFT-HIGH GROWTH CITIES	31,578	31,574	0	31,000	31,000
		4610	INTEREST REVENUE	10,714	4,475	15,460	11,518	-3,942
		4620	GAIN(LOSS) SALE INVESTMTS	-4,342	-177	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-3,460	-2,079	0	0	0
		4790	OTHER MISC. REVENUE	7,500	8	0	0	0
				1,130,581	1,301,312	950,823	934,146	-16,677
12	FOREIGN FIRE INS TAX FL	4610	INTEREST REVENUE	198	33	0	1,375	1,375
		4710	FOREIGN FIRE INSURE TAX	54,296	57,052	62,000	65,000	3,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
				54,494	57,084	62,000	66,375	4,375
15	EMERGENCY TELEPHONE	4408	I.G.A. REVENUE	0	413,692	98,815	96,225	-2,590
		4420	911 WIRELESS EMERG SURCH	228,957	226,982	230,000	235,000	5,000
		4424	911 EMERGENCY SURCHARGES	134,657	132,778	115,000	109,250	-5,750
		4610	INTEREST REVENUE	1,354	864	1,792	3,640	1,848
		4620	GAIN(LOSS) SALE INVESTMTS	-983	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	150,000	180,000	210,000	120,000	-90,000
				513,984	954,317	655,607	564,115	-91,492
21	2007 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	396,448	84,314	97,633	0	-97,633
		4610	INTEREST REVENUE	40	634	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	310,089	294,367	345,318	50,951
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				396,488	395,036	392,000	345,318	-46,682
22	2008 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	163,731	1,149,438	1,210,635	1,309,220	98,585
		4610	INTEREST REVENUE	514	1,384	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	860,000	0	0	0	0
		4840	TRANS FROM WATER/SEWER	492,023	537,844	582,900	630,364	47,464
				1,516,268	1,688,666	1,793,535	1,939,584	146,049
23	2009 GEN OBLIG BOND F	4111	PROPERTY TAX-CURRENT YEAR	396,448	403,499	392,000	392,000	0
		4610	INTEREST REVENUE	56	71	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
				396,505	403,570	392,000	392,000	0
30	TOWN CENTER TIF FUND	4801	TRANSFER FROM GEN FUND	12,966	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 PROPOSED	FY 2016 PROPOSED MINUS FY 2015 BUDGET
30...	TOWN CENTER TIF FUND	4831	TRANS FROM CROSSROADS TIF	1,109,834	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	14,630	0	0	0
				1,122,800	14,630	0	0	0
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,372,438	2,531,213	2,571,768	2,776,981	205,213
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	20,623	17,715	53,040	44,053	-8,987
		4620	GAIN(LOSS) SALE INVESTMTS	-3,500	-2,444	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-9,976	-1,290	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4790	OTHER MISC. REVENUE	3,887	0	0	0	0
		4832	TRANS FROM SOUTH TIF	0	6,419,668	0	0	0
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
			2,383,472	8,964,863	2,624,808	2,821,034	196,226	
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,633,388	1,291,454	1,217,022	1,428,890	211,868
		4610	INTEREST REVENUE	48,842	41,104	9,263	6,061	-3,202
		4620	GAIN(LOSS) SALE INVESTMTS	-2,770	-2,094	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-29,366	-1,836	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	1,109,834	0	0	0
				1,650,094	2,438,462	1,226,285	1,434,951	208,666
33	CAPITAL EQPT REPL FUND	4408	I.G.A. REVENUE	0	0	100,000	110,000	10,000
		4610	INTEREST REVENUE	65,576	68,058	38,765	49,466	10,701
		4620	GAIN(LOSS) SALE INVESTMTS	-8,245	-2,577	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-27,464	-30,301	0	0	0
		4801	TRANSFER FROM GEN FUND	0	512,290	650,380	1,831,869	1,181,489
		4815	TRANSFER FROM 911 EMERG	85,424	85,259	82,874	54,339	-28,535
		4840	TRANS FROM WATER/SEWER	0	0	115,659	162,182	46,523
				115,291	632,729	987,678	2,207,856	1,220,178
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	2,686,499	3,143,435	2,731,000	2,962,000	231,000
		4310	FEDERAL GRANTS	52,821	159,086	108,000	4,132,000	4,024,000
		4313	BIKE PATH GRANT	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4378	DNR GRANT	0	0	0	0	0
		4610	INTEREST REVENUE	24,626	27,623	5,396	34,135	28,739
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	-849	-5,281	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-16,425	-6,973	0	0	0
		4660	RENTAL INCOME	679,696	676,329	676,328	56,361	-619,967
		4790	OTHER MISC. REVENUE	98,822	227,347	244,000	400,000	156,000
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
		3,525,190	4,221,565	3,764,724	7,584,496	3,819,772		

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 PROPOSED	FY 2016 PROPOSED MINUS FY 2015 BUDGET
35	TOWNCENTER TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	38,265	38,265
		4610	INTEREST REVENUE	0	0	0	6,944	6,944
		4790	OTHER MISC. REVENUE	0	11,919	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	4,200,000	0	-4,200,000
				0	11,919	4,200,000	45,209	-4,154,791
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	165,283	165,283
		4610	INTEREST REVENUE	0	3	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				0	3	0	165,283	165,283
37	SOUTHEAST TIF DISTRICT	4111	PROPERTY TAX-CURRENT YEAR	72,390	0	0	0	0
		4610	INTEREST REVENUE	144	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	-3,352	0	0	0	0
				69,182	0	0	0	0
39	LAKE COOK/MILW TIF FU	4111	PROPERTY TAX-CURRENT YEAR	3,539,486	3,928,974	3,921,371	4,727,821	806,450
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	776	654	8,243	32,666	24,423
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4777	REMEDICATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	407,425	406,525	410,625	413,000	2,375
		4824	TRANS FROM 2012A BONDS	1,576	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
				3,949,263	4,336,153	4,340,239	5,173,487	833,248
3900	NORTH TIF DISTRICT	4824	TRANS FROM 2012A BONDS	0	0	0	0	0
				0	0	0	0	0
40	WATER AND SEWER FUN	4441	WATER	6,402,499	6,274,740	6,554,000	6,914,160	360,160
		4442	WATER-CONSTRUCTION	4,239	1,763	3,432	3,569	137
		4443	WATER-CONNECTIONS	58,122	15,525	38,022	30,000	-8,022
		4444	TURN-ON FEES	3,477	4,121	4,400	4,488	88
		4445	WATER METER SALES	10,190	21,314	38,675	10,000	-28,675
		4446	WATER-PENALTIES	84,785	87,237	88,636	85,000	-3,636
		4451	SEWER	1,559,398	1,448,477	1,624,000	1,710,720	86,720
		4452	SEWER-CONNECTIONS	52,700	16,543	49,736	40,000	-9,736
		4453	SEWER-PENALTIES	22,434	21,995	24,315	22,000	-2,315
		4610	INTEREST REVENUE	55,488	47,708	64,296	63,636	-660
		4620	GAIN(LOSS) SALE INVESTMTS	-6,075	-12,626	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-9,326	-13,741	0	0	0
		4720	SALE OF FIXED ASSETS	12,000	47,332	0	0	0
		4765	IPBC TERM RESERVE REVENUE	13,570	23,010	0	0	0
		4775	DEVELOPER DONATIONS	0	0	0	0	0
4790	OTHER MISC. REVENUE	29,936	151,602	20,000	20,000	0		

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 PROPOSED	FY 2016 PROPOSED MINUS FY 2015 BUDGET
40...	WATER AND SEWER FUN	4799	INVEST IN JOINT VENTURE	-164,050	-107,765	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				8,129,388	8,027,233	8,509,512	8,903,573	394,061
4100	WATER DIVISION	4833	TRANS FROM CAP EQUIP REPL	3,752	4,825	0	0	0
				3,752	4,825	0	0	0
4200	SEWER DIVISION	4833	TRANS FROM CAP EQUIP REPL	1,503	1,884	0	0	0
				1,503	1,884	0	0	0
45	STORMWATER FUND	4456	STORMWATER	0	0	0	542,000	542,000
		4457	STORMWATER - PENALTIES	0	0	0	0	0
		4610	INTEREST REVENUE	0	0	0	3,500	3,500
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				0	0	0	545,500	545,500
51	LIABILITY INSURANCE FU	4610	INTEREST REVENUE	21,175	26,918	13,723	11,872	-1,851
		4620	GAIN(LOSS) SALE INVESTMTS	-461	-3,731	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-13,784	-4,507	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	945,513	1,096,948	1,334,954	1,492,110	157,156
		4840	TRANS FROM WATER/SEWER	148,853	142,542	173,469	193,890	20,421
				1,101,296	1,258,170	1,522,146	1,697,872	175,726
55	GRANT FUND	4310	FEDERAL GRANTS	140,413	152,129	77,958	173,000	95,042
		4370	STATE OF ILLINOIS GRANTS	3,313	7,028	0	3,200	3,200
		4801	TRANSFER FROM GEN FUND	35,367	33,449	49,082	62,548	13,466
				179,093	192,606	127,040	238,748	111,708
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,403,098	1,692,954	1,603,586	1,768,481	164,895
		4610	INTEREST REVENUE	1,611,024	1,965,980	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	831,063	-112,577	0	0	0
		4630	UNREALIZED GAIN (LOSS)	2,304,891	865,047	0	0	0
		4651	POLICE PENS EMP CONTRIBS	560,395	564,098	582,019	600,888	18,869
		4790	OTHER MISC. REVENUE	50	50	0	0	0
				6,710,521	4,975,551	2,685,605	2,869,369	183,764
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,484,050	1,850,379	1,740,897	1,936,380	195,483
		4610	INTEREST REVENUE	928,722	1,441,027	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	658,801	333,058	0	0	0
		4630	UNREALIZED GAIN (LOSS)	2,129,248	661,533	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	416,008	438,414	453,998	470,624	16,626
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	50	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 PROPOSED	FY 2016 PROPOSED MINUS FY 2015 BUDGET
				5,616,878	4,724,412	2,694,895	2,907,004	212,109
70	GENERAL FIXED ASSETS	4648	CAPITAL CONTRIBUTIONS	0	0	0	0	0
		4649	DEVELOPER CONTRIBUTIONS	0	0	0	0	0
				0	0	0	0	0
				71,676,128	79,132,902	73,754,172	79,672,217	

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for fiscal year 2016 are ad valorem taxes on real property located within the Village, the Village's portion of the State sales tax on retail sales as well as the home rule sales tax, the sale of water and sewer use fees associated with those sales, the Village's share of State Income tax, and other significant sources. This section describes the major revenue sources for each fund and includes a discussion of the trends and significant events, if any, affecting these sources. All figures are based on the inclusion of interfund transfers.

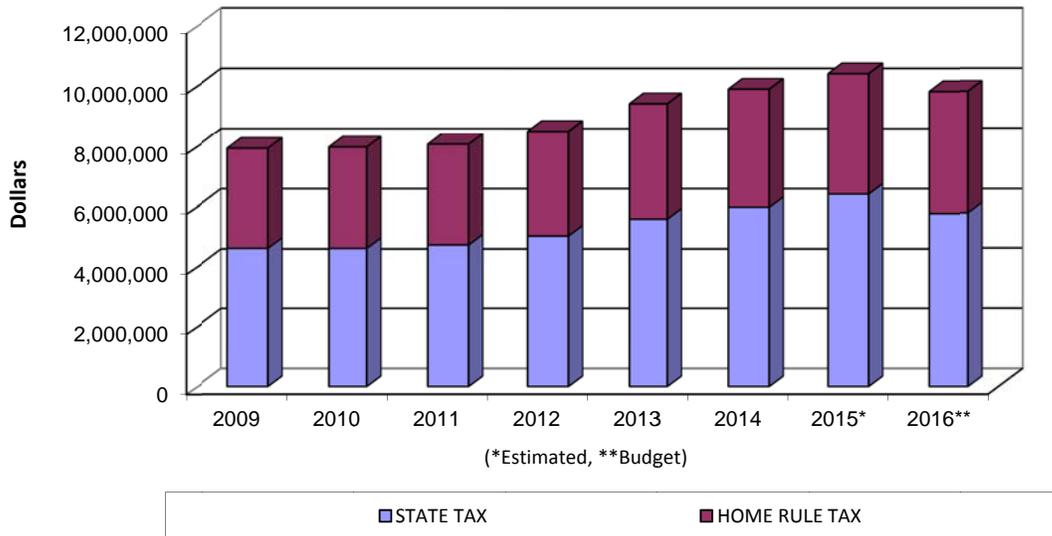
GENERAL FUND

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

SALES TAX - \$9,834,423 (25.32%). More than any other source of revenue, sales tax receipts have been negatively impacted by the global financial crisis. In fact, 2016 estimated receipts are expected to fall short of 2007 receipts - the year the Village received the most sales tax revenue in its history – by \$594,754. This is the primary reason we have been experienced deficit budgets the last few years.

Through nine (9) months of FY 2015, the Village's sales tax receipts were up 6.63% compared to the same period in 2014; however, much of the increase is attributable to three one-time sales tax payments totaling \$740,089. Excluding these one-time payments, sales tax revenue has increased only .23% this year. As a result, the FY 2016 budget reflects a 1.5% increase (\$145,336) in sales tax receipts over our 2015 estimate excluding the one-time sales tax payments. The anticipated 1.50% increase to our existing sales tax base reflects our conservative view of the economic recovery and the impact it will have on sales tax receipts. Since this is sometimes a volatile source of revenue, we will continue to monitor our receipts on a monthly basis and recommend changes to the budget if our projections prove too optimistic.

SALES TAX



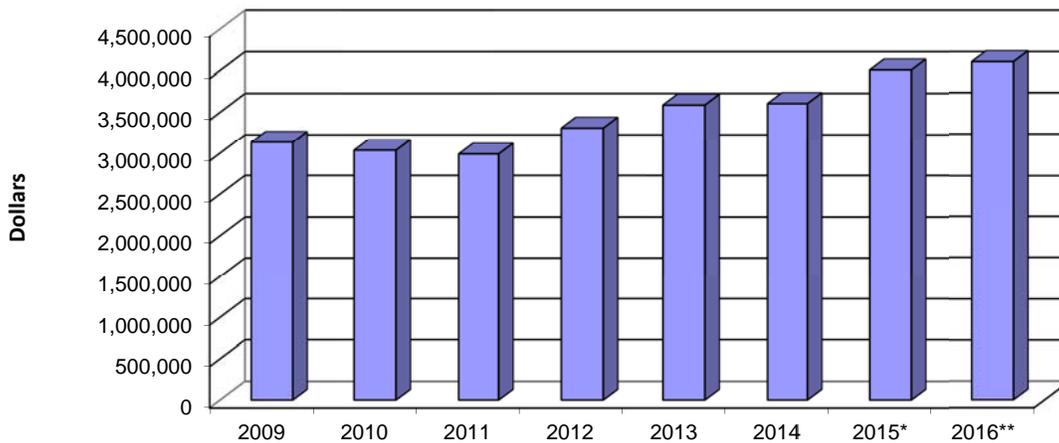
PROPERTY TAXES - \$8,593,919 (22.13%). In December 2015, the Village Board approved the 2015 Tax Levy, which reflected an 11.18% increase as compared to the 2014 Tax Levy. In recent years, increases in the total levy have been necessary to pay for increases in operating costs and the Village's required contribution to the Police, Fire and Illinois Municipal Retirement Fund (IMRF) pension funds. The pension funds incurred significant losses in asset value in 2008 as a result of the decline in the stock market, and, as a result, the employer contribution to these funds has increased substantially since then. In addition, increases in the cost of salaries and

health insurance benefits and unfunded mandates from the State of Illinois have created the need for property tax increases despite the Village’s efforts to reduce expenditures in all departments.

STATE INCOME TAX - \$4,106,014 (10.57%). The Village receives a portion of the State’s 3.75% personal income tax on individuals, trusts and estates and 5.25% 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 \$100,147 (2.50%) compared to FY 2015 estimated receipts. Our projections are based on historical receipts, especially those of the last year. As with sales tax, our share of State income tax is significantly impacted by changes in the economy and therefore, we monitor it carefully throughout the year.

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

STATE INCOME TAX



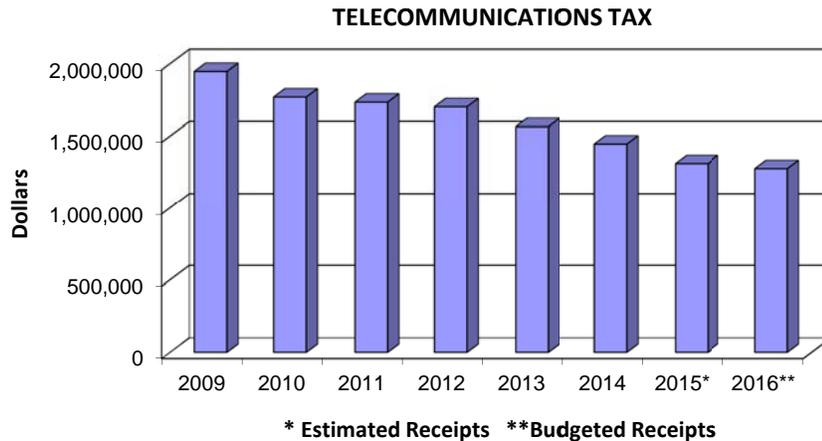
* Estimated Receipts **Budgeted Receipts

LICENSES, PERMITS, INSPECTION FEES AND FINES - \$1,636,674 (4.21%). This revenue source includes building permits, business licenses and liquor license fees. It also includes revenue from court fines and traffic judgments. Revenue from these sources is fairly consistent from year to year; however, the Village building permit revenue can fluctuate from year to year based on economic development related activity. In late 2005, the Village Board approved an ordinance that automatically increases these fees by the change in the Consumer Price Index (C.P.I.) each year. The ordinance helps ensure that Village fees keep pace with inflation and cover the costs of providing these services.

INTERGOVERNMENTAL REVENUE – \$1,315,675 (3.39%). 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 2016 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.

SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$1,275,128 (3.28%). The Village levies a 6% tax on all telecommunications activity. Telecommunications includes messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

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



WATER & SEWER FUND REIMBURSEMENT - \$1,250,872 (3.22%). This source of revenue represents the Water & Sewer Operating Fund’s share of overhead and salary costs borne by the General Fund. This annual transfer is based on a formula that takes into account a number of services benefiting the W&S Fund including salaries of administrative personnel, building maintenance costs, etc.

HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$1,079,325 (2.78%). The Village implemented a 5% hotel operator’s occupation tax on April 22, 2002 and increased the rate to 6% on December 21, 2009. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at a rate of 6% of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax is borne by the user, lessee or tenant of the room(s). Prior to 2007, the tax was collected from three hotels/motels in Wheeling and produced about \$50,000 each year in revenue; however, a 411-room Westin hotel opened in October 2006 and as a result, receipts have increased to over \$1,000,000 each year.

FOOD & BEVERAGE TAX - \$937,875 (2.41%) - 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 2016 budget includes an increase of \$22,875 (2.50%) compared to 2015 estimated receipts which reflects the revenue we anticipate receiving from the Village’s existing restaurants.

SOLID WASTE SYSTEM REVENUE- \$778,000 (2.00%). 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.

INVESTMENT INCOME - \$141,415 (.36%). The Village Treasurer is directed by State statute to invest idle funds in order to offset revenue requirements. The treasurer typically invests in short-term (i.e. maturities up to 5 years) federally insured certificates of deposit, US government agencies, and the Illinois Metropolitan Investment Fund (IMET). IMET is a governmental investment fund that actively manages two investment funds including a 1-3 Year bond fund and a short-term money market instrument (called the "Convenience Fund"). The 1-3 Year Fund tends to produce better returns than other investments when interest rates are falling. This revenue is dependent on short-term interest rates and investable funds.

Revenue for 2016 is lower than in prior years due to a declining General Fund fund balance and low interest rates.

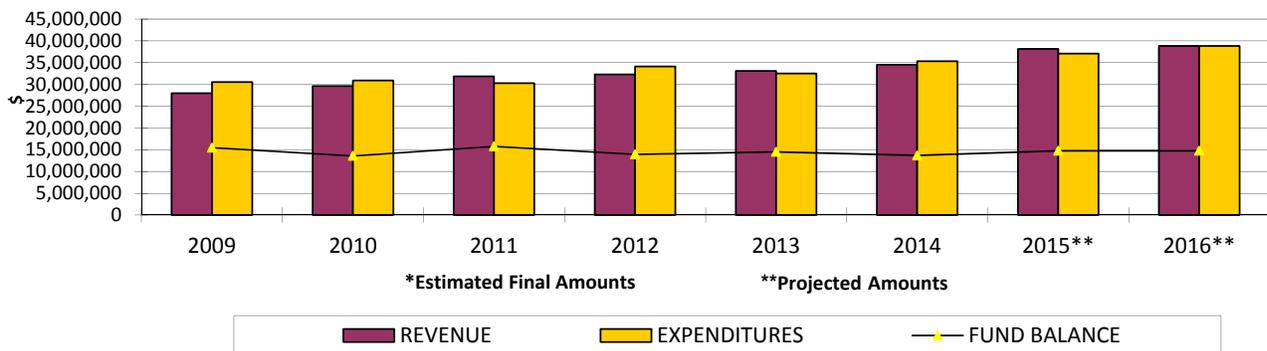
OTHER - \$4,927,957 (12.69%). The majority of revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy (\$3,704,861). "Other" also includes cable television and other utility franchise fees, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

The Village's contribution to the Police Pension Fund is increasing from \$1,603,586 to \$1,768,481 and the Fire Pension Fund's contribution will increase from \$1,740,897 to \$1,936,380. 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. The Village anticipates a balanced budget next year and expects fund balance to equal nearly 38% of annual operating expenditures by the end of FY 2016.

GENERAL FUND REVENUES VS EXPENDITURES



WATER AND SEWER FUND

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

WATER AND SEWER USE FEES - \$8,694,880. This consists of fees derived from the retail sale of water and sewer use fees, which are based on amount of water billed. The budget reflects an increase of 2.98% from \$7.05 to \$7.26 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 - \$63,636. 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 - \$145,057. 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 \$24.51 per capita this year. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$922,628, and interest earnings of \$11,518. 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, 2015:

2007	10,000,000
2008	16,965,000
2009	10,000,000
2011	5,870,000
2012A	3,210,000
2012B	3,120,000
Total:	\$49,165,000

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

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

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

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

Anticipated revenue for the fiscal year from property taxes is \$1,701,220. Other sources of revenue to the fund include a \$345,318 transfer from the Capital Projects Fund (i.e. to help reduce the General Fund deficit next year), and a \$630,364 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 2016 from property taxes is \$1,768,481 (up from \$1,603,586 in FY 2015). Other sources of revenue to the Fund include employee contributions of \$600,888 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 \$1,936,380 (up from \$1,740,897 in FY 2015) is required in 2016.

An actuary evaluates this fund annually to determine future property tax levies. As the liabilities (and personnel) increase, the levy may increase in the future. Other sources of revenue to the Fund include employee contributions of \$470,624 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 \$7,710,161 and investment income of \$70,546. Also included is a \$410,625 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel bonds and a \$4,200,000 transfer from the Crossroads TIF Fund to the Town Center 2 TIF Fund to pay for an intersection project.

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

MISCELLANEOUS FUNDS

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

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$2,207,856. The CERF Fund is an internal service fund intended to smooth the annual costs of replacement of major equipment and vehicles in all departments. The revenue is a fund transfer (\$2,048,390) from the various operating departments and is based on the expected life and replacement costs of the equipment. Also included is \$110,000 in intergovernmental revenue from the Villages intergovernmental agreement with the City of Des Plaines for dispatching services and \$49,466 in interest earnings.

CAPITAL PROJECTS FUND - \$7,584,496. The purpose of the fund is to earmark revenue to pay for infrastructure (e.g. streets, sidewalks, streetlights, bridges, bike paths, etc.) and non-infrastructure (e.g. building improvements, land acquisition, streetscape projects, etc.) improvements not related to the Village's water and sewer system, stormwater system or tax increment financing districts. Revenue consists of a Use Tax on electricity and gas (\$2,962,000), rental income (\$56,361), income from the sale of property (\$400,000), grant revenue for the Fox Point mobile home (\$4,000,000) and Dundee Road street lighting (\$132,000) projects, and interest income (\$34,135).

EMERGENCY TELEPHONE SYSTEM (E-911) - \$564,115. 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 - \$1,697,872. 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.

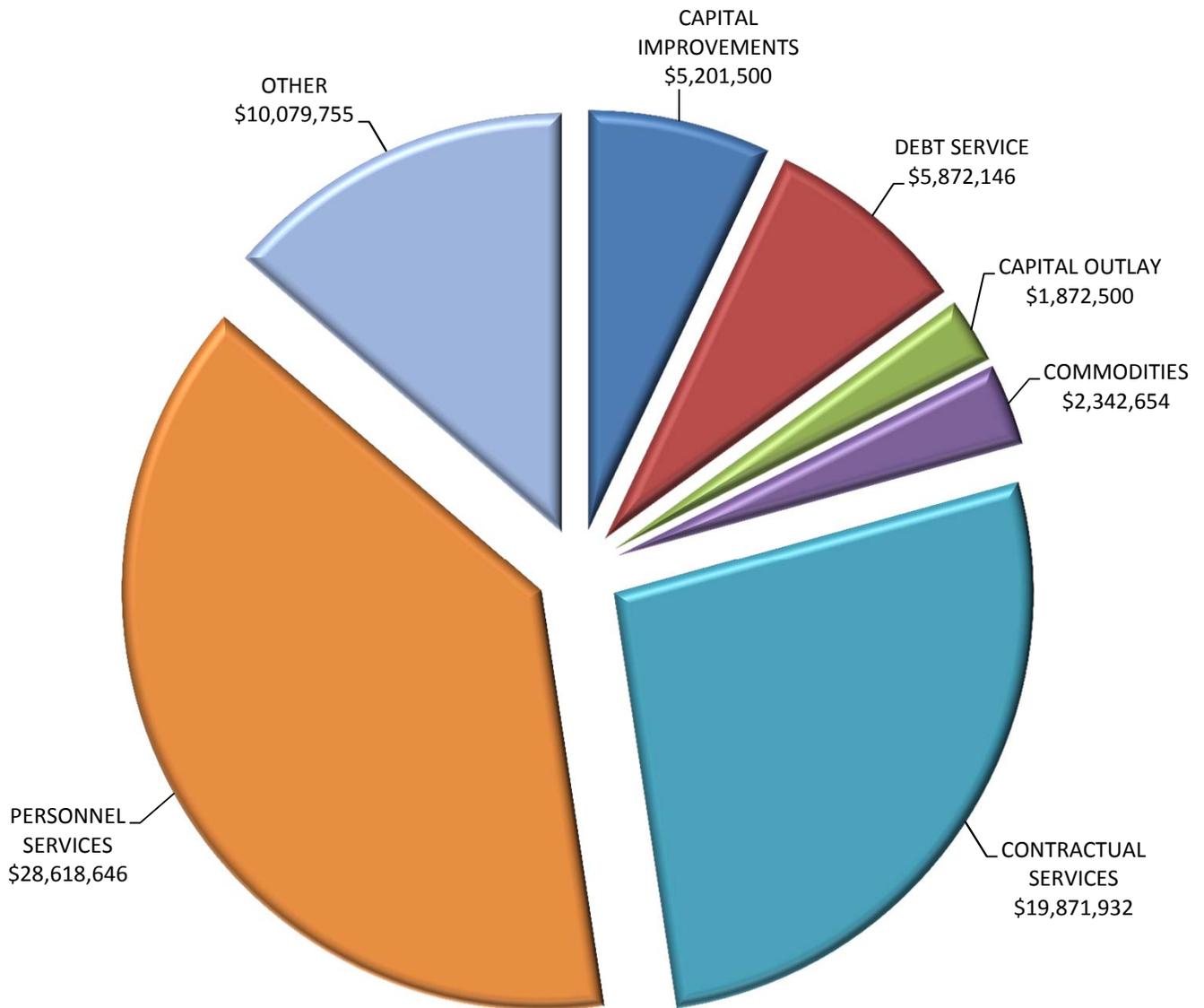
GRANT FUND - \$238,748. The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2016 budget includes grant funds that will help pay for Police Department related programs, the cost of a full-time social worker, and a congregate dining program at the Village's senior center. Grant revenue is one-time only revenue and fluctuates significantly from year to year depending on availability.

FOREIGN FIRE INSURANCE FUND - \$66,375. 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.

STORMWATER FUND - \$545,500. In January of 2015, the Village Board was presented with a Stormwater Management Plan prepared by an engineering firm with input from the Village's staff and elected officials. The plan identified over \$48 million of stormwater improvement projects for current and future Village Boards to consider funding over a 30-year timeframe. In addition to flood improvement projects, the plan identified approximately \$800,000 of annual operating expenses the Village will need to fund to maintain the stormwater system.

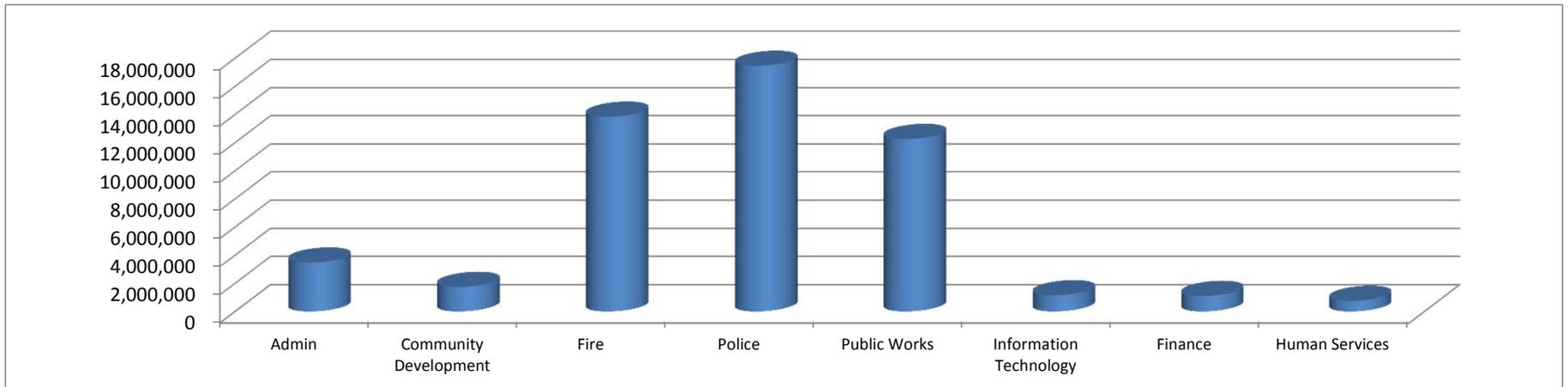
Since no revenue source existed to offset those costs, the Village implemented a stormwater utility fee in early 2016 to generate the funds needed to pay for stormwater related operating and capital improvement costs. Staff recommended (and the Board approved) an initial fee of \$2.00 per Equivalent Runoff Unit (ERU) with single-family homes paying for one ERU per month, and commercial, industrial and multi-family developments paying a multiple of one ERU based on the amount of impervious area on their property. At \$2.00 per ERU, the Village expects to raise \$542,000 in revenue next year from the fee and \$3,500 in interest income.

FY 2016
BUDGETED EXPENDITURES BY CATEGORY
ALL FUNDS
(EXCLUDING INTERFUND TRANSFERS)



VILLAGE OF WHEELING, ILLINOIS
Expenditures by Department and Fund
Fiscal Year 2016

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2016 Total Budget
General Fund	3,475,836	1,739,229	10,995,415	14,472,766	5,156,850	1,147,525	1,100,287	748,389		38,836,297
Water/Sewer Fund					7,100,153				1,729,965	8,830,118
Foreign Fire Insurance Fund			59,700							59,700
Emergency Telephone (911)									572,371	572,371
Grant Fund									239,950	239,950
Police/Fire Pension Funds			2,783,991	2,982,145						5,766,136
Debt Service Funds									2,723,985	2,723,985
Tax Increment Financing Funds									7,813,305	7,813,305
Capital Projects Fund									6,840,271	6,840,271
Stormwater									342,580	342,580
Capital Equipment Replacement Fund									2,059,000	2,059,000
Liability Insurance Fund									1,485,794	1,485,794
Motor Fuel Tax Fund									1,116,700	1,116,700
BUDGETED EXPENDITURES	3,475,836	1,739,229	13,839,106	17,454,911	12,257,003	1,147,525	1,100,287	748,389	24,923,921	76,686,207



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

ACCT #	ACCT TITLE	FY2013 ACTUAL	FY2014 ACTUAL	2015 BUDGET	FY2016 BUDGET
5101	LONGEVITY	94,361	105,193	103,600	111,800
5102	OVERTIME	1,425,610	1,402,734	1,345,843	1,347,704
5103	SEASONAL HELP	132,552	147,369	192,820	186,500
5104	SALARIES	18,390,273	19,107,134	20,319,004	20,759,611
5105	LOCAL TRAINING & MEETINGS	68,352	105,257	123,843	116,541
5106	UNIFORM ALLOWANCE	112,882	133,091	120,350	116,745
5107	EXTRA DUTY PAY	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	1,901,046	1,965,263	2,040,512	2,157,078
5109	POL/FIR PENS EMPLR CNTRB	2,887,147	3,543,333	3,343,908	3,704,861
5110	COLLEGE INCENTIVE	3,900	3,700	3,300	3,300
5111	UNEMPLOYMENT COMPENSATION	13,163	7,445	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0
5113	TUITION REIMBURSEMENT	5,162	5,244	9,850	6,785
5115	SLDPA RETIREE CONTRIBUTN	54,535	79,570	22,983	40,000
5116	SICK LEAVE ANNL BUY BACK	56,613	58,422	64,249	67,721
5125	SAFETY PROGRAM	0	0	0	0
5201	ADVERTISING & PUBLISHING	6,727	10,705	9,870	9,370
5202	ANIMAL IMPOUND	4,095	4,692	4,000	4,000
5203	AUDIT	50,831	56,827	57,200	63,050
5204	CODIFICATION	7,364	5,554	7,500	7,500
5205	MULTIPLE DAY TRAINING	76,551	76,337	66,102	75,385
5206	CONSULTING SERVICES	540,485	955,098	747,500	1,138,057
5207	IS SERV & MAINT AGREEMENT	439,857	518,753	578,090	557,705
5208	DEBRIS DUMP CHARGES	45,725	35,456	46,350	52,350
5209	ENERGY	254,167	281,318	344,855	293,000
5210	EXTERMINATION SERVICE	9,240	6,005	6,800	6,800
5211	EXTINGUISHER SERVICE	2,132	1,811	2,490	2,350
5212	EMPLOYEE HEALTH INSURANCE	3,478,183	3,421,344	3,776,982	3,466,479
5213	GEN LIABILITY INSURANCE	1,401,595	1,565,375	1,877,249	2,076,337
5214	HYDRANT MAINTENANCE	30,000	26,516	30,000	26,000
5215	JANITORIAL SERVICES	132,983	135,679	160,400	100,000
5216	LAUNDRY SERVICE	0	0	0	0
5217	LANDSCAPE MAINTENANCE	171,679	142,232	172,800	171,250
5218	LEGAL SERVICES	465,923	482,573	514,500	526,500
5219	BANK CHARGES	149,403	31,143	31,680	32,280
5220	MAINT OFF/SPEC EQUIPMENT	111,143	139,871	158,045	185,923
5221	MAINT RADIO EQUIPMENT	50,694	21,251	39,570	36,940
5222	MEMBERSHIP DUES	46,174	51,606	171,892	172,613
5223	ENGINEERING & DESIGN SERV	345,381	140,020	250,540	303,580
5224	VILLAGE NEWSLETTER	0	0	0	0
5225	ACTUARIAL SERVICES	5,050	7,600	7,600	9,200
5226	PERSONNEL SERVICES	18,370	30,991	31,500	32,250
5227	POSTAGE	55,743	58,663	61,735	64,127
5228	PRINTING & BINDING	45,158	46,451	49,177	41,652
5229	PRISONER WELFARE	4,313	2,737	4,500	4,500
5230	RECORDING FEES	531	1,322	1,000	1,000
5231	REG & SPCL AGENCY ASSESS	849,175	845,581	947,957	831,716
5232	RENTAL AGREEMENTS	12,587	12,904	13,640	13,380
5233	RENTAL EQUIPMENT	7,417	1,960	19,400	17,900
5234	TREE MAINT SERVICE	190,114	185,008	181,000	168,450

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

ACCT #	ACCT TITLE	FY2013 ACTUAL	FY2014 ACTUAL	2015 BUDGET	FY2016 BUDGET
5236	CREDIT CARD FEES	24,113	15,259	13,880	14,080
5237	TELEMETRY EQUIP MAINT	18,687	13,533	14,500	13,500
5238	TELE-COMMUNICATION SERV	217,315	213,135	229,332	230,000
5239	CELLULAR SERVICES	88,020	84,081	95,260	95,980
5240	TRAVEL & TRANSPORTATION	0	0	0	0
5242	RETIREE HEALTH INSURANCE	767,716	676,089	650,681	669,327
5243	PUMPHOUSE MAINTENANCE	14,431	17,534	17,500	17,500
5244	DUPLICATION SERVICES	13,563	20,780	26,000	26,000
5246	MEDICAL EXAMS	40,153	39,322	40,345	42,500
5247	PAVEMENT MARKINGS	28,914	29,123	30,000	38,000
5248	FINGER PRINTING FEES	2,663	2,552	3,000	3,000
5251	STREET LIGHT MAINTENANCE	81,676	103,307	85,000	85,000
5271	INSURANCE CLAIMS ADMIN	85,877	85,448	95,000	96,900
5272	INSURANCE CLAIMS	681,998	1,375,090	901,000	955,000
5297	PROGRAMS/ACTIVITIES EXP	0	0	65,950	91,000
5299	MISC CONTRACTUAL SERVICES	1,918,963	6,212,482	3,025,506	7,002,501
5301	AUTO PETROL PRODUCTS	362,095	305,469	346,650	308,650
5302	BOOKS & SUBSCRIPTIONS	26,735	22,241	21,141	19,781
5303	CHEMICALS	306,520	111,514	210,500	208,000
5305	FIREFIGHTING SUPPLIES	76,301	90,094	151,175	135,164
5306	HEALTH TEST SUPPLIES	284	206	250	250
5308	WATER SAMPLES	10,405	15,878	11,400	10,710
5309	JANITORIAL SUPPLIES	25,483	25,359	26,000	26,000
5310	VEHICLE MAINTENANCE	238,037	264,668	276,245	259,350
5311	BLDG/GROUNDS MAINTENANCE	78,520	195,068	224,480	224,609
5312	MEDICAL SUPPLIES	20,078	17,265	26,402	21,344
5313	IS MISC EQPT & SUPPLIES	139,258	308,881	274,915	283,255
5314	MINOR STREET REPAIRS	34,686	45,929	30,000	30,000
5315	SMALL TOOLS & EQUIPMENT	76,270	81,209	144,107	128,235
5316	RANGE SUPPLIES	35,370	38,120	37,253	37,284
5317	MISC OPERATING SUPPLIES	129,383	146,801	96,430	102,344
5318	OFFICE SUPPLIES	40,069	38,691	41,325	57,400
5319	PROTECTIVE CLOTHING/SUPL	44,485	46,304	44,285	47,658
5320	STREET SIGNS	25,221	33,182	30,000	22,000
5322	WATER CHARGE	37,959	30,863	28,450	28,950
5323	AWARDS/DECORATIONS	3,666	13,103	5,550	5,050
5324	POLICE DUI FUND EXPENSES	8,905	12,847	0	0
5325	INVESTIGATIVE FUNDS	1,578	2,624	1,500	1,500
5327	IS MISC SOFTWARE	55,383	79,058	57,850	61,650
5333	BUSINESS RECRUITMENT	83,413	81,225	112,820	112,970
5340	LIFT STATIONS	24,885	40,034	30,000	30,000
5341	METERS	104,593	1,994	45,500	25,500
5342	SEWER LINE MAINTENANCE	71,848	73,439	65,000	65,000
5344	WATER MAIN MAINTENANCE	70,048	92,763	80,000	75,000
5345	WATER STORAGE MAINT	33,144	22,233	20,000	15,000
5401	MOBILE EQUIPMENT	214,780	190,738	1,082,000	1,786,000
5406	MISCELLANEOUS EQUIPMENT	0	0	185,000	25,000
5407	OFFICE EQUIPMENT	8,100	0	0	0
5408	BUILDING EQUIPMENT	35,473	129,410	0	0
5411	SPECIAL EQUIPMENT	2,303	3,885	135,000	16,500

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

ACCT #	ACCT TITLE	FY2013 ACTUAL	FY2014 ACTUAL	2015 BUDGET	FY2016 BUDGET
5412	IS CAPITAL EQPT/SUPPLIES	0	20,554	238,244	45,000
5413	IS CAPITAL SOFTWARE	60,939	0	0	0
5420	LAND ACQUISITION	546,634	16,815	0	0
5502	SANITARY SEWER IMPROVEMNT	271,657	427,803	1,768,000	1,336,000
5503	WATER IMPROVEMENTS	320,870	512,252	2,115,000	365,000
5504	STORM SEWER IMPROVEMENTS	329,178	1,113,488	140,000	0
5506	STREETSCAPE IMPROVEMENTS	389,679	1,131,335	2,956,260	880,000
5507	SIDEWALK IMPROVEMENTS	183,449	279,352	245,450	298,500
5508	PAVEMENT IMPROVEMENTS	2,654,881	1,990,804	2,093,000	2,222,000
5509	BUILDING IMPROVEMENTS	1,296	561,053	0	100,000
5512	BRIDGE IMPROVEMENTS	200,057	46,530	200,000	0
5513	WATERWAY IMPROVEMENTS	2,911	0	0	0
5531	GENERAL MAINTENANCE	0	0	0	0
5609	FISCAL AGENT FEES	6,185	7,114	6,800	6,800
5621	LOSS ON REFUNDING	1,573	1,573	0	0
5622	AMORTIZATION - PREMIUM	-6,573	-6,573	0	0
5623	BOND PRINCIPAL	2,216,377	2,478,179	2,754,938	3,097,812
5624	BOND INTEREST EXPENSE	3,108,005	3,004,062	2,893,762	2,767,534
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0
5628	AMORTIZATION - BOND INTER	0	0	0	0
5629	BOND ISSUANCE COSTS	0	0	0	0
5631	PAYMENT - BOND ESCROW	0	0	0	0
5701	CONTINGENCIES	17,367	0	0	0
5702	REFUND PENSION CONTRIBUTI	0	0	0	0
5703	GENERAL FUND REIMBRSMNT	1,152,870	1,189,396	1,237,488	1,250,872
5704	RETIREMENT PENSION	3,628,409	3,924,892	4,216,000	4,573,333
5705	NWWC WATER CHARGE	1,649,643	1,692,088	1,650,000	1,750,000
5706	TRANSFER TO DEBT SERVICE	492,023	537,844	582,900	630,364
5707	TRANSFER TO CERF	85,424	597,549	848,913	2,048,390
5710	DEPRECIATION EXPENSE	1,025,752	1,211,348	0	0
5712	LOSS/LAND HELD FOR RESALE	0	0	0	0
5713	OPEB EXPENSE	-585	-3,825	0	0
5714	NON-DUTY DISABILITY PENSN	59,885	61,124	63,000	64,235
5716	DUTY DISABILITY PENSION	466,656	494,921	495,000	512,050
5718	SURVIVING SPOUSE PENSION	407,253	415,678	404,500	387,168
5750	TIF INCENTIVE PAYMENTS	1,858,453	3,296,146	1,074,099	607,051
5751	SALES TAX SHARING AGRMNT	-254,403	116,267	140,000	142,500
5755	TRANSFER TO GRANT FUND	0	0	0	0
5801	TRANSFER TO GENERAL FUND	0	36,500	0	0
5812	TRANSFER TO FFIB FUND	0	0	0	0
5820	TRANSFER TO 911 FUND	150,000	180,000	210,000	120,000
5822	TRANSFER TO 2008 BOND	860,000	310,089	294,367	345,318
5827	TRANSFER TO 2001 BONDS	0	0	0	0
5831	TRANS TO TOWN CENTER TIF	1,122,800	14,630	4,200,000	0
5832	TRANSFER TO S.MIL TIF	0	1,109,834	0	0
5834	TRANSFER TO CAP PROJ FUND	0	0	0	0
5838	TRANSFER TO CROSSROAD TIF	0	6,419,668	0	0
5839	TRANSFER TO NORTH TIF	409,001	406,525	410,625	413,000
5840	TRF TO WATER & SEWER FUND	5,255	6,709	0	0
5851	TRANSFER TO LIABILITY INS	0	0	0	0

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

ACCT #	ACCT TITLE	FY2013 ACTUAL	FY2014 ACTUAL	2015 BUDGET	FY2016 BUDGET
5855	TRANSFER TO GRANT FUND	35,367	33,449	49,082	62,548
5861	TRANSFER TO POL PENSION	0	0	0	0
5862	TRANSFER TO FIRE PENSION	0	0	0	0
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0
		64,022,041	81,051,147	78,483,796	76,686,207

EXPLANATION OF EXPENDITURES SECTION

Expenditures are divided into seven sections by fund type:

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

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

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

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

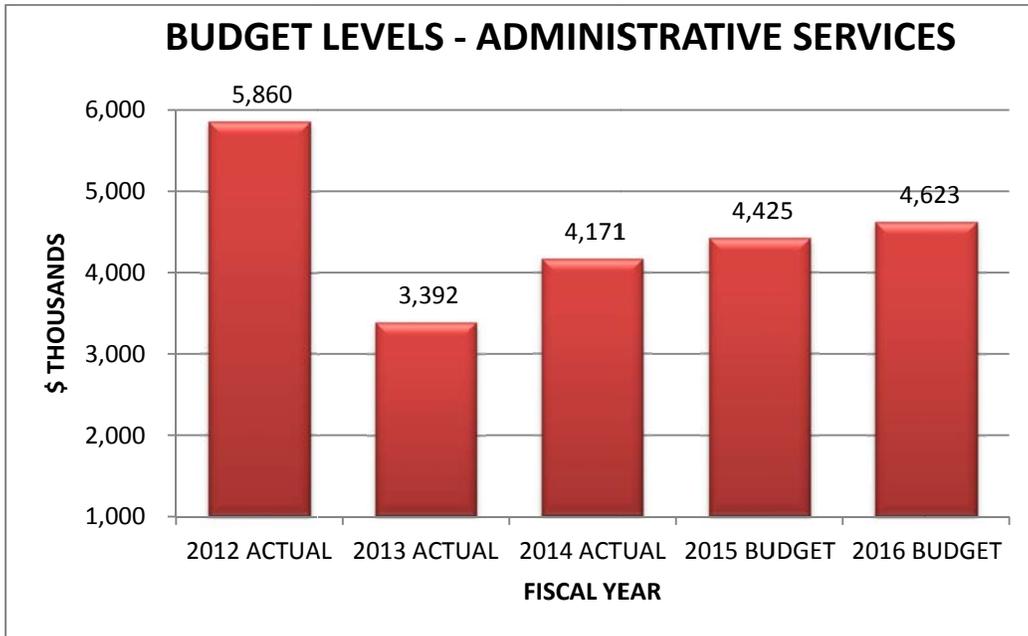
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison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

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

GENERAL FUND

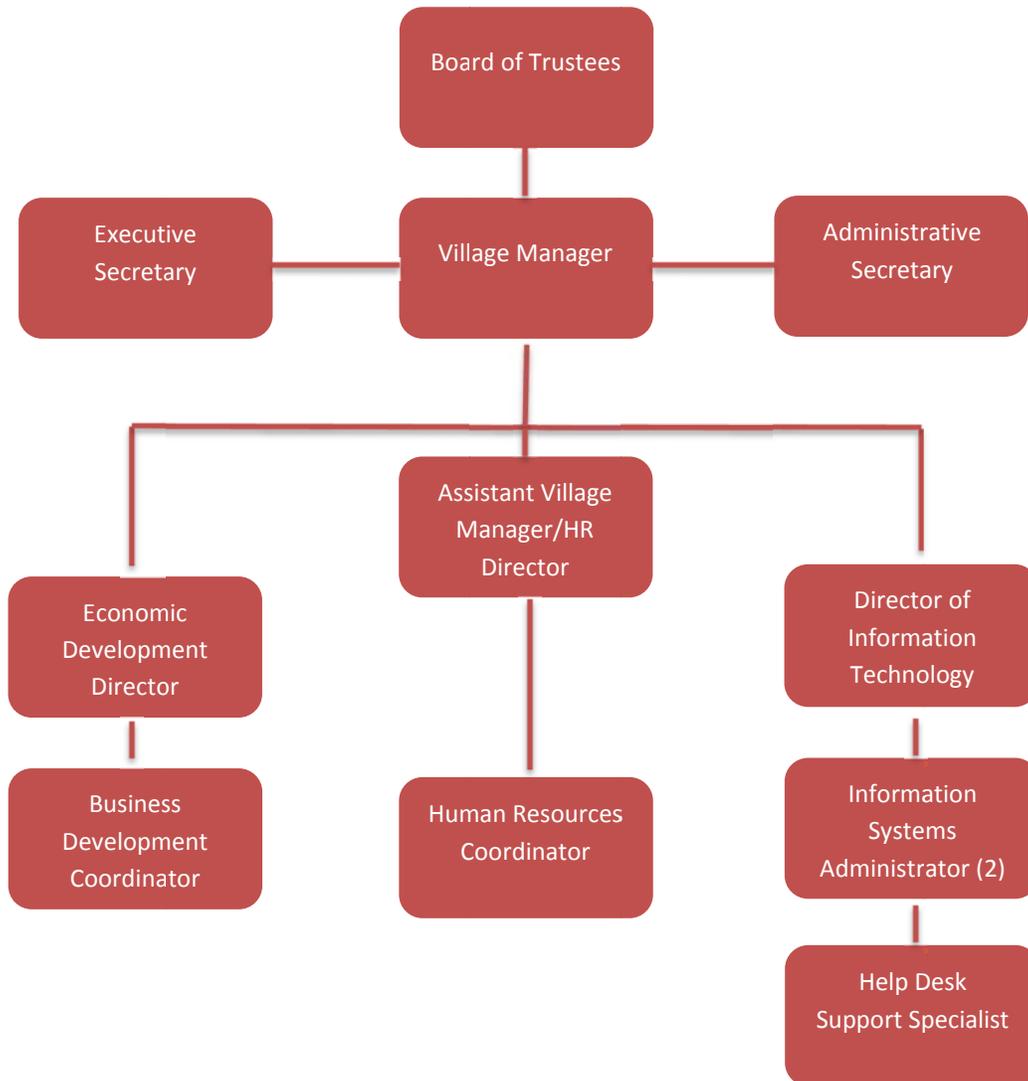
Administrative Services Department

Administration & Board of Trustees	\$2,284,012
IT Department	1,147,525
Human Resources	260,860
Legal Division	396,750
Regional / Special Agencies	0
Special Events	112,217
Solid Waste System	421,997
TOTAL.....	\$4,623,361



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, 2016



Administrative Services Department

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

2015 ACCOMPLISHMENTS

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

-  Developed a priority list and continued installation of new sidewalks pursuant to the approved bike and pedestrian path plan.

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

-  Partnered with Wheeling High School in 2015 for the second consecutive year on the Business Incubator class and mentoring program.

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

-  Coordinated the establishment of new Board of Fire and Police Commissioners eligibility registers for the entry-level positions of Police Officer and Firefighter/Paramedic.
-  Recruited and hired replacements for position vacancies, including Police Chief, Public Works Director, Community Development Director, Utility Billing/Revenue Collection Coordinator, three Police Officers, Administrative Secretary in the Police Department, part-time Fire Inspector, part-time Electrical Inspector, and eleven seasonal employees.
-  Continued to coordinate negotiated changes to health insurance plans in response to the Affordable Care Act (ACA), reviewing and updating plan documents, identifying and implementing changes intended to minimize costs, and working to ensure that Internal Revenue Service reporting requirements relating to the ACA were met by both the Human Resources and Finance Departments.

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

-  Began providing police dispatch services for the City of Des Plaines, maintaining both communities' responsiveness to residents while increasing efficiency and creating a new stream of revenue for the Village.
-  Expanded the Wheeling Pavilion Senior Center's grant-funded congregate dining program to five days per week.

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

- ⊗ Negotiated a Second Amendment to the Redevelopment Agreement with the developer of Wheeling Town Center and assisted the developer with the Preliminary Planned Unit Development process and with negotiations with stakeholders and adjacent property owners.
- ⊗ Prepared a reimbursement agreement with West Shore Pipeline to facilitate the relocation of the pipeline from the Town Center site and identified applicable easements.

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

- ⊗ Promoted the sale and redevelopment of Village-owned sites on South Milwaukee Avenue with site improvements.

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

- ⊗ Assisted developer with building permits, approvals, and construction of the 288-unit Northgate Crossing apartment project and the Whitley of Wheeling Assisted Living and Memory Support Community.
- ⊗ Assisted with recruitment of over 40 new businesses opening to the public in 2015, including Salata and Stella's Place in Lexington Commons, Dunkin' Donuts at Prairie Crossings, Purple Sprout Café in Riverside Plaza, and Creekside Medical Center in Creekside Plaza.
- ⊗ Coordinated multi-agency efforts to recruit Richelieu Foods to occupy a vacant 115,000-square-foot industrial facility at 120 West Palatine Road during the company's multi-state site search.
- ⊗ Incentivized the occupancy of approximately 600,000 square feet of vacant industrial space through the judicious use of Cook County Class 6b property tax abatements.

STATED GOAL: Expand beautification initiatives

- ⊗ Coordinated the installation of new streetlights to improve the streetscape of the Dundee Road corridor and assist the safe passage of motor vehicles, bicycles, and pedestrians.

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

- ⊗ Secured agreements and approvals to proceed with signalization and improvements of the intersection of Community Boulevard and Dundee Road; coordinated with the Illinois Department of Transportation to schedule improvements to the Dundee intersections of Community, Elmhurst Road, and McHenry Road in 2016.

STATED GOAL: Enhance the Village's cyber identity

- ⊗ Created a New Development Corner on the Village website to showcase new development projects and provide information regarding development plans.
- ⊗ Posted quarterly updates on available commercial real estate property listings on the Available Properties page on the Village website, and continued 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.

STATED GOAL: Develop a comprehensive municipal marketing strategy

- ⊗ Joined Chicago's North Shore Convention & Visitors Bureau to promote Wheeling as a destination for conventions, business travelers, and tourists.
- ⊗ Promoted Wheeling through a multimedia advertising campaign focused on corporate, industrial and retail business attraction; promoted leasing and redevelopment opportunities at regional conventions and business networking events; deliver formal presentations and speeches to promote commercial development opportunities and business attraction in Wheeling.
- ⊗ Collaborated with the Journal & Topics Newspapers to produce *Wheeling* magazine, featuring content on Wheeling history and landmarks, the Village's economic development efforts, Chicago Executive Airport, Restaurant Row, and the Westin Chicago North Shore hotel, among other topics.
- ⊗ Partnered extensively with local business leaders in the ongoing revitalization of the Wheeling / Prospect Heights Area Chamber of Commerce & Industry as part of an overall effort to enhance outreach to local businesses, enhance the business climate for the greater Wheeling community, revitalize Wheeling's community image, and foster effective and cooperative relationships.

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

- ⊗ Established a Stormwater Utility to create a funding mechanism for future infrastructure improvements that will reduce flooding throughout Wheeling.
- ⊗ Implemented a tablet-based collector app for Geographic Information System (GIS) users that allows Village personnel to edit infrastructure mapping data in the field, providing greater accuracy and increased efficiency.
- ⊗ Upgraded the point-to-point wireless data communication equipment located at the top of several Village water towers to enhance network connectivity to all remote facilities.

STATED GOAL: Implement the strategic plan

- ⊗ Developed a shared-use database for tracking progress on strategic plan objectives; provided a midyear status update to the Board of Trustees.

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

- ⊗ Provided Village representation at the Northwest Municipal Conference through the Village President's service as secretary of the organization and as chairman of its Transportation Committee, and through staff member service on multiple committees; at the Lake County Stormwater Management Commission through the Village President's service as Sixth District Commissioner; and at the National Public Employer Labor Relations Association through the Assistant Village Manager's service as the organization's vice president.

- ⊗ Negotiated with the Cook County Department of Transportation and Highways to establish a connection to the Hintz Road storm sewer at Jackson Drive to help improve the transmission of stormwater and reduce the impact of flooding.
- ⊗ Coordinated with Cook County officials in securing a Community Development Disaster Recovery Block Grant to fund the relocation of residents of the Fox Point mobile home community impacted by the April 2013 floods, and to mitigate future impacts of Des Plaines River flooding.
- ⊗ Coordinated with Chicago Executive Airport and the City of Prospect Heights to establish a permanent home at the airport for the Village's annual July 3 community celebration, now rebranded as "Rock 'n' Run the Runway" and featuring a morning five-kilometer run/walk, food, live music, and fireworks.
- ⊗ Partnered with the Wheeling Park District to conduct a study to determine the needs of the users of the Village's Senior Center and the Park District's Community Recreation Center to seek opportunities to serve both groups by integrating services.
- ⊗ Acquired ownership of various Village-maintained properties through Cook County's no-cash bid program.
- ⊗ Formally adopted the Cook County Department of Homeland Security and Emergency Management's first Multi-Jurisdictional All Hazards Mitigation Plan to identify policies and actions that can be implemented over the long term to reduce risk and future losses.
- ⊗ Collaborated with fellow member communities to recruit a new director of the Northwest Water Commission.
- ⊗ Took part in a delegation to South Korea, sponsored by the Korean Cultural Center of Chicago and including federal officials and community stakeholders, to promote international trade, tourism, cultural exchanges, educational exchanges, and direct and indirect foreign investment.

2016 OBJECTIVES/GOALS

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

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

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

- ⊗ Prepare a map to identify Village neighborhoods.

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

- ⊗ Continue discussions between the Village and various school district officials to foster a working partnership, and continue regular meetings between key administrators to discuss issues of common interest.

IDENTIFIED GOAL: Create a multi-year property tax levy plan

- ⊗ Pending resolution of the state budget impasse and assessment of its impact on local governments, retain a consultant to develop a long-term financial plan focusing on realistic projections concerning the Village's tax levy and other revenue streams, present these recommendations to the Village Board, and adopt an acceptable plan that provides adequate and sustained funding of core Village services.

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

- ⊗ Conduct negotiations with the Combined Counties Police Association (CCPA) and the Wheeling Firefighters Association, Local 3079, of the International Association of Firefighters (IAFF) for successor collective bargaining agreements covering Police Officers, Police Sergeants, certain non-sworn Police employees, Firefighter/Paramedics and Fire Lieutenants.
- ⊗ Coordinate the establishment of new Fire and Police Commission eligibility registers for the position of Police Sergeant.
- ⊗ Review the Board of Fire and Police Commissioners Rules and Regulations to remain in compliance with changes in legislation affecting Firefighter testing procedures.

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

- ⊗ Work with the other members of the GIS Consortium to develop a Citizen Service Request (CSR) System through which residents can request non-emergency services by means of websites or mobile applications.
- ⊗ Work with the Northwest Municipal Conference, local taxing bodies, and other municipalities to identify possibilities for alternate revenue sources and cost-sharing opportunities, and prepare recommendations of feasible options to be considered by the Village Board for the 2017 Budget as appropriate.

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

- ⊗ Update the Redevelopment Agreement to reflect the project schedule and continue to assist the developer with the Planned Unit Development process and with negotiations with stakeholders and adjacent property owners; continue to market Wheeling Town Center to retailers and restaurants to promote leasing efforts.
- ⊗ Continue to coordinate with the Illinois Department of Transportation and other stakeholders to establish a signalized intersection at Dundee Road and Community Boulevard, with construction anticipated to begin in 2016.

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

- ⊗ Identify beneficial uses for village-owned sites and implement the marketing plan to attract said uses to the Village.
- ⊗ Complete improvements to the Village-owned South Milwaukee Properties to improve the marketability of the site as ready for future development.

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

- ⊗ Target retailers, restaurants, brokers, and developers to secure tenants for vacant retail space, vacant sites, and redevelopment opportunities; prepare site-specific marketing materials for vacant sites and properties appropriate for redevelopment.
- ⊗ Continue to develop a formal strategy in conjunction with Chicago Executive Airport and its Master Plan to address the short- and long-term development objectives for the Southeast-II TIF District.

IDENTIFIED GOAL: Expand beautification initiatives

- ⊗ Develop a Village-wide streetscape plan that incorporates a Neighborhood Open Space Initiative among other initiatives.
- ⊗ Continue to pursue code compliance in annexed areas according to the policy and timeline established by the Board of Trustees.

IDENTIFIED GOAL: Address regional mass transit

- ⊗ Capitalize on membership in the Northwest Municipal Conference, specifically through leadership of the Transportation Committee, to lobby for regional transportation initiatives, including the expansion of weekday Metra service and the implementation of weekend rail service, an increase existing Pace bus service and routing between regional destination points, and the synchronization of traffic signals throughout the northwest suburbs.

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

- ⊗ Coordinate with the Illinois Department of Transportation and other applicable agencies to complete improvements at the Dundee Road intersections with Elmhurst Road, McHenry Road, and Community Boulevard intended to improve Dundee traffic flow.
- ⊗ Continue discussion with the Regional Transportation Authority and Canadian National Railway regarding reducing the traffic impact of northbound rail service and the crossing gates on Dundee Road.
- ⊗ Work with Wheeling Town Center developer to investigate opportunities to modify the intersection of Dundee Road and Northgate Parkway to allow secondary traffic movement.

IDENTIFIED GOAL: Enhance the Village's cyber identity

- ⊗ Redesign the Village website and improve responsiveness to residents.
- ⊗ Unveil the AquaHawk website, a water consumption monitoring web portal that provides users more insight into their water usage, potentially reducing unnecessary and costly leaks.

IDENTIFIED GOAL: Develop a comprehensive municipal marketing strategy

- ⊗ Initiate a process to update the Village slogan.
- ⊗ Update marketing materials, including the Wheeling Restaurant Directory and Catering Guide.

- ⊗ Continue to promote Wheeling as a destination for travelers and tourists through membership in Chicago's North Shore Convention & Visitors Bureau.
- ⊗ Maintain up-to-date business marketing materials, including advertisements, community brochures, and the Economic Development section of the Village's website, and post information on commercial real estate listings on the Village's Available Properties page.
- ⊗ Promote Wheeling through an 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.

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

- ⊗ Pending resolution of the state budget impasse and assessment of its impact on local governments, engage an independent consultant to evaluate the current conditions of major funds, and present recommendations to the Village Board in order to create short- and long-term financial plans and policies.
- ⊗ Continue to foster a culture of innovation at the department level where new ideas are actively encouraged.
- ⊗ Work to create a comprehensive Stormwater Master Plan that addresses the planning and financing of stormwater management and flood mitigation improvements Village-wide.
- ⊗ Upgrade the core servers of the Village's telephone system, currently over seven years old and no longer supported by the manufacturer.
- ⊗ Migrate from the Microsoft Office 2010 Software Suite environment to Microsoft's Office 365 cloud-based solution, including a hosted Exchange email platform to benefit from enhanced workgroup collaboration features.

IDENTIFIED GOAL: Implement the strategic plan

- ⊗ Provide regular status reports to the Village Board and engage open discussion between the Village Board and staff regarding the status of the Strategic Plan.

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

- ⊗ Continue leadership role at the Northwest Municipal Conference through service on the governing board and on multiple committees.
- ⊗ Coordinate annual planning and discussion sessions with the Park District regarding possible integration of senior services, Community Boulevard intersection improvements, the Wheeling Town Center development, and other topics of shared interest.

- ⊗ Continue active collaboration with the greater Wheeling business community, the Wheeling / Prospect Heights Area Chamber of Commerce & Industry, and supportive state and local agencies as part of overall effort to improve relationship development with local business owners, enhance business retention, and support business recruitment.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2015	Actual 2014	Actual 2013
Stated Goal: Use the budget process to reflect the Village’s vision for governance Type of Measure: Effectiveness				
Computer Network uptime	>95%	99.86% (12 hours of downtime)	99.86% (12 hours of downtime)	99.81% (16 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (all 2 incidents took under 1 day)	100% (all 3 incidents took under 1 day)	100% (all 5 incidents took under 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	99.68% (4 of 1,271 incidents took over 5 days)	98.53% (17 of 1,153 incidents took over 5 days)	95.87% (61 of 1,480 incidents took over 5 days)
Time to resolve IT service request – LOW priority	>95% (10 Days)	88.80% (14 of 125 low priority incidents took over 10 days)	95.71% (3 of 70 low priority incidents took over 10 days)	96% (2 of 50 low priority incidents took over 10 days)
Employee Satisfaction with IT Department	>95%	93.24% (69 of 74 employees were very satisfied)	90.90% (70 of 77 employees were very satisfied)	98.72% (154 of 156 employees were very satisfied)
Stated Goal: Fill vacant retail space, develop available sites, and redevelop properties where appropriate Type of Measure: Output				
Number of contacts with potential businesses/developers	40/month	67/month	93.3/month	50.5/month
This measurement includes emails, phone calls, and in-person meetings.				
Number of retention contacts with existing businesses	10/month	16.75/month	15.4/month	17/month
This measurement includes emails, phone calls, and in-person meetings.				

AUTHORIZED PERSONNEL	FY 2016	FY 2015	Increase / Decrease
Administration & Board of Trustees			
Village Manager	1	1	-
Assistant Village Manager / HR Director	.5	.5	-
Economic Development Director	1	1	-
Business Development Coordinator	1	1	-
Executive Secretary	1	1	-
Administrative Secretary	1	1	
TOTAL FULL-TIME	5.5	5.5	-
Village President	1	1	-
Village Clerk	1	1	-
Village Trustee	6	6	-
TOTAL PART-TIME	8	8	-
IT Department			
Director of Information Technology	1	1	-
Information Systems Administrator	2	2	-
Help Desk Support Specialist	1	1	-
TOTAL FULL-TIME	4	4	---
Human Resources			
Assistant Village Manager / HR Director	.5	.5	-
Human Resources Coordinator	1	1	-
Human Resources Assistant	0	0	-
TOTAL FULL-TIME	1.5	1.5	---

FY 2016 BUDGET WORKSHEET

ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1600	5101	LONGEVITY	600	1,000	1,000	LONGEVITY	1,000
TOTAL JUSTIFICATION:							1,000
1600	5102	OVERTIME	398	0	60		
TOTAL JUSTIFICATION:							
1600	5103	SEASONAL HELP	856	431	5,670	SALARY FOR ONE (1) TEMPORARY POSITION	7,000
TOTAL JUSTIFICATION:							7,000
1600	5104	SALARIES	492,798	534,032	582,645	SALARIES FOR PROGRAM EMPLOYEES	561,178
TOTAL JUSTIFICATION:							561,178
1600	5105	LOCAL TRAINING & MEETINGS	3,970	15,275	16,212	MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMINISTRATION) MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL ASSN OF INDUSTRIAL REAL ESTATE BISNOW COMMERCIAL REAL ESTATE EDU AND NETWK EVENTS EDNETWORK.ORG ICSC: SPRING 2015 - MIDWEST IDEA EXCHANGE ICSC: SUMMER - CHICAGOLAND RETAIL CONNECTION ICSC: OCTOBER - CHICAGO DEAL MAKING LAMBDA ALPHA RETAIL REAL ESTATE PROFESSIONAL NETWORK WPH CHAMBER OF COMMERCE GOLF OUTING URBAN LAND INSTITUTE COMMERCIAL BUSINESS RECRUITMENT EVENT MANUFACTURING RETENTION/RECRUITMENT EVENT FOOD AND EXPENSES FOR ON-SITE MEETINGS (ECON DEV) STAFF & ELECTED OFFICIALS NETWORKING EVENTS (MOVED FROM 1600-5205)	0 2,000 0 140 220 120 240 260 680 510 900 380 2,500 2,500 500 4,000 0
TOTAL JUSTIFICATION:							14,950
1600	5108	EMPLOYER CONTRIBUTIONS	91,058	97,524	100,215	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	99,930 0
TOTAL JUSTIFICATION:							99,930
1600	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5115	SLDPA RETIREE CONTRIBUTN	7	0	0		
TOTAL JUSTIFICATION:							
1600	5116	SICK LEAVE ANNL BUY BACK	1,788	1,881	2,256	SICK LEAVE BUY BACK PROGRAM COSTS	2,271
TOTAL JUSTIFICATION:							2,271
1600	5201	ADVERTISING & PUBLISHING	1,952	4,227	3,133	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC.	0 3,500
TOTAL JUSTIFICATION:							3,500
1600	5204	CODIFICATION	7,364	5,554	7,473	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE AND MAINTENANCE FEE	0 7,000 500
TOTAL JUSTIFICATION:							7,500
1600	5205	MULTIPLE DAY TRAINING	8,915	6,822	7,535	INTERNATIONAL CITY MANAGEMENT ASSOC. - VILLAGE MGR/AVM ILLINOIS CITY MANAGEMENT ASSOCIATION -WINTER CONF. ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (GENERAL FUNDS SHARE OF CONVENTION)	2,400 950 0 1,248
TOTAL JUSTIFICATION:							4,598
1600	5206	CONSULTING SERVICES	59,005	17,535	5,000	CONSULTING SERVICES	5,000

**FY 2016 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							5,000
1600	5207	IS SERV & MAINT AGREEMENT	85,027	79,218	87,408	NINTH YR OF GEOGRAPHIC INFORMATION SYSTEMS PROGRAM	92,700
TOTAL JUSTIFICATION:							92,700
1600	5209	ENERGY	20,349	34,403	15,225	ENERGY COSTS (PRIMARILY HEATING FUEL) RELATED TO THE MUNICIPAL COMPLEX	0 17,000
TOTAL JUSTIFICATION:							17,000
1600	5212	EMPLOYEE HEALTH INSURANCE	48,962	61,701	67,594	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES IN THE DEPARTMENT.	64,330 0
TOTAL JUSTIFICATION:							64,330
1600	5213	GEN LIABILITY INSURANCE	10,684	12,395	15,084	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL SERVICE FUND FOR WORKERS' COMPENSATION LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 16,860
TOTAL JUSTIFICATION:							16,860
1600	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1600	5220	MAINT OFF/SPEC EQUIPMENT	105	2,651	1,953	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT W/TECHSTAR AMERICA CORP.	0 1,200 0
TOTAL JUSTIFICATION:							1,200
1600	5222	MEMBERSHIP DUES	25,060	25,098	143,336	NORTHWEST MUNICIPAL CONFERENCE (NWMC)-DUE IN MAY EACH YEAR METROPOLITAN MAYORS CAUCUS ILLINOIS CITY MANAGEMENT ASSOC (ILCMA)- VM & AVM INTERNATIONAL CITY MANAGEMENT ASSOC (ICMA) VM & AVM (2) ILLINOIS MUNICIPAL LEAGUE MUNICIPAL CLERKS ASSOCIATION-DUE IN SEPTEMBER EACH YEAR MISCELLANEOUS ORGANIZATIONS METRO CITY MANAGERS ASSOCIATION VM & AVM APWA SAM'S CLUB MEMBERSHIP (ALL DEPTS) ASCAP CHICAGOLAND RESTAURANT BROKERS ASSOCIATION INTERNATIONAL COUNCIL OF SHOPPING CENTERS LAMBDA ALPHA REGIONAL RETAIL REAL ESTATE NETWORK WPH CHAMBER OF COMMERCE CHICAGO'S NORTH SHORE CONVENTION & VISITOR'S BUREAU (CVB) MEMBERSHIP DUES	0 19,200 1,320 650 2,500 2,200 100 200 500 185 245 350 400 150 450 200 0 114,475
TOTAL JUSTIFICATION:							143,125
1600	5224	VILLAGE NEWSLETTER	0	0	0		
TOTAL JUSTIFICATION:							
1600	5227	POSTAGE	36,400	38,707	43,567	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS VILLAGE NEWSLETTER	0 26,000 15,900
TOTAL JUSTIFICATION:							41,900
1600	5228	PRINTING & BINDING	1,214	1,520	564	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS, LETTERHEAD, ENVELOPES, ETC.	0 1,000
TOTAL JUSTIFICATION:							1,000
1600	5232	RENTAL AGREEMENTS	2,863	2,147	3,578	LEASE AGREEMENT FOR FP1500 INSERTER	2,880
TOTAL JUSTIFICATION:							2,880

FY 2016 BUDGET WORKSHEET

ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1600	5238	TELE-COMMUNICATION SERV	216,883	213,135	226,734	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) ADDITIONAL PHONE LINES IN RADIO ROOM DUE TO DISPATCHING AGREEMENT WITH DES PLAINES	0 0 180,000 36,000 0 0 0 5,500 0 8,500 0
TOTAL JUSTIFICATION:							230,000
1600	5239	CELLULAR SERVICES	88,020	84,081	91,133	CELL PHONE SERVICE FOR ALL VERIZON PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES CELL PHONE REIMBURSEMENT IPAD DATA PLAN - BOARD OF TRUSTEES & PLAN COMMISSION 15 @ \$15/MO X 12 MONTHS IPAD DATA PLAN - DEPARTMENT HEADS 10 @ \$25/MO X 12 MONTHS 3 @ \$30/MO X 12 MONTHS FEES FOR ACCESS TO CAD SYSTEM MONTHLY FEES TO VERIZON: FIRE DEPARTMENT - \$400/MO X 12 MONTHS POLICE DEPARTMENT - \$1,200/MO X 12 MONTHS	65,000 5,000 720 0 2,700 0 3,360 0 4,800 14,400
TOTAL JUSTIFICATION:							95,980
1600	5242	RETIREE HEALTH INSURANCE	19,413	19,021	19,192	HEALTH INSURANCE COSTS FOR ADMIN DEPT RETIREES	19,315
TOTAL JUSTIFICATION:							19,315
1600	5244	DUPLICATION SERVICES	2,791	0	0	SCANNING OF ORDINANCES/RESOLUTIONS	6,000
TOTAL JUSTIFICATION:							6,000
1600	5299	MISC CONTRACTUAL SERVICES	8,470	124,422	3,380		
TOTAL JUSTIFICATION:							
1600	5301	AUTO PETROL PRODUCTS	0	754	1,381	FUEL FOR VILLAGE PRESIDENT'S VEHICLE	800
TOTAL JUSTIFICATION:							800
1600	5302	BOOKS & SUBSCRIPTIONS	7,161	7,592	7,765	MISCELLANEOUS BOOKS/PERIODICALS COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE CRAIN CHICAGO BUSINESS	200 7,800 100
TOTAL JUSTIFICATION:							8,100
1600	5310	VEHICLE MAINTENANCE	0	203	461	MAINTENANCE/VILLAGE PRESIDENT'S VEHICLE	400
TOTAL JUSTIFICATION:							400
1600	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5313	IS MISC EQPT & SUPPLIES	1,582	316	4,203		
TOTAL JUSTIFICATION:							
1600	5315	SMALL TOOLS & EQUIPMENT	1,452	510	442	MISCELLANEOUS	500
TOTAL JUSTIFICATION:							500
1600	5317	MISC OPERATING SUPPLIES	6,620	4,603	6,698	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	5,000
TOTAL JUSTIFICATION:							5,000
1600	5318	OFFICE SUPPLIES	11,442	8,620	9,352	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER	0 1,500 9,500

**FY 2016 BUDGET WORKSHEET
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							11,000
1600	5322	WATER CHARGE	0	0	0		
TOTAL JUSTIFICATION:							
1600	5323	AWARDS/DECORATIONS	572	8,801	884	PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS	1,000
TOTAL JUSTIFICATION:							1,000
1600	5333	BUSINESS RECRUITMENT	53,673	52,079	85,089	ECONOMIC DEVELOPMENT ADVERTISING & PROMOTIONAL MATERIALS: BISNOW: 10X ADS, 2 EDITS, COMML RE E-NEWS BROKER SAVANT: REAL ESTATE LISTINGS SEARCH ENGINE BUSINESS FACILITIES NATL INDSTR L MGZN: 3X ADS,WEB,ENWS CRAIN'S CHICAGO BUSINESS: 6 MOS. ADS, COMML RE E-NEWS DINING & CATERING GUIDE FRANCE PUBLICATIONS MISC ADS: 1X AD SPECIALS, DESIGN AND PUBLISH COST (2-3) MISC LOCAL BUSINESS PROMO: IE. RESTAURANT MONTH LOCAL BUSINESS/VOW PROMO: TASTE OF THE TOWN 2015 VOW MARKETING MATERIALS: UPDATES, PRINT COSTS INC. WELCOME BOOK, FOLDER, DEPT INSERTS, MAPS, ETC. WHEELING JOURNAL & TOPICS ANNUAL PROGRESS REPORT WINDY CITY GUIDE REGL REC MGZN: 4X, 1 PG ADS, E-NEWS USA TODAY CHICAGO BEARS SPECIAL EDITION	0 0 875 170 18,000 3,000 1,650 5,300 5,000 5,000 5,000 0 3,300 1,200 10,500 3,500
TOTAL JUSTIFICATION:							62,495
1600	5407	OFFICE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1600	5707	TRANSFER TO CERF	0	0	0		
TOTAL JUSTIFICATION:							
1600	5750	TIF INCENTIVE PAYMENTS	109,235	202,900	193,283	FRESH FARMS SALES TAX INCENTIVE - AN OFFSETTING REVENUE EXISTS FOR THIS EXPENDITURE.	200,000 0
TOTAL JUSTIFICATION:							200,000
1600	5751	SALES TAX SHARING AGRMNT	(254,403)	116,267	4,975	SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS	142,500
TOTAL JUSTIFICATION:							142,500
1600	5812	TRANSFER TO FFIB FUND	0	0	0		
TOTAL JUSTIFICATION:							
1600	5827	TRANSFER TO 2001 BONDS	0	0	0		
TOTAL JUSTIFICATION:							
1600	5831	TRANS TO TOWN CENTER TIF	12,966	0	0		
TOTAL JUSTIFICATION:							
1600	5834	TRANSFER TO CAP PROJ FUND	0	0	0		
TOTAL JUSTIFICATION:							
1600	5839	TRANSFER TO NORTH TIF	407,425	406,525	410,625	TRANSFER TO LAKE COOK/MILW FOR 2012A GO REFUNDING BONDS	413,000
TOTAL JUSTIFICATION:							413,000
1600	5851	TRANSFER TO LIABILITY INS	0	0	0		
TOTAL JUSTIFICATION:							
			1,592,677	2,191,950	2,175,104		2,284,012

**FY 2016 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1750	5101	LONGEVITY	1,600	1,600	1,600	LONGEVITY	1,600
TOTAL JUSTIFICATION:							1,600
1750	5103	SEASONAL HELP	0	0	0		
TOTAL JUSTIFICATION:							
1750	5104	SALARIES	328,544	356,386	375,817	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	389,950
TOTAL JUSTIFICATION:							389,950
1750	5105	LOCAL TRAINING & MEETINGS	3,577	3,927	3,995	PC & NETWORK TRAINING FOR IT STAFF ONLINE IT TRAINING - ANNUAL SUBSCRIPTION MICROSOFT SHAREPOINT TRAINING	0 2,500 1,500
TOTAL JUSTIFICATION:							4,000
1750	5108	EMPLOYER CONTRIBUTIONS	67,187	72,997	72,559	IMRF/FICA/MEDICARE	76,126
TOTAL JUSTIFICATION:							76,126
1750	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1750	5116	SICK LEAVE ANNL BUY BACK	1,933	2,006	2,071	SICK LEAVE BUY BACK PROGRAM BENEFITS	2,396
TOTAL JUSTIFICATION:							2,396
1750	5205	MULTIPLE DAY TRAINING	0	818	0	GMIS NATIONAL CONFERENCE	2,000
TOTAL JUSTIFICATION:							2,000
1750	5207	IS SERV & MAINT AGREEMENT	183,717	187,745	217,657	PAPERVISION SOFTWARE MAINTENANCE FEE WEBSITE HOSTING AND MAINTENANCE CONTRACT DATA PROCESSING SERVICES AS REQUIRED INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS NETWORK SECURITY, ANTISPAM, ANTIMALWARE SOFTWARE MAINT. SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM NETWORK SERVERS SYSTEMS & BACKUP SOFTWARE MAINTENANCE PENTAMATION FINANCIAL SOFTWARE REGULAR MAINTENANCE CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE	1,000 7,000 5,000 12,000 8,500 3,000 35,000 60,000 40,000 24,000 5,000
TOTAL JUSTIFICATION:							200,500
1750	5212	EMPLOYEE HEALTH INSURANCE	70,583	67,691	67,516	HEALTH INSURANCE BENEFITS FOR IT EMPLOYEES	66,076
TOTAL JUSTIFICATION:							66,076
1750	5220	MAINT OFF/SPEC EQUIPMENT	684	1,795	282	IT DEPT SHARE OF COLOR COPIER MAINTENANCE LASER PRINTERS & MISC EQUIP MAINTENANCE	250 1,750
TOTAL JUSTIFICATION:							2,000
1750	5222	MEMBERSHIP DUES	100	100	250	NATIONAL GMIS MEMBERSHIP	250
TOTAL JUSTIFICATION:							250
1750	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1750	5313	IS MISC EQPT & SUPPLIES	18,969	38,618	28,370	REPLACEMENT OF FILE SERVER AT PUBLIC WORKS NETWORK REPLACEMENT OF FOUR COMPUTER SYSTEMS FOR IT DEPT UPGRADE NETWORK BACKUP SERVERS - DISASTER RECOVERY SYS REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES	10,000 7,000 15,000 3,000 0
TOTAL JUSTIFICATION:							35,000
1750	5317	MISC OPERATING SUPPLIES	1,734	2,402	1,380	PHOTO ID SYSTEM - ONGOING MEDIA FOR THE TV STUDIO EQUIPMENT	1,000 1,000

**FY 2016 BUDGET WORKSHEET
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1750	5317	MISC OPERATING SUPPLIES...	1,734 ...	2,402 ...	1,380 ...	MISCELLANEOUS IT & OFFICE SUPPLIES	500
TOTAL JUSTIFICATION:							2,500
1750	5318	OFFICE SUPPLIES	80	152	0	IT DEPT SHARE OF PLOTTER SUPPLIES	200
TOTAL JUSTIFICATION:							200
1750	5327	IS MISC SOFTWARE	41,967	43,158	28,108	MICROSOFT OFFICE SUITE VERSION 2013 UPGRADES	15,000
						SYMANTEC ANTI-VIRUS SOFTWARE LICENSES FOR ALL SYSTEMS	12,500
						MICROSOFT NETWORK ACCESS AND EMAIL ACCOUNTS LICENSES	10,000
						MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS:	7,500
						MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER	0
						ADOBE PHOTOSHOP, ADOBE ACROBAT PROFESSIONAL	0
TOTAL JUSTIFICATION:							45,000
1750	5707	TRANSFER TO CERF	0	87,125	97,988	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	319,927
TOTAL JUSTIFICATION:							319,927
			720,677	866,519	897,593		1,147,525

**FY 2016 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1800	5101	LONGEVITY	0	0	0		
TOTAL JUSTIFICATION:							
1800	5102	OVERTIME	487	0	0		
TOTAL JUSTIFICATION:							
1800	5104	SALARIES	134,744	133,932	141,571	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR COORDINATOR	0 146,593
TOTAL JUSTIFICATION:							146,593
1800	5105	LOCAL TRAINING & MEETINGS	38	395	469	MISCELLANEOUS PERSONNEL SEMINARS (IPELRA EMPLOYMENT LAW SEMINAR - HR DIR AND COORDINATOR; CEBS CLASSES - HR COORDINATOR)	800 0 0
TOTAL JUSTIFICATION:							800
1800	5108	EMPLOYER CONTRIBUTIONS	27,299	26,159	26,249	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION, FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	27,804 0
TOTAL JUSTIFICATION:							27,804
1800	5116	SICK LEAVE ANNL BUY BACK	0	0	281	ANNUAL BUY BACK - HR DIRECTOR	283
TOTAL JUSTIFICATION:							283
1800	5201	ADVERTISING & PUBLISHING	2,124	1,138	1,782	PUBLICATION COSTS FOR JOB ADVERTISEMENTS - GENERAL	2,500
TOTAL JUSTIFICATION:							2,500
1800	5205	MULTIPLE DAY TRAINING	3,360	3,737	3,264	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION MILEAGE/TOLLS/MEALS	1,250 2,200 250
TOTAL JUSTIFICATION:							3,700
1800	5206	CONSULTING SERVICES	6,681	6,781	5,660	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES HR SIMPLIFIED COBRA NOTIFICATION FEES \$50/MO X 12 HR SIMPLIFIED ANNUAL FEE	5,600 600 500
TOTAL JUSTIFICATION:							6,700
1800	5207	IS SERV & MAINT AGREEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5212	EMPLOYEE HEALTH INSURANCE	19,103	16,897	19,211	HEALTH INSURANCE COSTS FOR HR DIRECTOR AND HR COORDINATOR	19,369 0
TOTAL JUSTIFICATION:							19,369
1800	5213	GEN LIABILITY INSURANCE	3,739	4,338	5,279	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL FUND FOR WORKERS' COMPENSATION, GENERAL LIABILITY AND PROPERTY/CASUALTY COVERAGE	0 0 5,901
TOTAL JUSTIFICATION:							5,901
1800	5222	MEMBERSHIP DUES	1,148	1,140	1,160	ILLINOIS PUBLIC EMPLOYER LABOR RELATIONS ILL ASSOC OF FIRE & POLICE COMMISSIONERS PUBLICSALARY.COM SOCIETY FOR HUMAN RESOURCE MANAGEMENT	205 375 390 190
TOTAL JUSTIFICATION:							1,160
1800	5226	PERSONNEL SERVICES	18,370	30,991	2,913	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL, INCLUDING PSYCHOLOGICAL AND POLYGRAPH BACKGROUNDS ON-LINE FOR ALL NON-SWORN EMPLOYEES COMMISSIONERS: FIREFIGHTER ELIGIBILITY REGISTER POLICE OFFICER ELIGIBILITY REGISTER POLICE SGT ELIGIBILITY REGISTER AND TEST QUESTION FIRE LT ELIGIBILITY REGISTER AND TEST QUESTION VALIDATION SERVICES	0 16,500 1,750 0 0 14,000 0 0

**FY 2016 BUDGET WORKSHEET
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							32,250
1800	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1800	5246	MEDICAL EXAMS	6,818	11,804	6,403	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	12,500
TOTAL JUSTIFICATION:							12,500
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1800	5313	IS MISC EQPT & SUPPLIES	0	0	445		
TOTAL JUSTIFICATION:							
1800	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1800	5317	MISC OPERATING SUPPLIES	149	25	32		
TOTAL JUSTIFICATION:							
1800	5318	OFFICE SUPPLIES	256	32	0	INCORPORATED IN 1600	0
TOTAL JUSTIFICATION:							0
1800	5323	AWARDS/DECORATIONS	882	1,425	1,323	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS	1,300 0
TOTAL JUSTIFICATION:							1,300
			225,199	238,795	216,043		260,860

**FY 2016 BUDGET WORKSHEET
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1900	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1900	5218	LEGAL SERVICES	365,752	367,775	486,639	PROSECUTOR SERVICES KLEIN THORPE & JENKINS LEGAL FEES MISC (LABOR NEGOTIATIONS, BOFPC, ETC.) ADMINISTRATIVE HEARING OFFICER	18,000 325,000 40,000 12,000
TOTAL JUSTIFICATION:							395,000
1900	5230	RECORDING FEES	500	1,322	1,926	COUNTY RECORDING FEES (MOVED FROM 1300 - 5230 & 1400 - 5230)	1,000 0
TOTAL JUSTIFICATION:							1,000
1900	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1900	5299	MISC CONTRACTUAL SERVICES	270	383	9,534	COUNTY COURT REPORTERS	750
TOTAL JUSTIFICATION:							750
1900	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
			366,522	369,479	498,099		396,750

**FY 2016 BUDGET WORKSHEET
SPECIAL EVENTS**

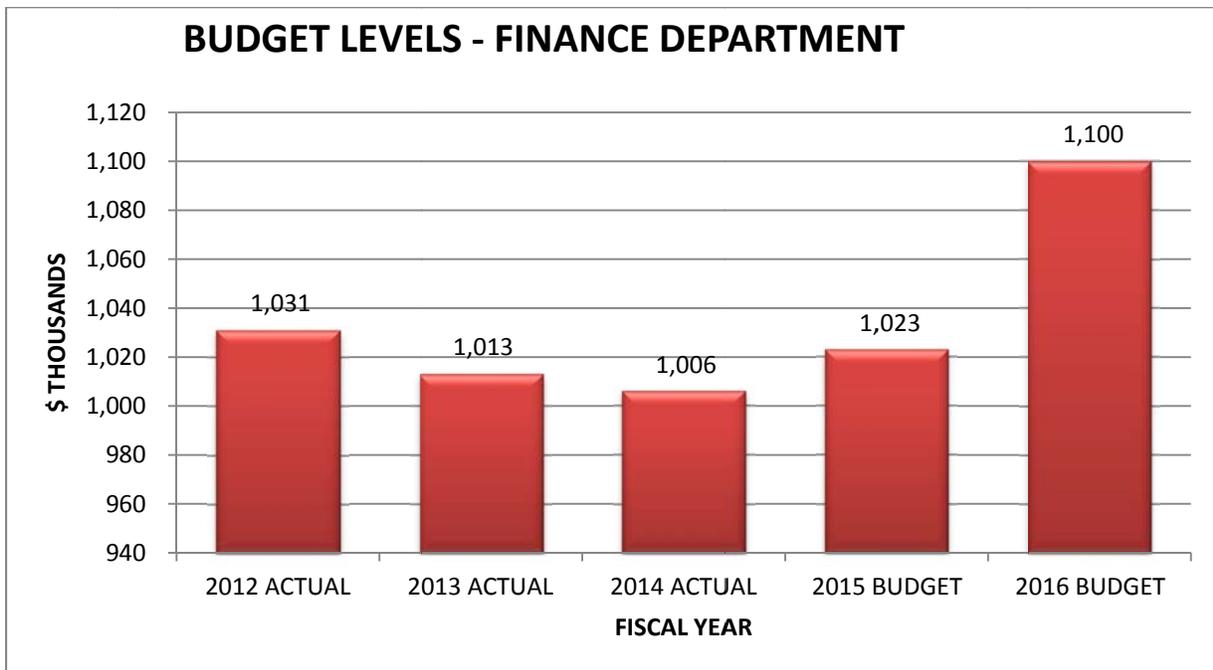
DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1140	5102	OVERTIME	0	7,115	9,990	OVERTIME FOR MEMORIAL DAY PARADE - ALL DEPARTMENTS	3,000
						OVERTIME EXPENSES RELATED TO ROCK THE RUNWAY EVENT - ALL DEPARTMENTS	0
						OVERTIME RELATED TO LIGHTS AROUND WHEELING - ALL DEPARTMENTS	9,000
							0
							2,000
TOTAL JUSTIFICATION:							14,000
1140	5103	SEASONAL HELP	0	0	0		
TOTAL JUSTIFICATION:							
1140	5108	EMPLOYER CONTRIBUTIONS	0	0	0	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR OT	2,717
TOTAL JUSTIFICATION:							2,717
1140	5201	ADVERTISING & PUBLISHING	0	1,002	3,383		
TOTAL JUSTIFICATION:							
1140	5222	MEMBERSHIP DUES	0	0	0		
TOTAL JUSTIFICATION:							
1140	5228	PRINTING & BINDING	1,824	1,037	78		
TOTAL JUSTIFICATION:							
1140	5233	RENTAL EQUIPMENT	0	0	5,870	LIFT FOR SEASONAL LIGHTS INSTALLATION (MOVED FROM 1140 - 5299)	7,000 0
TOTAL JUSTIFICATION:							7,000
1140	5297	PROGRAMS/ACTIVITIES EXP	0	0	72,394	SPONSORSHIP OF IL FIRE SAFETY ALLIANCE BURN CAMP LOLLIPOP LANE DONATION ROCK THE RUNWAY EVENT - COST OFFSET BY DONATIONS (ITEMS MOVED FROM 1140 - 5299) EMPLOYEE APPRECIATION EVENT	500 500 60,000 0 15,000
TOTAL JUSTIFICATION:							76,000
1140	5299	MISC CONTRACTUAL SERVICES	22,253	48,363	0		
TOTAL JUSTIFICATION:							
1140	5317	MISC OPERATING SUPPLIES	20,937	20,617	21,083	REPLACEMENT HOLIDAY LIGHTS MISC OPERATING SUPPLIES RELATED TO ROCK THE RUNWAY (I.E., SIGNS, SNOW FENCE, ETC.) (OFFSET BY DONATIONS)	9,500 3,000 0
TOTAL JUSTIFICATION:							12,500
			45,014	78,134	112,798		112,217

**FY 2016 BUDGET WORKSHEET
SOLID WASTE SYSTEM**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1160	5227	POSTAGE	491	524	591	MAILING COSTS (3%) ASSOCIATED WITH WATER BILLING BASED ON 48,800 BILLS AT .40 PER BILL & 1,800 LATE NOTICES AT .49 47,000 X .40 X 3% 1,800 X .49 X 3%	0 0 0 564 27
TOTAL JUSTIFICATION:							591
1160	5228	PRINTING & BINDING	381	330	304	3% OF UTILITY BILL PRINTING CHARGES 50,000 X .16 X 3% SET UP COST \$150 X 12 X 3% LATE CHARGES \$90 X 12 X 3%	0 240 54 32
TOTAL JUSTIFICATION:							326
1160	5231	REG & SPCL AGENCY ASSESS	441,168	425,713	414,367	FIXED COSTS JAN - APR 2016 687.95 X \$2.5 X 4 FIXED COSTS MAY - DEC 2016 OPERATION & MAINTENANCE COST JAN - APR 2015 687.95 TONS X \$49.17=\$33,827 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 2015 709.00 TONS X \$49.17= \$34,862 X 8 ESTIMATED AMOUNT FOR TONNAGE OVERAGES	6,880 0 0 135,308 0 278,892 0
TOTAL JUSTIFICATION:							421,080
			442,039	426,566	415,262		421,997

GENERAL FUND Finance Department

Finance Department.....\$1,100,287



Village of Wheeling Finance Department January 1, 2016



Finance Department

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

2015 ACCOMPLISHMENTS

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

-  Received the GFOA Certificate of Achievement for FY 2014 and the GFOA Distinguished Budget Award for FY 2015.
-  Successfully removed all prior year management letter comments during the fiscal year 2014 audit.

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

-  Installed the Aquahawk system to become more pro-active with respect to potential leaks in the water system and automated work orders related to tagging and shut off in the Utility Billing software.

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

-  Implemented GASB 67 pronouncement on Pension Fund Reporting.
-  Continued work on improving internal control procedures and departmental cross-training.
-  Completed initial W-9 request mailing and improved procedures related to W-9 collection and documentation of all new vendors.
-  Implemented additional performance measurements related to revenue collection procedures and identified several areas for efficiency improvements.
-  Documented Grant internal control procedures in preparation of Fox Point Grant.
-  Documented procedures for the collection and remittance of impact fees.
-  Worked with IT & GIS to ensure that every meter in Wheeling is entered into the GIS system.

STATED GOAL: Balance General Fund without reliance on other funds

- Continued to use the Local Debt Recovery system to collect over \$42,000 in outstanding fees due to the Village in FY2015. Advised the Village Board to pass a resolution to contract with a collection agency to collect on fees not accepted by Local Debt Recovery.

STATED GOAL: Evaluate infrastructure projects to attract new development

- Provided valuable information to the Village Board in the decision to implement a stormwater fund and implemented procedures with assistance from the IT Department.

2016 OBJECTIVES/GOALS**IDENTIFIED GOAL: Earn continued recognition for excellence in budgeting and financial reporting**

- Work with the Village's auditors to complete the 2015 audit and apply for the Certificate of Achievement in Financial Reporting.
- Apply for and receive the Distinguished Budget Award for the Village's 2016 fiscal year.

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

- Implement GASB 68 pronouncement on Pension Fund Reporting.
- Work with the HR Department to comply with IRS Section 6055 and/or 6056 reporting and improve IPBC reporting process.
- Scan all W-9s into the Pentamation Accounts Payable software.
- Record the acceptance of the Old Town Sanitary District in accordance with GASB 69 pronouncement.

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

- Assist the IT Department in adding to the number of types of credit card payments the Village accepts online with in coordination with the website redesign.
- Assist residents and businesses during the release of the Aquahawk system.

IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Assist the Community Development Department with the administration and documentation of the Fox Point Grant.
- ⊗ Complete implementation of a storm water utility fee allowing the Village to fund its storm water related initiatives and projects.

IDENTIFIED GOAL: Balance General Fund without reliance on other funds

- ⊗ Prepare recommendations of feasible options regarding alternative revenue sources and cost-sharing opportunities with other government bodies/agencies to be considered by the Village Board for the 2016 Budget.
- ⊗ Assist the Human Resources Department with the negotiation of union contracts.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2015	Actual 2014	Actual 2013
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Adjusting journal entries by auditors	<5	N/A	0	3
Errors in processing payroll checks#	<2	2	0	0
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Invoices processed within 30 days	97%	95%	97%	97%
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Pet Licenses Processed	N/A	77	114	114
Water & Sewer bills issued	N/A	48,404	48,285	47,858
Real estate transfer certificates issued	N/A	996	1,087	1,056
Accounts Payable checks issued	N/A	2,694	2,417	2,728

AUTHORIZED PERSONNEL	FY 2016	FY 2015	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 2016 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1700	5101	LONGEVITY	4,200	4,800	3,800	LONGEVITY	3,800
TOTAL JUSTIFICATION:							3,800
1700	5102	OVERTIME	298	410	296	OVERTIME FOR FRONT DESK COVERAGE	500
TOTAL JUSTIFICATION:							500
1700	5104	SALARIES	617,587	611,243	599,601	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	646,850
TOTAL JUSTIFICATION:							646,850
1700	5105	LOCAL TRAINING & MEETINGS	1,440	1,397	1,920	MISC SEMINARS AND TRAINING FOR DEPT PERSONNEL	1,700
TOTAL JUSTIFICATION:							1,700
1700	5106	UNIFORM ALLOWANCE	0	0	0		
TOTAL JUSTIFICATION:							
1700	5108	EMPLOYER CONTRIBUTIONS	123,177	123,705	110,141	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE & IMRF	125,702
TOTAL JUSTIFICATION:							125,702
1700	5111	UNEMPLOYMENT COMPENSATION	0	2,845	5,778		
TOTAL JUSTIFICATION:							
1700	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1700	5116	SICK LEAVE ANNL BUY BACK	3,188	2,812	2,897	SICK LEAVE BUY BACK - FINANCE DEPARTMENT	2,916
TOTAL JUSTIFICATION:							2,916
1700	5201	ADVERTISING & PUBLISHING	1,103	1,103	1,118	TREASURER'S REPORT PUBLICATION	1,150
TOTAL JUSTIFICATION:							1,150
1700	5203	AUDIT	38,498	43,552	34,385	COST OF AUDITING FY 2015 STATEMENTS COST OF SINGLE AUDIT FY 2015	43,650 5,100
TOTAL JUSTIFICATION:							48,750
1700	5205	MULTIPLE DAY TRAINING	4,917	4,752	2,835	IGFOA CONFERENCE TRAVEL EXPENSES TO IGFOA CONF GFOA CONFERENCE REGISTRATION TRAVEL EXPENSES TO GFOA CONF (TORONTO) IPELRA CONFERENCE (GALENA)	650 1,550 950 2,000 975
TOTAL JUSTIFICATION:							6,125
1700	5206	CONSULTING SERVICES	0	12,000	0		
TOTAL JUSTIFICATION:							
1700	5207	IS SERV & MAINT AGREEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1700	5212	EMPLOYEE HEALTH INSURANCE	138,970	128,661	116,010	EMPLOYER PORTION OF INSURANCE PREMIUMS	128,704
TOTAL JUSTIFICATION:							128,704
1700	5213	GEN LIABILITY INSURANCE	10,684	12,395	15,084	WORKERS' COMP, GENERAL LIABILITY & PROPERTY/CASUALTY INSURANCE COVERAGE AMOUNT OF ANNUAL CONTRIBUTION TO LIABILITY INSURANCE	0 0 16,860
TOTAL JUSTIFICATION:							16,860
1700	5219	BANK CHARGES	22,138	11,807	11,631	DEPOSITORY SERVICES \$850/MONTH, MB FINANCIAL BANK INVESTMENT TRUST SERVICE FEE \$190/MONTH, US BANK	10,200 2,280
TOTAL JUSTIFICATION:							12,480
1700	5220	MAINT OFF/SPEC EQUIPMENT	2,853	974	1,019	MAINTENANCE CONTRACT FOR LANIER COPIER	1,400

**FY 2016 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1700.	5220.	MAINT OFF/SPEC EQUIPMENT...	2,853 ...	974 ...	1,019 ...	AGREEMENT WITH WAREHOUSE DIRECT PRINTER AND TYPEWRITER MAINTENANCE AND REPAIRS	0 250
TOTAL JUSTIFICATION:							1,650
1700	5222	MEMBERSHIP DUES	1,045	1,049	1,049	ILLINOIS GFOA (4) GFOA (2) MORNINGSTAR.COM	600 250 200
TOTAL JUSTIFICATION:							1,050
1700	5225	ACTUARIAL SERVICES	5,050	7,600	6,050	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS GASB 68 DISCLOSURE FOR POLICE AND FIRE FUNDS OPEB ACTUARIAL EVALUATION FEE	5,400 1,000 2,800
TOTAL JUSTIFICATION:							9,200
1700	5228	PRINTING & BINDING	4,187	1,657	4,250	PRINTING	2,000
TOTAL JUSTIFICATION:							2,000
1700	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5236	CREDIT CARD FEES	11,631	10,420	11,803	CREDIT CARD PROCESSING FEES \$725 PER MONTH	8,700
TOTAL JUSTIFICATION:							8,700
1700	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5242	RETIREE HEALTH INSURANCE	9,889	9,744	9,915	HEALTH INSURANCE COSTS FOR FINANCE DEPT RETIREES	10,059
TOTAL JUSTIFICATION:							10,059
1700	5244	DUPLICATION SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1700	5299	MISC CONTRACTUAL SERVICES	3,968	4,896	5,922	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - \$360/MO	1,000 4,320
TOTAL JUSTIFICATION:							5,320
1700	5302	BOOKS & SUBSCRIPTIONS	34	0	60	MISC BOOKS/PUBLICATIONS	200
TOTAL JUSTIFICATION:							200
1700	5313	IS MISC EQPT & SUPPLIES	3,567	3,158	3,573		
TOTAL JUSTIFICATION:							
1700	5315	SMALL TOOLS & EQUIPMENT	0	28	95	MISCELLANEOUS	200
TOTAL JUSTIFICATION:							200
1700	5317	MISC OPERATING SUPPLIES	1,192	1,188	1,080	MISC SUPPLIES	1,120
TOTAL JUSTIFICATION:							1,120
1700	5318	OFFICE SUPPLIES	2,375	3,104	2,463	OFFICE SUPPLIES TONER CARTRIDGES	1,500 1,000
TOTAL JUSTIFICATION:							2,500
1700	5323	AWARDS/DECORATIONS	930	930	930	GFOA BUDGET AND AUDIT CERTIFICATION FEES	950
TOTAL JUSTIFICATION:							950
1700	5707	TRANSFER TO CERF	0	879	6,897	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	61,801 0
TOTAL JUSTIFICATION:							61,801

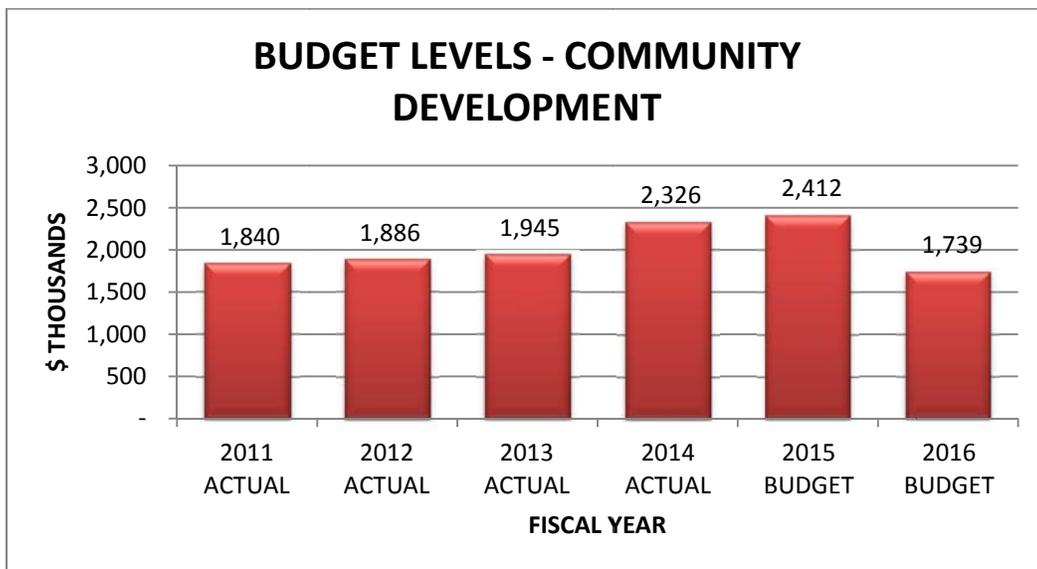
**FY 2016 BUDGET WORKSHEET
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
			1,012,919	1,007,110	960,603		1,100,287

GENERAL FUND

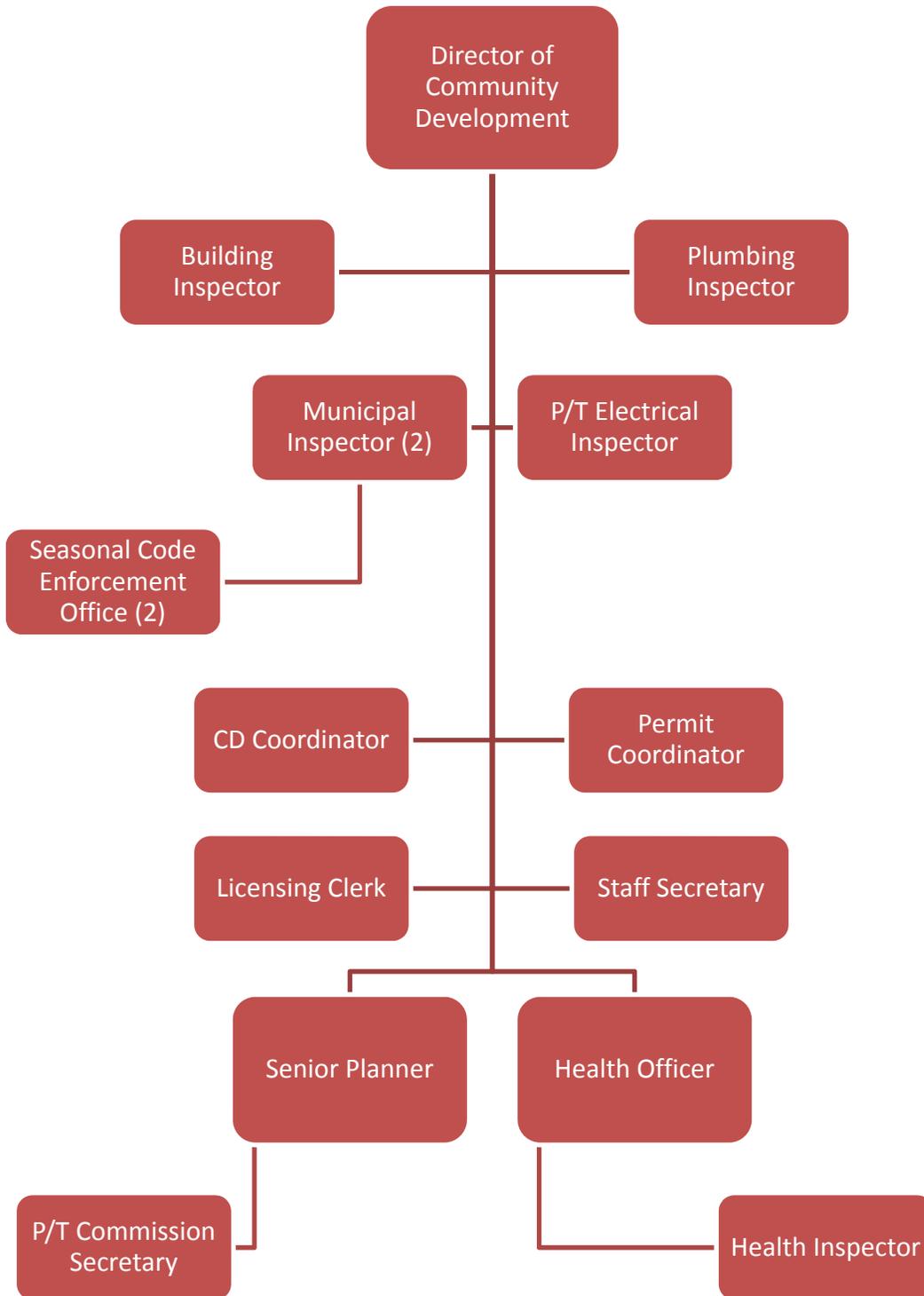
Community Development

Community Development\$1,739,229



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

Village of Wheeling Community Development Department January 1, 2016



Community Development Department

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

2015 ACCOMPLISHMENTS

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

-  During 2015, the Health Officer and Board of Health conducted multiple community outreach events including three (3) community blood drives, and monthly medication/sharps collections (third Saturday of each month), coordinated by Professional Health Division staff.
-  Maintained a CRS rating of 6, qualifying residents in the Special Flood Hazard Area for a 20% discount on their flood insurance policies.
-  Continued expansion of the information entered into the GIS System allowing for updates to Village base maps and mapping of the storm sewer and water distribution systems, while also assisting surveyors, engineers, planners and floodplain managers in locating elevations throughout the Village.

STATED GOAL: Revitalize Wheeling's community image

-  Worked with Finance and Village attorneys to acquire parcels through the County's No Cash Bid program.
-  Assisted the Plan Commission in preparing recommendations on several objectives of the Strategic Plan.

STATED GOAL: Evaluate infrastructure projects to attract new development

-  Successfully managed public infrastructure construction projects, and successfully transitioned these responsibilities to the Public Works Department.

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

-  Completed revisions to the municipal code, including updates to the fee structure for the Rental Licensing Program, Contractor Registration, and administrative citations.
-  Completed revisions to the Building Permit application form and administrative citation.

2016 OBJECTIVES/GOALS

IDENTIFIED GOAL: Foster effective and cooperative relationships with community stake holders

-  Adopt, train staff, and implement the FDA Food Code, which will go into effect in January of 2017. Health inspectors will be training food service personnel affected by this code change.

- ⊗ Continue to work with the Board of Health to provide and operate the Community Outreach activities which have worked in the past, and investigate new methods of reaching constituents with activities and information for the future health and safety of our community.
- ⊗ Work with Village Engineer to maintain compliance to retain a Class 6 Rating in the Community Rating Systems (CRS) so that businesses and residents can realize monetary savings through the reduction of discounted insurance rates through the National Flood Insurance Program.

IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Develop and implement practices related to the backflow prevention program, ensuring that the Village is in compliance with requirements to protect the public water supply.

IDENTIFIED GOAL: Promote neighborhood aesthetics through code compliance

- ⊗ Continue to implement the 2012 International Building Codes (IBC) and 2011 National Electric Code (NEC). Community Development inspectors will continue to train to correctly implement the new building codes.
- ⊗ Continue the process of holding administrative adjudication hearings every two weeks, aiding the department's efforts to expedite prompt compliance with Village ordinances and reducing the time spent by Village personnel and residents in finding solutions to compliance issues.
- ⊗ Manage the safety and appearance of the over 1000 Rental Properties in town through the Rental Licensing Program.

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

- ⊗ Continue to provide support to the Capital Projects Division of the Public Works Department to implement the recommendations of the Active Transportation Plan.

IDENTIFIED GOAL: Promote retail development throughout the community

- ⊗ Work closely with the Economic Development Department to aid in the effort to attract new business and retain existing businesses.

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

- ⊗ Work with the Public Works Department to prepare Village owned parcels within TIF districts for future development. Up-front investment in staff time and preliminary permit work will help accomplish the goal of reducing barriers to the development of numerous parcels. Staff hopes to improve the viability of Village-owned land such as 115-119 South Milwaukee Avenue, parcels located on Meadow Lane, and redevelopment of Industrial Lane land parcels.

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

- ⊗ Work with Information Technology Department to improve function of Village web site, particularly with respect to information related to the building permit process.
- ⊗ Continue to improve customer experience in the process of permit and licensing through increasing availability of digital forms and exploring self-certification of minor permits.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2015	Actual 2014	Actual 2013
Stated Goal: Revitalize Wheeling’s community image Type of Measure: Effectiveness				#
Customer Satisfaction - % “Excellent” or “Good”	>90%	100%*	98%	96%
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Business Days Between Building Permit Application & Issuance	7	4.54	4.78	4.03
Business Days Between Code Violation Recognition & Resolution	5	4.09	4.16	4.06

* Based on the small number of written evaluations received.

AUTHORIZED PERSONNEL	FY 2016	FY 2015	Increase/Decrease
Community Development			
Director of Community Development	1	1	-
Village Planner	0	1	-1
Village Engineer	0	1	-1
Associate Planner	0	1	-1
Senior Planner	1	0	1
Civil Engineer I	0	1	-1
Community Development Coordinator	1	1	-
Engineering Tech/Inspector	0	.5	-0.5
Building Inspector	1	1	-
Municipal Inspector	2	2	-
Electrical Inspector	0	1	-1
Plumbing Inspector	1	0	1
Health Officer	1	1	-
Health Inspector	1	1	-
Staff Secretary	1	1	-
Permit Coordinator	1	1	-
Licensing Clerk	1	1	-
Division Total FULL-TIME	12	15.5	-3.5
Seasonal Code Enforcement Officer	2	2	-
Plumbing Inspector	0	1	-1
Electrical Inspector	1	0	1
Commission Secretary	1	1	-
Seasonal Engineering Intern	0	3	-3
Division Total PART-TIME	4	7	-3
*Capital Projects & Design			
Capital Projects & Design Manager	0	1	-1
Contract Assistant	0	1	-1
Engineering Tech/Inspector	0	.5	-0.5
Division Total FULL-TIME	0	2.5	-2.5
TOTAL FULL-TIME	12	18	-6

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

**FY 2016 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1300	5101	LONGEVITY	4,150	4,150	4,150	LONGEVITY	3,500
TOTAL JUSTIFICATION:							3,500
1300	5102	OVERTIME	1,867	2,539	1,165	THESE FUNDS PROVIDE FOR UNFORESEEN CALL-BACK AND (CD) SPECIAL ACTIVITY COVERAGE. (ENG)	0 2,000
TOTAL JUSTIFICATION:							2,000
1300	5103	SEASONAL HELP	9,789	11,348	13,167	SALARIES FOR SEASONAL HELP	17,000
TOTAL JUSTIFICATION:							17,000
1300	5104	SALARIES	1,181,908	1,283,845	1,233,372	SALARIES FOR DEPARTMENT EMPLOYEES	1,037,982
TOTAL JUSTIFICATION:							1,037,982
1300	5105	LOCAL TRAINING & MEETINGS	1,507	1,990	1,385	TECHNOLOGY; CODE UPDATES; SAFETY; CLERICAL TRAINING	2,500
TOTAL JUSTIFICATION:							2,500
1300	5106	UNIFORM ALLOWANCE	517	863	545	CLOTHING FOR FIELD PERSONNEL	600
TOTAL JUSTIFICATION:							600
1300	5108	EMPLOYER CONTRIBUTIONS	238,511	257,637	233,763	VILLAGE'S CONTRIBUTION FOR FICA/MRF	201,050
TOTAL JUSTIFICATION:							201,050
1300	5111	UNEMPLOYMENT COMPENSATION	0	0	16,456		
TOTAL JUSTIFICATION:							
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1300	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1300	5116	SICK LEAVE ANNL BUY BACK	1,765	1,895	974	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	3,564
TOTAL JUSTIFICATION:							3,564
1300	5201	ADVERTISING & PUBLISHING	1,548	873	398	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING, SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%)	1,500 0 0
TOTAL JUSTIFICATION:							1,500
1300	5205	MULTIPLE DAY TRAINING	4,064	4,098	710	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION: BUILDING DIVISION UW MADISON HEALTH DIVISION IEHA PLANNING DIVISION ILAPA	0 0 1,700 0 400 0 400
TOTAL JUSTIFICATION:							2,500
1300	5206	CONSULTING SERVICES	28,263	52,956	11,524	STRUCTURAL REVIEW & ELEVATOR INSPECTIONS TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS ENGINEERING CONSULTING SERVICES RENTAL & HEALTH DATABASE CONVERSION - PROGRAMMING AND SOFTWARE	8,000 2,000 2,500 5,000 0 4,000
TOTAL JUSTIFICATION:							21,500
1300	5207	IS SERV & MAINT AGREEMENT	12,600	12,600	12,632	PENTAMATION SOFTWARE/APPLICATION MAINTENANCE PAPERVISION ANNUAL SUPPORT SIDWELL ON-LINE/ONE (1) LICENSE	12,000 600 990

**FY 2016 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							13,590
1300	5210	EXTERMINATION SERVICE	9,240	6,005	6,110	CONTRACT FOR ROUTINE PEST SPRAYING OF ALL VILLAGE FACILITIES, ON-CALL REMOVAL OF BEES AND RODENTS FROM PUBLIC RIGHT-OF-WAY, AND ROUTINE SURVEILLANCE OF RODENT NESTING AREAS AND OTHER PEST CONTROL PROBLEMS.	6,000 0 800 0 0
TOTAL JUSTIFICATION:							6,800
1300	5212	EMPLOYEE HEALTH INSURANCE	202,040	205,030	189,530	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES-CD	153,940
TOTAL JUSTIFICATION:							153,940
1300	5213	GEN LIABILITY INSURANCE	104,701	121,470	147,826	PRO-RATED SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKERS' COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY, ETC.	0 0 165,228
TOTAL JUSTIFICATION:							165,228
1300	5220	MAINT OFF/SPEC EQUIPMENT	5,374	3,549	3,352	MICROFILM READER/PRINTER MAINTENANCE MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS LANIER MAINTENANCE (COSTS SHARED WITH IT \$2100 X 90%)	850 2,750 2,400
TOTAL JUSTIFICATION:							6,000
1300	5222	MEMBERSHIP DUES	2,452	3,005	2,546	BUILDING DIVISION NORTHWEST BUILDING OFFICIALS (NWBOCA) ICC INTERNATIONAL (VILLAGE MEMBERSHIP) SUBURBAN BUILDING OFFICIALS (SBOC) ILLINOIS ASSOCIATION ELECTRICAL INSPECTORS PLUMBING INSPECTORS ASSOCIATION PERMIT COORDINATORS ASSOCIATION ILLINOIS ASSOCIATION OF CODE ENFORCERS (4 @ \$25) AMERICAN ASSOCIATION OF CODE ENFORCERS (3 @ \$85) 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 @ \$120) SUPPORT STAFF NOTARY RENEWAL (3) SAM'S CLUB	0 60 125 75 110 60 70 100 255 0 0 90 200 320 30 90 0 0 1,000 240 0 0 40
TOTAL JUSTIFICATION:							2,865
1300	5228	PRINTING & BINDING	5,549	6,395	5,445	PRINTING OF INSPECTION FORMS PRINTING OF MISCELLANEOUS DEPARTMENT FORMS CRS ANNUAL FLOOD FLIER BUSINESS LICENSE FORMS	2,825 2,050 1,600 1,025
TOTAL JUSTIFICATION:							7,500
1300	5230	RECORDING FEES	0	0	0	MOVED TO 1900 - 5230	0
TOTAL JUSTIFICATION:							0
1300	5236	CREDIT CARD FEES	7,125	4,002	2,057	CREDIT CARD PROCESSING FEES	3,500
TOTAL JUSTIFICATION:							3,500
1300	5242	RETIREE HEALTH INSURANCE	32,832	30,278	26,851	HEALTH INSURANCE COSTS FOR RETIREES.	27,010
TOTAL JUSTIFICATION:							27,010

**FY 2016 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1300	5244	DUPLICATION SERVICES	4,562	4,524	2,344	SCANNING OF FILES (REPLACES MICROFILMING)BUILDING FILES	6,000
TOTAL JUSTIFICATION:							6,000
1300	5248	FINGER PRINTING FEES	2,474	2,552	2,459	FINGER PRINTING FEES	3,000
TOTAL JUSTIFICATION:							3,000
1300	5299	MISC CONTRACTUAL SERVICES	36,916	0	0		
TOTAL JUSTIFICATION:							
1300	5301	AUTO PETROL PRODUCTS	11,600	10,983	6,252	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS.	9,000 0
TOTAL JUSTIFICATION:							9,000
1300	5302	BOOKS & SUBSCRIPTIONS	892	1,034	1,965	BUILDING DIVISION CODE BOOK & COMMENTARY FORECLOSURE REPORT SUBSCRIPTION HEALTH DIVISION MISCELLANEOUS PLANNING DIVISION MISC. ICC, PLANNING & ZONING PUBLICATIONS JAPA	0 100 600 0 150 0 200 150
TOTAL JUSTIFICATION:							1,200
1300	5306	HEALTH TEST SUPPLIES	284	206	39	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	250
TOTAL JUSTIFICATION:							250
1300	5310	VEHICLE MAINTENANCE	5,450	4,227	3,922	ROUTINE MAINTENANCE AND PARTS FOR COMMUNITY DEVELOPMENT VEHICLES	4,700 0
TOTAL JUSTIFICATION:							4,700
1300	5313	IS MISC EQPT & SUPPLIES	16,571	115	14,252	REPLACEMENT SCANNER PARTS 1 REPLACEMENT COMPUTER - TO MEET VILLAGES MIN STDS SCANNER/READER TO REPLACE MICROFILM READER FIELD INSPECTION DEVICES	500 1,750 4,900 1,000
TOTAL JUSTIFICATION:							8,150
1300	5315	SMALL TOOLS & EQUIPMENT	1,081	1,759	1,133	INSPECTION EQUIPMENT THERMOMETERS & SAMPLING EQUIPMENT DIGITAL CAMERAS REPLACEMENT CELLULAR PHONES MISCELLANEOUS TOOLS	225 125 150 350 700
TOTAL JUSTIFICATION:							1,550
1300	5317	MISC OPERATING SUPPLIES	5,591	6,263	5,700	MISCELLANEOUS EQUIPMENT & SUPPLIES PLAN COMMISSION SUPPLIES TONER (MOVED TO 5318)	3,750 250 0
TOTAL JUSTIFICATION:							4,000
1300	5318	OFFICE SUPPLIES	2,732	3,450	3,298	OFFICE SUPPLIES SPECIALIZED FORMS, FOLDERS, LABELS, ETC. STAMPERS, COUNTER SUPPLIES LUNCHROOM SUPPLIES LARGE FORMAT PRINTER/SCANNER PAPER FLASH DRIVES, CD JACKETS, TECH MAILING SUPPLIES TONER EXPANDED LEVEL ITEM APPROVED BY VILLAGE MANAGER - FILE STORAGE SYSTEM	1,175 1,025 350 400 400 150 2,000 0 15,000
TOTAL JUSTIFICATION:							20,500
1300	5319	PROTECTIVE CLOTHING/SUPL	628	942	769	PROTECTIVE CLOTHING	750

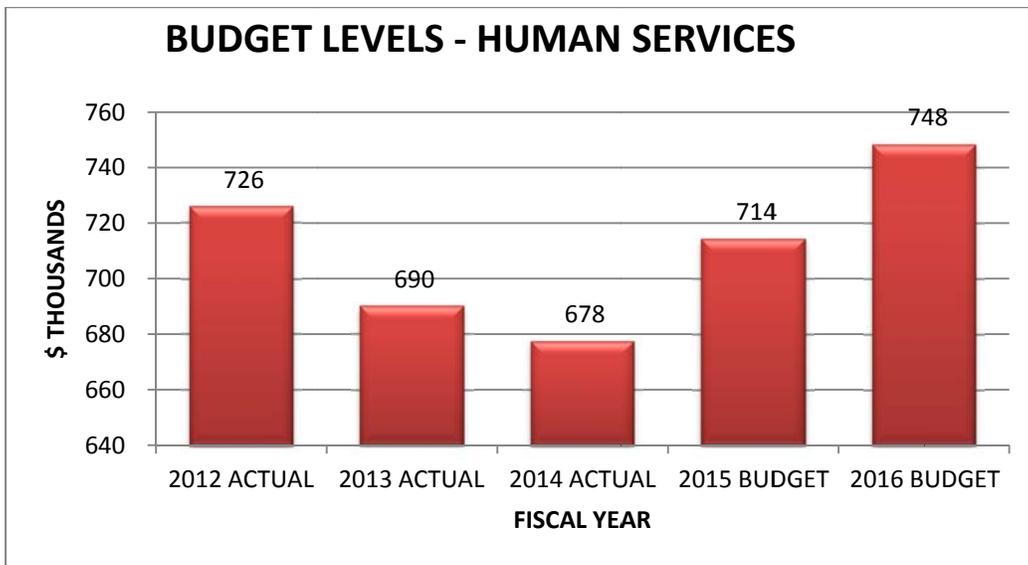
**FY 2016 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							750
1300	5323	AWARDS/DECORATIONS	0	0	0		
TOTAL JUSTIFICATION:							
1300	5327	IS MISC SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
1300	5707	TRANSFER TO CERF	0	11,672	11,508	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0
TOTAL JUSTIFICATION:							0
			1,944,578	2,062,252	1,967,598		1,739,229

GENERAL FUND

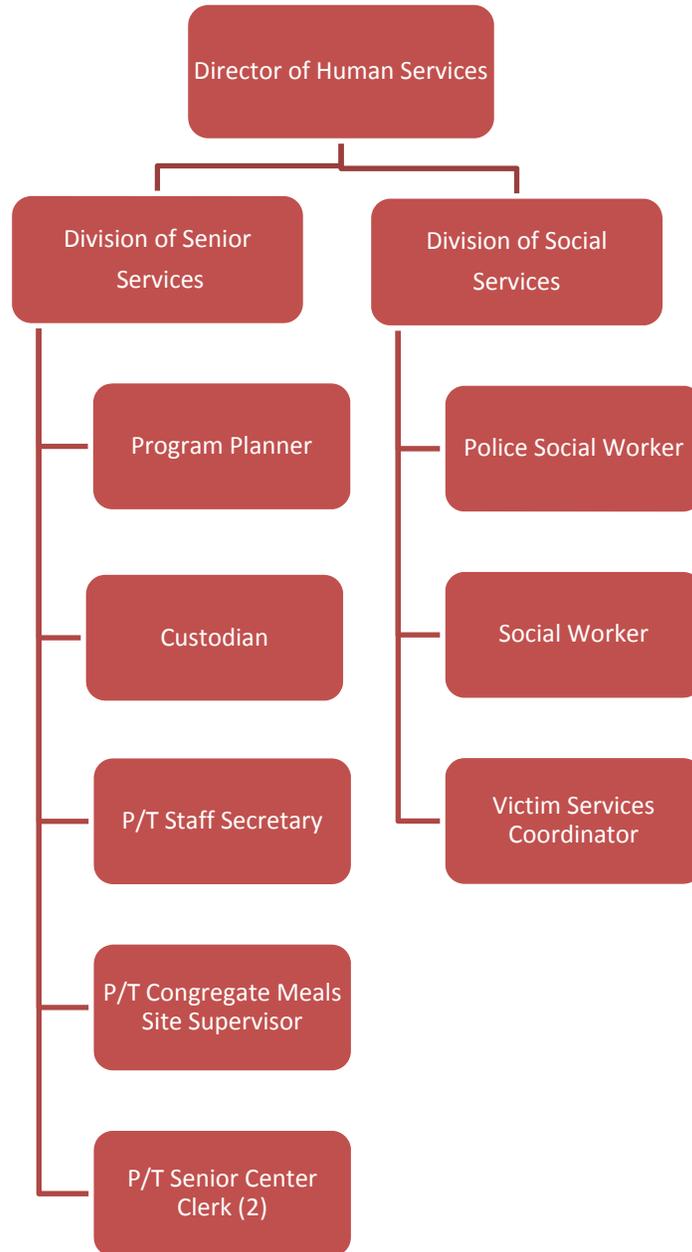
Human Services Department

Social Services.....	\$361,686
Senior Citizen Services	\$386,703
TOTAL.....	\$748,389



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

**Village of Wheeling
Human Services Department
January 1, 2016**



Human Services Department

Department Description: The Human Services Department includes Social Services and Senior Services and provides professional help to members of the community in need. Services provided by the department include socialization, education, nutrition and recreation activities for older adults through the Wheeling Pavilion Senior Center, access to public benefits, information and referral to community resources, crisis intervention and victim advocacy, community outreach and education, and 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.

2015 ACCOMPLISHMENTS

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

- ⊗ Continued collaboration and planning with the Wheeling Park District and Indian Trails Library to expand programming to reach all ages and levels of activity of older adults: Monthly planning and coordination meetings are now held between all parties.
- ⊗ As part of a multi-jurisdictional team of Village of Wheeling and Wheeling Park District elected officials and staff, initiated a process to create a plan to potentially integrate Senior Service Division programs and services with the Wheeling Park District Community Recreation Center.

STATED GOAL: Foster effective & cooperative relationships with community stakeholders

- ⊗ Developed protocol for victim services in the event of a community disaster. The Department of Human Services has worked closely with Emergency Services in the Village to continue to define the Department's role in a community disaster.
- ⊗ In collaboration with Catholic Charities Northwest Senior Services, initiated a community support group for Village residents providing care for elderly or disabled family members.

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

- ⊗ Increased the Social Work Graduate Intern program by including Aurora University and the University of Illinois at Chicago. Two interns were placed with the department to provide social work services.
- ⊗ Facilitated the expansion of the space utilized by the Wheeling Food Pantry and maintained the strong working relationship with the Rotary Club of Wheeling and other organizations involved in the operations of the pantry.

2016 OBJECTIVES/GOALS

IDENTIFIED GOAL: Foster effective & cooperative relationships with community stakeholders

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

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

- ⊗ Continue, as part of a multi-jurisdictional team of Village of Wheeling and Wheeling Park District elected officials and staff, the process to create a plan for the potential integration of programs and services provided to older adults in Wheeling with the Wheeling Park District Community Recreation Center.

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

- ⊗ Grow and maintain Village of Wheeling Senior Center Facebook page to engage additional older adult residents and their families in the programs and activities at the Center.

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

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

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2015	Actual 2014	Actual 2013
Stated Goal: Maintain a sustainable multi-year financial and capital plan Type of Measure: Effectiveness				#
Number of Social Services Clients Returning for Services within current year	<10%	3%	7%	6%
Stated Goal: Maintain a sustainable multi-year financial and capital plan Type of Measure: Output				
Total Cases per Social Worker *excluding the Information & Referral Quick Assists	N/A	212	217	203
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Effectiveness	#	#	#	#
Number of Senior Services Clients Reporting Satisfaction with Services Provided	>95%	99%	98%	97%

AUTHORIZED PERSONNEL	FY 2016	FY 2015	Increase/Decrease
Senior Services Division			
Director of Human Services	.5	.5	-
Program Planner	1	1	-
Custodian	1	1	-
TOTAL FULL-TIME	2.5	2.5	-
Congregate Meals Site Supervisor	1	1	-
Senior Center Clerk	2	2	-
Staff Secretary	1	1	-
TOTAL PART-TIME	4	4	-
Social Services Division			
Director of Human Services	.5	.5	-
Social Worker	2	2	-
Victims Services Coordinator	1	1	-
TOTAL FULL-TIME	3.5	3.5	-

**FY 2016 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1315	5101	LONGEVITY	600	600	600	LONGEVITY	1,600
TOTAL JUSTIFICATION:							1,600
1315	5102	OVERTIME	4,245	1,920	843	OVERTIME FOR SOCIAL WORKERS COMP-TIME BUY-OUT (ONE TIME EXPENSE)	1,200 4,800
TOTAL JUSTIFICATION:							6,000
1315	5104	SALARIES	208,111	214,426	220,693	SALARIES FOR 2 SOCIAL WORKERS AND DIRECTOR OF HUMAN SERVICES (50%) (VICTIMS SERVICES COORDINATOR'S SALARY BUDGETED IN THE GRANT FUND)	222,288 0 0 0
TOTAL JUSTIFICATION:							222,288
1315	5105	LOCAL TRAINING & MEETINGS	418	576	204	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC.	400 0
TOTAL JUSTIFICATION:							400
1315	5108	EMPLOYER CONTRIBUTIONS	42,891	43,067	42,200	EMPLOYER FICA/IMRF	45,043
TOTAL JUSTIFICATION:							45,043
1315	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
1315	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK PROGRAM	653
TOTAL JUSTIFICATION:							653
1315	5205	MULTIPLE DAY TRAINING	3,056	2,386	2,392	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM GOVERNORS CONFERENCE ON AGING (CHICAGO) NATIONAL COUNSEL ON AGING NATIONAL CONFERENCE LODGING, AIRFARE, PER DIEM	500 1,500 250 550 1,500
TOTAL JUSTIFICATION:							4,300
1315	5212	EMPLOYEE HEALTH INSURANCE	33,473	32,648	32,962	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	32,840
TOTAL JUSTIFICATION:							32,840
1315	5222	MEMBERSHIP DUES	437	505	795	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP 4 STAFF MEMBERS NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS NATIONAL ORGANIZATION OF VICTIM ADVOCATES	0 160 200 50
TOTAL JUSTIFICATION:							410
1315	5228	PRINTING & BINDING	803	598	95	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC.	500
TOTAL JUSTIFICATION:							500
1315	5299	MISC CONTRACTUAL SERVICES	5,120	2,400	0	SOCIAL SERVICE DATABASE UPDATE	2,500
TOTAL JUSTIFICATION:							2,500
1315	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
TOTAL JUSTIFICATION:							
1315	5312	MEDICAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1315	5313	IS MISC EQPT & SUPPLIES	4,354	2,043	0	CELL PHONE REPLACEMENT FOR STAFF	400
TOTAL JUSTIFICATION:							400
1315	5317	MISC OPERATING SUPPLIES	1,289	499	468	MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS	1,000
TOTAL JUSTIFICATION:							1,000

**FY 2016 BUDGET WORKSHEET
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1315	5318	OFFICE SUPPLIES	549	1,396	388	MISC OFFICE SUPPLIES	750
TOTAL JUSTIFICATION:							750
1315	5855	TRANSFER TO GRANT FUND	27,329	30,047	42,718	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT.	0 43,002
TOTAL JUSTIFICATION:							43,002
			332,675	333,111	344,357		361,686

**FY 2016 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1320	5101	LONGEVITY	0	0	0		
TOTAL JUSTIFICATION:							
1320	5102	OVERTIME	303	135	0	PROGRAM PLANNER OVERTIME	200
TOTAL JUSTIFICATION:							200
1320	5104	SALARIES	206,646	213,018	230,656	SALARIES OF DIRECTOR OF SENIOR SERVICES (50%); PART-TIME DEPARTMENT SECRETARY; CUSTODIAN; 2 PART-TIME SENIOR CENTER CLERKS AND PROGRAM PLANNER (CONGREGATE MEALS SITE SUPERVISOR SALARY BUDGETED IN THE GRANT FUND)	235,789 0 0 0 0
TOTAL JUSTIFICATION:							235,789
1320	5105	LOCAL TRAINING & MEETINGS	0	0	0		
TOTAL JUSTIFICATION:							
1320	5108	EMPLOYER CONTRIBUTIONS	38,019	38,721	40,416	EMPLOYER FICA/IMRF	41,913
TOTAL JUSTIFICATION:							41,913
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	0	0	0	SICK LEAVE BUY BACK PROGRAM	408
TOTAL JUSTIFICATION:							408
1320	5205	MULTIPLE DAY TRAINING	22,316	17,433	142	ILLINOIS SENIOR CENTER CONFERENCE (ALL PAVILION PROGRAMS & ACTIVITIES MOVED TO ACCT 5297)	350 0
TOTAL JUSTIFICATION:							350
1320	5206	CONSULTING SERVICES	0	0	26,539		
TOTAL JUSTIFICATION:							
1320	5209	ENERGY	4,892	5,496	4,883	NICOR GAS CHARGES	4,900
TOTAL JUSTIFICATION:							4,900
1320	5212	EMPLOYEE HEALTH INSURANCE	42,597	40,042	40,531	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	40,286
TOTAL JUSTIFICATION:							40,286
1320	5213	GEN LIABILITY INSURANCE	3,739	4,338	5,279	DEPT. SHARE OF GENERAL LIABILITY INSURANCE INCLUDING WORKER'S COMPENSATION, FIRE, THEFT, PUBLIC OFFICIAL LIABILITY FOR SENIOR CENTER	5,901 0 0
TOTAL JUSTIFICATION:							5,901
1320	5215	JANITORIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1320	5217	LANDSCAPE MAINTENANCE	1,343	1,479	1,487	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE PLANTS AND FLOWERS FOR GROUNDS	1,200 0 500
TOTAL JUSTIFICATION:							1,700
1320	5220	MAINT OFF/SPEC EQUIPMENT	4,076	3,963	3,905	FIRE ALARM SYSTEM MAINTENANCE MAINTENANCE AGREEMENT FOR PRINTER/COPIER MAINTENANCE AGREEMENT FOR MY SENIOR CENTER SYSTEM	400 2,600 1,200

**FY 2016 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							4,200
1320	5222	MEMBERSHIP DUES	605	300	300	AISC-ASSOCIATION OF ILLINOIS SENIOR CENTERS VOLUNTEER CENTER NCOA	50 300 150
TOTAL JUSTIFICATION:							500
1320	5227	POSTAGE	2,991	2,446	2,421	WHEELING FORWARD NEWSLETTER 12 X PER YEAR; MISCELLANEOUS CORRESPONDENCE	3,000 0
TOTAL JUSTIFICATION:							3,000
1320	5228	PRINTING & BINDING	1,444	1,108	667	BUSINESS ENVELOPES AND LETTERHEAD	700
TOTAL JUSTIFICATION:							700
1320	5231	REG & SPCL AGENCY ASSESS	196	178	323	TAXI SUBSIDY	300
TOTAL JUSTIFICATION:							300
1320	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1320	5236	CREDIT CARD FEES	2,224	76	827	CREDIT CARD FEES	650
TOTAL JUSTIFICATION:							650
1320	5297	PROGRAMS/ACTIVITIES EXP	0	0	21,521	PROGRAM ACTIVITIES VOLUNTEER RECOGNITION PAVILION ANNIVERSARY 50+/90+ CELEBRATION COMPUTER LEARNING CENTER (ITEMS MOVED FROM 1320 - 5205)	10,900 800 600 1,900 800 0
TOTAL JUSTIFICATION:							15,000
1320	5302	BOOKS & SUBSCRIPTIONS	278	156	156	DAILY HERALD SUBSCRIPTION	160
TOTAL JUSTIFICATION:							160
1320	5309	JANITORIAL SUPPLIES	0	0	0	EXPENSES MOVED TO 5317	0
TOTAL JUSTIFICATION:							0
1320	5311	BLDG/GROUNDS MAINTENANCE	6,712	7,559	5,139	GENERAL BUILDING & GROUNDS MAINTENANCE & REPAIRS REPLACEMENT HUMIDIFIER FILTERS	4,500 2,500
TOTAL JUSTIFICATION:							7,000
1320	5313	IS MISC EQPT & SUPPLIES	6,854	683	0		
TOTAL JUSTIFICATION:							
1320	5315	SMALL TOOLS & EQUIPMENT	263	443	478	CRAFT EQUIPMENT, RECREATION EQUIPMENT, KITCHEN UTENSILS	400
TOTAL JUSTIFICATION:							400
1320	5317	MISC OPERATING SUPPLIES	2,297	1,645	1,424	MISC OPERATING SUPPLIES	1,500
TOTAL JUSTIFICATION:							1,500
1320	5318	OFFICE SUPPLIES	1,762	1,839	1,777	GENERAL OFFICE SUPPLIES FOR STAFF - PRINTER CARTRIDGES, COPIER AND FAX CARTRIDGES	2,300 0
TOTAL JUSTIFICATION:							2,300
1320	5407	OFFICE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1320	5855	TRANSFER TO GRANT FUND	8,038	3,402	16,277	AGE OPTIONS GRANT FOR CONGREGATE DINING SITE SUPERVISOR	0 19,546

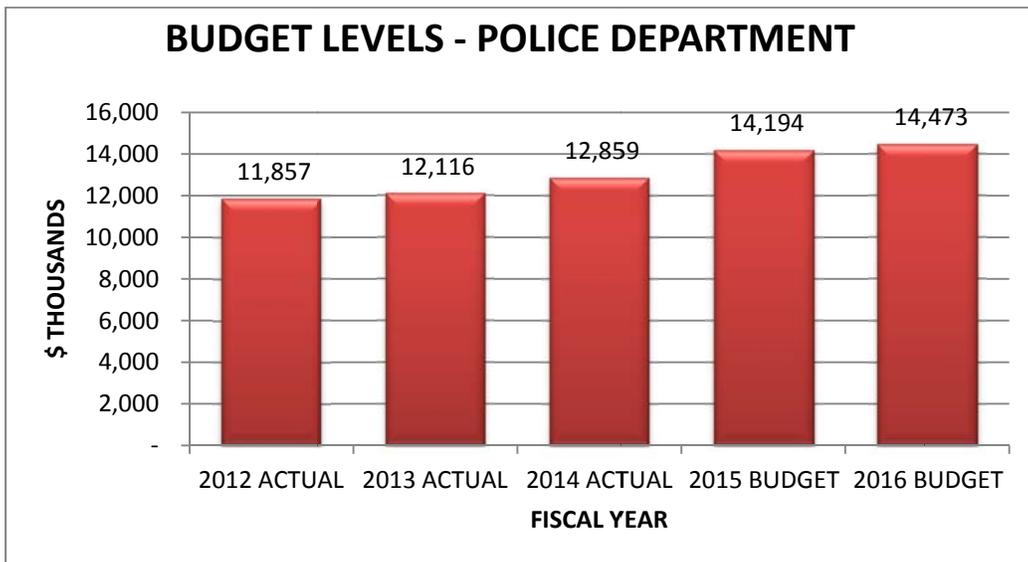
**FY 2016 BUDGET WORKSHEET
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							19,546
			357,598	344,461	405,148		386,703

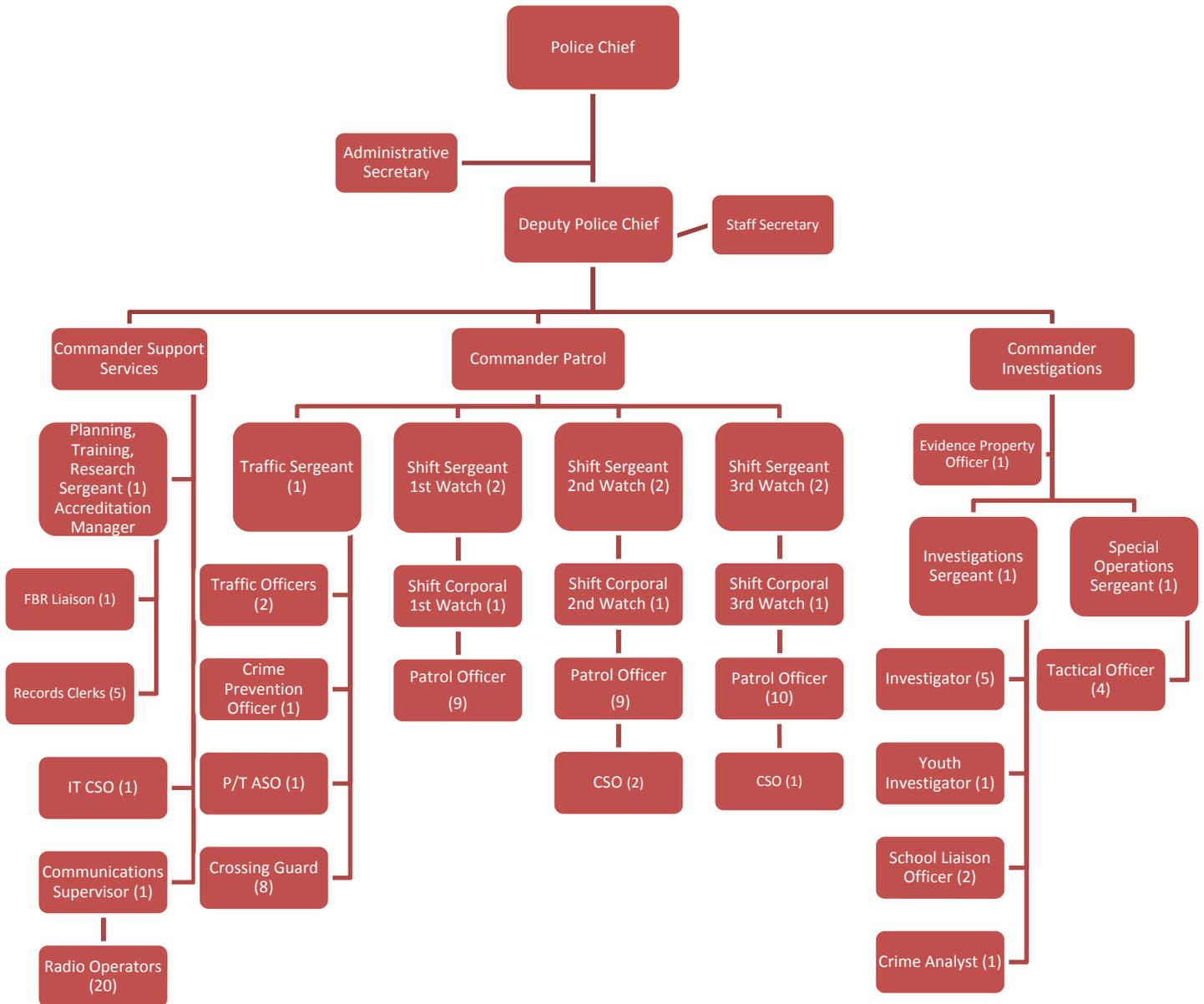
GENERAL FUND

Police Department

Police Department.....	\$12,375,878
Police Department Dispatchers.....	\$2,096,888
TOTAL.....	\$14,472,766



Village of Wheeling Police Department January 1, 2016



Police Department

Department Description: The Wheeling Police Department's authorized 68 sworn officers (62 actual) and 34 full-time and 1 part-time civilian members, staff three divisions within the department. Responsibilities range from field activities, such as Patrol, Traffic and Investigations, to various support functions, such as Records, Communications and Crime Prevention. As a team, the Department philosophy continues to be building partnerships with the community to more effectively deal with crime, the fear of crime and to enhance the quality of life for the residents of the Village of Wheeling.

2015 ACCOMPLISHMENTS

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

- ⊗ The Wheeling Police Department was reaccredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA). This is the eighth time the police department has received accreditation and it remains in effect for four years. Additionally, based on the outstanding performance of the men and women of the police department, the department was selected by the Commissioners of CALEA and received the prestigious Accreditation with Excellence Award.

STATED GOAL: *Pursue consistent code enforcement.*

- ⊗ Placed third in the Illinois Traffic Safety Challenge in the category of Municipal Police Department (51-65 Sworn Officers). The Illinois Traffic Safety Challenge is sponsored by the Illinois Association of Chiefs of Police (IACP) and is designed to encourage increased traffic enforcement in local communities.
- ⊗ Through enforcement and public education, the Wheeling Police Department reduced personal injury traffic crashes at high frequency locations. There has been a 14.6% reduction in injury related crashes and traffic enforcement (traffic stops) increased by 39%.

2016 OBJECTIVES/GOALS

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

- ⊗ The Crime Prevention Unit takes a proactive approach in the prevention of crime by building and maintaining communication and trust within the community. Widen the outreach to include more citizen participation in programs such as the Citizens Police Academy, Citizens Patrol, Neighborhood Watch and National Night Out.
- ⊗ Strive for continuous improvement and enhance the abilities and professional development of police personnel. Ensure department compliance with all mandated Federal, State, County, CALEA and department mandated training.
- ⊗ In July 2015, canine "Duke" retired due to medical issues. The police department will select a canine handler, acquire a new dog and train both to continue this successful program.

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

- ⊗ Solicit grant funding for various Police Department programs, including but not limited to: canine program, staffing, vehicles, and equipment.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2015	Actual 2014	Actual 2013
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness				
Compliance with Mandatory CALEA Standards	100%	100%	100%	100%
Compliance with Non-Mandatory CALEA Standards	>80%	94.7%	94.8%	95.9
Total Part 1 Crime Per 1,000 of Population	>Clearance	13.90	16.70	15.60
Total Part 2 Crime Per 1,000 of Population	>Clearance	89.20	87.60	87.60
Total Crime Per 1,000 of Population (Part 1 & 2)	>Clearance	103	104	102
Avoidable Accidents & Injuries	<6	5	4	7
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Response Time (Dispatched to On Scene)	<3 min.	2.40	2.31	2.41
Average Cost per Call for Service	N/A	\$304.66	\$332.78	\$369.96
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Average Calls for Service Per Officer/CSO	N/A	648	589	551
Accidents/Crashes Investigated	N/A	1,562	1,259	1,165
Total Calls for Service ---- All Types	N/A	40,151	36,507	34,193
Clearance Rate Part I Offenses Against Persons (Assigned)	N/A	72%	71%	77%
Clearance Rate Part I Offenses Against Property (Assigned)	N/A	43%	40%	47%

AUTHORIZED PERSONNEL	FY 2016	FY 2015	Increase/Decrease
Police Chief	1	1	-
Deputy Police Chief	1	1	-
Commander	3	3	-
Sergeant	10	10	-
Officer	47	47	-
Evidence/Property Officer	1	1	-
IT Tech	1	1	-
Radio Operator	20	20	-
Community Service Officer	4	4	-
Records Clerk	5	5	-
Administrative Secretary	1	1	-
Staff Secretary	1	1	-
FBR Liaison	1	1	-
TOTAL FULL-TIME	96	96	-
Part-time Community Service Officer	0	0	-
Part-time Administrative Service Officer	1	1	-
Crossing Guard	8	8	-
TOTAL PART-TIME	9	9	-

**FY 2016 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
2100	5101	LONGEVITY	48,857	50,693	45,090	LONGEVITY	45,200
TOTAL JUSTIFICATION:							45,200
2100	5102	OVERTIME	579,177	619,312	433,555	CITIZENS POLICE ACADEMY TRAINING MUTUAL AID CALL-OUT EMERGENCY OVERTIME (E.G., ARRESTS; COURT; SHIFT SHORTAGE; ETC) OVERTIME FOR CHILD SAFETY SEAT PROGRAM	2,800 20,000 9,000 486,278 0 1,000
TOTAL JUSTIFICATION:							519,078
2100	5104	SALARIES	7,151,859	7,431,879	6,855,910	SALARIES & OTHER PAY FOR POLICE PERSONNEL NOTE: SCHOOL DISTRICTS 21 AND 214 PAY THE VILLAGE APPROXIMATELY \$155,000 PER YEAR FOR THEIR SHARE OF OFFICERS THAT WORK AT THE WHEELING SCHOOLS. SHARED CROSSING GUARD SALARIES WITH DISTRICT 21	7,047,036 0 0 0 0
TOTAL JUSTIFICATION:							7,047,036
2100	5105	LOCAL TRAINING & MEETINGS	32,650	44,015	33,620	SCHOOL OF POLICE STAFF AND COMMAND SPSC PARKING \$8/DAY X 50 = \$400 TRAINING VIDEOS ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING TRAINING EQUIPMENT UNSCHEDULED TRAINING PROGRAMS AND SEMINARS (2) BASIC ET CLASSES (2) CRIME SCENE CLASSES (2) NORTHWESTERN CRASH RECONSTRUCTION II (2) BLOODSTAIN COURSES AT NORTHWESTERN PARKING AT NORTHWESTERN TRAINING COURSES TRAINING - DEFENSIVE TACTICS. GLOCK ARMORED SCHOOL (2 OFFICERS) WARRANT SERVICE TEAM TRAINING COOK COUNTY CAPTAINS ASSOCIATION ILLINOIS CRIME PREVENTION OFFICERS NIPAS (NORTHERN IL POLICE ALARM SYSTEM) ANNUAL MTG NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE NORTHWEST POLICE TRAINING ACADEMY TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, ETC. FOOD FOR HOSTED MEETINGS & TRAINING SESSIONS TREND ADJUSTMENT	3,400 400 800 2,000 1,000 12,000 3,200 3,500 2,800 2,200 400 3,000 900 6,684 250 120 500 750 1,200 1,500 1,000 -5,060
TOTAL JUSTIFICATION:							42,544
2100	5106	UNIFORM ALLOWANCE	70,371	74,797	53,538	SWORN POLICE OFFICERS (50 X \$995) DETECTIVE/YOUTH OFFICERS (12 X \$620) COMMUNITY SERVICE OFFICERS (5 X \$575) EVIDENCE/PROPERTY CONTROL OFFICER POLICE RADIO OPERATORS (9 X \$375) MOVED TO 2110 RECORDS CLERKS (5 X \$375) ADMINISTRATIVE OFFICER INITIAL PURCHASE OFFICER UNIFORMS/EQUIPMENT SPECIALTY UNIFORMS - NIPAS, ET, HONOR GUARD, AI, WST CARRY-OVER MISCELLANEOUS TREND ADJUST	29,750 7,440 2,875 575 0 1,875 375 2,000 10,000 12,000 1,500 -13,590
TOTAL JUSTIFICATION:							54,800
2100	5107	EXTRA DUTY PAY	0	0	0		
TOTAL JUSTIFICATION:							
2100	5108	EMPLOYER CONTRIBUTIONS	392,057	428,106	269,812	FICA/IMRF	281,508
TOTAL JUSTIFICATION:							281,508
2100	5109	POL/FIR PENS EMPLR CNTRB	1,403,098	1,692,954	1,648,553	POLICE PENSION COSTS	1,768,481

**FY 2016 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							1,768,481
2100	5110	COLLEGE INCENTIVE	3,600	3,400	2,708	COLLEGE INCENTIVE	3,000
TOTAL JUSTIFICATION:							3,000
2100	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
2100	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5113	TUITION REIMBURSEMENT	0	818	4,000	TUITION REIMBURSEMENT	4,000
TOTAL JUSTIFICATION:							4,000
2100	5115	SLDPA RETIREE CONTRIBUTN	37,632	79,570	68,175	SLDPA/VEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE END OF THE YEAR.	40,000 0
TOTAL JUSTIFICATION:							40,000
2100	5116	SICK LEAVE ANNL BUY BACK	40,841	39,812	38,453	ANNUAL SICK TIME LEAVE BUY-BACK PROGRAM	41,324
TOTAL JUSTIFICATION:							41,324
2100	5202	ANIMAL IMPOUND	4,095	4,692	3,795	ANIMAL IMPOUND	4,000
TOTAL JUSTIFICATION:							4,000
2100	5205	MULTIPLE DAY TRAINING	7,115	9,162	19,927	IL ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS (2) ILLINOIS TACTICAL OFFICERS ASSOCIATION MEETING (4) CALEA (COMMISSION/ACCREDITATION LAW ENFORCEMENT AGENCY) ILEETA (5) FBI TRAINING INTERNATIONAL CHIEFS OF POLICE CONFERENCE TRITECH USER'S CONFERENCE ILEAS CONFERENCE (2) SPI HOMICIDE INVESTIGATION TRAINING MISC PER DIEM & TRAVEL EXPENSES TREND ADJUSTMENT	1,300 1,200 1,910 2,000 750 2,120 2,000 700 4,000 3,500 -1,948
TOTAL JUSTIFICATION:							17,532
2100	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2100	5207	IS SERV & MAINT AGREEMENT	11,437	9,202	8,337	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 POLICE SERVER MAINTENANCE (PREVIOUSLY IN IT BUDGET) COBAN MAINTENANCE (IN-CAR VIDEO RECORDERS) SCAN PRO 1000 MAINTENANCE	2,000 1,109 0 3,729 0 6,000 6,500 825
TOTAL JUSTIFICATION:							20,163
2100	5209	ENERGY	9,896	15,738	10,220	ENERGY	13,400
TOTAL JUSTIFICATION:							13,400
2100	5211	EXTINGUISHER SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5212	EMPLOYEE HEALTH INSURANCE	1,338,500	1,272,860	1,124,746	EMPLOYEE GROUP INSURANCE	1,126,210
TOTAL JUSTIFICATION:							1,126,210
2100	5213	GEN LIABILITY INSURANCE	216,881	251,616	306,210	POLICE DEPT SHARE OF GENERAL LIABILITY INS COVERAGE.	342,258

**FY 2016 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							342,258
2100	5220	MAINT OFF/SPEC EQUIPMENT	19,027	28,529	20,951	FIREARMS/RANGE MAINTENANCE INCLUDES PRE & HEPA FILTERS, HAZMAT SHIPPING & DISPOSAL, HEPA-VAC, SPENT BULLET REMOVAL, MISCELLANEOUS MATERIALS (I.E. CEILING TILES, SHELVING, LIGHTS) SECURITY SYSTEM MAINTENANCE ACTION TARGET MAINTENANCE POWER DMS ANNUAL MAINTENANCE MISCELLANEOUS MAINTENANCE LANIER COLOR COPIER (RECORDS) INCLUDES BLACK & COLOR LANIER COPIER (PATROL) INCLUDES BLACK & COLOR TONER	13,295 0 0 0 1,000 2,000 3,800 4,405 3,000 2,500
TOTAL JUSTIFICATION:							30,000
2100	5221	MAINT RADIO EQUIPMENT	0	160	0		
TOTAL JUSTIFICATION:							
2100	5222	MEMBERSHIP DUES	3,400	8,476	9,390	GREATER COOK COUNTY POLICE CAPTAINS (2) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) F.B.I. NATIONAL ACADEMY ASSOCIATION (2) ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1) ILLINOIS POLICE ACCREDITATION COALITION ILLINOIS TACTICAL OFFICERS ASSOCIATION INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE INTERNATIONAL CRIME FREE MULTI-HOUSING ASSOCIATION (3) MID-STATES ORGANIZED CRIME INFORMATION CENTER (MOCIC) NATIONAL ASSOCIATION OF TOWN WATCH NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2) NORTHWEST POLICE ACADEMY ILEETA 6 X \$50 UNSCHEDULED INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS NOTARY CERTIFICATION NORTH EAST MULTI-REGIONAL TRAINING 62 X \$90.00 CRIME ANALYSTS OF ILLINOIS IALEIA IACA (INTERNATIONAL ASSOCIATION OF CRIME ANALYSTS)	200 220 220 100 125 300 200 500 250 35 100 100 270 400 50 104 5,900 35 50 25
TOTAL JUSTIFICATION:							9,184
2100	5228	PRINTING & BINDING	10,901	16,974	9,860	CRIME PREVENTION PROGRAMS AND MATERIALS - INCLUDES EXPENSES FOR YOUTH POLICE ACADEMY, ROCKIN' WITH THE COPS, & NATIONAL NIGHT OUT SUPPORT SERVICES - FORMS, TICKETS, STATIONARY, AND HANDBOOKS CRIME FREE MULTI-HOUSING PROGRAM MATERIALS PACT CAMP - ACTIVITIES AND SUPPLIES	5,200 0 0 7,500 0 200 2,000
TOTAL JUSTIFICATION:							14,900
2100	5229	PRISONER WELFARE	4,313	2,737	3,839	PRISONER WELFARE	4,500
TOTAL JUSTIFICATION:							4,500
2100	5231	REG & SPCL AGENCY ASSESS	73,724	72,748	68,716	NIPAS (NORTHERN ILLINOIS POLICE ALARM SYSTEM) NORTH REGIONAL MAJOR CRIMES TASK FORCE (NORTAF) CALEA MAJOR CRASH ASSISTANCE TEAM NORTHERN ILLINOIS POLICE CRIME LAB NORTHERN ILL POLICE CRIME LAB BUILDING AGREEMENT CLEAR FEE TRANSUNION CRITICAL REACH - INTEL DATA BASE LEADS ON-LINE ILEAS	5,700 4,600 4,200 1,200 49,695 3,000 2,300 1,200 565 3,468 360

**FY 2016 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
2100	5231	REG & SPCL AGENCY ASSESS...	73,724 ...	72,748 ...	68,716 ...	CRIME MAPPING LESO	600 900
TOTAL JUSTIFICATION:							77,788
2100	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
2100	5236	CREDIT CARD FEES	2,214	(15)	620	CREDIT CARD PROCESSING FEES \$40 PER MONTH	480
TOTAL JUSTIFICATION:							480
2100	5242	RETIREE HEALTH INSURANCE	182,912	156,966	144,065	HEALTH INSURANCE COSTS FOR POLICE DEPT RETIREES.	147,734
TOTAL JUSTIFICATION:							147,734
2100	5244	DUPLICATION SERVICES	6,210	1,721	0	MAINTENANCE AND LEASE FOR COPY MACHINES - (2) RICOH AND LANIER - MOVED TO 5220	0 0
TOTAL JUSTIFICATION:							0
2100	5246	MEDICAL EXAMS	4,807	5,815	3,638	MEDICAL EXAMS	7,200
TOTAL JUSTIFICATION:							7,200
2100	5299	MISC CONTRACTUAL SERVICES	1,198	307	2,794	MICROFILMING OF POLICE RECORDS	2,500
TOTAL JUSTIFICATION:							2,500
2100	5301	AUTO PETROL PRODUCTS	146,330	119,664	90,213	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	135,000 0
TOTAL JUSTIFICATION:							135,000
2100	5302	BOOKS & SUBSCRIPTIONS	2,297	2,302	1,709	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	1,200
TOTAL JUSTIFICATION:							1,200
2100	5310	VEHICLE MAINTENANCE	76,916	72,435	56,337	VEHICLE CHANGEOVER COSTS MAINTENANCE	11,000 58,000
TOTAL JUSTIFICATION:							69,000
2100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5313	IS MISC EQPT & SUPPLIES	31,950	13,011	46,058	REPLACEMENT OF 10 DELL DESKTOP COMPUTERS NOT MEETING VILLAGE STANDARDS LIVE SCAN SUPPLIES IT MISCELLANEOUS SUPPLIES	17,000 0 1,500 5,000
TOTAL JUSTIFICATION:							23,500
2100	5315	SMALL TOOLS & EQUIPMENT	22,238	18,774	47,022	FIVE MAG LIGHTS - \$100 EACH IN CAR VIDEO CAMERAS 10 TASER X26 WITH BATTERIES & EXTENDED WARRANTY EXPANDED LEVEL ITEM APPROVED BY VILLAGE MANAGER - RIFLE PLATE CARRIERS	500 6,500 13,000 0 6,585
TOTAL JUSTIFICATION:							26,585
2100	5316	RANGE SUPPLIES	35,370	38,120	39,420	SERVICE AMMUNITION TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION LESS LETHAL AMMUNITION / TASER CARTRIDGES REPLACEMENT TASER BATTERIES - 10 X \$54.00	3,025 23,295 1,280 2,000 534 6,600 550
TOTAL JUSTIFICATION:							37,284
2100	5317	MISC OPERATING SUPPLIES	37,821	34,445	38,002	FUSE FLARES DISPOSABLE BLANKETS	2,000 150

**FY 2016 BUDGET WORKSHEET
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
2100	5317	MISC OPERATING SUPPLIES...	37,821 ...	34,445 ...	38,002 ...	BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/AED'S ADULT AED BATTERIES \$203.23 EACH DRUG TEST KIT EVIDENCE EQUIPMENT CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT CAMERAS) MISCELLANEOUS SUPPLIES CITIZEN PATROL EQUIPMENT K-9 TRAINING, HEALTHCARE, FOOD EXPANDED LEVEL ITEM APPROVED BY VILLAGE MANAGER - DIGITAL FORENSIC EVIDENCE STORAGE SOLUTION	10,000 0 500 3,000 13,000 0 3,250 550 6,000 0 6,168
TOTAL JUSTIFICATION:							44,618
2100	5318	OFFICE SUPPLIES	10,206	8,207	9,052	MISCELLANEOUS SUPPLIES	8,800
TOTAL JUSTIFICATION:							8,800
2100	5323	AWARDS/DECORATIONS	1,259	1,925	1,382	AWARDS/DECORATIONS	1,800
TOTAL JUSTIFICATION:							1,800
2100	5324	POLICE DUI FUND EXPENSES	8,905	12,847	3,375		
TOTAL JUSTIFICATION:							
2100	5325	INVESTIGATIVE FUNDS	1,078	2,072	1,480	INVESTIGATIVE FUNDS - INCLUDES TRANSPORTS TO MEDICAL EXAMINERS OFFICE	1,500 0
TOTAL JUSTIFICATION:							1,500
2100	5327	IS MISC SOFTWARE	9,597	1,426	3,883	COMPUTER SOFTWARE/ADDITIONAL LICENSES	4,000
TOTAL JUSTIFICATION:							4,000
2100	5413	IS CAPITAL SOFTWARE	0	0	0		
TOTAL JUSTIFICATION:							
2100	5707	TRANSFER TO CERF	0	120,797	155,904	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	297,771 0
TOTAL JUSTIFICATION:							297,771
2100	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5820	TRANSFER TO 911 FUND	75,000	90,000	105,000	TRANSFER TO FUND 15 (OFFSET BY DES PLAINES DISPATCHING REVENUE)	0 60,000
TOTAL JUSTIFICATION:							60,000
2100	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2100	5861	TRANSFER TO POL PENSION	0	0	0		
TOTAL JUSTIFICATION:							
			12,115,738	12,859,066	11,789,359		12,375,878

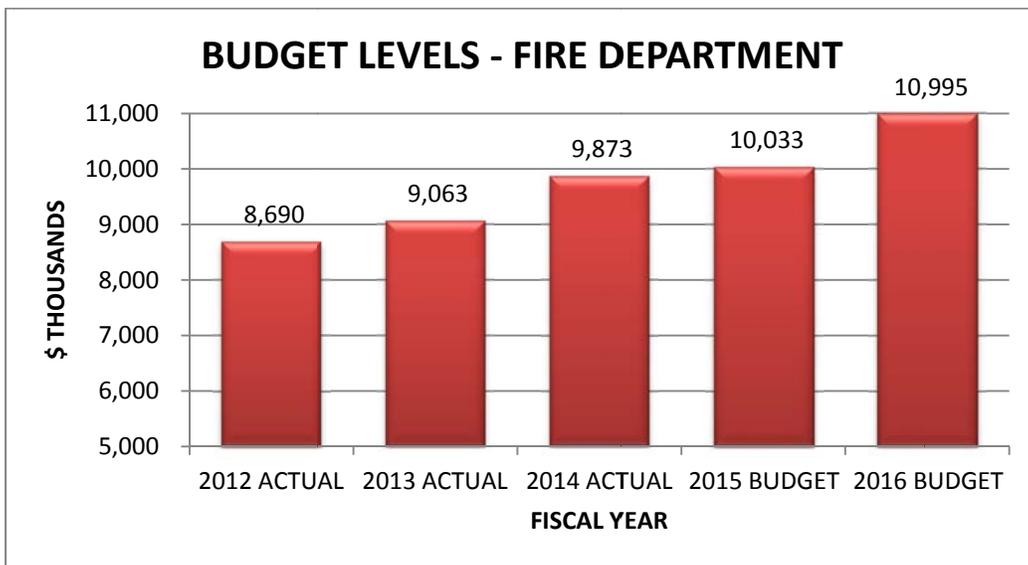
**FY 2016 BUDGET WORKSHEET
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
2110	5101	LONGEVITY	0	0	3,200	LONGEVITY	3,900
TOTAL JUSTIFICATION:							3,900
2110	5102	OVERTIME	0	0	254,697	OVERTIME	200,000
TOTAL JUSTIFICATION:							200,000
2110	5104	SALARIES	0	0	1,335,699	SALARIES - 20 EMPLOYEES	1,379,474
TOTAL JUSTIFICATION:							1,379,474
2110	5106	UNIFORM ALLOWANCE	0	0	6,933	20 RADIO DISPATCH EMPLOYEES @ \$375.00	7,500
TOTAL JUSTIFICATION:							7,500
2110	5108	EMPLOYER CONTRIBUTIONS	0	0	303,001	EMPLOYER CONTRIBUTION	309,942
TOTAL JUSTIFICATION:							309,942
2110	5116	SICK LEAVE ANNL BUY BACK	0	0	1,694	SICK LEAVE ANNUAL BUY BACK	2,131
TOTAL JUSTIFICATION:							2,131
2110	5212	EMPLOYEE HEALTH INSURANCE	0	0	170,625	EMPLOYEE HEALTH INSURANCE	188,911
TOTAL JUSTIFICATION:							188,911
2110	5242	RETIREE HEALTH INSURANCE	0	0	4,949	HEALTH INSURANCE COSTS FOR POLICE DISPATCH RETIREES	5,030
TOTAL JUSTIFICATION:							5,030
			0	0	2,080,798		2,096,888

GENERAL FUND

Fire Department

Fire Department\$10,995,415



Village of Wheeling Fire Department January 1, 2016



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

(NOTE: TOTAL 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, and underwater/swift water rescue and recovery. In addition to responding to emergency calls, shift personnel are responsible for maintaining department vehicles, equipment and facilities. During each shift, time is devoted to providing various public safety education programs, training (both fire suppression and emergency medical), as well as physical fitness conditioning.

2015 ACCOMPLISHMENTS

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

- ⊗ The Fire Department responded to 4,463 emergency calls for service in 2015. This represented a decrease of 231 emergency calls or -4.9% compared to 2014. Emergency medical calls represented approximately 61% of all calls for service.
- ⊗ The community fire loss for 2015 was \$1,462,570. The largest fire losses of the year occurred on July 17, 2015 at 246 Center Avenue, September 22, 2015 at 1606 Newburn Court, and October 24, 2015 at 500 Manda Lane. These incidents account for most of the annual loss incurred by the community. Overall, Wheeling's fire loss experience remains below national statistics for communities of similar size and demographics of Wheeling.
- ⊗ Implemented several operational changes within the Fire Prevention Bureau in order to improve overall efficiency and enhancement of customer service.
- ⊗ Began transitioning from Zoll RescueNet patient reporting software to FireHouse Medic. This will allow for increased data integration within the Fire Department and expanded data collection of paramedic interventions with patients for enhanced quality control and data analysis. Final completion of the transition occurred at midnight, January 1, 2016.

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

- ⊗ Coordinated the joint purchasing of three (3) Ricoh multi-function copy machines for the Fire Department, Community Development Department, and Village Administration with documented savings in both upfront costs and projected five (5) year ownership expenses.
- ⊗ Completed redevelopment of the Technical Rescue Team with financial assistance provided by the Illinois Terrorism Task Force (ITTF) and the Federal Emergency Management Agency (FEMA). Additional team members qualified for the State of Illinois Urban Search and Rescue (USAR) national response team.
- ⊗ Continued to increase the amount of joint training exercises conducted with all Combined Area Fire Training Facility (CAFT) members, in order to further increase operational efficiencies and standardization between area departments. Standardized lesson plans are now being utilized by all four (4) associated Training Officers.

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

- ⊗ Replaced 85% of the windows at Fire Station 23 with double pane, low emissive glass to reduce heat transmission in both winter and summer conditions. These modifications will result in long term energy reductions.
- ⊗ Replaced all entry doors at Fire Station 23 with insulated and/or double pane, low emissive glass to reduce heat transmission in both winter and summer conditions. These modifications will result in long term energy reductions.
- ⊗ Replaced outside lighting at Fire Station 23 with LED fixtures. These modifications will result in long term energy reductions.
- ⊗ Completed updating the department's Mobile Data Terminals (MDC's) from computer laptops to mobile tablets. This allows enhanced computer interface between Fire Department vehicles and RED Center with higher reliability and less operating costs.
- ⊗ Developed specifications and negotiated a successful contract with Rosenbauer America for the purchase of one (1) new Engine and one (1) new Ladder Tower Truck. Both vehicles will be completed and delivered to the Village in the 1st quarter of 2016.
- ⊗ Completed the entry level examination process for perspective Firefighter/Paramedic candidates. The eligibility list will remain active until July 14, 2017.

2016 OBJECTIVES/GOALS**IDENTIFIED GOAL: Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies**

- ⊗ Solicit grant funding for various Fire Department programs, including but not limited to staffing, vehicles, and equipment.
- ⊗ Interface with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in the purchase of two (2) ambulances, as well as other high cost capital purchases.

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

- ⊗ Continue renovations of Fire Station 23 to further enhance operations and overall comfort of occupants while further reducing energy consumption.
- ⊗ Implementation of a multi-year program to update the Village's Emergency Traffic Pre-emption System. In 2016, the intersections of Hintz Road & Schoenbeck Road and Hintz Road & Wheeling Road will be updated.

IDENTIFIED GOAL: Foster effective & cooperative relationships with community stakeholders

- ⊗ Continue to maintain the community’s disaster preparedness status and interagency coordination of incidents as they arise.
- ⊗ Conduct a series of table top disaster drills to enhance efficiencies in response and operations within Village departments during community-wide emergency situations; such as floods, wind storms, and blizzards.
- ⊗ Continue 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.
- ⊗ Develop Fire Department personnel for promotion in anticipation of several retirements in 2016.
- ⊗ Anticipate, interview, evaluate, and hire replacement personnel, as needed, in order to maintain sixteen member duty shifts and minimize the need to hire back personnel on overtime.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2015	Actual 2014	Actual 2013
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Effectiveness				#
Response Time (Time Received to First Unit on Scene)	<6 min.	5:15	5:19	5:08
“Quality of Service” Survey - Rated as Acceptable	>92%	99%	98%	99%
Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Output				
Calls for Service (Fire/EMS)	N/A	4,463	4,694	4,534
Total EMS Calls	N/A	2,696	2,835	2,884
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Average Cost per FIRE/EMS Response	<\$2,024.35 (CPI Adj.)	\$2,247.96	\$2,137.33	\$1,945.96
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness	#	#	#	#
Avoidable Accidents & Injuries	<5	4	4	6

#

AUTHORIZED PERSONNEL	FY 2016	FY 2015	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 2016 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
2200	5101	LONGEVITY	15,762	18,100	20,300	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (24) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (4) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (5)	14,400 4,000 6,500
TOTAL JUSTIFICATION:							24,900
2200	5102	OVERTIME	553,599	465,252	478,195	ARFF TRAINING (ONE SHIFT) DIVE TEAM (TRAINING/SCHOOLS) EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS) FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS) HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS) IT (DATA MANAGEMENT) SERVICES (TRAINING/SCHOOLS) PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES PUMP TESTING (ISO REQUIREMENT) SELF-CONTAINED BREATHING APPARATUS PROGRAM TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING) (NOTE: PARTIAL REIMBURSEMENT BY MABAS/ITTF USAR) EMERGENCY CALL-BACKS (ESTIMATED) SHORT-SHIFT HIRE BACKS (ESTIMATED) ACTING LIEUTENANT PAY (PER UNION CONTRACT) MISCELLANEOUS PROJECT/ASSIGNMENTS (ESTIMATED) TRAVEL TIME (PER UNION CONTRACT)	12,205 28,729 6,241 32,710 21,735 4,412 10,975 1,453 2,367 30,989 0 8,070 129,120 36,315 5,380 6,725
TOTAL JUSTIFICATION:							337,426
2200	5104	SALARIES	4,630,805	4,876,687	5,071,389	SALARIES FOR DEPARTMENT EMPLOYEES	5,201,946
TOTAL JUSTIFICATION:							5,201,946
2200	5105	LOCAL TRAINING & MEETINGS	12,706	25,481	21,856	ADMINISTRATIVE DEVELOPMENT TRAINING DIVE TEAM TRAINING EMERGENCY MEDICAL SERVICES TRAINING FIRE INVESTIGATION TEAM TRAINING FIRE SUPPRESSION SERVICES TRAINING HAZARDOUS MATERIALS TEAM TRAINING PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TRAINING TECHNICAL RESCUE SPECIALIST (TRS) TEAM TRAINING (NOTE: PARTIAL REIMBURSEMENT BY MABAS/ITTF USAR) TREND ADJUSTMENT	4,620 1,750 7,080 3,195 12,227 950 2,900 2,425 0 -5,000
TOTAL JUSTIFICATION:							30,147
2200	5106	UNIFORM ALLOWANCE	20,002	32,562	34,732	UNIFORMS FOR 55 EMPLOYEES ACCOUNT CARRY-OVER FROM PREVIOUS FISCAL YEAR MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES) TREND ADJUSTMENT	28,725 2,500 2,000 -3,000
TOTAL JUSTIFICATION:							30,225
2200	5108	EMPLOYER CONTRIBUTIONS	123,241	124,425	128,428	EMPLOYER MATCHING FUND FOR MEDICARE & IMRF	131,636
TOTAL JUSTIFICATION:							131,636
2200	5109	POL/FIR PENS EMPLR CNTRB	1,484,050	1,850,379	1,797,892	EMPLOYER CONTRIBUTION TO FIRE PENSION FUND	1,936,380
TOTAL JUSTIFICATION:							1,936,380
2200	5110	COLLEGE INCENTIVE	300	300	300	COLLEGE INCENTIVE (CONTRACTUAL OBLIGATION)(1 EMPLOYEE)	300
TOTAL JUSTIFICATION:							300
2200	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
2200	5113	TUITION REIMBURSEMENT	5,162	4,426	1,503	TUITION REIMBURSEMENT (CONTRACTUAL OBLIGATION)	2,785
TOTAL JUSTIFICATION:							2,785
2200	5115	SLDPA RETIREE CONTRIBUTN	13	0	0	SLDPA PAYOUTS - RETIREE DISBURSEMENTS	0
TOTAL JUSTIFICATION:							0

**FY 2016 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
2200	5116	SICK LEAVE ANNL BUY BACK	3,526	5,135	8,364	SICK LEAVE BUYBACK PROGRAM (NON-UNION EMPLOYEES)	6,209
TOTAL JUSTIFICATION:							6,209
2200	5205	MULTIPLE DAY TRAINING	3,828	5,555	5,243	MISCELLANEOUS TRAVEL/TRANSPORTATION (MILEAGE) ILLINOIS FIRE CHIEFS CONFERENCE (IL) MISCELLANEOUS FIRE CHIEF MEETINGS (METRO/IFCA/LCFCFA) ILLINOIS FIRE INSPECTORS MINI-SEMINARS (2 EMPLOYEES) ILLINOIS FIRE INSPECTORS FALL SEMINAR (2 EMPLOYEES) LAKE COUNTY/MIDWEST HAZ MAT CONFERENCE (9 EMPLOYEES) INTERNATIONAL FIRE SERVICE INSTRUCTORS CONFERENCE (IN) ILLINOIS FIRE SERVICE ADMINISTRATIVE PROFESSIONALS CONF NATIONAL FIRE ACADEMY TRAVEL (REIMBURSED BY FED GOV) (\$1,600 FOR NFA TRAVEL - REIMBURSED BY FEDERAL GOV) TREND ADJUSTMENT	288 600 150 400 350 2,925 2,250 600 0 0 -1,000
TOTAL JUSTIFICATION:							6,563
2200	5207	IS SERV & MAINT AGREEMENT	4,935	4,940	3,470	INCIDENT REPORTING SOFTWARE UPDATE/MAINTENANCE EMS PATIENT SOFTWARE MAINTENANCE CONTRACT (FINAL YEAR) GENERAL SOFTWARE UPGRADES CAD INTERFACE SOFTWARE UPDATE/MAINTENANCE MEDIC EMS PATIENT SOFTWARE MAINTENANCE CONTRACT	1,750 1,775 1,500 975 6,750
TOTAL JUSTIFICATION:							12,750
2200	5209	ENERGY	5,725	8,283	4,376	ANNUAL NICOR GAS USAGE (FS24, FS23, AND FS42)	5,700
TOTAL JUSTIFICATION:							5,700
2200	5211	EXTINGUISHER SERVICE	2,132	1,811	2,757	HYDROSTATIC TESTING/GENERAL SERVICE KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 23) KITCHEN HOOD/DUCT EXT. SYS. ANNUAL MAINTENANCE (FS 24)	1,760 295 295
TOTAL JUSTIFICATION:							2,350
2200	5212	EMPLOYEE HEALTH INSURANCE	895,075	911,031	938,063	GROUP HEALTH INSURANCE FOR FULL-TIME EMPLOYEES	936,111
TOTAL JUSTIFICATION:							936,111
2200	5213	GEN LIABILITY INSURANCE	388,889	451,174	549,067	GENERAL LIABILITY INSURANCE	613,704
TOTAL JUSTIFICATION:							613,704
2200	5216	LAUNDRY SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
2200	5220	MAINT OFF/SPEC EQUIPMENT	43,393	53,449	52,637	BATTERY REPLACEMENT PROGRAM DIVE TEAM EQUIPMENT MAINTENANCE EMERGENCY MEDICAL SERVICE EQUIPMENT MAINTENANCE HAZARDOUS MATERIALS TEAM EQUIPMENT MAINTENANCE LADDER EQUIPMENT MAINTENANCE OFFICE EQUIPMENT MAINTENANCE RESCUE EQUIPMENT MAINTENANCE SELF-CONTAINED BREATHING APPARATUS MAINTENANCE TORNADO SIREN MAINTENANCE TRAFFIC PREEMPTION EQUIPMENT REPLACEMENT AND MAINTENANCE FOR 13 INTERSECTIONS	5,476 3,534 11,130 6,933 4,050 2,150 3,500 11,355 3,300 27,550 0
TOTAL JUSTIFICATION:							78,978
2200	5221	MAINT RADIO EQUIPMENT	4,965	0	0	MOVED TO ACCOUNT 15-5221	0
TOTAL JUSTIFICATION:							0
2200	5222	MEMBERSHIP DUES	1,349	1,314	1,314	ILLINOIS FIRE SERVICE PROFESSIONAL ASSOC. (IFSAP) IL FIRE CHIEFS ASSOCIATION (IFCA) INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC) METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA) LAKE COUNTY FIRE CHIEFS ASSOCIATION (LCFCA) INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCT. (ISFSI)	55 450 240 50 75 75

**FY 2016 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
2200	5222	MEMBERSHIP DUES...	1,349 ...	1,314 ...	1,314 ...	IL SOCIETY OF FIRE SERVICE INSTRUCTORS (ISFSI) NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) IL FIRE INSPECTORS ASSOCIATION (IFIA) NORTHERN IL ARSON STRIKE FORCE (NIASF) INTERNATIONAL CODE COUNCIL (ICC) NORTHERN IL EMERGENCY MGMT CONSORTIUM	100 170 100 80 125 40
TOTAL JUSTIFICATION:							1,560
2200	5228	PRINTING & BINDING	1,030	2,059	1,660	ADMINISTRATION EMERGENCY MEDICAL SERVICES PUBLIC EDUCATION/PUBLIC RELATIONS FIRE PREVENTION BUREAU	725 350 250 400
TOTAL JUSTIFICATION:							1,725
2200	5231	REG & SPCL AGENCY ASSESS	16,124	16,925	16,825	ST. FRANCIS EMS CONTINUING EDUCATION FEE ST. FRANCIS EMS ADMINISTRATIVE FEE CAFT MAINTENANCE ASSESSMENT FEE IDPH AMBULANCE/ENGINE REGISTRATION FEE (7) MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE) MABAS DIV. IV ASSESSMENT (HAZ. MAT.) METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE	3,500 1,250 5,000 350 2,500 5,000 600
TOTAL JUSTIFICATION:							18,200
2200	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
2200	5239	CELLULAR SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
2200	5242	RETIREE HEALTH INSURANCE	466,963	409,586	403,271	HEALTH INSURANCE COSTS FOR FIRE DEPARTMENT RETIREES	399,402
TOTAL JUSTIFICATION:							399,402
2200	5246	MEDICAL EXAMS	14,518	15,710	17,439	PERIODIC PHYSICALS (12 EMPLOYEES) MAINTENANCE PHYSICALS (38 EMPLOYEES) RETURN TO WORK PHYSICAL EXAMINATIONS	6,000 11,400 1,400
TOTAL JUSTIFICATION:							18,800
2200	5248	FINGER PRINTING FEES	189	0	30	NEW EMPLOYEE FINGERPRINTING	0
TOTAL JUSTIFICATION:							0
2200	5299	MISC CONTRACTUAL SERVICES	307	307	307		
TOTAL JUSTIFICATION:							
2200	5301	AUTO PETROL PRODUCTS	68,052	60,277	41,403	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	57,000 0
TOTAL JUSTIFICATION:							57,000
2200	5302	BOOKS & SUBSCRIPTIONS	3,523	3,904	3,605	FIRE PREVENTION BUREAU FIRE SUPPRESSION SERVICES HAZARDOUS MATERIALS TEAM	2,931 790 250
TOTAL JUSTIFICATION:							3,971
2200	5305	FIREFIGHTING SUPPLIES	64,909	84,424	95,640	FIRE EXTINGUISHER SUPPLIES/EQUIPMENT FIRE HOSE SUPPLIES/EQUIPMENT FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.) FIRE SUPPRESSION SUPPLIES/EQUIPMENT HAZARDOUS MATERIALS RESPONSE SUPPLIES/EQUIPMENT PUBLIC EDUCATION EQUIPMENT RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT SELF-CONTAINED BREATHING APPARATUS SUPPLIES/EQUIP. TECHNICAL RESCUE RESPONSE SUPPLIES/EQUIPMENT UNDERWATER RESCUE/RECOVERY RESPONSE SUPPLIES/EQUIP.	1,430 11,175 1,000 36,632 17,750 845 6,028 0 1,000 5,304

**FY 2016 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							81,164
2200	5310	VEHICLE MAINTENANCE	46,714	80,733	77,417	GENERAL VEHICLE MAINTENANCE/REPAIR	65,000
TOTAL JUSTIFICATION:							65,000
2200	5311	BLDG/GROUNDS MAINTENANCE	20,862	12,589	41,552	GENERAL CLEANING SUPPLIES REPLACEMENT WINDOWS (STATION 23) REPLACEMENT GARAGE DOORS (STATION 23) REPLACEMENT KITCHEN COUNTER TOP (STATION 23) REPLACEMENT MICROWAVE (STATION 42) REPLACEMENT DISHWASHER (STATION 42) REPLACEMENT REFRIGERATOR (STATION 42) REPLACEMENT PICNIC TABLE (STATION 42) COMMERCIAL ASH/BUT CONTAINER (STATION 24) COMMERCIAL CARPET RUNNERS (STATION 24) KITCHEN HOOD/DUCT CLEANING (STATION 24) REPLACEMENT VACUUM CLEANER (STATION 24) WALL PROTECTION PANELS (STATION 24) PORTABLE SALT SPREADERS (STATION 23/STATION 24)	5,500 10,620 20,241 4,000 225 1,100 1,700 775 250 1,648 600 500 800 400
TOTAL JUSTIFICATION:							48,359
2200	5312	MEDICAL SUPPLIES	20,078	17,265	17,429	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES (NOTE: INCLUDES NON-REIMBURSED MEDICATIONS & INFECTIOUS DISEASE CONTAINMENT SUPPLIES)	21,344 0 0
TOTAL JUSTIFICATION:							21,344
2200	5313	IS MISC EQPT & SUPPLIES	24,616	34,508	32,480	REPLACEMENT DESKTOP COMPUTERS (2) REPLACEMENT RUGGED LAPTOPS (3) (EMER. MED. SERVICE) REPLACEMENT MOBILE DATA TERMINALS (MDC) (2) REPLACEMENT LASER PRINTERS (2) MISCELLANEOUS COMPUTER COMPONENTS REPLACEMENT MAIN SERVER WINDOWS SERVER/OFFICE LICENSES COMPUTER TABLET (PRE-PLANNING) GENERAL SOFTWARE UPGRADES	3,500 9,600 7,000 1,050 1,000 8,500 405 1,700 450
TOTAL JUSTIFICATION:							33,205
2200	5315	SMALL TOOLS & EQUIPMENT	0	0	45		
TOTAL JUSTIFICATION:							
2200	5317	MISC OPERATING SUPPLIES	7,138	7,457	4,152	EMERGENCY OPERATIONS CENTER (EOC) SUPPLIES/EQUIPMENT LAUNDRY SUPPLIES/EQUIPMENT MISCELLANEOUS FIRE STATION SUPPLIES/EQUIPMENT	750 1,150 6,000
TOTAL JUSTIFICATION:							7,900
2200	5318	OFFICE SUPPLIES	5,064	5,523	5,483	GENERAL OFFICE SUPPLIES PRINTER SUPPLIES (LASER & INK JET)	4,000 1,700
TOTAL JUSTIFICATION:							5,700
2200	5319	PROTECTIVE CLOTHING/SUPL	28,777	28,875	28,978	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION) TURNOUT CLOTHING MAINTENANCE/REPAIRS (FIRE SUPPRESS.) REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION) REPLACEMENT GLOVES (FIRE SUPPRESSION) REPLACEMENT LEATHER BOOTS (FIRE SUPPRESSION) REPLACEMENT STREAMLIGHT FLASHLIGHTS (FIRE SUPPRESSION) REPLACEMENT RESCUE/TRUCKMAN BELTS (SUPPRESSION) REPLACEMENT SPLASH PROTECTION GLASSES (EMER. MEDICAL) REPLACEMENT SURGICAL GLOVES (EMERGENCY MEDICAL) REPLACEMENT ANSI/OSHA SAFETY VESTS (EMERGENCY MEDICAL)	22,860 750 1,250 620 3,350 580 565 113 1,875 225
TOTAL JUSTIFICATION:							32,188
2200	5707	TRANSFER TO CERF	0	162,962	236,789	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	781,787

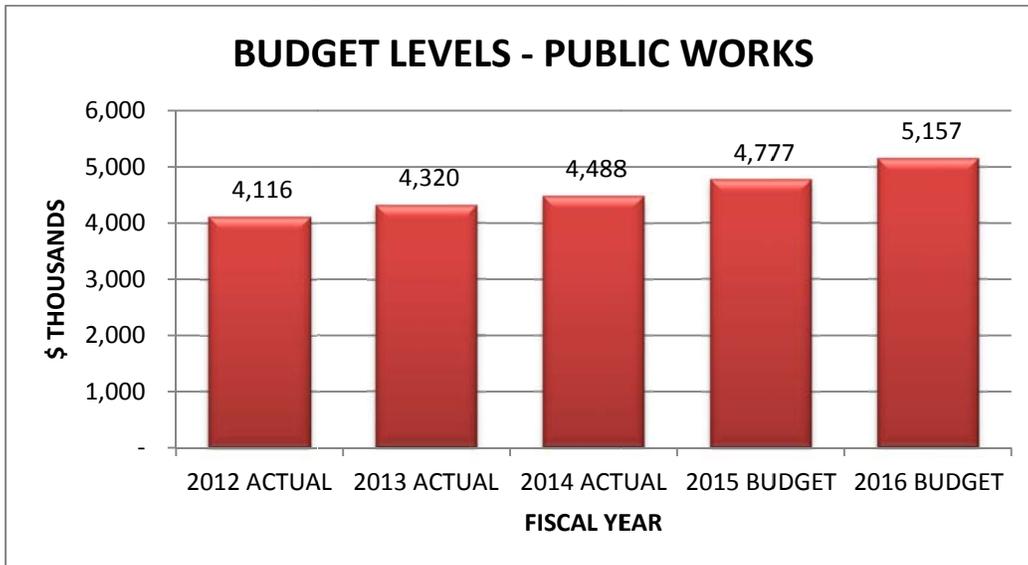
**FY 2016 BUDGET WORKSHEET
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
2200	5707	TRANSFER TO CERF...	0...	162,962 ...	236,789 ...	(CERF) 2016 PURCHASES: * REPLACEMENT AMBULANCE 621: \$295,000 * REPLACEMENT AMBULANCE 624:\$295,000	0 0 0
TOTAL JUSTIFICATION:							781,787
2200	5755	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5820	TRANSFER TO 911 FUND	75,000	90,000	105,000	TRANSFER TO FUND 15	60,000
TOTAL JUSTIFICATION:							60,000
2200	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
2200	5862	TRANSFER TO FIRE PENSION	0	0	0		
TOTAL JUSTIFICATION:							
			9,063,320	9,873,410	10,249,390		10,995,415

GENERAL FUND

Public Works Department

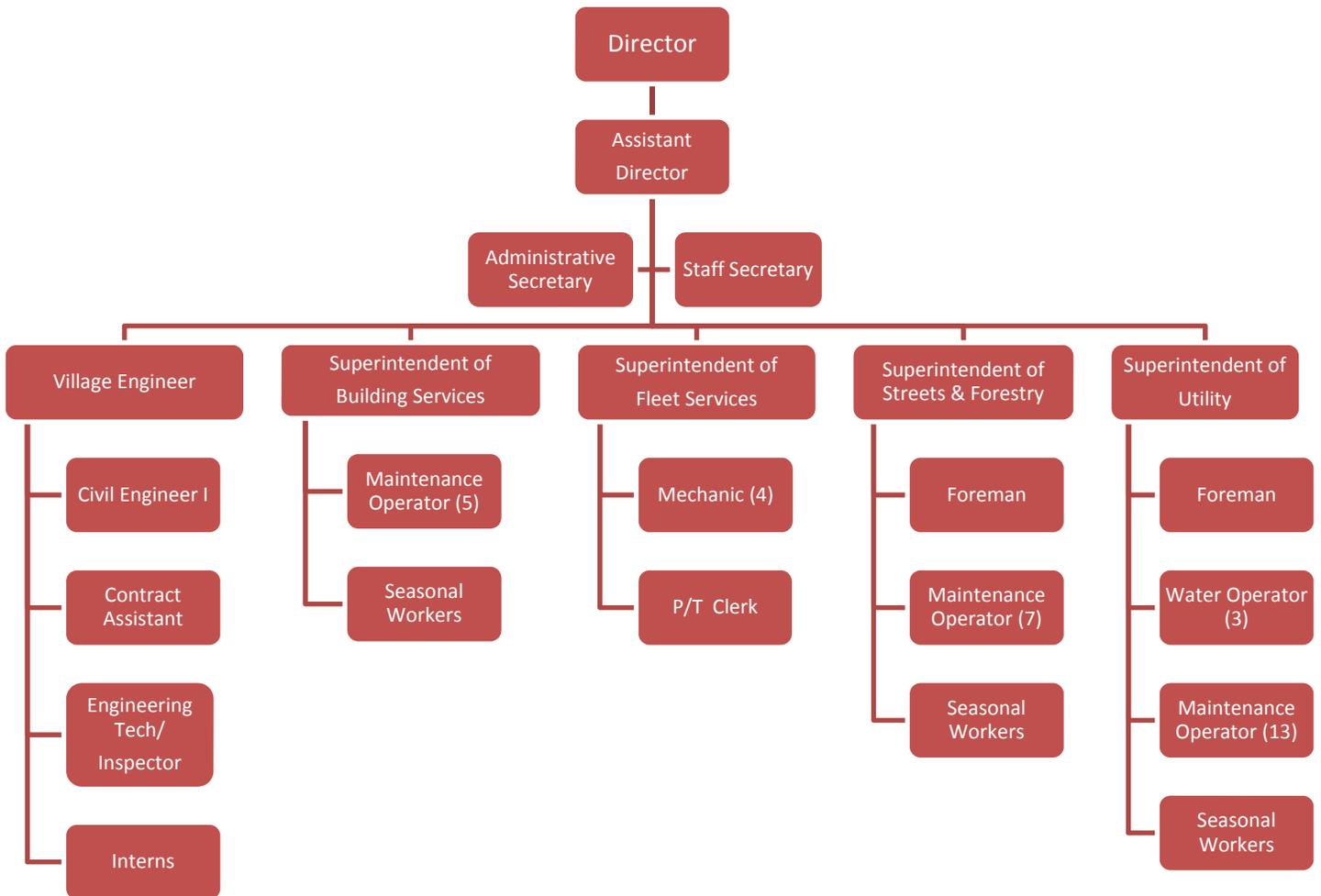
Public Works Administration	\$571,969
Building Services	1,072,795
Commuter Parking	40,400
Fleet Services	696,897
Street Division.....	1,274,293
Forestry Division	1,066,193
Engineering/CIP	434,303
TOTAL.....	\$5,156,850



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

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

Village of Wheeling Public Works Department January 1, 2016



Public Works Department

Department Description: The Department of Public Works is comprised of Administration, Building Services, Engineering/Capital Projects, Fleet Services, Street/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, sidewalks, street lighting, signage, traffic controls, storm sewer system, water distribution system, sanitary sewer collection and conveyance system, parkways, municipal buildings, cemetery, commuter rail station, parking lots, municipal fleet, waterways and the William Rogers Memorial Diversion Channel.

2015 ACCOMPLISHMENTS

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

- ⊗ Received and set-up five (5) new next generation Ford Police Interceptor SUV's and one (1) Ford Police Interceptor Sedan for the Police Department. Set-up included police radios, emergency lighting, prisoner partitions with hard plastic rear seats, computers, printers, radar units, video system, graphics, idle control system, automated fueling system, etc.
- ⊗ Received two (2) 2016 Ford F-250 pick-up trucks and installed bed-liner, running boards, emergency lighting, snow plow, and graphics prior to placing them into service in the Utility Division.
- ⊗ Received one (1) new Single Axle "Hook Truck" that replaced a 2000 2-1/2 ton Dump Truck with plow and salt spreader. This truck can perform multiple tasks due to the ability to inter-change the rear body, without having to purchase a separate chassis for each body. It also has a salt spreader attachment with electronic solid and liquid deicer controls for more precise salt and liquid applications during snow/ice operations.
- ⊗ Received one (1) new Tandem Axle truck with front plow, wing plow, salt spreader and salt pre-wet system. As with the single axle hook truck, it included an electronic solid and liquid deicer spreading controls. Fleet Services is installing a laser guidance system that will show the driver the path of his wing plow and allow him to get as close to the curb as possible while avoiding obstructions.
- ⊗ Facilitated the Village's participation in the GovDeals.com and Northwest Municipal Conference (NWMC) Surplus Vehicle and Equipment Auction.

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

- ⊗ Received federal funding (80% federal, 20% local) for the Dundee Road Lighting Project (Phase I). This project, supervised by the Village, consisted of the installation of seventy-five (75), thirty-five (35) foot street lights from Northgate Parkway to Milwaukee Avenue.
- ⊗ Received federal funding (100% federal/state) for Dundee Road Intersection (Elmhurst/Dundee) Improvements at Elmhurst and McHenry Roads, consisting of intersection expansion, traffic signal and turn lane additions.

STATED GOAL: Redevelop Village-owned commercial properties

- ⊗ Provided on-going project supervision for the South Milwaukee Properties (4.8 acres) for future development. This project included demolition, grading, compensatory storage, sidewalk and curbing, underground utilities, underground storage tank, and contaminated soil removal.

STATED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Completed the Sanitary Sewer Lining Program with 5,992 linear feet of sewer line along Milwaukee Avenue, Mayer, First St., Third St., and Strong Avenue.
- ⊗ Cleaned 59,040 linear feet of sewer pipe for optimal flow as part of the Village's ongoing in-house Sanitary Sewer Preventive Maintenance Program.
- ⊗ Performed project supervision for the Water Main Replacement Project on Sherwood Drive, 6th Street, 7th Street, and Glendale Street a project which included replacement of 4,052 linear feet of water main pipe, numerous b-boxes and fire hydrants, full width asphalt removal/replacement, and partial driveway, concrete sidewalk and curb/gutter removal/replacements.
- ⊗ Performed project supervision for the Mercantile Court Storm Sewer Replacement Project which included replacement of approximately 425 feet of 48-inch collapsed storm sewer.
- ⊗ Performed project supervision for the installation of a storm water Pumping Station on Jackson Drive. The project is on-going and includes the excavation of a lift station pit, installation of two (2) pumps with control panel, construction of underground storm sewer piping south to Hintz Road and connection to the Hintz Road storm sewer pipe.
- ⊗ Repaired/rebuilt 28 storm structures due to wash-ins.
- ⊗ Completed 2,889 building-related work orders for preventative maintenance and/or special requests.
- ⊗ Installed new door panels at Friendship Park as well as painted light bollards, doors, air vents, electrical conduit, and gazebo bases.
- ⊗ Implemented, with assistance of the Finance Department, a hardware upgrade installation at the Metra Commuter Station parking lot pay machines, allowing the Police Department to receive real-time information on parking ticket violators.
- ⊗ Monitored, and maintained two (2) electric vehicle charging stations located at the Metra Commuter Station.

STATED GOAL: Revitalize Wheeling's community image

- ⊗ Completed the rehabilitation and re-coating of North Receiving Station.
- ⊗ Working with a contractor, sandblasted and painted 210 fire hydrants. Performed re-taping to indicate main size, re-numbering, and installation of marking flags.

- ⊗ Removed 820 Emerald Ash Borer (EAB) infested trees by contractual services and amended municipal code to update lists of acceptable tree planting species and nuisance species, as well as requirements regarding planting practices and tree topping.
- ⊗ Supervised the contractual parkway tree planting of 424 trees.
- ⊗ Trimmed 1,858 parkway trees during 2015 (140 were trimmed by staff; 1,718 by contract). Staff removed 120 parkway trees due to hazardous conditions.
- ⊗ Used approximately 360,000 pounds of asphalt to perform in-house minor street repairs and to fill 1,357 potholes.
- ⊗ Completed 1,063 Street/Forestry work orders that included 140 parkway tree trimming requests, 273 streetlight repairs, 183 street sign repairs, 120 tree removals, 91 deceased animals from roadways, and 256 bags of litter collected from right of ways.
- ⊗ Provided locations and project supervision for the Pavement Marking Program, which consisted of installing 57,860 linear feet of various striping sizes and colors in several locations.
- ⊗ Provided locations and project supervision for the Crack Sealing Program on both asphalt and concrete streets. This project consisted of filling 163,620 linear feet of cracks, utilizing 54,540 lbs. of filler material.
- ⊗ Performed concrete repairs utilizing approximately 65 cubic yards of concrete for 2,074 square feet of flat work and 175 linear feet of curb.
- ⊗ Eliminated approximately 780 sidewalk displacements through contractual services by reducing or eliminating the existing displacement to meet the adjoining sidewalk edge, in accordance with American with Disability Act (ADA) compliance standards.
- ⊗ Performed project supervision of the Street Improvement Program, which consisted of 9,066 linear feet of full-width pavement resurfacing and reconstruction; partial curb and gutter removal/replacement; drainage improvements; sidewalk repairs; and driveway aprons. Areas included, but not limited to, Buxton Court, Springview Court, Heather Court, Cedar Run Drive, East Manchester Drive, and Colonial Drive.
- ⊗ Performed project supervision of the Street Grinding and Patching Program which consisted of 22,200 square yards of grinding and patching of existing pavement. Areas included, but not limited to, Orchard Lakes subdivision, West Jeffrey Avenue, West Manchester Drive, and Valley Stream Drive.
- ⊗ Completed the installation of a traffic signal at Dundee/Portwine through the Illinois Department of Transportation (IDOT). The Village received federal funding (100% federal/state) for this project.
- ⊗ Painted Police Department interior offices, hallways, common areas, exterior and installed replacement identification decals on doors; painted exterior Fire Station #23; painted Village Hall interior offices, hallways and common areas.

2016 OBJECTIVES/GOALS

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

- ⊗ Work with Community Development in selecting locations that may contain gaps in the existing sidewalk network, for possible sidewalk construction.

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

- ⊗ Efficiently manage the Capital Improvement Plan (CIP) to accomplish various projects, which include street, sidewalk, sewer and water improvements.
- ⊗ Continue acquiring replacements for retired Police squad cars and setting-up replacements accordingly (e.g. with police radios, etc.).
- ⊗ Continue installation of idle control systems to reduce engine wear, vehicle emissions and fuel costs.
- ⊗ Implement program to reassign currently used squad vehicles to non-safety personnel.
- ⊗ Continue the cooperative efforts with Chicago Executive Airport (CEA) to maintain and repair airport equipment.

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

- ⊗ Seek federal funding (80% federal, 20% local) for the Dundee Road/Community Boulevard Signalized Intersection improvements, which will consist of a widened road, signalization and signage.

IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Upgrade the Fletcher Avenue Sanitary Lift Station with manual transfer switches and receptacles to provide a connection point for a trailer-mounted portable generator.
- ⊗ Continue the Sanitary and Storm Sewer Lining Program with approximately 7,193 linear feet scheduled to be accomplished.
- ⊗ Through contractual services, perform smoke testing and manhole inspection, televising review and dye flooding in Hollywood Ridge, Chelsea Cove, and Whippletree as part of the Village's Sanitary Sewer Evaluation Services (SSES). The SSES is performed to comply with MWRD's control program for Inflow & Infiltration (I&I).
- ⊗ Replace 3,400 linear feet of sanitary sewer force main from the Arlington Club subdivision to the intersection of Schoenbeck and Dundee roads.
- ⊗ Perform project supervision of the Street Improvement Program, which will consist of 10,622 linear feet of full width street improvements. Areas selected include Jackson Drive, Eastchester, Mercantile Court, Exchange Court, Denniston Court, and Seton Court. Also perform supervision for the grind and patch roadway project, streets to be determined.

- ⊗ Provide locations and project supervision for approximately 160,000 linear feet of pavement separation for the 2016 Crack Sealing Program on asphalt and concrete streets.
- ⊗ Provide locations and project supervision for approximately 40,000 linear feet of street for the Pavement Marking Program.
- ⊗ Perform in-house asphalt street patching and pothole filling throughout the Village.
- ⊗ Complete supervision of the Jackson Drive lift station and development of the South Milwaukee Avenue parcels.

IDENTIFIED GOAL: Revitalize Wheeling's community image

- ⊗ Sandblast and paint approximately 200 fire hydrants. The Utility Division will re-tape, re-number and install marking flags at the conclusion of the painting.
- ⊗ Trim parkway trees, remove diseased trees, and continue with tree replacements.
- ⊗ Rehabilitate and recoat Centennial Fountain base and repair underwater lighting.
- ⊗ Paint exterior of 99/101 Wolf Road (Food Pantry).
- ⊗ Work with GIS personnel to insert street sign inventory information into GIS Map Office to aid in compliance with the federally mandated requirements of the Federal Highway Administrations (FHA) for traffic sign retro-reflectivity and maintain a street sign management method.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2015	Actual 2014	Actual 2013
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness	#	#	#	#
Avoidable Accidents & Injuries	<5	8	2	1
Miles of Village Streets Swept Each Sweeping Day During Sweeping Season (144 Days)	22	18	23	27
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency				
Average Time to Complete a Building Services Work Order (Hours)	1.75	2.2	3.0	2.90
Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output				
Village Vehicles Maintained	N/A	135	154	153
Other Vehicles Maintained (e.g. construction, generators, small equipment)	N/A	205	200	201
Vehicles and Equipment Repairs Completed	N/A	2,280	3,006	2,926
Average Cost to Maintain Vehicles (Per Mile)	N/A#	\$1.28	\$1.32	\$1.35
Building Services Work Orders Completed	N/A#	2,889	2,695	3,117
Snowplowing Events	N/A#	12	17	14
Total Precipitation of Snow for Plow Events (Inches)	N/A#	52	60.0	40.5
Actual Odometer Miles of Snowplowing Events	N/A#	13,696	20,572	13,755
Salt Events	N/A#	20	34	38
Salt Purchase Cost (Ton)	N/A#	\$57.06	\$54.34	\$59.59
Salt Utilized (Tons)	N/A#	1,754	2,403	2,905
Actual Odometer Miles of Salt Spread	N/A#	5,773	8,349	10,571
Amount of Calcium Chloride (De-Icing) Agent (Gallons)	N/A#	12,513	18,835	16,355
Amount of Organic (Anti-Icing/De-Icing) Agent (Gallons)	N/A#	2,064	6,635	5,125
Asphalt Used for Street Maintenance (Tons)	N/A#	176	346	234
Cost of Asphalt	N/A#	\$55.00	\$55.00	\$53.00
Concrete Poured (Cubic Yards)	N/A#	65	77	76
Cost of Concrete	N/A	\$112.00	\$115.00	\$108.25
Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Efficiency				
Cost of Sewer Relining Program	\$176,606	\$225,240	\$215,298	\$185,484
Sanitary and Storm Sewer Relining Program (Linear Feet)	7,250	5,420	6,857	5,245
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	-1,356	-1392	-1,638	-1,356
Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Output				
Total Streetlights Maintained	N/A	1,120	1,120	1,120
Streetlights that Required Maintenance	N/A	273	330	333
Streetlights Requiring Bulb Maintenance	N/A	67%	69%	65%
Streetlights Requiring Other Repairs (Fixtures, etc.)	N/A	33%	31%	35%
No of Water Main Breaks Repaired	N/A	16	42	43
No. of Hydrants Maintained/Flushed	N/A	1,726	1,686	1,707
No. of Hydrants Repaired of Those Maintained	N/A	77	63	42
No. of Buffalo Boxes Inspected (From a Total of 8,091)	N/A	287	320	6,920
No. of Inspected Buffalo Boxes Repaired	N/A	31	75	63
No. of Sanitary Sewer Complaints	N/A	50	46	111
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	10,000	102,363	7,500	8,083
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	5,000	2,665	4,500	3,285
Linear Feet of Sanitary Sewer Rodding	35,000	59,040	33,486	28,238
Stated Goal: Build a sense of community pride; provide a reason to reinvest Type of Measure: Effectiveness				
No. of Village Owned Parkway Trees	7,500	7,105	7,621	7,828
Street sweeping Debris (Miles)	4,000	2,577	3,371	3,961
No. of Trees Trimmed In-House	350	140	223	414

AUTHORIZED PERSONNEL	FY 2016	FY 2015	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	---
Building Services Division			
Superintendent of Building Services	1	1	-
Maintenance Operators	5	5	-
Division Total	6	6	---
Fleet Services Division			
Superintendent of Fleet Services	1	1	-
Mechanics	4	4	-
Division Total – FULL-TIME	5	5	-
Part-Time Clerk	1	1	-
Division Total – PART-TIME	1	1	-
Streets & Forestry Division			
Superintendent of Streets & Forestry	1	1	-
Foreman	1	1	-
Maintenance Operators	7	7	-
Division Total	9	9	---
*Engineering/CIP Division			
Village Engineer	1	0	1
Capital Projects & Design Manager	0	0	-
Civil Engineer i	1	0	1
Contract Assistant	1	0	1
Engineering Tech/Inspector	1	0	1
Division Total	4	0	4
**Utility Division			
Superintendent of Utility	1	1	-
Forman	1	1	-
Water Operators	3	3	-
Maintenance Operators	13	13	-
Division Total	18	18	---
TOTAL PART-TIME	1	1	-
TOTAL FULL-TIME	46	42	4

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

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

**FY 2016 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1500	5101	LONGEVITY	3,042	1,300	1,899	LONGEVITY	0
TOTAL JUSTIFICATION:							0
1500	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
1500	5104	SALARIES	352,173	358,886	421,340	SALARIES FOR DIVISION EMPLOYEES	368,081
TOTAL JUSTIFICATION:							368,081
1500	5105	LOCAL TRAINING & MEETINGS	523	705	1,120	MISC SAFETY, IPELRA, APWA, ETC. TRAINING & CONFERENCES	800
TOTAL JUSTIFICATION:							800
1500	5108	EMPLOYER CONTRIBUTIONS	70,778	71,124	95,505	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 71,300
TOTAL JUSTIFICATION:							71,300
1500	5115	SLDPA RETIREE CONTRIBUTN	16,884	0	21,498		
TOTAL JUSTIFICATION:							
1500	5116	SICK LEAVE ANNL BUY BACK	1,738	1,050	0	SICK LEAVE BUY BACK	504
TOTAL JUSTIFICATION:							504
1500	5205	MULTIPLE DAY TRAINING	5,727	5,724	4,332	APWA INTL CONFERENCE & EXPO, INCL REG, LODG., ETC. (MO) MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE/APWA INCL REG, LODGING, TOLLS, ETC. (MI)	2,500 0 1,300
TOTAL JUSTIFICATION:							3,800
1500	5206	CONSULTING SERVICES	680	0	0		
TOTAL JUSTIFICATION:							
1500	5207	IS SERV & MAINT AGREEMENT	700	2,396	999	COUNT-ME-IN TIMECARD MONITOR MAINTENANCE FEE	999
TOTAL JUSTIFICATION:							999
1500	5209	ENERGY	10,643	22,569	6,427	ESTIMATED COST FOR HEATING THERMS AT 77 W. HINTZ THAT EXCEED FREE-OF-CHARGE SERVICE BY NICOR.	0 8,300
TOTAL JUSTIFICATION:							8,300
1500	5212	EMPLOYEE HEALTH INSURANCE	56,936	52,048	55,757	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	59,715
TOTAL JUSTIFICATION:							59,715
1500	5213	GEN LIABILITY INSURANCE	18,162	21,071	25,643	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 28,662
TOTAL JUSTIFICATION:							28,662
1500	5220	MAINT OFF/SPEC EQUIPMENT	14,577	217	879	DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT AND REPAIRS/SERVICES TO MISC PERIPHERAL EQUIP (FAX, ETC.)	0 1,250
TOTAL JUSTIFICATION:							1,250
1500	5221	MAINT RADIO EQUIPMENT	775	1,403	409	REPAIRS/MAINT OF DEPT MOBILE PHONES AND MOTOROLA REMOTE RADIOS	200 0
TOTAL JUSTIFICATION:							200
1500	5222	MEMBERSHIP DUES	4,937	326	299	(2) AMERICAN PUBLIC WORKS ASSOCIATION (APWA)	310
TOTAL JUSTIFICATION:							310
1500	5228	PRINTING & BINDING	0	0	286	SIDWELL UPDATES	300
TOTAL JUSTIFICATION:							300
1500	5231	REG & SPCL AGENCY ASSESS	0	0	0		

**FY 2016 BUDGET WORKSHEET
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							
1500	5242	RETIREE HEALTH INSURANCE	5,498	5,418	10,939	HEALTH INSURANCE COSTS PW ADMINISTRATION RETIREES	16,471
TOTAL JUSTIFICATION: 16,471							
1500	5246	MEDICAL EXAMS	5,969	5,993	2,421	ANNUAL EMPLOYEE HEARING TEST PER OSHA CDL RANDOM DRUG & ALCOHOL TESTING PER DOT	1,500 1,500
TOTAL JUSTIFICATION: 3,000							
1500	5299	MISC CONTRACTUAL SERVICES	307	307	307	DEPT SHARE OF MSDS ONLINE	307
TOTAL JUSTIFICATION: 307							
1500	5301	AUTO PETROL PRODUCTS	352	661	767	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, FUEL, ETC.	0 550
TOTAL JUSTIFICATION: 550							
1500	5302	BOOKS & SUBSCRIPTIONS	90	306	0	MANUALS AND PUBLICATIONS	200
TOTAL JUSTIFICATION: 200							
1500	5310	VEHICLE MAINTENANCE	646	493	129	REPAIRS/MAINT OF VEHICLES, INCL INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 450
TOTAL JUSTIFICATION: 450							
1500	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1500	5313	IS MISC EQPT & SUPPLIES	4,914	552	1,866		
TOTAL JUSTIFICATION:							
1500	5317	MISC OPERATING SUPPLIES	2,004	3,147	2,855	SUPPLIES FOR DEPT, MEETINGS AND AROUND-THE-CLOCK EMERGENCY RESPONSE OPERATIONS; MISC EQUIP/SUPPLIES	0 2,500
TOTAL JUSTIFICATION: 2,500							
1500	5318	OFFICE SUPPLIES	2,735	4,692	4,024	MISC DEPT OFFICE SUPPLIES (PENS, TONER, ETC.)-ALL DIVS	4,000
TOTAL JUSTIFICATION: 4,000							
1500	5319	PROTECTIVE CLOTHING/SUPL	77	378	455	SAFETY GEAR AND DEPT LOGO ATTIRE	270
TOTAL JUSTIFICATION: 270							
1500	5323	AWARDS/DECORATIONS	22	22	315		
TOTAL JUSTIFICATION:							
1500	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 0
TOTAL JUSTIFICATION: 0							
			580,886	560,787	660,469		571,969

**FY 2016 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1220	5101	LONGEVITY	2,200	2,800	3,400	LONGEVITY	3,700
TOTAL JUSTIFICATION:							3,700
1220	5102	OVERTIME	15,469	26,865	15,168	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. SNOW/ICE CONTROL, EMERGENCY BLDG REPAIRS, ETC)	0 16,000
TOTAL JUSTIFICATION:							16,000
1220	5103	SEASONAL HELP	17,730	21,502	12,574	SEASONAL HELP	25,000
TOTAL JUSTIFICATION:							25,000
1220	5104	SALARIES	413,316	427,812	446,245	SALARIES FOR DIVISION EMPLOYEES	454,882
TOTAL JUSTIFICATION:							454,882
1220	5105	LOCAL TRAINING & MEETINGS	2,146	2,238	2,594	MISC SAFETY, SUPERVISORY, ELECTRICAL, HVAC, ETC TRAINING	0 2,500
TOTAL JUSTIFICATION:							2,500
1220	5106	UNIFORM ALLOWANCE	2,690	3,340	2,492	UNIFORM ALLOWANCES PER CBA CARRYOVER UNIFORM ALLOWANCES PER CBA SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT	2,250 500 250
TOTAL JUSTIFICATION:							3,000
1220	5108	EMPLOYER CONTRIBUTIONS	88,325	95,499	91,652	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 94,873
TOTAL JUSTIFICATION:							94,873
1220	5111	UNEMPLOYMENT COMPENSATION	1,680	2,800	0		
TOTAL JUSTIFICATION:							
1220	5116	SICK LEAVE ANNL BUY BACK	0	1,138	1,169	SICK LEAVE BUY BACK	1,177
TOTAL JUSTIFICATION:							1,177
1220	5205	MULTIPLE DAY TRAINING	31	4	0		
TOTAL JUSTIFICATION:							
1220	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1220	5207	IS SERV & MAINT AGREEMENT	2,634	8,946	16,945	MAINTENANCE FOR 3 UPS (BATTERY BACK-UP) -VH, PW, FS#24 PW SECURITY CAMERA SOFTWARE MAINTENANCE FACILITY WIZARDS WORK ORDER SOFTWARE MAINTENANCE	2,955 400 2,634
TOTAL JUSTIFICATION:							5,989
1220	5208	DEBRIS DUMP CHARGES	744	388	385	DISPOSAL OF HAZARDOUS CHEMICALS, BULBS, BALLASTS, ETC.	200
TOTAL JUSTIFICATION:							200
1220	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
1220	5212	EMPLOYEE HEALTH INSURANCE	83,384	80,570	76,789	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	74,198
TOTAL JUSTIFICATION:							74,198
1220	5213	GEN LIABILITY INSURANCE	27,778	32,227	39,219	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 43,836
TOTAL JUSTIFICATION:							43,836
1220	5215	JANITORIAL SERVICES	132,983	135,679	133,323	CUSTODIAL SERVICES FOR ALL MUNICIPAL BUILDINGS CARPET CLEANING SERVICES OF ALL MUNICIPAL BUILDINGS	80,000 20,000
TOTAL JUSTIFICATION:							100,000

**FY 2016 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1220	5220	MAINT OFF/SPEC EQUIPMENT	11,456	12,470	14,667	ANNUAL/SEMI ANNUAL MAINT OF FIRE SYSTEMS/ALARMS, ETC. TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS RECERTIFICATION OF AIR MONITORING SYSTEMS-PW, FS#24 RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD TREND ADJUSTMENT	9,000 3,000 1,990 600 -1,590
TOTAL JUSTIFICATION:							13,000
1220	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1220	5222	MEMBERSHIP DUES	165	0	0		
TOTAL JUSTIFICATION:							
1220	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
1220	5233	RENTAL EQUIPMENT	4,819	0	0		
TOTAL JUSTIFICATION:							
1220	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1220	5242	RETIREE HEALTH INSURANCE	4,937	4,864	4,949	HEALTH INSURANCE COSTS FOR BLDG SERVICES RETIREES	5,030
TOTAL JUSTIFICATION:							5,030
1220	5299	MISC CONTRACTUAL SERVICES	33,030	44,551	69,559	SERVICES FOR VARIOUS BLDG SYSTEMS (E.G. HVAC, FENCE, ELECTRICAL, PLUMBING, ROOFING, GARAGE DOORS, ETC.) GENERATOR TESTING & MAINTENANCE (4 GENERATORS) ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING MIGRATORY BIRD CONTROL FOR MUNICIPAL BUILDINGS VILLAGE HALL IT SERVER ROOM COOLING UNIT	0 20,750 6,000 7,500 5,000 18,500
TOTAL JUSTIFICATION:							57,750
1220	5301	AUTO PETROL PRODUCTS	13,852	9,875	9,266	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS	0 10,000
TOTAL JUSTIFICATION:							10,000
1220	5302	BOOKS & SUBSCRIPTIONS	389	75	0		
TOTAL JUSTIFICATION:							
1220	5303	CHEMICALS	5,028	4,951	7,293	CENTENNIAL FOUNTAIN CHEMICALS MISC CHEMICALS (E.G. PAINT, THINNER, SOLVENTS, ETC.) SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS	500 1,500 4,000
TOTAL JUSTIFICATION:							6,000
1220	5309	JANITORIAL SUPPLIES	25,483	25,359	30,526	CLEANING SUPPLIES & PAPER PRODUCTS, ALL MUNICIPAL BLDGS	26,000
TOTAL JUSTIFICATION:							26,000
1220	5310	VEHICLE MAINTENANCE	6,987	10,584	15,874	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 13,500
TOTAL JUSTIFICATION:							13,500
1220	5311	BLDG/GROUNDS MAINTENANCE	22,450	72,573	54,856	MISC. PUBLIC WORKS REPAIRS/MAINTENANCE REPAIRS & IMPROVEMENTS TO WHEELING CEMETERY GROUNDS MISC. VILLAGE HALL REPAIRS/MAINTENANCE MISC. POLICE DEPT. OR RESOURCE CTR. REPAIRS/MAINTENANCE MISC. CENTENNIAL FOUNTAIN REPAIRS/MAINTENANCE PW SECURITY KEY SCAN UPGRADES INCL ELEVATORS	10,000 1,000 15,000 12,000 2,000 16,000
TOTAL JUSTIFICATION:							56,000
1220	5313	IS MISC EQPT & SUPPLIES	1,576	3,565	0	(1) REPLACEMENT COMPUTER OUT OF WARRANTY & DOES NOT	0

**FY 2016 BUDGET WORKSHEET
BUILDING SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1220	5313	IS MISC EQPT & SUPPLIES...	1,576 ...	3,565 ...	0...	MEET VILLAGE SPECIFICATIONS	1,750
TOTAL JUSTIFICATION:							1,750
1220	5315	SMALL TOOLS & EQUIPMENT	6,121	7,829	5,443	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT	7,000
TOTAL JUSTIFICATION:							7,000
1220	5317	MISC OPERATING SUPPLIES	2,461	1,770	1,548	LOCK MAINTENANCE FOR MUNICIPAL BUILDINGS SECURITY MISC SUPPLIES (E.G. BATTERIES, FASTENERS, ETC.)	1,000 710
TOTAL JUSTIFICATION:							1,710
1220	5318	OFFICE SUPPLIES	207	0	0		
TOTAL JUSTIFICATION:							
1220	5319	PROTECTIVE CLOTHING/SUPL	4,101	4,195	1,348	SAFETY GEAR (PPE, WEATHER/RAIN GEAR, ETC) & SUPPLIES	2,000
TOTAL JUSTIFICATION:							2,000
1220	5322	WATER CHARGE	20,703	21,539	28,620	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT THE METRA COMMUTER STATION	0 20,000
TOTAL JUSTIFICATION:							20,000
1220	5509	BUILDING IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
1220	5707	TRANSFER TO CERF	0	10,663	9,800	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	27,700 0
TOTAL JUSTIFICATION:							27,700
			954,874	1,076,670	1,095,704		1,072,795

**FY 2016 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1170	5209	ENERGY	15,073	13,863	13,687	COST OF NATURAL GAS & ELECTRICITY	15,500
TOTAL JUSTIFICATION:							15,500
1170	5215	JANITORIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
1170	5217	LANDSCAPE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5220	MAINT OFF/SPEC EQUIPMENT	5,251	6,349	9,195	MISC REPAIRS TO ELECTRONIC PAY MACHINES ANNUAL COST TO RECERTIFY RPZ ANNUAL COST OF WEBOFFICE FOR COIN MACHINES MAINTENANCE OF FIRE AND BURGLAR ALARM EQUIPMENT THREE (3) SECURITY CAMERA REPLACEMENTS ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS	1,500 300 3,840 1,500 1,000 560
TOTAL JUSTIFICATION:							8,700
1170	5228	PRINTING & BINDING	3,492	0	3,005	PRINTING OF MONTHLY PARKING PERMITS (EVERY 2 YRS)	0
TOTAL JUSTIFICATION:							0
1170	5232	RENTAL AGREEMENTS	9,224	10,257	11,414	COST OF LEASING COM ED OWNED PROPERTY AT WHEELING RD/ TOWN ST FOR COMMUTER PARKING PURPOSES. LEASE PAYMENT IS DUE FEB. 1ST FOR EACH YEAR AND BASED ON NUMBER OF VEHICLES PARKED ON THE PROPERTY FOR THE PRECEDING TWO YEARS.	0 0 0 0 10,000
TOTAL JUSTIFICATION:							10,000
1170	5234	TREE MAINT SERVICE	0	0	0		
TOTAL JUSTIFICATION:							
1170	5236	CREDIT CARD FEES	918	777	997	METRA CREDIT CARD PROCESSING FEES	750
TOTAL JUSTIFICATION:							750
1170	5238	TELE-COMMUNICATION SERV	432	0	0		
TOTAL JUSTIFICATION:							
1170	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1170	5311	BLDG/GROUNDS MAINTENANCE	5,100	4,655	5,372	REPAIR/REPLACEMENT OF OVERHEAD CABLES, SUPPORT POLES, PARKING LOT LIGHTS, ELECTRONIC PAY MACHINE SHELTERS, HVAC, PLUMBING, ETC. SALT FOR SNOW/ICE CONTROL	0 0 2,000 3,000
TOTAL JUSTIFICATION:							5,000
1170	5314	MINOR STREET REPAIRS	0	0	0		
TOTAL JUSTIFICATION:							
1170	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1170	5322	WATER CHARGE	349	469	608	WATER CHARGES	450
TOTAL JUSTIFICATION:							450
1170	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1170	5508	PAVEMENT IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							

**FY 2016 BUDGET WORKSHEET
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
			39,839	36,370	44,277		40,400

**FY 2016 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1240	5101	LONGEVITY	1,800	3,300	3,300	LONGEVITY	3,600
TOTAL JUSTIFICATION:							3,600
1240	5102	OVERTIME	4,804	5,906	3,384	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. EMERGENCY SERVICE/REPAIRS TO VEHICLES OR EQUIP, SNOW/ICE CONTROL, ETC.)	0 0 6,000
TOTAL JUSTIFICATION:							6,000
1240	5104	SALARIES	373,275	398,314	433,057	SALARIES FOR DIVISION EMPLOYEES	443,902
TOTAL JUSTIFICATION:							443,902
1240	5105	LOCAL TRAINING & MEETINGS	1,700	2,471	3,220	MISC SAFETY, SUPERVISORY, MECHANICS, ETC. TRAINING CDL REIMBURSEMENT PER CBA FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING LOCAL EVT TRAINING AT MABAS & EVT/ASE CERTIFICATIONS MFMA & CFA TRAINING MFMA ANNUAL FORD AND CHEVROLET, CHRYSLER MEETINGS	300 60 550 120 1,000 200
TOTAL JUSTIFICATION:							2,230
1240	5106	UNIFORM ALLOWANCE	5,747	7,161	6,968	UNIFORM RENTAL PER CBA SAFETY BOOT/ADDITIONAL CLOTHING ALLOTMENT PER CBA VILLAGE UNIFORM PROVISION PER CBA TOOL ALLOWANCE PER CBA	3,700 800 600 2,600
TOTAL JUSTIFICATION:							7,700
1240	5108	EMPLOYER CONTRIBUTIONS	79,405	87,347	86,641	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 86,940
TOTAL JUSTIFICATION:							86,940
1240	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1240	5116	SICK LEAVE ANNL BUY BACK	1,110	1,138	0	SICK LEAVE BUY BACK	1,177
TOTAL JUSTIFICATION:							1,177
1240	5205	MULTIPLE DAY TRAINING	1,687	3,186	2,627	GOVERNMENT FLEET EXPO/NAFA INSTITUTE/POLICE FLEET EXPO INCL. REGISTRATION, LODGING, MEALS, PARKING, ETC. SPARTAN FIRE TRUCK TRAINING INCL. REG, LODGING, ETC. APWA IL CHAPTER CONFERENCE (PEORIA) LODGING, ETC. IFAMA CONFERENCE (PEORIA) LODGING, ETC. TREND ADJUSTMENT	0 900 1,050 500 1,200 -650
TOTAL JUSTIFICATION:							3,000
1240	5206	CONSULTING SERVICES	1,291	1,640	1,065	SERVICES RELATING TO FUEL STATION, FUEL MONITORING, DIAGNOSTIC EQUIP, HYDRAULIC LIFTS, ETC.	0 1,400
TOTAL JUSTIFICATION:							1,400
1240	5207	IS SERV & MAINT AGREEMENT	1,595	1,595	1,695	COMPUTERIZED FLEET ANALYSIS SOFTWARE	1,695
TOTAL JUSTIFICATION:							1,695
1240	5208	DEBRIS DUMP CHARGES	0	296	(164)	DISPOSAL OF CONTAMINATED FUEL FROM TANK CLEANING CONTAMINATED WATER INFILTRATED INTO MONITORING SUMPS DISPOSAL OF WASTE OIL/SLUDGE, CRUSHED OIL FILTERS, ETC.	0 75 75
TOTAL JUSTIFICATION:							150
1240	5212	EMPLOYEE HEALTH INSURANCE	86,574	76,082	73,145	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	71,190
TOTAL JUSTIFICATION:							71,190
1240	5213	GEN LIABILITY INSURANCE	17,094	19,832	24,135	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCL. WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 26,976

**FY 2016 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							26,976
1240	5220	MAINT OFF/SPEC EQUIPMENT	1,631	732	2,454	MISC OFFICE OR EQUIP MAINTENANCE/REPAIRS, INCL EPA REQUIRED UST LINE LEAK TESTING	0 1,600
TOTAL JUSTIFICATION:							1,600
1240	5221	MAINT RADIO EQUIPMENT	37	0	0		
TOTAL JUSTIFICATION:							
1240	5222	MEMBERSHIP DUES	658	710	669	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) NATIONAL ASSOCIATION OF FLEET ADMINISTRATION (NAFA) ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION (IFAMA) MUNICIPAL FLEET MANAGERS ASSOCIATION (MFMA)	155 489 80 30
TOTAL JUSTIFICATION:							754
1240	5228	PRINTING & BINDING	195	300	220	POLYESTER BARCODE LABELS AND LAMINATE MATERIALS LABELS FOR ELECTRONIC LABEL MAKER	150 150
TOTAL JUSTIFICATION:							300
1240	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5242	RETIREE HEALTH INSURANCE	7,039	6,519	6,213	HEALTH INSURANCE COSTS FOR FLEET RETIREES	6,059
TOTAL JUSTIFICATION:							6,059
1240	5301	AUTO PETROL PRODUCTS	3,413	3,022	2,880	MOTOR AND TRANSMISSION OILS, ANTIFREEZE, GREASE FLUIDS, DIESEL, AND GASOLINE FUELS, ETC. FOR DIVISION	0 2,800
TOTAL JUSTIFICATION:							2,800
1240	5302	BOOKS & SUBSCRIPTIONS	319	450	165	MANUALS AND PUBLICATIONS (PRINT OR ELECTRONIC) ONLINE VIN DECODER SUBSCRIPTION	300 200
TOTAL JUSTIFICATION:							500
1240	5303	CHEMICALS	1,600	1,667	1,499	BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS, ETC. OXYGEN, ARGON, ACETYLENE CYLINDER REFILLS, ETC. SOLVENT AND FILTERS FOR PARTS WASHER	500 500 500
TOTAL JUSTIFICATION:							1,500
1240	5310	VEHICLE MAINTENANCE	3,958	3,630	2,630	REPAIRS/MAINT OF VEHICLES AND EQUIP INCL. INSPECTIONS FIRE EXTINGUISHER SERVICE, REGISTRATIONS RENEWALS	0 3,500
TOTAL JUSTIFICATION:							3,500
1240	5313	IS MISC EQPT & SUPPLIES	0	0	3,516	LAPTOP FOR RUNNING VEHICLE DIAGNOSTIC SOFTWARE (2) REPLACEMENT COMPUTERS OUT OF WARRANTY & DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS.	2,000 0 3,500
TOTAL JUSTIFICATION:							5,500
1240	5315	SMALL TOOLS & EQUIPMENT	4,863	5,755	5,854	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIP UPDATES FOR SNAPON, FORD, MPSI, AND IH TEST EQUIP	2,750 2,750
TOTAL JUSTIFICATION:							5,500
1240	5317	MISC OPERATING SUPPLIES	4,375	2,133	6,879	MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC.) REPAIR PARTS FOR CHICAGO EXECUTIVE AIRPORT (REVENUE OFFSET FOR CEA)	4,450 3,000 0
TOTAL JUSTIFICATION:							7,450
1240	5318	OFFICE SUPPLIES	538	0	0		
TOTAL JUSTIFICATION:							
1240	5319	PROTECTIVE CLOTHING/SUPL	985	470	1,294	SAFETY GEAR (PPE, WEATHER/RAIN GEAR, ETC.) & SUPPLIES	450

**FY 2016 BUDGET WORKSHEET
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							450
1240	5327	IS MISC SOFTWARE	518	846	749	COMPUTER DIAGNOSTIC SOFTWARE	900
TOTAL JUSTIFICATION:							900
1240	5408	BUILDING EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1240	5707	TRANSFER TO CERF	0	1,893	2,868	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	4,124 0
TOTAL JUSTIFICATION:							4,124
			606,212	636,395	676,962		696,897

**FY 2016 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1420	5101	LONGEVITY	1,500	1,700	1,700	LONGEVITY	2,000
TOTAL JUSTIFICATION:							2,000
1420	5102	OVERTIME	86,289	134,401	101,693	COMPENSATION FOR CALL-BACKS OR CALL- INS (E.G., SNOW/ICE CONTROL, ETC.)	0 90,000
TOTAL JUSTIFICATION:							90,000
1420	5103	SEASONAL HELP	24,373	34,096	31,075	SEASONAL HELP	38,000
TOTAL JUSTIFICATION:							38,000
1420	5104	SALARIES	316,911	319,563	341,340	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 347,528
TOTAL JUSTIFICATION:							347,528
1420	5105	LOCAL TRAINING & MEETINGS	1,169	1,092	1,318	MISC SAFETY, SUPERVISORY, ETC. TRAINING CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	1,200 30
TOTAL JUSTIFICATION:							1,230
1420	5106	UNIFORM ALLOWANCE	1,864	3,423	2,177	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) CARRYOVER UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT TREND ADJUSTMENT	1,575 0 500 425 -500
TOTAL JUSTIFICATION:							2,000
1420	5108	EMPLOYER CONTRIBUTIONS	72,584	70,831	72,535	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 88,845
TOTAL JUSTIFICATION:							88,845
1420	5111	UNEMPLOYMENT COMPENSATION	2,438	0	0		
TOTAL JUSTIFICATION:							
1420	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1420	5116	SICK LEAVE ANNL BUY BACK	0	190	195	SICK LEAVE BUY BACK	196
TOTAL JUSTIFICATION:							196
1420	5205	MULTIPLE DAY TRAINING	1,286	0	0		
TOTAL JUSTIFICATION:							
1420	5206	CONSULTING SERVICES	680	0	0		
TOTAL JUSTIFICATION:							
1420	5207	IS SERV & MAINT AGREEMENT	0	0	0	SIGN SOFTWARE MAINTENANCE AGREEMENT	1,500
TOTAL JUSTIFICATION:							1,500
1420	5208	DEBRIS DUMP CHARGES	3,914	5,774	0	DISPOSAL CHARGES FOR STREET SWEEPINGS & ROAD DEBRIS	6,000
TOTAL JUSTIFICATION:							6,000
1420	5209	ENERGY	3,142	1,853	479	ELECTRICITY FOR WHEELING RD & MILWAUKEE AVE MEDIAN	3,700
TOTAL JUSTIFICATION:							3,700
1420	5212	EMPLOYEE HEALTH INSURANCE	74,897	76,110	78,930	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 75,606
TOTAL JUSTIFICATION:							75,606

**FY 2016 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1420	5213	GEN LIABILITY INSURANCE	48,611	56,397	68,633	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 76,713
TOTAL JUSTIFICATION:							76,713
1420	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5222	MEMBERSHIP DUES	0	161	150	AMERICAN PUBLIC WORKS ASSOCIATION	155
TOTAL JUSTIFICATION:							155
1420	5233	RENTAL EQUIPMENT	1,812	1,122	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (E.G. BARRICADES, CONES, LIFT)	0 1,500
TOTAL JUSTIFICATION:							1,500
1420	5242	RETIREE HEALTH INSURANCE	17,050	12,706	12,382	HEALTH INSURANCE COSTS FOR STREET DIVISION RETIREES	12,119
TOTAL JUSTIFICATION:							12,119
1420	5247	PAVEMENT MARKINGS	9,028	9,761	9,332	PAVEMENT MARKINGS (VARIOUS INCL ON CONCRETE ROADS)	18,000
TOTAL JUSTIFICATION:							18,000
1420	5251	STREET LIGHT MAINTENANCE	36,894	59,980	29,981	MATERIAL & SERVICES PERFORMED BY CERTIFIED ELECTRICIANS INCL DETERIORATING POLE REPLACEMENT DECORATIVE STREET LIGHT MAINTENANCE	0 20,000 20,000
TOTAL JUSTIFICATION:							40,000
1420	5299	MISC CONTRACTUAL SERVICES	0	5,000	10,930	SWAP (24 VISITS) DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/DNR)	5,000 3,000
TOTAL JUSTIFICATION:							8,000
1420	5301	AUTO PETROL PRODUCTS	38,202	35,507	22,671	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC.	0 33,000
TOTAL JUSTIFICATION:							33,000
1420	5302	BOOKS & SUBSCRIPTIONS	900	950	900	CONTINENTAL WEATHER SERVICE	900
TOTAL JUSTIFICATION:							900
1420	5303	CHEMICALS	18,119	14,796	12,196	PRE-WETTING/ANTI-ICING/DE-ICING CHEMICALS FOR SNOW/ICE OPERATIONS MISC CHEMICALS AND SOLVENTS	0 14,000 1,000
TOTAL JUSTIFICATION:							15,000
1420	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1420	5310	VEHICLE MAINTENANCE	40,739	38,615	45,051	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 41,000
TOTAL JUSTIFICATION:							41,000
1420	5311	BLDG/GROUNDS MAINTENANCE	(5,387)	5,024	(7,360)	MISC REPAIRS TO LIQUID ANTI-ICING & DE-ICING TANKS (E.G. FILTER SYSTEM, ETC.) & SALT DOME UNIFORM FENCE MAINTENANCE/REPAIRS (RTE 83, LAKE COOK ROAD, DUNDEE ROAD), GUARD RAILS & OTHER METAL RAILS	0 2,500 0 15,000
TOTAL JUSTIFICATION:							17,500
1420	5313	IS MISC EQPT & SUPPLIES	0	0	2,381	(1) REPLACEMENT COMPUTER OUT OF WARRANTY & DOES NOT MEET VILLAGE SPECIFICATIONS	0 1,750

**FY 2016 BUDGET WORKSHEET
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							1,750
1420	5314	MINOR STREET REPAIRS	22,591	45,929	22,773	MISC SUPPLIES FOR ABOVE GROUND IMPROVEMENTS (E.G. CONCRETE, GRAVEL, ASPHALT, EMULSION, SOD, ETC.)	0 30,000
TOTAL JUSTIFICATION:							30,000
1420	5315	SMALL TOOLS & EQUIPMENT	6,300	5,868	9,128	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIP PURCHASE OF TRAFFIC CONTROL DEVICES	4,000 2,500
TOTAL JUSTIFICATION:							6,500
1420	5317	MISC OPERATING SUPPLIES	2,125	629	259	MISC SUPPLIES (E.G. MARKING PAINT, FLAGS, ETC.)	500
TOTAL JUSTIFICATION:							500
1420	5318	OFFICE SUPPLIES	208	0	0		
TOTAL JUSTIFICATION:							
1420	5319	PROTECTIVE CLOTHING/SUPL	1,738	1,476	1,781	SAFETY GEAR (E.G. PPE, WEATHER/RAIN GEAR, ETC.) & SUPPLIES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 2,500
TOTAL JUSTIFICATION:							2,500
1420	5320	STREET SIGNS	5,221	13,182	10,538	RETRO-REFLECTIVE SUPPLIES (E.G. SHEETING, POSTS, BRACKETS, ETC.), SIGN MAINTENANCE SUPPLIES, SIGN TOOLS, AND/OR WARNING SIGNAGE	0 0 10,000
TOTAL JUSTIFICATION:							10,000
1420	5322	WATER CHARGE	475	963	953	WATER AND SEWER FOR STREET MEDIANS	1,000
TOTAL JUSTIFICATION:							1,000
1420	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1420	5411	SPECIAL EQUIPMENT	0	0	4,518	EXPANDED LEVEL REQUEST APPROVED BY VILLAGE MANAGER - HOOK LIFT TANK BODY (\$16,500 SPLIT WITH 1430 - 5411)	0 8,250
TOTAL JUSTIFICATION:							8,250
1420	5506	STREETSCAPE IMPROVEMENTS	13,500	0	0		
TOTAL JUSTIFICATION:							
1420	5707	TRANSFER TO CERF	0	82,571	95,343	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	293,301 0
TOTAL JUSTIFICATION:							293,301
			849,175	1,039,671	983,982		1,274,293

**FY 2016 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1430	5101	LONGEVITY	1,500	1,700	1,700	LONGEVITY	2,000
TOTAL JUSTIFICATION:							2,000
1430	5102	OVERTIME	3,718	7,000	1,889	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G., SNOW/ICE CONTROL, DOWNED TREES, ETC)	0 2,500
TOTAL JUSTIFICATION:							2,500
1430	5103	SEASONAL HELP	31,229	32,223	13,269	SEASONAL HELP	40,000
TOTAL JUSTIFICATION:							40,000
1430	5104	SALARIES	316,864	319,562	341,338	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 347,528
TOTAL JUSTIFICATION:							347,528
1430	5105	LOCAL TRAINING & MEETINGS	1,070	1,207	1,581	MISC SAFETY, ARBORIST, SUPERVISORY, ETC. TRAINING CDL REIMBURSEMENTS PER CBA (AMT ALLOCATED AMONG 2 DIVS) IL ARBORIST LOCAL CONFERENCE/EXPO CHICAGO FLOWER & GARDEN SHOW	1,100 30 190 50
TOTAL JUSTIFICATION:							1,370
1430	5106	UNIFORM ALLOWANCE	1,881	1,895	1,479	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) CARRYOVER UNIFORM ALLOWANCES ALLOWED PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS & BOOT REIMBURSEMENT TREND ADJUSTMENT	1,575 0 500 425 -500
TOTAL JUSTIFICATION:							2,000
1430	5108	EMPLOYER CONTRIBUTIONS	70,160	73,865	70,067	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 72,018
TOTAL JUSTIFICATION:							72,018
1430	5111	UNEMPLOYMENT COMPENSATION	6,858	1,800	0		
TOTAL JUSTIFICATION:							
1430	5116	SICK LEAVE ANNL BUY BACK	0	190	195	SICK LEAVE BUY BACK	196
TOTAL JUSTIFICATION:							196
1430	5205	MULTIPLE DAY TRAINING	12	0	0		
TOTAL JUSTIFICATION:							
1430	5207	IS SERV & MAINT AGREEMENT	0	0	5,250		
TOTAL JUSTIFICATION:							
1430	5208	DEBRIS DUMP CHARGES	7,023	6,323	8,195	DISPOSAL CHARGES FOR STORM DAMAGE, LOGS, WOOD CHIPS, ETC.	0 6,000
TOTAL JUSTIFICATION:							6,000
1430	5209	ENERGY	20,558	18,714	16,494	ELECTRICITY FOR FRIENDSHIP PARK	20,600
TOTAL JUSTIFICATION:							20,600
1430	5212	EMPLOYEE HEALTH INSURANCE	74,896	76,109	78,929	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 75,606
TOTAL JUSTIFICATION:							75,606
1430	5213	GEN LIABILITY INSURANCE	20,833	24,170	29,414	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 32,877
TOTAL JUSTIFICATION:							32,877
1430	5217	LANDSCAPE MAINTENANCE	100,789	88,892	106,525	CONTRACTUAL GRASS CUTTING & MAINTENANCE CHEMICAL SPRAYING OF TURF AREAS	80,000 10,000

**FY 2016 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1430	5217	LANDSCAPE MAINTENANCE...	100,789 ...	88,892 ...	106,525 ...	CONTRACTUAL GRASS CUTTING FOR NON-COMPLIANT PROPERTIES	9,000
TOTAL JUSTIFICATION:							99,000
1430	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5222	MEMBERSHIP DUES	908	870	785	SUBURBAN TREE CONSORTIUM/WEST CENTRAL MUNICIPAL IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE TREE CITY USA/ARBOR DAY FOUNDATION	600 175 15
TOTAL JUSTIFICATION:							790
1430	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1430	5234	TREE MAINT SERVICE	160,114	155,008	164,805	TREE SPRAYING FOR DISEASE AFFECTED TREES CONTRACTUAL PARKWAY TREE TRIMMING PROGRAM PARKWAY TREE REPLACEMENT (FOR EAB)	1,000 50,000 87,450
TOTAL JUSTIFICATION:							138,450
1430	5299	MISC CONTRACTUAL SERVICES	85,288	233,686	277,359	FRIENDSHIP PARK FOUNTAIN MAINTENANCE FRIENDSHIP PARK MISC. REPAIRS (E.G. STONEMASONRY, RAILING, CONCRETE, LIGHTS, ETC.)	38,000 0 15,000
TOTAL JUSTIFICATION:							53,000
1430	5301	AUTO PETROL PRODUCTS	13,124	10,092	6,970	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUELS, ETC.	0 10,000
TOTAL JUSTIFICATION:							10,000
1430	5302	BOOKS & SUBSCRIPTIONS	70	0	0		
TOTAL JUSTIFICATION:							
1430	5303	CHEMICALS	0	1,000	0	SALT FOR PARKS, BUS SHELTERS, & BRIDGE DECKS	2,000
TOTAL JUSTIFICATION:							2,000
1430	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
1430	5310	VEHICLE MAINTENANCE	7,612	7,833	6,986	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING INSPECTIONS & FIRE EXTINGUISHER SERVICE	0 10,000
TOTAL JUSTIFICATION:							10,000
1430	5311	BLDG/GROUNDS MAINTENANCE	10,009	78,271	84,678	LANDSCAPE MATERIAL, SUPPLIES OR REPLACEMENTS OF FLOWERS, SHRUBS, FLAGS, ETC. FOR VILLAGE SITES STREETLIGHT SILK FLOWER BASKETS STREETLIGHT BANNER REPLACEMENT FRIENDSHIP PARK FLOWERS, BULBS & MUMS VETERANS PARK FLOWERS & LANDSCAPE MAINTENANCE CLOCK TOWER PARK LANDSCAPE MAINT., FLOWERS & BULBS MILWAUKEE AVE MEDIAN LANDSCAPING	0 28,000 15,000 11,500 10,000 4,000 3,000 3,500
TOTAL JUSTIFICATION:							75,000
1430	5313	IS MISC EQPT & SUPPLIES	0	353	0	(1) REPLACEMENT COMPUTER OUT OF WARRANTY & DOES NOT MEET VILLAGE SPECIFICATIONS	0 1,750
TOTAL JUSTIFICATION:							1,750
1430	5315	SMALL TOOLS & EQUIPMENT	8,906	9,670	9,125	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT INCLUDING POWER EDGER, CHAIN SAWS, SNOW BLOWER, ETC.	0 9,000

**FY 2016 BUDGET WORKSHEET
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							9,000
1430	5317	MISC OPERATING SUPPLIES	864	560	479	MISC SUPPLIES (E.G. MARKING PAINT, FLAGS, ETC.)	800
TOTAL JUSTIFICATION:							800
1430	5318	OFFICE SUPPLIES	168	0	0		
TOTAL JUSTIFICATION:							
1430	5319	PROTECTIVE CLOTHING/SUPL	2,553	2,696	1,926	SAFETY GEAR (E.G. PPE, WEATHER OR RAIN GEAR, ETC.) & SUPPLIES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 2,500
TOTAL JUSTIFICATION:							2,500
1430	5322	WATER CHARGE	16,431	7,892	13,518	WATER FOR FRIENDSHIP PARK FOUNTAIN	7,500
TOTAL JUSTIFICATION:							7,500
1430	5411	SPECIAL EQUIPMENT	0	0	4,518	EXPANDED LEVEL REQUEST APPROVED BY VILLAGE MANAGER - HOOK LIFT TANK BODY (\$16,500 SPLIT WITH 1420 - 5411)	0 8,250
TOTAL JUSTIFICATION:							8,250
1430	5506	STREETSCAPE IMPROVEMENTS	111,455	0	0		
TOTAL JUSTIFICATION:							
1430	5707	TRANSFER TO CERF	0	25,848	28,181	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	45,458 0
TOTAL JUSTIFICATION:							45,458
			1,074,893	1,187,427	1,275,655		1,066,193

**FY 2016 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1400	5101	LONGEVITY	650	650	0	LONGEVITY CHARGES TO 3410 (CAP PROJ FUND) & 4330 (W/S R&R FUND)	715 0
TOTAL JUSTIFICATION:							715
1400	5102	OVERTIME	3,400	3,961	0	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 8,000
TOTAL JUSTIFICATION:							8,000
1400	5103	SEASONAL HELP	13,245	12,348	0	ENGINEERING INTERNS/TEMP	18,000
TOTAL JUSTIFICATION:							18,000
1400	5104	SALARIES	5,440	0	0	SALARIES FOR FULL-TIME EMPLOYEES, CHARGED TO 3410 (CAP PROJ FUND) & 4330 (W/S R&R FUND)	167,387 0
TOTAL JUSTIFICATION:							167,387
1400	5105	LOCAL TRAINING & MEETINGS	622	246	439	IDOT TRAINING PROGRAMS; APWA, AWWA AND ASCE TRAINING/SEMINARS.	250 500
TOTAL JUSTIFICATION:							750
1400	5108	EMPLOYER CONTRIBUTIONS	48,697	725	0	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR OVERTIME AND SEASONAL PERSONNEL	0 0 35,862
TOTAL JUSTIFICATION:							35,862
1400	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
TOTAL JUSTIFICATION:							
1400	5112	HEALTH INSURANCE OPT OUT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
1400	5116	SICK LEAVE ANNL BUY BACK	0	0	0		
TOTAL JUSTIFICATION:							
1400	5205	MULTIPLE DAY TRAINING	204	0	0	UW MADISON - ENGINEERING SEMINAR (2) FLOODPLAIN MANAGEMENT SEMINAR (FEMA)	3,400 200
TOTAL JUSTIFICATION:							3,600
1400	5206	CONSULTING SERVICES	13,650	9,630	8,522	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. ENGINEERING PROJECTS - CONSULTING SERVICES	0 0 0 0 0 9,000 5,000
TOTAL JUSTIFICATION:							14,000
1400	5207	IS SERV & MAINT AGREEMENT	2,550	2,595	2,625	SERVICE/MAINT CONTRACT OCE SCANNER 300 GPS, ETC.	1,000 1,650
TOTAL JUSTIFICATION:							2,650
1400	5212	EMPLOYEE HEALTH INSURANCE	27,519	(34)	0	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	30,795

**FY 2016 BUDGET WORKSHEET
ENGINEERING/CIP**

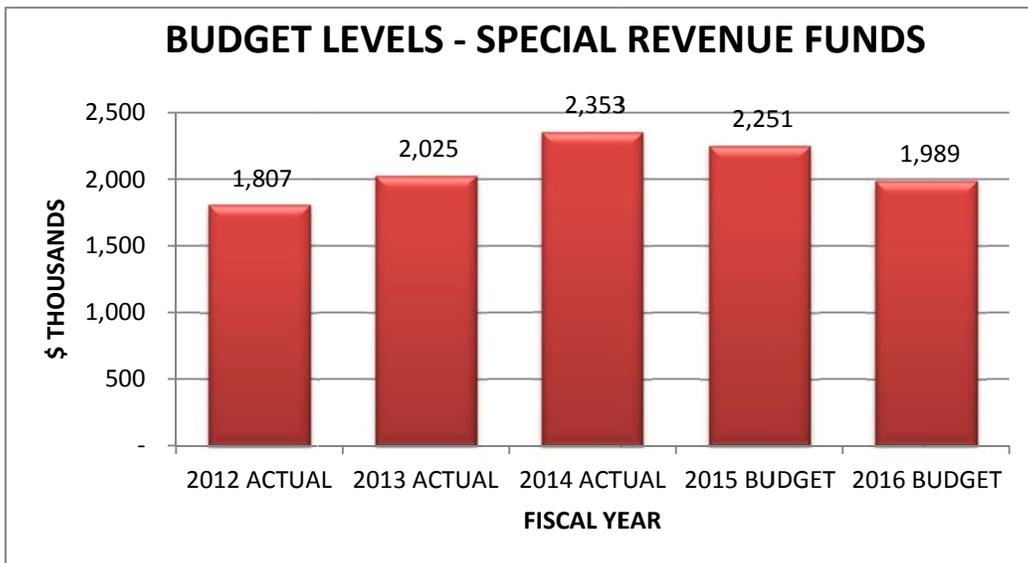
DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1400	5212	EMPLOYEE HEALTH INSURANCE...	27,519 ...	(34)...	0...	(PARTIALLY ALLOCATED IN 3410 & 4330)	0
TOTAL JUSTIFICATION:							30,795
1400	5213	GEN LIABILITY INSURANCE	73,718	85,525	104,081	DIVISION SHARE OF INSURANCE COSTS, INCLUDING WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY, GENERAL LIABILITY, PROPERTY, CASUALTY, AND THEFT.	0 0 116,334
TOTAL JUSTIFICATION:							116,334
1400	5220	MAINT OFF/SPEC EQUIPMENT	507	393	482	MAINT OF SURVEYING EQUIPMENT.	500
TOTAL JUSTIFICATION:							500
1400	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
1400	5222	MEMBERSHIP DUES	541	378	96	IL FLOODPLAIN MANAGERS ASSOCIATION (2 @ \$25) AMERICAN SOCIETY OF ENGINEERS APWA (4 @ \$165)	50 250 660
TOTAL JUSTIFICATION:							960
1400	5223	ENGINEERING & DESIGN SERV	0	0	0		
TOTAL JUSTIFICATION:							
1400	5228	PRINTING & BINDING	1,100	1,168	1,200	SIDWELL UPDATES; CONTRACT DOCUMENTS, CIP AND OTHER DIVISION DOCUMENTS.	0 1,100
TOTAL JUSTIFICATION:							1,100
1400	5230	RECORDING FEES	31	0	0		
TOTAL JUSTIFICATION:							
1400	5232	RENTAL AGREEMENTS	500	500	500	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83 AND EQUESTRIAN DRIVE.	500 0
TOTAL JUSTIFICATION:							500
1400	5244	DUPLICATION SERVICES	0	14,536	13,625	DOCUMENT SCANNING	14,000
TOTAL JUSTIFICATION:							14,000
1400	5301	AUTO PETROL PRODUCTS	2,330	1,687	2,910	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, GASOLINE FUEL, ETC. FOR DIVISION VEHICLES.	0 3,500
TOTAL JUSTIFICATION:							3,500
1400	5302	BOOKS & SUBSCRIPTIONS	8,858	457	434	DIVISION MANUALS AND TECHNICAL PUBLICATIONS OR REFERENCES.	450 0
TOTAL JUSTIFICATION:							450
1400	5310	VEHICLE MAINTENANCE	860	1,926	861	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES INCLUDING VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 1,800
TOTAL JUSTIFICATION:							1,800
1400	5313	IS MISC EQPT & SUPPLIES	3,163	1,185	3,882	(1) REPLACEMENT LAPTOP/TABLET THAT DOESN'T MEET MINIMUM VILLAGE SPECIFICATIONS	1,750 0
TOTAL JUSTIFICATION:							1,750
1400	5315	SMALL TOOLS & EQUIPMENT	1,349	5,677	1,157	MISC TOOLS AS REQUIRED; REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS OR EQUIPMENT (I.E. PICKS, MARKERS, FLASHLIGHTS, SURVEY TAPE, ETC.).	1,000 0 0
TOTAL JUSTIFICATION:							1,000
1400	5317	MISC OPERATING SUPPLIES	3,141	1,742	1,904	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS	2,000
TOTAL JUSTIFICATION:							2,000

**FY 2016 BUDGET WORKSHEET
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
1400	5318	OFFICE SUPPLIES	960	902	948	MISC DIVISION OFFICE SUPPLIES	900
TOTAL JUSTIFICATION:							900
1400	5319	PROTECTIVE CLOTHING/SUPL	1,045	777	764	PPE, WEATHER GEAR AND OTHER SAFETY RELATED ITEMS FOR EMPLOYEES, DEPARTMENT LOGO ATTIRE, SAFETY BOOTS FOR EMPLOYEES AND ENGINEERING INTERNS.	1,000 0 0
TOTAL JUSTIFICATION:							1,000
1400	5327	IS MISC SOFTWARE	300	4,049	3,010	MISC SOFTWARE (I.E. AUTO CAD) UPDATES; PAPERVISION SEATS RENEWAL (2 AT \$175/EA). CIP SOFTWARE STREET SAVER SOFTWARE	4,200 350 700 1,500
TOTAL JUSTIFICATION:							6,750
1400	5707	TRANSFER TO CERF	0	7,880	5,102	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 0
TOTAL JUSTIFICATION:							0
			214,378	158,901	152,540		434,303

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$1,116,700
Foreign Fire Insurance Fund	59,700
Emergency Telephone System (E911) Fund	572,371
Grant Fund.....	239,950
TOTAL.....	\$1,988,721



FY 2016 BUDGET WORKSHEET

MFT

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
11	5104	SALARIES	0	0	0		
TOTAL JUSTIFICATION:							
11	5108	EMPLOYER CONTRIBUTIONS	0	0	0		
TOTAL JUSTIFICATION:							
11	5206	CONSULTING SERVICES	11,667	3,200	2,800	BRIDGE INSPECTION	5,000
TOTAL JUSTIFICATION: 5,000							
11	5209	ENERGY	44,127	57,687	45,768	STREET LIGHT ENERGY	56,700
TOTAL JUSTIFICATION: 56,700							
11	5212	EMPLOYEE HEALTH INSURANCE	0	0	0		
TOTAL JUSTIFICATION:							
11	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
11	5247	PAVEMENT MARKINGS	19,887	19,362	20,000	PAVEMENT MARKING	20,000
TOTAL JUSTIFICATION: 20,000							
11	5251	STREET LIGHT MAINTENANCE	44,782	43,327	41,178	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	5,000
TOTAL JUSTIFICATION: 5,000							
11	5303	CHEMICALS	270,473	82,759	123,859	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 0 165,000 8,000
TOTAL JUSTIFICATION: 173,000							
11	5314	MINOR STREET REPAIRS	12,096	0	0		
TOTAL JUSTIFICATION:							
11	5320	STREET SIGNS	20,000	20,000	19,100	SIGN MATERIALS FOR REPLACEMENT/REPAIR OF STREET SIGNS	12,000
TOTAL JUSTIFICATION: 12,000							
11	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
11	5508	PAVEMENT IMPROVEMENTS	864,827	1,037,507	916,717	STREET IMPROVEMENT PROGRAM	800,000
TOTAL JUSTIFICATION: 800,000							
11	5531	GENERAL MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
			1,287,858	1,263,842	1,169,422		1,116,700

**FY 2016 BUDGET WORKSHEET
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
12	5213	GEN LIABILITY INSURANCE	0	655	519	TREASURER BOND FEE CNA SURETY	700
TOTAL JUSTIFICATION:							700
12	5218	LEGAL SERVICES	26,292	0	0		
TOTAL JUSTIFICATION:							
12	5219	BANK CHARGES	0	15	0		
TOTAL JUSTIFICATION:							
12	5222	MEMBERSHIP DUES	0	240	3,615		
TOTAL JUSTIFICATION:							
12	5302	BOOKS & SUBSCRIPTIONS	0	3,292	3,855	COMCAST	1,000
TOTAL JUSTIFICATION:							1,000
12	5305	FIREFIGHTING SUPPLIES	11,392	5,670	40,500	FOREIGN FIRE INSURANCE RELATED PURCHASES	54,000
TOTAL JUSTIFICATION:							54,000
12	5315	SMALL TOOLS & EQUIPMENT	524	998	2,500		
TOTAL JUSTIFICATION:							
12	5317	MISC OPERATING SUPPLIES	745	54,561	3,735	COFFEE STATION FURNITURE	1,500 2,500
TOTAL JUSTIFICATION:							4,000
12	5319	PROTECTIVE CLOTHING/SUPL	0	0	0		
TOTAL JUSTIFICATION:							
			38,952	65,430	54,724		59,700

**FY 2016 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
15	5105	LOCAL TRAINING & MEETINGS	1,165	379	5,082	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS	6,000
TOTAL JUSTIFICATION:							6,000
15	5205	MULTIPLE DAY TRAINING	1,730	1,818	2,696	ASSOCIATED PUBLIC SAFETY COMMUNICATIONS OFFICERS CONF. (APCO) 2 ATTENDEES INCLUDES TRAVEL LODGING PER DIEM TRITECH CONF 2 ATTENDEES INCL TRAVEL LODGING PER DIEM	3,000 0 2,500
TOTAL JUSTIFICATION:							5,500
15	5207	IS SERV & MAINT AGREEMENT	47,438	129,466	161,402	CONTRACTUAL FEE FOR CONTINUED UPDATES 911 SERVICE (NETMOTION) MISC EQUIPMENT & MAINT OF COMPUTERS AND PRINTERS MAINTENANCE CODE RED PIMS BASED ICJIA TRITECH MAINTENANCE AGREEMENT COMCAST-FIBER OPTIC SERVICE (DES PLAINES) COMCAST ANNUAL CABLE FEE GEO-COMM - YEAR TWO SUPPORT & MAINTENANCE (DES PLAINES)	5,315 0 4,000 15,000 2,400 36,000 18,600 2,854 6,780
TOTAL JUSTIFICATION:							90,949
15	5220	MAINT OFF/SPEC EQUIPMENT	0	22,350	12,384	E-911 EQUIPMENT MAINTENANCE - VIPER WHEELING DES PLAINES	0 15,000 19,045
TOTAL JUSTIFICATION:							34,045
15	5221	MAINT RADIO EQUIPMENT	44,917	19,688	31,398	POLICE COST OF SHARED RADIO MAINTENANCE MISCELLANEOUS RADIO AND RELATED EQUIPMENT MAINTENANCE REPAIR MAINTENANCE CONTRACTS FOR POLICE & FIRE MIP 5000 RADIO MAINTENANCE MAINTENANCE TIME CLOCK	15,000 10,500 9,120 2,000 120
TOTAL JUSTIFICATION:							36,740
15	5222	MEMBERSHIP DUES	222	229	229	NATIONAL EMERGENCY NUMBER ASSOCIATION (NENA) X1 ASSOCIATED PUBLIC SAFETY COMMUNICATION OFFICER X2	150 300
TOTAL JUSTIFICATION:							450
15	5231	REG & SPCL AGENCY ASSESS	317,963	330,017	320,266	FIRE DISPATCH RED CENTER	314,348
TOTAL JUSTIFICATION:							314,348
15	5232	RENTAL AGREEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
15	5238	TELE-COMMUNICATION SERV	0	0	0		
TOTAL JUSTIFICATION:							
15	5302	BOOKS & SUBSCRIPTIONS	673	727	793	PIKE AND FISCHER'S RADIO RULES SERVICE SUBSCRIPTION AND MISCELLANEOUS	1,000 0
TOTAL JUSTIFICATION:							1,000
15	5313	IS MISC EQPT & SUPPLIES	16,338	210,420	20,165	MOTOROLA MTS RECEIVER REPLACEMENT (5 YEAR PLAN) (4) NEW 911 COMPUTERS	12,000 10,000
TOTAL JUSTIFICATION:							22,000
15	5315	SMALL TOOLS & EQUIPMENT	0	0	15,913		
TOTAL JUSTIFICATION:							
15	5317	MISC OPERATING SUPPLIES	676	1,123	80	MISCELLANEOUS OPERATING SUPPLIES	1,500
TOTAL JUSTIFICATION:							1,500
15	5318	OFFICE SUPPLIES	0	0	105	MISCELLANEOUS SUPPLIES	500
TOTAL JUSTIFICATION:							500

**FY 2016 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS**

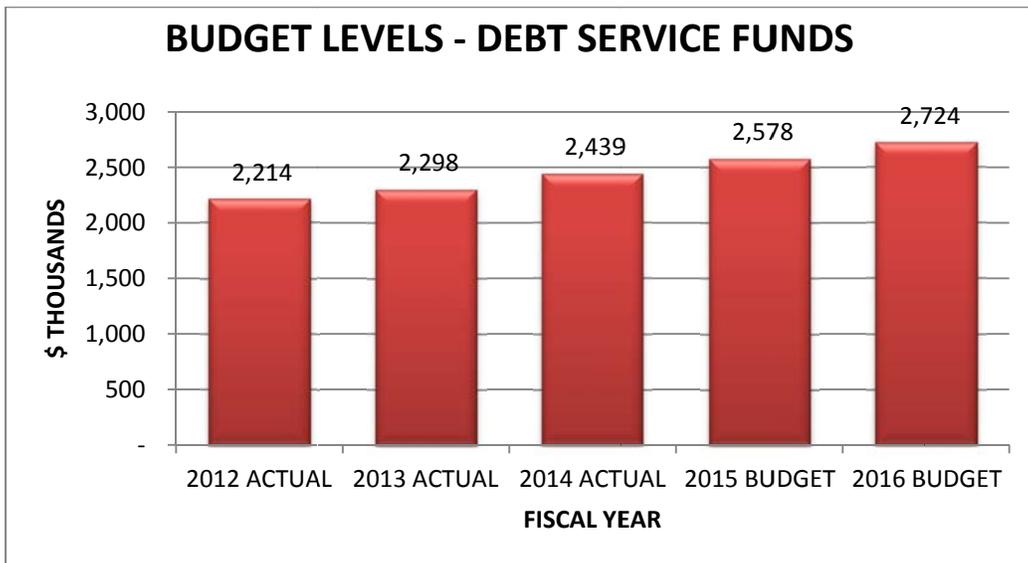
DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
15	5323	AWARDS/DECORATIONS	0	0	346		
TOTAL JUSTIFICATION:							
15	5327	IS MISC SOFTWARE	3,000	29,579	1,907	COMPUTER NETWORK SOFTWARE FOR 911 COMPUTERS	5,000
TOTAL JUSTIFICATION:							5,000
15	5707	TRANSFER TO CERF	85,424	85,259	82,874	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	54,339 0
TOTAL JUSTIFICATION:							54,339
			519,546	831,056	655,639		572,371

**FY 2016 BUDGET WORKSHEET
GRANT FUNDED PROJECTS**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
5500	5102	OVERTIME	40,888	45,005	69,534	STEP GRANT JAG GRANT	50,000 21,000
TOTAL JUSTIFICATION:							71,000
5500	5104	SALARIES	78,418	83,030	88,586	SALARIES FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR	0 99,827
TOTAL JUSTIFICATION:							99,827
5500	5105	LOCAL TRAINING & MEETINGS	0	170	0		
TOTAL JUSTIFICATION:							
5500	5108	EMPLOYER CONTRIBUTIONS	16,037	15,560	16,820	FICA/IMRF/MEDICARE COSTS FOR VICTIMS SERVICES COORD AND CONGREGATE MEALS SITE SUPERVISOR	17,771 0
TOTAL JUSTIFICATION:							17,771
5500	5205	MULTIPLE DAY TRAINING	0	0	0		
TOTAL JUSTIFICATION:							
5500	5206	CONSULTING SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
5500	5212	EMPLOYEE HEALTH INSURANCE	21,343	20,461	20,424	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	20,006
TOTAL JUSTIFICATION:							20,006
5500	5220	MAINT OFF/SPEC EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
5500	5299	MISC CONTRACTUAL SERVICES	22,161	23,584	35,900	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	30,000
TOTAL JUSTIFICATION:							30,000
5500	5310	VEHICLE MAINTENANCE	0	0	0		
TOTAL JUSTIFICATION:							
5500	5313	IS MISC EQPT & SUPPLIES	0	0	699		
TOTAL JUSTIFICATION:							
5500	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5317	MISC OPERATING SUPPLIES	(254)	1,746	491	SHIP GRANT EXPENDITURES	1,346
TOTAL JUSTIFICATION:							1,346
5500	5325	INVESTIGATIVE FUNDS	500	552	0	TOBACCO GRANT (DISCONTINUED)	0
TOTAL JUSTIFICATION:							0
5500	5411	SPECIAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
5500	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			179,093	190,106	232,453		239,950

DEBT SERVICE FUNDS

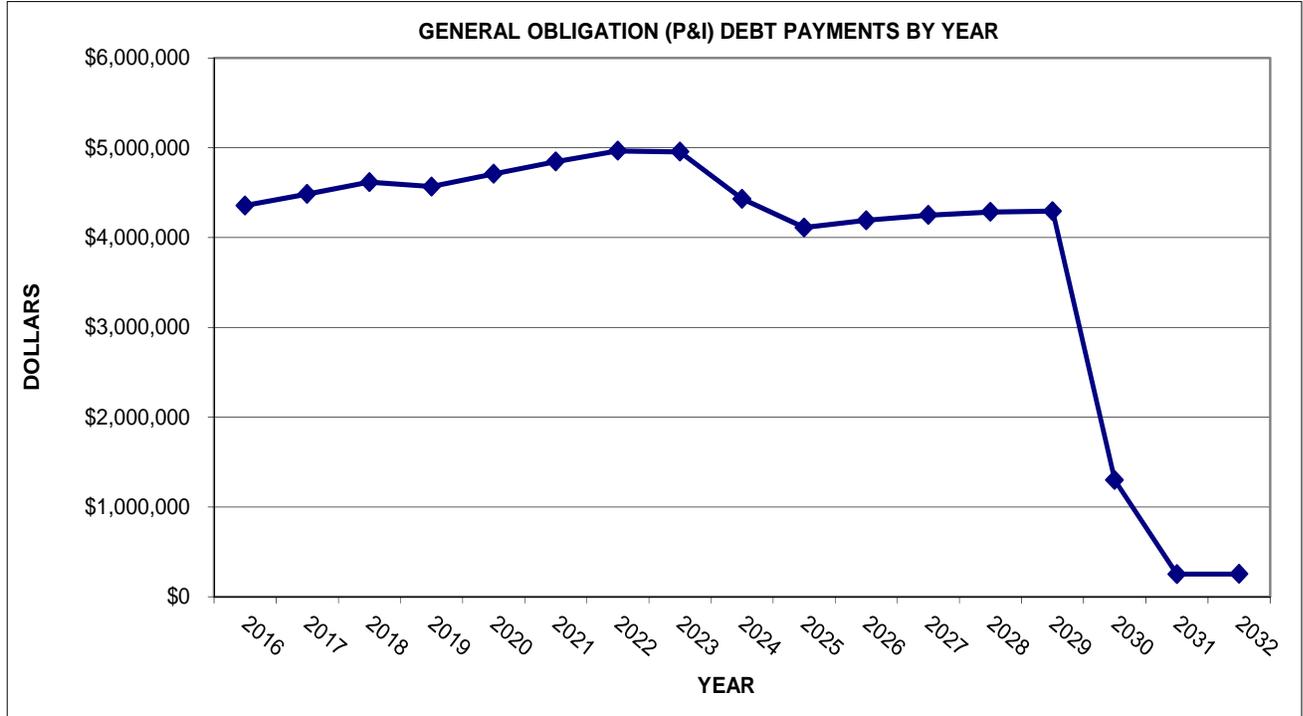
2007 General Obligation Bond Fund (21)	\$392,400
2008 General Obligation Bond Fund (22)	1,939,585
2009 General Obligation Bond Fund (23)	392,000
TOTAL.....	\$2,723,985



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

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

Fiscal Year	Series 2007	Series 2008	Series 2009	Series 2011	Series 2012A	Series 2012B	Total P&I
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	\$15,269,068	\$20,950,765	\$14,158,140	\$6,601,700	\$3,746,575	\$4,137,844	\$64,864,092



GENERAL OBLIGATION BOND DEBT SERVICE

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

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

One such standard looks at a community’s total governmental funds debt service as a percentage of expenditures. Communities with a score of less than 15% are judged to be “strong” (less than 8% is considered “very strong”). At the beginning of FY 2016, Wheeling’s score will be 10.37%, at the high end of the “strong” category.

A second standard examines a community’s net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2016, the Village’s net debt will represent only 2.51% of market value, a strong position as viewed by Standard and Poor’s.

	<u>Wheeling</u>	<u>Standard</u>
Governmental funds debt payments as a % of expenditures:	10.37	Less than 15% (strong)
Net Debt as a % of Market Value:	2.51%	Below 3% (low)

The Village’s bond rating with Standard & Poor’s is AA and is AA+ with Fitch Rating Services, the second highest rating available to municipalities. The rating reflects the rating agencies confidence in the Village’s ability to manage its debt and to make its scheduled debt service payments.

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

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

On October 2, 2011, the Village sold \$8,445,000 in Series 2011 general obligation refunding bonds, in order to take advantage of lower interest rates and realize present value savings by refunding some of the Village’s existing debt. Accordingly, the Village refunded all of its Series 2003A and Series 2003B bonds, and most of its Series 2004A bonds, and realized over \$612,000 in present value savings over the life of the refunding bonds. The original bonds were issued to pay for water and sewer system improvements (Series 2003A), a TIF Fund project

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

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

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

Legal Debt Limit and Effect of Existing Debt Levels on Current Operations

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

The Village's existing general obligation debt level is manageable and does not have a significant impact on current operations. While the Village's General Obligation (GO) principal and interest debt payments for FY 2016 are budgeted at \$4,355,934, only \$1,701,220 of that amount is supported by the property tax levy; the remaining amount will be paid by existing funds in the Tax Increment Financing, Water & Sewer, and Capital Projects Funds.

Only 12.1% of the Village's total property tax levy is earmarked for General obligation debt payments. That percentage is expected to decline in future years because as of today's date, the Village has no plans to issue additional debt, other than that which may be necessary for economic development purposes and would therefore be supported by the Village's TIF Funds.

**FY 2016 BUDGET WORKSHEET
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
21	5206	CONSULTING SERVICES	123	0	0		
TOTAL JUSTIFICATION:							
21	5609	FISCAL AGENT FEES	0	163	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
			392,123	392,163	392,000		392,400

**FY 2016 BUDGET WORKSHEET
2008 GEN OBLIG BOND FUND**

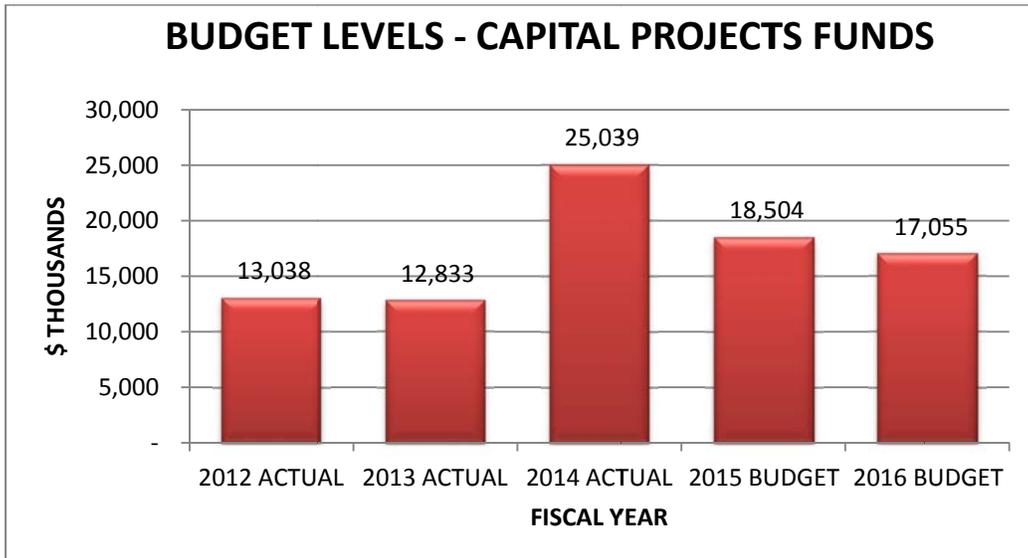
DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
22	5206	CONSULTING SERVICES	123	0	0		
TOTAL JUSTIFICATION:							
22	5609	FISCAL AGENT FEES	0	163	0		
TOTAL JUSTIFICATION:							
22	5623	BOND PRINCIPAL	670,000	840,000	1,015,000	2008 GO BONDS - PRINCIPAL PAYMENT (GF PORTION) 2008 GO BONDS - PRINCIPAL PAYMENT (WS PORTION)	813,375 391,625
TOTAL JUSTIFICATION:							1,205,000
22	5624	BOND INTEREST EXPENSE	843,917	814,906	778,534	2008 GO BONDS - INTEREST EXPENSE (GF PORTION) 2008 GO BONDS - INTEREST EXPENSE (WS PORTION)	495,845 238,740
TOTAL JUSTIFICATION:							734,585
22	5625	INTEREST RATE SWAP PAYMNT	0	0	0		
TOTAL JUSTIFICATION:							
			1,514,040	1,655,069	1,793,534		1,939,585

**FY 2016 BUDGET WORKSHEET
2009 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
23	5206	CONSULTING SERVICES	123	0	0		
TOTAL JUSTIFICATION:							
23	5609	FISCAL AGENT FEES	0	163	0		
TOTAL JUSTIFICATION:							
23	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
23	5624	BOND INTEREST EXPENSE	391,994	391,819	392,028	2009 GO BONDS - INTEREST EXPENSE	392,000
TOTAL JUSTIFICATION:							392,000
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
TOTAL JUSTIFICATION:							
			392,117	391,982	392,028		392,000

CAPITAL PROJECTS FUNDS

TIF Implementation Fund - Crossroads Redevelopment Project.....	2,511,594
TIF Implementation Fund - South Milwaukee Area.....	881,897
TIF Implementation Fund - Town Center II.....	1,128,896
TIF Implementation Fund – Southeast II	380,896
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area	2,910,022
Capital Projects Fund:	
Infrastructure Improvements (3410).....	1,560,371
Non-Infrastructure Improvements (3420).....	5,279,900
Capital Equipment Replacement Fund (CERF).....	2,059,000
Stormwater Fund:	
Stormwater Operating Program (4500)	0
Stormwater System Improvements (4510)	342,580
Stormwater System R&R Projects (4520).....	0
TOTAL.....	\$17,055,156



**FY 2016 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
3100	5102	OVERTIME	0	0	0		
TOTAL JUSTIFICATION:							
3100	5104	SALARIES	15,054	15,969	16,792	SALARY FOR REDEVELOPMENT COORDINATOR	16,986
TOTAL JUSTIFICATION:							16,986
3100	5105	LOCAL TRAINING & MEETINGS	0	154	228		
TOTAL JUSTIFICATION:							
3100	5108	EMPLOYER CONTRIBUTIONS	3,084	3,225	3,252	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,329
TOTAL JUSTIFICATION:							3,329
3100	5201	ADVERTISING & PUBLISHING	0	0	0	VLG OWNED RE LISTING MARKETING: BROKER SAVANT	720
TOTAL JUSTIFICATION:							720
3100	5205	MULTIPLE DAY TRAINING	742	1,160	957	MISC TIF CONFERENCES & MEETINGS ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	500 60 1,249
TOTAL JUSTIFICATION:							1,809
3100	5206	CONSULTING SERVICES	680	24,828	1,021		
TOTAL JUSTIFICATION:							
3100	5209	ENERGY	0	0	0		
TOTAL JUSTIFICATION:							
3100	5212	EMPLOYEE HEALTH INSURANCE	2,150	1,948	2,162	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,178
TOTAL JUSTIFICATION:							2,178
3100	5218	LEGAL SERVICES	7,574	4,668	5,341	LEGAL SERVICES RELATED TO THE CROSSROADS TIF	20,000
TOTAL JUSTIFICATION:							20,000
3100	5222	MEMBERSHIP DUES	170	170	85		
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	0	0	0		
TOTAL JUSTIFICATION:							
3100	5299	MISC CONTRACTUAL SERVICES	1,656,809	1,920,753	2,053,824	SURPLUS DISTRIBUTION TO THE TAXING DISTRICTS PER THE BOARD APPROVED INTERGOVERNMENTAL AGREEMENT.	1,999,426
TOTAL JUSTIFICATION:							1,999,426
3100	5311	BLDG/GROUNDS MAINTENANCE	0	48	0		
TOTAL JUSTIFICATION:							
3100	5333	BUSINESS RECRUITMENT	8,368	7,846	7,587	BROKER SAVANT FRANCE PUBLICATIONS BISNOW - 10X ADS, 2 EDITS COMM RE E-NEWS CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS	170 6,050 875 3,000
TOTAL JUSTIFICATION:							10,095
3100	5420	LAND ACQUISITION	546,634	16,815	0		

**FY 2016 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							
3100	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3100	5506	STREETSCAPE IMPROVEMENTS	15,186	49,891	26,190	FACADE PROGRAM DUNDEE ROAD LIGHTING	50,000 0
TOTAL JUSTIFICATION: 50,000							
3100	5712	LOSS/LAND HELD FOR RESALE	0	0	0		
TOTAL JUSTIFICATION:							
3100	5750	TIF INCENTIVE PAYMENTS	433,822	383,685	533,087	FRESH FARMS	407,051
TOTAL JUSTIFICATION: 407,051							
3100	5831	TRANS TO TOWN CENTER TIF	1,109,834	0	4,200,000		
TOTAL JUSTIFICATION:							
3100	5832	TRANSFER TO S.MIL TIF	0	1,109,834	0		
TOTAL JUSTIFICATION:							
3100	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
TOTAL JUSTIFICATION:							
3100	5839	TRANSFER TO NORTH TIF	0	0	0		
TOTAL JUSTIFICATION:							
			3,800,107	3,540,994	6,850,524		2,511,594

**FY 2016 BUDGET WORKSHEET
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
3200	5104	SALARIES	15,054	15,969	16,792	SALARY FOR REDEVELOPMENT COORDINATOR	16,986
TOTAL JUSTIFICATION:							16,986
3200	5105	LOCAL TRAINING & MEETINGS	0	154	228		
TOTAL JUSTIFICATION:							
3200	5108	EMPLOYER CONTRIBUTIONS	3,084	3,225	3,251	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,329
TOTAL JUSTIFICATION:							3,329
3200	5205	MULTIPLE DAY TRAINING	742	2,064	957	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	60 1,249
TOTAL JUSTIFICATION:							1,309
3200	5206	CONSULTING SERVICES	2,780	29,497	46,643		
TOTAL JUSTIFICATION:							
3200	5212	EMPLOYEE HEALTH INSURANCE	2,150	1,948	2,162	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,178 0
TOTAL JUSTIFICATION:							2,178
3200	5218	LEGAL SERVICES	4,678	563	3,839	MISC LEGAL SERVICES	5,000
TOTAL JUSTIFICATION:							5,000
3200	5222	MEMBERSHIP DUES	170	170	85		
TOTAL JUSTIFICATION:							
3200	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3200	5299	MISC CONTRACTUAL SERVICES	0	3,085,587	643,000	SURPLUS DISTRIBUTION (45%)	643,000
TOTAL JUSTIFICATION:							643,000
3200	5333	BUSINESS RECRUITMENT	5,356	7,546	7,587	BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS BROKER SAVANT CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS FRANCE PUBLICATIONS	875 170 3,000 6,050
TOTAL JUSTIFICATION:							10,095
3200	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3200	5506	STREETSCAPE IMPROVEMENTS	0	0	972,490	SOUTH MILWAUKEE PROPERTIES	200,000
TOTAL JUSTIFICATION:							200,000
3200	5838	TRANSFER TO CROSSROAD TIF	0	6,419,668	0		
TOTAL JUSTIFICATION:							
			34,013	9,566,391	1,697,034		881,897

**FY 2016 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
3500	5104	SALARIES	0	16,648	16,792	SALARY FOR REDEVELOPMENT COORDINATOR	16,986
TOTAL JUSTIFICATION:							16,986
3500	5105	LOCAL TRAINING & MEETINGS	0	154	153		
TOTAL JUSTIFICATION:							
3500	5108	EMPLOYER CONTRIBUTIONS	0	3,366	3,252	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,329
TOTAL JUSTIFICATION:							3,329
3500	5201	ADVERTISING & PUBLISHING	0	2,363	0		
TOTAL JUSTIFICATION:							
3500	5205	MULTIPLE DAY TRAINING	0	0	970	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (20%) ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	60 1,248
TOTAL JUSTIFICATION:							1,308
3500	5206	CONSULTING SERVICES	0	70,788	116,529	DUNDEE ROAD NEW SIGNALIZED INTERSECTION WOLF ROAD RECONSTRUCTION BASIN AT ST. JOSEPH THE WORKER CHURCH	265,000 0 30,000
TOTAL JUSTIFICATION:							295,000
3500	5212	EMPLOYEE HEALTH INSURANCE	0	1,948	2,162	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,178 0
TOTAL JUSTIFICATION:							2,178
3500	5218	LEGAL SERVICES	0	59,943	36,103	LEGAL SERVICES	50,000
TOTAL JUSTIFICATION:							50,000
3500	5222	MEMBERSHIP DUES	0	170	85		
TOTAL JUSTIFICATION:							
3500	5223	ENGINEERING & DESIGN SERV	0	0	792		
TOTAL JUSTIFICATION:							
3500	5228	PRINTING & BINDING	0	0	0		
TOTAL JUSTIFICATION:							
3500	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3500	5299	MISC CONTRACTUAL SERVICES	0	0	500		
TOTAL JUSTIFICATION:							
3500	5333	BUSINESS RECRUITMENT	0	3,000	7,587	BISNOW COMMERCIAL REAL ESTATE ENEWS: 10 ADS, 2 EDITS BROKER SAVANT CRAINS CHICAGO BUSINESS ENEWS: 6 MOS. ADS FRANCE PUBLICATIONS: NATL & REGL REAL ESTATE MGZNS ADS	875 170 3,000 6,050
TOTAL JUSTIFICATION:							10,095
3500	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3500	5504	STORM SEWER IMPROVEMENTS	0	16,384	0		
TOTAL JUSTIFICATION:							
3500	5506	STREETScape IMPROVEMENTS	0	0	155,019	FACADE PROGRAM DUNDEE ROAD LIGHTING	50,000 0
TOTAL JUSTIFICATION:							50,000

**FY 2016 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
3500	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3500	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECONSTRUCTION DUNDEE ROAD NEW SIGNALIZED INTERSECTION	0 700,000
TOTAL JUSTIFICATION:							700,000
3500	5512	BRIDGE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3500	5513	WATERWAY IMPROVEMENTS	0	0	0	BASIN AT ST JOSEPH THE WORKER CHURCH	0
TOTAL JUSTIFICATION:							0
3500	5701	CONTINGENCIES	0	0	0		
TOTAL JUSTIFICATION:							
			0	174,764	339,942		1,128,896

**FY 2016 BUDGET WORKSHEET
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
3600	5104	SALARIES	0	16,648	16,792	SALARY FOR REDEVELOPMENT COORDINATOR	16,986
TOTAL JUSTIFICATION:							16,986
3600	5105	LOCAL TRAINING & MEETINGS	0	154	153		
TOTAL JUSTIFICATION:							
3600	5108	EMPLOYER CONTRIBUTIONS	0	3,366	3,252	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,329
TOTAL JUSTIFICATION:							3,329
3600	5205	MULTIPLE DAY TRAINING	0	0	850	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE(1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	60 1,248
TOTAL JUSTIFICATION:							1,308
3600	5206	CONSULTING SERVICES	0	22,243	8,133	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	22,000
TOTAL JUSTIFICATION:							22,000
3600	5212	EMPLOYEE HEALTH INSURANCE	0	1,948	2,162	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,178 0
TOTAL JUSTIFICATION:							2,178
3600	5218	LEGAL SERVICES	0	26,841	68	LEGAL SERVICES	25,000
TOTAL JUSTIFICATION:							25,000
3600	5222	MEMBERSHIP DUES	0	170	85		
TOTAL JUSTIFICATION:							
3600	5228	PRINTING & BINDING	0	2,321	0		
TOTAL JUSTIFICATION:							
3600	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3600	5333	BUSINESS RECRUITMENT	0	3,000	7,587	BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS BROKER SAVANT CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS FRANCE PUBLICATIONS	875 170 3,000 6,050
TOTAL JUSTIFICATION:							10,095
3600	5502	SANITARY SEWER IMPROVEMNT	0	0	0	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	90,000
TOTAL JUSTIFICATION:							90,000
3600	5503	WATER IMPROVEMENTS	0	0	0	WATER AND SEWER IMPROVEMENTS AT INDUSTRIAL LANE	160,000
TOTAL JUSTIFICATION:							160,000
3600	5506	STREETSCAPE IMPROVEMENTS	0	0	0	FACADE PROGRAM	50,000
TOTAL JUSTIFICATION:							50,000
3600	5750	TIF INCENTIVE PAYMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3600	5801	TRANSFER TO GENERAL FUND	0	34,000	0		
TOTAL JUSTIFICATION:							
			0	110,690	39,079		380,896

**FY 2016 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
3900	5104	SALARIES	15,054	15,969	16,792	SALARY FOR REDEVELOPMENT COORDINATOR	16,986
TOTAL JUSTIFICATION:							16,986
3900	5105	LOCAL TRAINING & MEETINGS	0	154	378		
TOTAL JUSTIFICATION:							
3900	5108	EMPLOYER CONTRIBUTIONS	3,084	3,225	3,252	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF FOR REDEVELOPMENT COORDINATOR	3,329
TOTAL JUSTIFICATION:							3,329
3900	5205	MULTIPLE DAY TRAINING	742	2,184	981	ILLINOIS TAX INCREMENT ASSOCIATION CONFERENCE (1) 20% ICSC RECON INTL RETAIL REAL ESTATE CONVENTION	60 1,248
TOTAL JUSTIFICATION:							1,308
3900	5206	CONSULTING SERVICES	36,378	33,668	23,645	WOLF ROAD RECONSTRUCTION DIVERSIONARY CHANNEL BRIDGE AND ROADWAY	0 100,000
TOTAL JUSTIFICATION:							100,000
3900	5212	EMPLOYEE HEALTH INSURANCE	2,150	1,948	2,162	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	2,178 0
TOTAL JUSTIFICATION:							2,178
3900	5218	LEGAL SERVICES	638	9,297	23,461	LEGAL EXPENSES	25,000
TOTAL JUSTIFICATION:							25,000
3900	5222	MEMBERSHIP DUES	170	170	85		
TOTAL JUSTIFICATION:							
3900	5223	ENGINEERING & DESIGN SERV	0	15,260	12,450		
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	170	14,021	17,996	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE	27,500 15,000
TOTAL JUSTIFICATION:							42,500
3900	5317	MISC OPERATING SUPPLIES	24,405	0	0		
TOTAL JUSTIFICATION:							
3900	5333	BUSINESS RECRUITMENT	5,438	7,752	7,117	BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS BROKER SAVANT CRAIN'S CHICAGO BUSINESS - 6 ADS, COMM RE RPT E-NEWS FRANCE PUBLICATIONS	875 170 3,000 6,050
TOTAL JUSTIFICATION:							10,095
3900	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3900	5502	SANITARY SEWER IMPROVEMNT	0	0	0		
TOTAL JUSTIFICATION:							
3900	5503	WATER IMPROVEMENTS	0	39,607	0	MEADOW LANE COMPENSATORY STORAGE	20,000
TOTAL JUSTIFICATION:							20,000
3900	5506	STREETScape IMPROVEMENTS	0	829,771	304,159	FACADE PROGRAM	50,000

**FY 2016 BUDGET WORKSHEET
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
3900	5506	STREETSCAPE IMPROVEMENTS...	0...	829,771 ...	304,159 ...	DIVERSIONARY CHANNEL BRIDGE & ROADWAY	0
TOTAL JUSTIFICATION:							50,000
3900	5507	SIDEWALK IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
3900	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECONSTRUCTION	0
TOTAL JUSTIFICATION:							0
3900	5609	FISCAL AGENT FEES	5,381	5,529	5,441	FEE FOR 2005 TIF REVENUE BONDS FEE FOR 2011 GO REFUNDING BONDS FEE FOR 2012A GO REFUNDING BONDS	4,400 400 400
TOTAL JUSTIFICATION:							5,200
3900	5623	BOND PRINCIPAL	1,259,433	1,340,050	1,434,143	2005 TIF REVENUE BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	970,000 285,423 315,000
TOTAL JUSTIFICATION:							1,570,423
3900	5624	BOND INTEREST EXPENSE	1,244,697	1,185,919	1,127,170	2005 WESTIN TIF REVENUE BONDS 2011 GO REFUNDING BONDS 2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	891,600 73,403 98,000
TOTAL JUSTIFICATION:							1,063,003
3900	5629	BOND ISSUANCE COSTS	0	0	0		
TOTAL JUSTIFICATION:							
3900	5631	PAYMENT - BOND ESCROW	0	0	0		
TOTAL JUSTIFICATION:							
3900	5750	TIF INCENTIVE PAYMENTS	1,315,397	2,709,561	512,803		
TOTAL JUSTIFICATION:							
3900	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
TOTAL JUSTIFICATION:							
			3,913,137	6,214,086	3,492,035		2,910,022

**FY 2016 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
3410	5101	LONGEVITY	0	0	468	LONGEVITY	815
TOTAL JUSTIFICATION:							815
3410	5102	OVERTIME	0	884	6,178		
TOTAL JUSTIFICATION:							
3410	5103	SEASONAL HELP	0	0	12,946		
TOTAL JUSTIFICATION:							
3410	5104	SALARIES	160,369	119,452	95,973	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS	149,117
TOTAL JUSTIFICATION:							149,117
3410	5108	EMPLOYER CONTRIBUTIONS	0	25,624	18,819	IMRF, FICA & MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 3410 & 4330)	0 29,385
TOTAL JUSTIFICATION:							29,385
3410	5206	CONSULTING SERVICES	36,284	255,086	71,521	SIDEWALK & CONCRETE PROGRAM NEW SIDEWALK CONSTRUCTION WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS STREETLIGHT REPLACEMENT PROGRAM STREET PATCHING & GRINDING PROGRAM STREET IMPROVEMENT PROGRAM	500 2,500 0 80,000 0 3,000 10,000
TOTAL JUSTIFICATION:							96,000
3410	5212	EMPLOYEE HEALTH INSURANCE	0	19,303	19,426	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 28,554
TOTAL JUSTIFICATION:							28,554
3410	5218	LEGAL SERVICES	5,000	0	0		
TOTAL JUSTIFICATION:							
3410	5223	ENGINEERING & DESIGN SERV	345,381	119,854	276,368	STREET IMPROVEMENT PROGRAM DUNDEE RD. LIGHTING	80,000 76,000
TOTAL JUSTIFICATION:							156,000
3410	5230	RECORDING FEES	0	0	0		
TOTAL JUSTIFICATION:							
3410	5299	MISC CONTRACTUAL SERVICES	0	114,145	31,920	STORMWATER MASTER PLAN	0
TOTAL JUSTIFICATION:							0
3410	5504	STORM SEWER IMPROVEMENTS	0	1,081,382	276,291		
TOTAL JUSTIFICATION:							
3410	5506	STREETSCAPE IMPROVEMENTS	105,946	11,675	124,956	WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS DUNDEE ROAD LIGHTING WOLF ROAD BRIDGE STREETLIGHT FIXTURE REPLACEMENT	0 255,000 0 50,000 0
TOTAL JUSTIFICATION:							305,000
3410	5507	SIDEWALK IMPROVEMENTS	183,449	279,352	99,427	SIDEWALK & CONCRETE PROGRAM NEW PUBLIC SIDEWALK PROGRAM SIDEWALK GRINDING PROGRAM	124,500 154,000 20,000
TOTAL JUSTIFICATION:							298,500
3410	5508	PAVEMENT IMPROVEMENTS	1,650,369	803,516	1,059,251	STREET IMPROVEMENT PROGRAM STREET PATCHING & GRINDING PROGRAM WATERMAIN REPLACEMENT PROGRAM	0 497,000 0

**FY 2016 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							497,000
3410	5512	BRIDGE IMPROVEMENTS	143,936	31,900	218,664		
TOTAL JUSTIFICATION:							
3410	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			2,630,734	2,862,173	2,312,208		1,560,371

**FY 2016 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
3420	5206	CONSULTING SERVICES	0	0	5,880		
TOTAL JUSTIFICATION:							
3420	5209	ENERGY	17,702	5,025	10,675	MABAS ENERGY COSTS (25% PER AGREEMENT FOR JANUARY)	4,000
TOTAL JUSTIFICATION:							4,000
3420	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
3420	5223	ENGINEERING & DESIGN SERV	0	4,906	173	NORTHGATE PARKWAY RIGHT TURN OVERLAP HIGH INTENSITY ACTIVATED CROSS WALK RAPID FLASHING BEACON	5,000 0 0
TOTAL JUSTIFICATION:							5,000
3420	5299	MISC CONTRACTUAL SERVICES	190	0	31,392	PAVEMENT ASSESSMENT FOX POINT MOBILE HOME PARK (CDBG DISASTER RECOVERY PROGRAM GRANT - \$4,000,000)	30,000 4,000,000 0
TOTAL JUSTIFICATION:							4,030,000
3420	5317	MISC OPERATING SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
3420	5408	BUILDING EQUIPMENT	35,473	129,410	0	HVAC UNIT REPLACEMENT PROGRAM	0
TOTAL JUSTIFICATION:							0
3420	5411	SPECIAL EQUIPMENT	0	0	0	TORNADO WARNING SIRENS	0
TOTAL JUSTIFICATION:							0
3420	5420	LAND ACQUISITION	0	0	0		
TOTAL JUSTIFICATION:							
3420	5504	STORM SEWER IMPROVEMENTS	14,982	15,723	0	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	0
TOTAL JUSTIFICATION:							0
3420	5506	STREETSCAPE IMPROVEMENTS	61,934	239,998	28,538	PARKWAY TREE PLANTING PROGRAM DUNDEE AND WOLF RD STREETSCAPE BEAUTIFICATION PAVER BRICK MAINTENANCE ENTRANCE SIGNS NORTHGATE PKWY RIGHT TURN OVERLAP RAPID FLASHING BEACON	15,000 0 110,000 0 50,000 0
TOTAL JUSTIFICATION:							175,000
3420	5508	PAVEMENT IMPROVEMENTS	139,684	149,780	74,998	CRACK SEALING PROGRAM ASPHALT SURFACE TREATMENT PROGRAM	75,000 150,000
TOTAL JUSTIFICATION:							225,000
3420	5509	BUILDING IMPROVEMENTS	1,296	561,053	0	FIBER OPTIC INSTALLATION	100,000
TOTAL JUSTIFICATION:							100,000
3420	5513	WATERWAY IMPROVEMENTS	2,911	0	0		
TOTAL JUSTIFICATION:							
3420	5609	FISCAL AGENT FEES	206	294	158	2011 GO BONDS FISCAL AGENT FEES	400
TOTAL JUSTIFICATION:							400
3420	5623	BOND PRINCIPAL	286,943	298,129	305,793	2011 GO REFUNDING BONDS - PRINCIPAL PAYMENT	322,389
TOTAL JUSTIFICATION:							322,389
3420	5624	BOND INTEREST EXPENSE	98,774	90,611	82,590	2011 GO REFUNDING BOND INTEREST PAYMENT	72,793

**FY 2016 BUDGET WORKSHEET
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							72,793
3420	5629	BOND ISSUANCE COSTS	0	0	0		
TOTAL JUSTIFICATION:							
3420	5631	PAYMENT - BOND ESCROW	0	0	0		
TOTAL JUSTIFICATION:							
3420	5822	TRANSFER TO 2008 BOND	860,000	310,089	294,367	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES	345,318
TOTAL JUSTIFICATION:							345,318
3420	5831	TRANS TO TOWN CENTER TIF	0	14,630	0		
TOTAL JUSTIFICATION:							
			1,520,096	1,819,648	834,564		5,279,900

**FY 2016 BUDGET WORKSHEET
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
33	5233	RENTAL EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
33	5313	IS MISC EQPT & SUPPLIES	0	0	86,739	CISCO EQUIPMENT UPGRADES	145,000
TOTAL JUSTIFICATION:							145,000
33	5315	SMALL TOOLS & EQUIPMENT	10,640	12,175	0	BULLET PROOF VESTS MICROFILM READER/PRINTER (CD)	50,000 8,000
TOTAL JUSTIFICATION:							58,000
33	5401	MOBILE EQUIPMENT	214,780	190,738	1,411,894	6 SQUAD CARS (POLICE) FIRE ENGINE REFURBISHMENT (FIRE) 2 AMBULANCES (FIRE) PICKUP TRUCK (BLDG SVCS) FORK LIFT (BLDG SVCS) TRACKLESS SIDEWALK MACHINE (BLDG SVCS) 2 1/2 TON DUMP TRUCK (STREETS) 1 TON DUMP TRUCK (STREETS) 1 TON DUMP TRUCK (FORESTRY) ENGINE (FIRE) TRUCK (FIRE)	168,000 50,000 590,000 28,000 30,000 120,000 140,000 45,000 45,000 270,000 300,000
TOTAL JUSTIFICATION:							1,786,000
33	5406	MISCELLANEOUS EQUIPMENT	0	0	0	COMPRESSOR (STREETS)	25,000
TOTAL JUSTIFICATION:							25,000
33	5407	OFFICE EQUIPMENT	8,100	0	22,657		
TOTAL JUSTIFICATION:							
33	5411	SPECIAL EQUIPMENT	2,303	3,885	11,088		
TOTAL JUSTIFICATION:							
33	5412	IS CAPITAL EQPT/SUPPLIES	0	20,554	113,347	LIVESCAN FINGERPRINT SYSTEM (POLICE)	45,000
TOTAL JUSTIFICATION:							45,000
33	5413	IS CAPITAL SOFTWARE	60,939	0	0		
TOTAL JUSTIFICATION:							
33	5840	TRF TO WATER & SEWER FUND	5,255	6,709	0		
TOTAL JUSTIFICATION:							
33	5855	TRANSFER TO GRANT FUND	0	0	0		
TOTAL JUSTIFICATION:							
			302,016	234,061	1,645,725		2,059,000

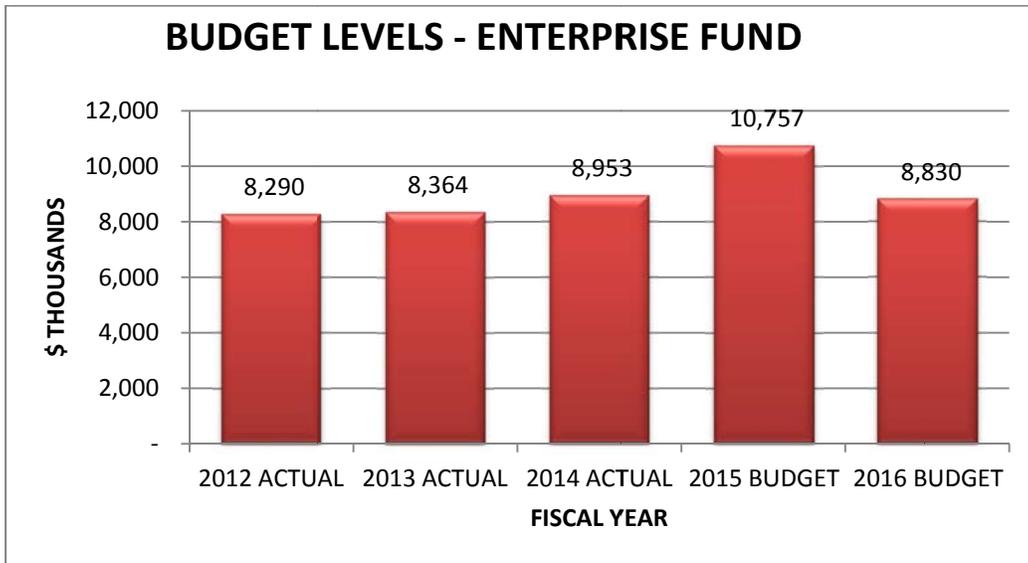
**FY 2016 BUDGET WORKSHEET
STORMWATER IMPROVEMENTS**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
4510	5206	CONSULTING SERVICES	0	0	0	BUFFALO CREEK REGULATORY FLOODPLAIN RE-MAPPING	200,000
TOTAL JUSTIFICATION:							200,000
4510	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4510	5223	ENGINEERING & DESIGN SERV	0	0	0	NORTH WHEELING ROAD DRAINAGE IMPROVEMENTS SOUTH WHEELING ROAD DRAINAGE IMPROVEMENTS	104,250 38,330
TOTAL JUSTIFICATION:							142,580
4510	5299	MISC CONTRACTUAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4510	5504	STORM SEWER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
4510	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			0	0	0		342,580

ENTERPRISE FUND

Water Sewer Fund:

Water Operating Program (4100)	\$4,958,976
Sewer Operating Program (4200).....	2,141,177
Water System Improvements (4310)	298,953
Sewer System Improvements (4320)	996,000
Water System R&R Projects (4330).....	110,012
Sewer System R&R Projects (4340).....	325,000
TOTAL.....	\$8,830,118



**FY 2016 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
4100	5101	LONGEVITY	3,950	6,400	6,400	LONGEVITY	6,550
TOTAL JUSTIFICATION:							6,550
4100	5102	OVERTIME	74,778	68,779	36,417	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. WATERMAIN BREAKS, ETC)	0 55,000
TOTAL JUSTIFICATION:							55,000
4100	5103	SEASONAL HELP	19,826	17,993	16,295	SEASONAL HELP	21,500
TOTAL JUSTIFICATION:							21,500
4100	5104	SALARIES	642,128	651,296	683,633	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 692,439
TOTAL JUSTIFICATION:							692,439
4100	5105	LOCAL TRAINING & MEETINGS	2,410	1,688	1,411	MISC SAFETY, SUPERVISORY, WATER OP LICENSE, ETC. TRAINING CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVS)	0 1,200 60
TOTAL JUSTIFICATION:							1,260
4100	5106	UNIFORM ALLOWANCE	5,554	5,133	4,563	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) CARRYOVER UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS AND BOOT REIMBURSEMENT	3,600 0 700 200
TOTAL JUSTIFICATION:							4,500
4100	5108	EMPLOYER CONTRIBUTIONS	148,761	145,941	143,606	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 149,289
TOTAL JUSTIFICATION:							149,289
4100	5111	UNEMPLOYMENT COMPENSATION	1,584	0	0		
TOTAL JUSTIFICATION:							
4100	5113	TUITION REIMBURSEMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
4100	5116	SICK LEAVE ANNL BUY BACK	362	589	642	SICK LEAVE BUY BACK	1,158
TOTAL JUSTIFICATION:							1,158
4100	5205	MULTIPLE DAY TRAINING	1,208	1,623	1,933	IL POTABLE WATER SUPPLY CONFERENCE (SPRINGFIELD) INCL. REGISTRATION, LODGING, PER DIEM, TOLL, ETC.	0 1,700
TOTAL JUSTIFICATION:							1,700
4100	5206	CONSULTING SERVICES	1,420	0	0		
TOTAL JUSTIFICATION:							
4100	5207	IS SERV & MAINT AGREEMENT	43,612	40,025	65,176	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION SENSUS MAINTENANCE AGREEMENT WATER CONSERVATION/METER WEB PORTAL MAINT AGREEMENT	46,500 10,300 10,920
TOTAL JUSTIFICATION:							67,720
4100	5208	DEBRIS DUMP CHARGES	21,408	14,938	14,763	DISPOSAL OF CONCRETE, ASPHALT, EXCAVATING MATERIAL, ETC	25,000
TOTAL JUSTIFICATION:							25,000
4100	5209	ENERGY	83,276	79,783	93,383	ENERGY CHARGES IN WATER FACILITIES	118,500
TOTAL JUSTIFICATION:							118,500
4100	5212	EMPLOYEE HEALTH INSURANCE	126,293	133,448	132,213	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	0

**FY 2016 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
4100.	5212.	EMPLOYEE HEALTH INSURANCE...	126,293 ...	133,448 ...	132,213 ...	(AMT ALLOCATED AMONG 2 DIVISIONS)	127,180
TOTAL JUSTIFICATION:							127,180
4100	5213	GEN LIABILITY INSURANCE	97,078	92,962	113,132	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 126,450
TOTAL JUSTIFICATION:							126,450
4100	5214	HYDRANT MAINTENANCE	30,000	26,516	25,729	FIRE HYDRANT REPLACEMENT AND PARTS, PAINT, ETC. FIRE HYDRANT SANDBLASTING REFLECTIVE TAPE FOR COLOR CODING FIRE HYDRANTS	9,000 16,000 1,000
TOTAL JUSTIFICATION:							26,000
4100	5217	LANDSCAPE MAINTENANCE	12,103	8,883	8,488	CONTRACTUAL SERVICES FOR GRASS CUTTING AND LAWN MAINTENANCE AT VARIOUS WATER TOWERS, RESERVOIR, ETC. CONTRACTUAL CHEMICAL SPRAYING	0 10,000 2,000
TOTAL JUSTIFICATION:							12,000
4100	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5219	BANK CHARGES	22,788	17,707	23,727	LOCKBOX PROCESSING FEE \$750/MONTH \$750 X 12 X 80%; EPAY PROCESSING FEE \$900/MONTH	0 7,200 10,800
TOTAL JUSTIFICATION:							18,000
4100	5220	MAINT OFF/SPEC EQUIPMENT	914	859	2,324	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL CONFINED SPACE EQUIP, TANK GAUGES, ETC. DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 500 650
TOTAL JUSTIFICATION:							1,150
4100	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4100	5222	MEMBERSHIP DUES	449	2,662	3,101	AMERICAN WATER WORKS ASSOCIATION AMERICAN PUBLIC WORKS ASSOCIATION NORTH SUBURBAN WATER WORKS ASSOCIATION ANNUAL JULIE NOTIFICATION ASSESSMENT FEE	165 155 70 2,800
TOTAL JUSTIFICATION:							3,190
4100	5227	POSTAGE	13,081	14,020	15,748	MAILING COSTS ASSOCIATED WITH WATER BILLING, SECOND NOTICES AND OPERATIONAL NEEDS. WATER FUND SHARE IS 80%, BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .39 X 80%; 1,800 LATE NOTICES X .49 X 80%	0 0 0 14,664 706
TOTAL JUSTIFICATION:							15,370
4100	5228	PRINTING & BINDING	10,880	9,113	9,100	WATER FUND SHARE OF WATER BILL PRINTING COSTS (80%) BASED ON 50,000 BILLS PER YEAR INCLUDING LATE NOTICES 50,000 X .16 CENTS = \$8,000 X 80%; SET-UP CHARGES \$150 X 12 = \$1,800 X 80%. LATE NOTICES \$90 X 12 = \$1,080 X 80% WATER BILLING USAGE TICKETS & REPORTS	0 0 6,400 1,440 860 750
TOTAL JUSTIFICATION:							9,450
4100	5233	RENTAL EQUIPMENT	37	838	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (E.G. BARRICADES, ETC.)	0 400
TOTAL JUSTIFICATION:							400
4100	5237	TELEMETRY EQUIP MAINT	10,596	5,879	7,874	MISC REPAIR PARTS (PILOT VALVES, ALTITUDE VALVES, ETC.) SCADA MAINTENANCE/REPAIRS/SERVICE CALLS	3,500 3,000

**FY 2016 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							6,500
4100	5242	RETIREE HEALTH INSURANCE	10,296	10,145	10,323	HEALTH INSURANCE COSTS FOR WATER DIVISION RETIREES	10,475
TOTAL JUSTIFICATION:							10,475
4100	5243	PUMPHOUSE MAINTENANCE	14,431	17,534	23,544	MISC REPAIRS FOR PUMP HOUSE EQUIP MAINTENANCE OF EMERGENCY GENERATORS MAINT OF TRANSFER SWITCHES & FIRE SUPPRESSION INSPECT TANK, LINE SENSOR TESTING AT NORTH, SOUTH & WELL #7	13,000 3,000 750 750
TOTAL JUSTIFICATION:							17,500
4100	5248	FINGER PRINTING FEES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5299	MISC CONTRACTUAL SERVICES	167	34,756	61,689	WISCONSIN RAIL ROAD CROSSING LEASE AND WATER PIPELINE RENTAL FEES CONTRACTUAL LOCATING SERVICES CONTRACTUAL RESTORATION AND/OR MATERIALS FOR UTILITY EXCAVATIONS BACKFLOW PREVENTION DEVICE SURVEY (PER IEPA/IDPH)	0 125 42,000 0 9,000 17,000
TOTAL JUSTIFICATION:							68,125
4100	5301	AUTO PETROL PRODUCTS	36,575	33,929	23,038	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC. INCL STANDBY GENERATORS PROPANE, KEROSENE, AND NATURAL GAS FOR HEATING PUMP FACILITIES, PORTABLE HEATERS FOR WATER REPAIRS	0 0 0 27,000
TOTAL JUSTIFICATION:							27,000
4100	5302	BOOKS & SUBSCRIPTIONS	100	97	1,100		
TOTAL JUSTIFICATION:							
4100	5303	CHEMICALS	4,212	2,857	5,024	CHEMICALS FOR POTABLE WATER TREATMENT, INCLUDES CO2 USED IN FREEZING SERVICE LINES, CHEMICAL REAGENTS, ETC.	0 5,500
TOTAL JUSTIFICATION:							5,500
4100	5308	WATER SAMPLES	10,405	15,878	12,145	REQUIRED IEPA SAMPLING AND ANALYSIS OF POTABLE WATER MISC TESTING TO RESOLVE CONSUMER CONCERNS	9,710 1,000
TOTAL JUSTIFICATION:							10,710
4100	5309	JANITORIAL SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
4100	5310	VEHICLE MAINTENANCE	24,309	20,282	22,076	REPAIRS/MAINTENANCE TO VEHICLES AND EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	0 22,000
TOTAL JUSTIFICATION:							22,000
4100	5311	BLDG/GROUNDS MAINTENANCE	17,163	14,083	9,716	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BLDG/GROUNDS (E.G. ROOF REPAIRS, LIGHTS, PAINT, SEALERS, ETC.) FLOWERS & LANDSCAPE MATERIALS SURFACE SEALING OF ASPHALT DRIVEWAYS AT PUMP HOUSE FACILITIES & PRESSURE MONITORING STATIONS	0 8,000 3,000 0 4,000
TOTAL JUSTIFICATION:							15,000
4100	5313	IS MISC EQPT & SUPPLIES	4,803	353	4,021	(2) REPLACEMENT COMPUTERS OUT OF WARRANTY & DO NOT MEET MINIMUM VILLAGE SPECIFICATIONS	0 3,500
TOTAL JUSTIFICATION:							3,500
4100	5315	SMALL TOOLS & EQUIPMENT	6,378	5,408	7,335	REPLACEMENT/REPAIRS TO WORN TOOLS & EQUIPMENT	6,000
TOTAL JUSTIFICATION:							6,000
4100	5317	MISC OPERATING SUPPLIES	1,360	0	324	MISC SUPPLIES (GATORADE, BATTERIES, ETC.)	200

**FY 2016 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							200
4100	5318	OFFICE SUPPLIES	415	0	168		
TOTAL JUSTIFICATION:							
4100	5319	PROTECTIVE CLOTHING/SUPL	2,630	2,954	2,348	SAFETY GEAR (PPE, WEATHER/RAIN GEAR, ETC) & SUPPLIES	3,000
TOTAL JUSTIFICATION:							3,000
4100	5341	METERS	104,593	1,994	44,266	NEW CONSTRUCTION/REPLACEMENT OF WATER METERS	10,000
						ANNUAL REPLACEMENT OF TURBINE CHAMBERS &	0
						RECALIBRATION OF METERS AT RECEIVING STATIONS	14,000
						MISC MATERIALS, SUPPLIES & PARTS FOR METER REPAIR	1,500
TOTAL JUSTIFICATION:							25,500
4100	5344	WATER MAIN MAINTENANCE	70,048	92,763	27,210	REPAIR PARTS (I.E. PIPE, VALVES, VAULTS, REPAIR CLAMPS, BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES, ETC.) FOR MAINTENANCE OF WATER MAINS & RELATED APPURTENANCES	0 0 75,000
TOTAL JUSTIFICATION:							75,000
4100	5345	WATER STORAGE MAINT	33,144	22,233	21,472	ANNUAL INSPECTION, EQUIP AND RE-CALIBRATION OF WATER STORAGE FACILITIES & MISCELLANEOUS REPAIRS/MAINT	0 10,000
						WATER SYSTEM VULNERABILITY ASSESSMENT COMPLIANCE	2,500
						EXTERIOR ELEVATED STANDPIPE CLEANING	2,500
TOTAL JUSTIFICATION:							15,000
4100	5406	MISCELLANEOUS EQUIPMENT	0	0	11,000		
TOTAL JUSTIFICATION:							
4100	5411	SPECIAL EQUIPMENT	0	0	4,518		
TOTAL JUSTIFICATION:							
4100	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
4100	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4100	5624	BOND INTEREST EXPENSE	(481)	(488)	(506)		
TOTAL JUSTIFICATION:							
4100	5703	GENERAL FUND REIMBRSMNT	922,296	951,517	989,990	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES	0
						WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS.	0
						REMAINING SHARE (20%) IN SEWER PROGRAM.	1,000,698
TOTAL JUSTIFICATION:							1,000,698
4100	5705	NWWC WATER CHARGE	1,649,643	1,692,088	1,697,197	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS	0 1,750,000
TOTAL JUSTIFICATION:							1,750,000
4100	5706	TRANSFER TO DEBT SERVICE	246,012	268,922	291,450	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 315,182
TOTAL JUSTIFICATION:							315,182
4100	5707	TRANSFER TO CERF	0	0	69,824	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	98,280 0
TOTAL JUSTIFICATION:							98,280
4100	5710	DEPRECIATION EXPENSE	674,950	857,984	0		
TOTAL JUSTIFICATION:							

**FY 2016 BUDGET WORKSHEET
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
4100	5713	OPEB EXPENSE	(585)	(3,825)	0		
TOTAL JUSTIFICATION:							
			5,207,362	5,388,537	4,748,927		4,958,976

**FY 2016 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
4200	5101	LONGEVITY	3,950	6,400	6,400	LONGEVITY	6,550
TOTAL JUSTIFICATION:							6,550
4200	5102	OVERTIME	55,890	13,250	9,495	COMPENSATION FOR CALL- BACKS OR CALL-INS (E.G. FLOOD RESPONSE, SEWER PLUGS, LIFT STATION FAILURES, ETC.)	0 0 20,000
TOTAL JUSTIFICATION:							20,000
4200	5103	SEASONAL HELP	15,506	17,430	16,445	SEASONAL HELP	20,000
TOTAL JUSTIFICATION:							20,000
4200	5104	SALARIES	642,096	645,190	682,562	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 692,439
TOTAL JUSTIFICATION:							692,439
4200	5105	LOCAL TRAINING & MEETINGS	1,241	1,234	1,610	MISC. SAFETY, SUPERVISORY, ETC. TRAINING PIPELINE ASSESSMENT CERTIFICATION (NASSCO) CDL REIMBURSEMENT PER CDL (AMT ALLOCATED AMONG 2 DIVISIONS)	1,500 1,800 0 60
TOTAL JUSTIFICATION:							3,360
4200	5106	UNIFORM ALLOWANCE	4,257	3,917	3,719	UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) CARRYOVER UNIFORM ALLOWANCES PER CBA (AMT ALLOCATED AMONG 2 DIVS) SEASONAL HELP UNIFORMS AND BOOT REIMBURSEMENT	3,600 0 700 120
TOTAL JUSTIFICATION:							4,420
4200	5108	EMPLOYER CONTRIBUTIONS	147,724	140,959	143,838	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 142,384
TOTAL JUSTIFICATION:							142,384
4200	5111	UNEMPLOYMENT COMPENSATION	603	0	3,822		
TOTAL JUSTIFICATION:							
4200	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
TOTAL JUSTIFICATION:							
4200	5116	SICK LEAVE ANNL BUY BACK	362	589	642	SICK LEAVE BUY BACK	1,158
TOTAL JUSTIFICATION:							1,158
4200	5205	MULTIPLE DAY TRAINING	23	13	741	WATER & WASTEWATER EQUIP & TREATMENT & TRANSPORT SHOW (IN) INCL. REGISTRATION, PER DIEM, TOLLS, LODGING, ETC.	0 1,075
TOTAL JUSTIFICATION:							1,075
4200	5206	CONSULTING SERVICES	680	0	0		
TOTAL JUSTIFICATION:							
4200	5207	IS SERV & MAINT AGREEMENT	43,612	40,025	44,037	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION	46,500
TOTAL JUSTIFICATION:							46,500
4200	5208	DEBRIS DUMP CHARGES	12,638	7,738	1,811	DISPOSAL FROM CLEANING/REPAIRING SANITARY & STORM SEWER SYSTEMS, WATERWAY DEBRIS, FLOOD DEBRIS, ETC.	0 15,000
TOTAL JUSTIFICATION:							15,000
4200	5209	ENERGY	18,784	17,904	19,024	ENERGY CHARGES FOR SANITARY LIFT AND STORM WATER PUMPING STATIONS	0 24,700
TOTAL JUSTIFICATION:							24,700
4200	5212	EMPLOYEE HEALTH INSURANCE	126,290	133,445	132,210	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 127,180

**FY 2016 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							127,180
4200	5213	GEN LIABILITY INSURANCE	51,775	49,580	60,337	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT, ETC.	0 67,440
TOTAL JUSTIFICATION:							67,440
4200	5217	LANDSCAPE MAINTENANCE	57,444	42,978	45,119	CONTRACTUAL BUFFALO CREEK STREAMBANK MAINTENANCE CONTRACTUAL GRASS CUTTING & LAWN MAINT OF DIVERSION CHANNEL AREAS CONTRACTUAL DIVERSION CHANNEL MAINTENANCE (PRESCRIBED BURN, DEBRIS REMOVAL, ETC.) CONTRACTUAL GRASS CUTTING & LAWN MAINT OF AVALON SIENNA	12,550 0 10,000 0 21,000 15,000
TOTAL JUSTIFICATION:							58,550
4200	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4200	5219	BANK CHARGES	2,953	1,613	1,942	LOCKBOX PROCESSING FEE \$750/MONTH \$750 X 12 X 20%	0 1,800
TOTAL JUSTIFICATION:							1,800
4200	5220	MAINT OFF/SPEC EQUIPMENT	1,296	1,592	4,100	MAINTENANCE/REPAIRS TO SPECIAL EQUIP, INCL LOCATOR EQUIP, GAS DETECTOR, SEWER CAMERA, ETC. DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	0 1,000 650
TOTAL JUSTIFICATION:							1,650
4200	5221	MAINT RADIO EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5222	MEMBERSHIP DUES	0	2,343	2,789	ANNUAL JULIE NOTIFICATION ASSESSMENT FEE	2,800
TOTAL JUSTIFICATION:							2,800
4200	5227	POSTAGE	2,780	2,967	3,346	MAILING COSTS ASSOCIATED WITH SEWER BILLING INCLUDING LATE NOTICES AND OTHER MISCELLANEOUS OPERATIONAL REQUIREMENTS. SEWER FUNDS SHARE IS 17% BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .39 X 17% 1,800 LATE NOTICES X .49 X 17%	0 0 0 3,116 150
TOTAL JUSTIFICATION:							3,266
4200	5228	PRINTING & BINDING	2,159	1,872	1,725	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 .16 X 17% SET-UP CHARGES \$150 X 12 = \$1,800 X 17% LATE CHARGES \$90 X 12 = \$1,080 X 17%	0 0 0 1,360 306 185
TOTAL JUSTIFICATION:							1,851
4200	5233	RENTAL EQUIPMENT	750	0	0	STREET SWEEPER RENTAL AS PART OF NPDES PREVENTATIVE MAINTENANCE (ONE MONTH)	0 9,000
TOTAL JUSTIFICATION:							9,000
4200	5234	TREE MAINT SERVICE	30,000	30,000	30,000	CONTRACTUAL TREE TRIMMING/BRUSH REMOVAL ALONG BUFFALO CREEK/WHEELING DRAINAGE DITCH, CAMP McDONALD, & WHEELING DIVERSION CHANNEL	0 0 30,000
TOTAL JUSTIFICATION:							30,000
4200	5237	TELEMETRY EQUIP MAINT	8,091	7,654	6,868	TECHNICAL/ELECTRICAL ASSISTANCE FOR MAINT OF PUMPING CONTROLS & RELATED EQUIPMENT ANNUAL OMNI SERVICE FEE	0 2,764 4,236

**FY 2016 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							7,000
4200	5242	RETIREE HEALTH INSURANCE	10,886	10,843	10,674	HEALTH INSURANCE COSTS FOR SEWER DIVISION RETIREES.	10,623
TOTAL JUSTIFICATION:							10,623
4200	5299	MISC CONTRACTUAL SERVICES	2,500	34,498	67,203	CONTRACTUAL LOCATING SERVICES CONTRACTUAL RESTORATION AND/OR MATERIALS FOR UTILITY EXCAVATIONS STORM SEWER NPDES PHASE II COMPLIANCE BIOHAZARD WASTE COLLECTION (2X/YR)	42,000 0 9,000 3,000 323
TOTAL JUSTIFICATION:							54,323
4200	5301	AUTO PETROL PRODUCTS	28,264	19,018	13,297	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, DIESEL FUEL, ETC. INCL STANDBY GENERATORS	0 20,000
TOTAL JUSTIFICATION:							20,000
4200	5302	BOOKS & SUBSCRIPTIONS	1,150	900	0	CONTINENTAL WEATHER SERVICE	900
TOTAL JUSTIFICATION:							900
4200	5303	CHEMICALS	7,089	3,484	4,426	DEGREASING CHEMICALS FOR LIFT STATIONS & SEWER LINES MISC CHEMICALS (E.G TRACE DYE, SEWER ODORS, ETC.)	4,000 1,000
TOTAL JUSTIFICATION:							5,000
4200	5310	VEHICLE MAINTENANCE	23,846	23,706	23,213	REPAIRS/MAINTENANCE TO VEHICLES & EQUIP INCLUDING INSPECTIONS AND FIRE EXTINGUISHER SERVICE	0 28,000
TOTAL JUSTIFICATION:							28,000
4200	5311	BLDG/GROUNDS MAINTENANCE	1,610	267	558	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES	750
TOTAL JUSTIFICATION:							750
4200	5315	SMALL TOOLS & EQUIPMENT	6,156	6,314	6,365	REPLACEMENT/REPAIRS OF WORN TOOLS & EQUIPMENT	6,000
TOTAL JUSTIFICATION:							6,000
4200	5317	MISC OPERATING SUPPLIES	2,713	245	1,323	MISC SUPPLIES (GATORADE, BATTERIES, ETC.)	200
TOTAL JUSTIFICATION:							200
4200	5318	OFFICE SUPPLIES	372	0	0		
TOTAL JUSTIFICATION:							
4200	5319	PROTECTIVE CLOTHING/SUPL	1,950	3,543	2,436	SAFETY GEAR (PPE, WEATHER/RAIN GEAR, ETC) & SUPPLIES	3,000
TOTAL JUSTIFICATION:							3,000
4200	5340	LIFT STATIONS	24,885	40,034	11,853	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	0 30,000
TOTAL JUSTIFICATION:							30,000
4200	5342	SEWER LINE MAINTENANCE	71,848	73,439	56,332	MATERIAL & SUPPLIES FOR STORM & SANITARY SEWER SYSTEMS (E.G., PIPE, COUPLINGS, ETC) STONE FOR TRENCH BACKFILL CONTRACTUAL MAINTENANCE & REPAIR TO STORM & SANITARY SEWER SYSTEMS	0 35,000 10,000 0 20,000
TOTAL JUSTIFICATION:							65,000
4200	5401	MOBILE EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
TOTAL JUSTIFICATION:							
4200	5411	SPECIAL EQUIPMENT	0	0	14,271		

**FY 2016 BUDGET WORKSHEET
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
TOTAL JUSTIFICATION:							
4200	5703	GENERAL FUND REIMBRMNT	230,574	237,879	247,498	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM	0 250,174
TOTAL JUSTIFICATION:							
							250,174
4200	5706	TRANSFER TO DEBT SERVICE	246,011	268,922	291,450	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 315,182
TOTAL JUSTIFICATION:							
							315,182
4200	5707	TRANSFER TO CERF	0	0	45,835	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	63,902 0
TOTAL JUSTIFICATION:							
							63,902
4200	5710	DEPRECIATION EXPENSE	350,802	353,364	0		
TOTAL JUSTIFICATION:							
							2,141,177
			2,241,559	2,245,148	2,019,314		

**FY 2016 BUDGET WORKSHEET
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
4310	5206	CONSULTING SERVICES	2,692	5,378	0	EMERGENCY INTERCONNECT	0
TOTAL JUSTIFICATION:							0
4310	5218	LEGAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
4310	5299	MISC CONTRACTUAL SERVICES	140	18,710	1,500		
TOTAL JUSTIFICATION:							
4310	5503	WATER IMPROVEMENTS	0	0	37,507	GENERATORS AT WELL HOUSES LAKE COOK WATERMAIN	45,000 140,000
TOTAL JUSTIFICATION:							185,000
4310	5609	FISCAL AGENT FEES	598	802	633	FISCAL AGENT FEES - 2011 GO REFUNDING BONDS FISCAL AGENT FEE - 2012B WATER METER BONDS	400 400
TOTAL JUSTIFICATION:							800
4310	5623	BOND PRINCIPAL	0	0	0		
TOTAL JUSTIFICATION:							
4310	5624	BOND INTEREST EXPENSE	137,103	129,294	121,465	2011 GO REFUNDING BONDS - INTEREST EXPENSE 2012B GO BONDS (WATER METERS) - INTEREST EXPENSE	13,403 99,750
TOTAL JUSTIFICATION:							113,153
4310	5629	BOND ISSUANCE COSTS	0	0	0		
TOTAL JUSTIFICATION:							
			140,533	154,184	161,106		298,953

**FY 2016 BUDGET WORKSHEET
SEWER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
4320	5206	CONSULTING SERVICES	0	0	8,902	FORCE MAIN REPAIR SANITARY SEWER RELOCATION	45,000 30,000
TOTAL JUSTIFICATION:							75,000
4320	5502	SANITARY SEWER IMPROVEMNT	0	169,416	91,218	SANITARY SEWER RELOCATION FORCE MAIN REPAIR SSES INVESTIGATION	125,000 646,000 150,000
TOTAL JUSTIFICATION:							921,000
4320	5503	WATER IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			0	169,416	100,121		996,000

**FY 2016 BUDGET WORKSHEET
WATER SYSTEM R&R PROJECT**

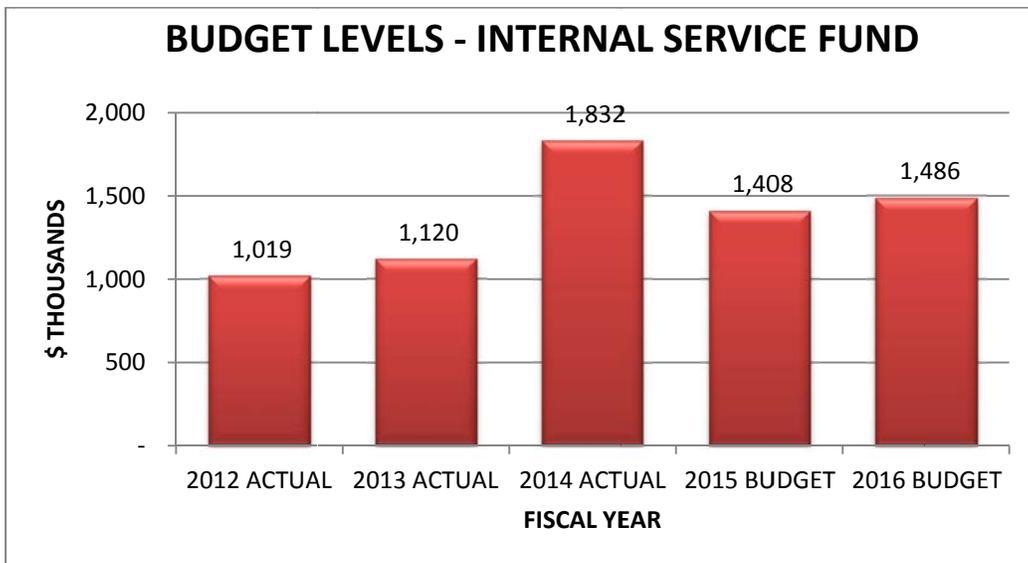
DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
4330	5101	LONGEVITY	0	0	182	LONGEVITY	370
TOTAL JUSTIFICATION:							370
4330	5102	OVERTIME	0	0	2,403		
TOTAL JUSTIFICATION:							
4330	5103	SEASONAL HELP	0	0	5,035		
TOTAL JUSTIFICATION:							
4330	5104	SALARIES	62,366	47,379	29,965	W/S FUND SHARE OF ENGINEERING SALARIES	42,465
TOTAL JUSTIFICATION:							42,465
4330	5108	EMPLOYER CONTRIBUTIONS	0	9,040	7,318	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410)	0 8,395
TOTAL JUSTIFICATION:							8,395
4330	5206	CONSULTING SERVICES	124,616	200,309	57,606	WATER MAIN REPLACEMENT PROGRAM ELEVATED TANK RE-COATING AND REPAIR PROGRAM	50,000 0
TOTAL JUSTIFICATION:							50,000
4330	5212	EMPLOYEE HEALTH INSURANCE	0	7,507	7,554	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 8,782
TOTAL JUSTIFICATION:							8,782
4330	5503	WATER IMPROVEMENTS	320,870	472,645	989,691	ELEVATED TANK RECOATING AND REPAIR WATER MAIN REPLACEMENT PROGRAM	0 0
TOTAL JUSTIFICATION:							0
			507,852	736,878	1,099,754		110,012

**FY 2016 BUDGET WORKSHEET
SEWER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
4340	5502	SANITARY SEWER IMPROVEMNT	271,657	258,387	385,960	SANITARY SEWER RELINING PROGRAM	0
						PUMP REPLACEMENT PROGRAM	15,000
						MANHOLE LINING & REHABILITATION	215,000
						WATERMAIN REPLACEMENT PROGRAM	0
						MILWAUKEE LIFT STATION CONTROL CABINET REPL	35,000
						SANITARY SEWER CLEANING AND TELEVISION (OLD TOWN	0
						SANITARY DISTRICT)	60,000
TOTAL JUSTIFICATION:							325,000
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
TOTAL JUSTIFICATION:							
			271,657	258,387	385,960		325,000

INTERNAL SERVICE FUND

Liability Insurance Fund.....\$1,485,794

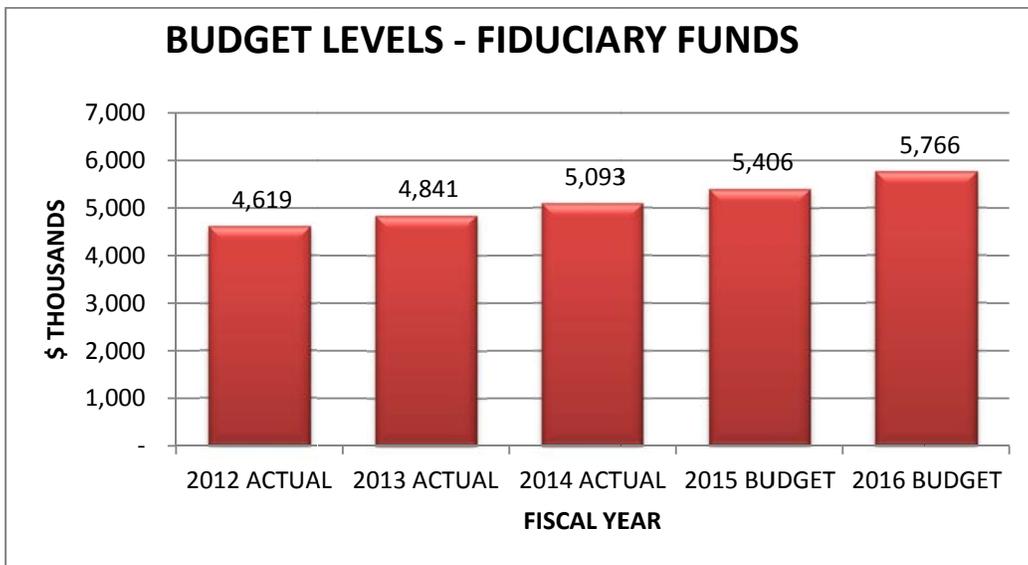


**FY 2016 BUDGET WORKSHEET
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
51	5125	SAFETY PROGRAM	0	0	0		
TOTAL JUSTIFICATION:							
51	5206	CONSULTING SERVICES	54,515	54,000	54,370	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	18,500 36,957
TOTAL JUSTIFICATION:							55,457
51	5213	GEN LIABILITY INSURANCE	297,731	317,222	372,521	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS' COMPENSATION COVERAGE.	378,437 0
TOTAL JUSTIFICATION:							378,437
51	5271	INSURANCE CLAIMS ADMIN	85,877	85,448	87,316	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES.	96,900
TOTAL JUSTIFICATION:							96,900
51	5272	INSURANCE CLAIMS	681,998	1,375,090	285,363	ANTICIPATED LOSSES FOR FY 2014	955,000
TOTAL JUSTIFICATION:							955,000
			1,120,121	1,831,761	799,570		1,485,794

FIDUCIARY FUNDS

Police Pension Fund.....	\$2,783,991
Fire Pension Fund	2,982,145
TOTAL.....	\$5,766,136



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 2015 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 12/31/2014	As of 12/31/2015
Accrued Liability	\$58,065,393	\$64,958,743
Less Current Assets	\$41,161,003	\$44,401,962
	=====	=====
Unfunded Accrued Liability (Surplus)	\$16,904,390	\$20,556,781
Percent Funded	70.9%	68.4%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,768,481 for the 2015 tax year which was \$164,895 (10.28%) higher than the 2014 levy. The increase in the tax levy is due to an increase in salaries, an investment return that was less than assumed and changes in mortality, disability, turnover and retirement rate assumptions that reflect new rates published by the Illinois Department of Insurance.

**FY 2016 BUDGET WORKSHEET
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
61	5203	AUDIT	6,892	7,578	8,000	DEPT OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
TOTAL JUSTIFICATION:							8,000
61	5205	MULTIPLE DAY TRAINING	1,757	2,111	2,505		
TOTAL JUSTIFICATION:							
61	5206	CONSULTING SERVICES	86,625	96,277	109,406	CONSULTING SERVICES INVESTMENT MANAGEMENT FEES LAUTERBACH & AMEN ACCOUNTING	2,000 100,000 15,000
TOTAL JUSTIFICATION:							117,000
61	5213	GEN LIABILITY INSURANCE	5,075	3,296	6,592	GALLAGHER FIDUCIARY LIABILITY INSURANCE	5,200
TOTAL JUSTIFICATION:							5,200
61	5218	LEGAL SERVICES	15,219	13,137	4,499	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING ADDITIONAL EXPENSES	2,000 2,000
TOTAL JUSTIFICATION:							4,000
61	5219	BANK CHARGES	0	0	0		
TOTAL JUSTIFICATION:							
61	5222	MEMBERSHIP DUES	775	1,075	1,570	PPFA ANNUAL MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
61	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
61	5246	MEDICAL EXAMS	575	0	0		
TOTAL JUSTIFICATION:							
61	5313	IS MISC EQPT & SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
61	5318	OFFICE SUPPLIES	0	774	0	OFFICE SUPPLIES	250
TOTAL JUSTIFICATION:							250
61	5702	REFUND PENSION CONTRIBUTI	0	0	36,372		
TOTAL JUSTIFICATION:							
61	5704	RETIREMENT PENSION	1,595,312	1,821,439	2,117,684	PENSION BENEFIT FOR RETIRED POLICE OFFICERS PENSION FOR UNANTICIPATED RETIREES	2,210,722 60,000
TOTAL JUSTIFICATION:							2,270,722
61	5714	NON-DUTY DISABILITY PENS	59,885	61,124	51,969	NON-DUTY RELATED RETIREMENT BENEFIT	64,235
TOTAL JUSTIFICATION:							64,235
61	5716	DUTY DISABILITY PENSION	76,531	77,289	78,048	PENSION BENEFIT FOR POLICE OFFICERS	80,390
TOTAL JUSTIFICATION:							80,390
61	5718	SURVIVING SPOUSE PENSION	235,788	244,212	225,198	SURVIVING SPOUSE BENEFIT FOR SPOUSES	232,644
TOTAL JUSTIFICATION:							232,644
			2,084,434	2,328,314	2,641,843		2,783,991

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 2015 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 12/31/2014	As of 12/31/2015
Accrued Liability	\$51,049,717	\$55,604,249
Less Current Assets	\$30,719,696 =====	\$32,595,008 =====
Unfunded Accrued Liability (Surplus)	\$20,330,021	\$23,009,241
Percent Funded	60.2%	58.6%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$1,936,380 for the 2015 tax year, which was \$196,058 (11.26%) higher than the 2014 levy. The increase in the tax levy is due to an increase in salaries and changes in mortality, disability, turnover and retirement rate assumptions that reflect new rates published by the Illinois Department of Insurance.

**FY 2016 BUDGET WORKSHEET
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2013 ACTUAL	2014 ACTUAL	2015 YTD ACTUAL	BUDGET JUSTIFICATION	2016 APPROVED
62	5203	AUDIT	5,441	5,697	6,264	DEPT. OF INSURANCE - ANNUAL COMPLIANCE FEE	6,300
TOTAL JUSTIFICATION:							6,300
62	5205	MULTIPLE DAY TRAINING	1,699	1,688	975	EDUCATIONAL SEMINARS AND TRAVEL	2,000
TOTAL JUSTIFICATION:							2,000
62	5206	CONSULTING SERVICES	35,000	59,281	50,385	INVESTMENT MANAGEMENT FEES LAUTERBACH & AMEN ACCOUNTING	60,000 14,000
TOTAL JUSTIFICATION:							74,000
62	5213	GEN LIABILITY INSURANCE	4,423	4,712	5,712	FIDUCIARY LIABILITY POLICY ARTHUR GALLAGHER	6,000
TOTAL JUSTIFICATION:							6,000
62	5218	LEGAL SERVICES	4,842	350	517	LEGAL SERVICES	2,500
TOTAL JUSTIFICATION:							2,500
62	5219	BANK CHARGES	101,524	0	0	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
TOTAL JUSTIFICATION:							0
62	5222	MEMBERSHIP DUES	1,075	775	450	MEMBERSHIP DUES	1,550
TOTAL JUSTIFICATION:							1,550
62	5225	ACTUARIAL SERVICES	0	0	0		
TOTAL JUSTIFICATION:							
62	5227	POSTAGE	0	0	0		
TOTAL JUSTIFICATION:							
62	5240	TRAVEL & TRANSPORTATION	0	0	0		
TOTAL JUSTIFICATION:							
62	5246	MEDICAL EXAMS	7,466	0	0	MEDICAL EXAMINATIONS	1,000
TOTAL JUSTIFICATION:							1,000
62	5318	OFFICE SUPPLIES	0	0	0		
TOTAL JUSTIFICATION:							
62	5702	REFUND PENSION CONTRIBUTI	0	0	0		
TOTAL JUSTIFICATION:							
62	5704	RETIREMENT PENSION	2,033,098	2,103,453	2,177,290	SERVICE PENSION BENEFIT FOR RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS	2,242,611 60,000
TOTAL JUSTIFICATION:							2,302,611
62	5714	NON-DUTY DISABILITY PENSN	0	0	0		
TOTAL JUSTIFICATION:							
62	5716	DUTY DISABILITY PENSION	390,125	417,632	418,955	DUTY-DISABILITY PENSION FOR FIREFIGHTERS	431,660
TOTAL JUSTIFICATION:							431,660
62	5718	SURVIVING SPOUSE PENSION	171,466	171,465	150,154	SURVIVING SPOUSE BENEFIT FOR PARTICIPANTS	154,524
TOTAL JUSTIFICATION:							154,524
			2,756,158	2,765,054	2,810,701		2,982,145

CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2016 through 2020.

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

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

Village of Wheeling
Capital Improvement Plan
 2016 thru 2020

PROJECTS BY FUNDING SOURCE

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
Capital Infrastructure (3410)								
Sidewalk & Concrete Program	CP-10	1	125,000	40,000	40,000	40,000	40,000	285,000
New Public Sidewalk Construction Program	CP-15	1	156,500	156,500	156,500	156,500	156,500	782,500
Wolf Road Reconstruction - Manchester to Milwaukee	CP-29	1		237,000	553,000			790,000
Streetlight Replacement Program	CP-41	1			148,000	156,500	139,500	444,000
Dundee Road Lighting	CP-65	1	76,000	392,360				468,360
Wolf Road Bridge Repair	CP-66	1	50,000					50,000
Street Patching and Grinding Program	CP-69	1	500,000	453,000	453,000	503,000	503,000	2,412,000
Sidewalk Grinding Program	CP-70	1	20,000	20,000	20,000	20,000	20,000	100,000
Lake Cook Road Improvements	CP-71	1	335,000	250,000				585,000
Street Improvement Program	MFT-01	1	90,000	450,000	950,000	1,000,000	1,000,000	3,490,000
Engineering Salaries and Benefits	Salaries	1	207,871	207,871	207,871	207,871	207,871	1,039,355
Watermain Replacement Program	WRR-01	1		335,000		155,000		490,000
Capital Infrastructure (3410) Total			1,560,371	2,541,731	2,528,371	2,238,871	2,066,871	10,936,215
Capital Non-Infrastructure (3420)								
Bonds	Bonds	1	740,900	740,900	740,900	740,900	740,900	3,704,500
HVAC Unit Replacement Program	CP(N)-07	1	0	0	40,000	40,000	40,000	120,000
Parkway Tree Planting Program	CP(N)-11	1	15,000	35,000	35,000	45,000	50,000	180,000
Roof Replacement-Police Resource Center	CP(N)-50	5			45,000			45,000
Hot-Mix Asphalt Pavement Sealing - Municipal Lots	CP(N)-55	1		125,000				125,000
Crack Sealing Program	CP(N)-57	1	75,000	75,000	75,000	75,000	75,000	375,000
Paver Brick Maintenance	CP(N)-58	1	110,000		25,000		25,000	160,000
Northgate Parkway Right Turn Signal Improvement	CP(N)-60	1	55,000					55,000
Pavement Assessment	CP(N)-61	1	30,000	30,000	30,000	30,000	30,000	150,000
Fiber Optic Cable Installation	CP(N)-62	1	100,000					100,000
MABAS Energy Cost	CP(N)-68	1	4,000					4,000
Tornado Warning Sirens	CP(N)-71	1		20,000				20,000
Asphalt Surface Treatment Program	CP(N)-72	1	150,000	150,000	150,000	150,000	150,000	750,000
Fox Point Mobile Home Park	CP(N)-73	1	4,000,000					4,000,000
Capital Non-Infrastructure (3420) Total			5,279,900	1,175,900	1,140,900	1,080,900	1,110,900	9,788,500
Grant (Reimbursement)								
Fox Point Mobile Home Park	CP(N)-73	1	-4,000,000					-4,000,000
Grant (Reimbursement) Total			-4,000,000					-4,000,000
Motor Fuel Tax (MFT) (11)								
Street Improvement Program	MFT-01	1	800,000	800,000	800,000	800,000	800,000	4,000,000
MFT General Maintenance	MFT-02	1	316,700	317,750	317,750	317,750		1,269,950

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
Motor Fuel Tax (MFT) (11) Total			1,116,700	1,117,750	1,117,750	1,117,750	800,000	5,269,950
Sewer Capital Fund (4320)								
Drainage Improvements - North Wheeling Road	STS-03	1					27,500	27,500
Drainage Improvements - South Wheeling Road	STS-04	1					8,250	8,250
Force Main Repair	SWR-15	1	691,000					691,000
SSES Investigation	SWR-16	1	150,000	150,000	150,000	150,000	150,000	750,000
Sanitary Sewer Relocation	SWR-18	1	155,000					155,000
Fletcher Sanitary Lift Station Stand-by Generator	SWR-19	1		75,000				75,000
Sewer Capital Fund (4320) Total			996,000	225,000	150,000	150,000	185,750	1,706,750
Sewer Systems R & R Fund (4340)								
Sanitary Sewer Lining Program	SRR-01	1		250,000		275,000		525,000
Pump Replacement Program	SRR-06	1	15,000	15,000	15,000	15,000	15,000	75,000
Manhole Lining & Rehabilitation	SRR-14	1	215,000		275,000		275,000	765,000
Milwaukee Lift Station Control Cabinet Replacement	SRR-15	1	35,000					35,000
Old Town Sanitary Sewer Cleaning & Televising	SRR-16	1	60,000					60,000
Watermain Replacement Program	WRR-01	1		100,000		100,000		200,000
Sewer Systems R & R Fund (4340) Total			325,000	365,000	290,000	390,000	290,000	1,660,000
Storm Sewer Fund (4510)								
Drainage Improvements - North Wheeling Road	STS-03	1	104,250				867,154	971,404
Drainage Improvements - South Wheeling Road	STS-04	1	38,330			187,200	233,146	458,676
Buffalo Creek Regulatory Floodplain Re-Mapping	STS-09	1	200,000					200,000
Storm Sewer Fund (4510) Total			342,580			187,200	1,100,300	1,630,080
TIF, Crossroads (3100)								
Dundee Road Lighting	CP-65	1		73,200				73,200
Façade & Bld Improvement Grant Program	TIF(35)-18	1	50,000	50,000	50,000	50,000		200,000
TIF, Crossroads (3100) Total			50,000	123,200	50,000	50,000		273,200
TIF, North (3900)								
Wolf Road Reconstruction - Manchester to Milwaukee	CP-29	1		48,000	112,000			160,000
Façade & Bld Improvement Grant Program	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000
Meadow Ln. Compensatory Storage	TIF(39)-16	1	20,000					20,000
Diversiory Channel Bridge and Roadway	TIF(39)-17	1	100,000	1,000,000				1,100,000
TIF, North (3900) Total			170,000	1,098,000	162,000	50,000	50,000	1,530,000
TIF, South (3200)								
South Milwaukee Properties	TIF(32)-02	1	200,000					200,000
TIF, South (3200) Total			200,000					200,000
TIF, Southeast II (3600)								
Façade & Bld Improvement Grant Program	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000
Water and Sewer Improvement at Industrial Lane	TIF(36)-04	1	272,000					272,000

Source	Project#	Priority	2016	2017	2018	2019	2020	Total
TIF, Southeast II (3600) Total			322,000	50,000	50,000	50,000	50,000	522,000
TIF, Town Center II (3500)								
Wolf Road Reconstruction - Manchester to Milwaukee	CP-29	1		15,000	35,000			50,000
Dundee Road Lighting	CP-65	1		307,440				307,440
Dundee Road New Signalized Intersection	TIF(35)-09	1	965,000					965,000
Basin at St. Joseph the Worker Church	TIF(35)-10	1	30,000	800,000				830,000
Façade & Bld Improvement Grant Program	TIF(35)-18	1	50,000	50,000	50,000	50,000	50,000	250,000
TIF, Town Center II (3500) Total			1,045,000	1,172,440	85,000	50,000	50,000	2,402,440
Water Capital Fund (4310)								
Bonds	Bonds	1	113,953	105,868	97,000	87,700	87,700	492,221
Lake Cook Road Improvements	CP-71	1	140,000	140,000				280,000
Drainage Improvements - North Wheeling Road	STS-03	1				43,500		43,500
Drainage Improvements - South Wheeling Road	STS-04	1				17,250		17,250
Emergency Interconnect	WTR-14	1				45,000		45,000
Generators at Well Houses	WTR-15	1	45,000		750,000			795,000
Water Capital Fund (4310) Total			298,953	245,868	847,000	87,700	193,450	1,672,971
Water Systems R & R Fund (4330)								
Engineering Salaries and Benefits	Salaries	1	60,012	60,012	60,012	60,012	60,012	300,060
Watermain Replacement Program	WRR-01	1	50,000	2,245,000	70,000	1,057,000	80,000	3,502,000
Elevated Tank Re-coating & Repair Program	WRR-02	1					623,000	623,000
Water Systems R & R Fund (4330) Total			110,012	2,305,012	130,012	1,117,012	763,012	4,425,060
GRAND TOTAL			7,816,516	10,419,901	6,551,033	6,569,433	6,660,283	38,017,166

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2016 COST	DESCRIPTION	OPERATING BUDGET IMPACT
STREET PATCHING AND GRINDING PROGRAM	\$2,412,000	CAPITAL PROJECTS FUND	\$500,000	Annual Village-wide Program provides for the patching and grinding of existing deteriorated pavement.	Timely planned, resurfacing of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
LAKE COOK ROAD IMPROVEMENTS	\$865,000	CAPITAL PROJECTS FUND/ WATER FUND	\$335,000	The project includes the reconstruction of Lake Cook Road, the extension of Weiland Road, street light installation, etc.	Roadway lighting improves safety & operation of vehicular & pedestrian traffic; sound/noise wall provides a quieter environment for businesses & residents. (Est. annual operating & maintenance expenses of \$20,000)
DUNDEE RD NEW SIGNAL INTERSECTION	\$965,000	CAPITAL PROJECTS FUND/TOWNCENTER 2 TIF	\$965,000	Funds local agency's 20% share of Construction & Construction Eng. for a 4 leg intersection including installation of a complete traffic signalization package interconnected with IDOT's ex. "Operation Greenlight" traffic signal coordination sys. Widening of Dundee Rd. is also included as part of the overall improvements.	Traffic signal installation & roadway improvements improve safety & operation of vehicular & pedestrian traffic (Est. annual operating & maintenance expenses of \$2,000)
STREET IMPROVEMENT PROGRAM	\$4,000,000	MOTOR FUEL TAX FUND	\$800,000	Resurfacing or reconstruction of existing streets in accordance with the 5-year pavement management program.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
MFT GENERAL MAINTENANCE PROGRAM	\$1,269,950	MOTOR FUEL TAX FUND	\$316,700	Street light & traffic signal energy & equipment maintenance, street sign maintenance & replacement, pavement markings, road salt for & liquid calcium chloride to augment snow & ice control, & bridge manager & inspection.	MFT funding of the MFT General Maintenance Program offsets the burden to Public Works, Streets/Forestry Division's Annual Operating Budget by the amount budgeted for this program.
Water and Sewer Improvement at Industrial Lane	\$272,000	SOUTHEAST TIF II	\$272,000	Installing 2,000 linear feet of new water and sanitary pipe down Industrial Drive.	

VILLAGE OF WHEELING, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

December 31, 2015

Taxpayer	Type of Business	2014 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Wheeling Hotel Owner	Hotel, Retail Stores	\$ 18,883,781	2.20%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	15,040,119	1.75%
Linda A Nagle Atty	Woodland Creek Apartments	11,786,909	1.37%
Allstate Insurance Co.	Real Estate Holdings	7,944,342	0.93%
Capstone Realty	Arlington Club/Village Green Apartments	7,548,449	0.88%
Mallard Lake Apartments	Mallard Lake Apartments	7,470,099	0.87%
Durable Inc.	Industrial	7,113,022	0.83%
Wheeling SC LLC	Retail Landlord	5,450,600	0.64%
Liberty Property Trust	Real Estate Holdings	5,007,733	0.58%
Pactiv Corp.	Aluminum Foil Products	4,895,023	0.57%
TOTAL		\$ 91,140,077	10.63%

Data Source

Office of the Cook County Clerk

**BUDGETED FULL TIME PERSONNEL
BY FISCAL YEAR**

DEPARTMENT or DIVISION	2010	2011	2012	2013	2014	2015	2016
Administration & BOT	6 ⁽¹⁾	5.5 ⁽⁸⁾	5.5	5.5	5.5	5.5	5.5
Finance	9	8 ⁽⁹⁾	8	8	8	8	8
Information Systems	4	4	4	4	4	4	4
Human Resources	2	1.5 ⁽⁸⁾	1.5	1.5	1.5	1.5	1.5
Comm. Devel.	13 ⁽²⁾	15 ⁽¹⁰⁾	15	15	15.5 ⁽²¹⁾	15.5	12 ⁽²⁴⁾
Village Engineering	4 ⁽³⁾	0 ⁽¹⁰⁾	0	0	0	0	0
Senior Services	5 ⁽⁴⁾	3.5 ⁽¹¹⁾	3.5	2.5 ⁽¹⁸⁾	2.5	2.5	2.5
Social Services	0	3.5 ⁽¹¹⁾	3.5	3.5	3.5	3.5	3.5
Police	91 ⁽⁵⁾	84 ^(11&12)	84	84 ⁽¹⁹⁾	85 ⁽²²⁾	96 ⁽²³⁾	96
Fire	54 ⁽⁶⁾	53 ⁽¹³⁾	53	53	53	53	53
Capital Projects & Design	4 ⁽³⁾	4	4	3 ⁽²⁰⁾	2.5 ⁽²¹⁾	2.5	0 ⁽²⁴⁾
PW Administration	5 ⁽³⁾	4 ⁽¹⁴⁾	4	4	4	4	4
Engineering/CIP	0	0	0	0	0	0	4 ⁽²⁴⁾
Bldg. Services	6	6	6	6	6	6	6
Fleet Services	5	5	5	5	5	5	5
Street	9	5 ⁽¹⁵⁾	4.5 ⁽¹⁷⁾	4.5	4.5	4.5	4.5
Forestry	4 ⁽⁷⁾	5 ⁽¹⁵⁾	4.5 ⁽¹⁷⁾	4.5	4.5	4.5	4.5
Total Budgeted Personnel - General Fund	221	207	206	204	205	216	214
Water	13	9 ⁽¹⁶⁾	9	9	9	9	9
Sewer	8	9 ⁽¹⁶⁾	9	9	9	9	9
Total Budgeted Personnel - Enterprise Fund	21	18	18	18	18	18	18
TOTAL	242	225	224	222	223	234	232

Footnotes:

1. Elimination of the director of special projects position.
2. Elimination of the deputy director; administrative secretary/planning and permit technician positions. Change plans examiner and plumbing inspector positions to part-time.
3. 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.

4. Change part-time senior center clerk to full-time position.
5. Elimination of administrative/ordinance enforcement officer; staff secretary; and three (3) police officer positions.
6. Elimination of six (6) firefighter/paramedic positions.
7. Elimination of one (1) maintenance operator in the Forestry Division.
8. Created assistant village manager/director of human resources position.
9. Elimination of one (1) finance clerk position.
10. 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.
11. 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.
12. Elimination of three (3) police officer positions; (1) one community service officer position; and the records supervisor position.
13. Elimination of one (1) full-time fire inspector position.
14. Elimination of clerk/typist position.
15. 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.
16. 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.
17. Elimination of one (1) maintenance operator in the Streets/Forestry Division.
18. 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.
19. Addition of one (1) police sergeant; elimination of one (1) police officer.
20. Elimination of the civil engineer II position in the Capital Projects & Design Division.
21. Position of engineering tech/inspector is budgeted equally between Community Development and the Capital Projects & Design Division.
22. Upgrade of part-time community service officer position to full-time.
23. Addition of eleven (11) new radio operator positions for the 911 Communications Center due to an Intergovernmental Agreement to provide police dispatch services to the City of Des Plaines.
24. Restructuring of the Community Development Department by eliminating the village planner and associate planner positions and replacing them with the senior planner position; eliminating the capital projects & design manager position; transferring the village engineer, civil engineer I and the engineering tech/inspector positions to the newly created Engineering/CIP Division of the Public Works Department. The part-time plumbing inspector position was upgraded to full-time and the electrical inspector position was changed to part-time.

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

VILLAGE OF WHEELING
PROPOSED FY 2016
BUDGET

PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 7, 2015, 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, 2016 and ending December 31, 2016.

A copy of the proposed FY 2016 budget has been available since October 15, 2015 at the Village Hall, 2 Community Boulevard, Wheeling, Illinois during normal business hours, on the Village's website, and at the Indian Trails Public Library, 355 Schoenbeck Road, Wheeling, Illinois, and will remain available for public inspection up to the time of the public hearing.

All interested persons are invited to attend the meeting and may present either written or oral comments. Written comments should be addressed to Michael Mondschain, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090. Elaine E. Simpson
Village Clerk
Village of Wheeling
Published in Daily Herald
November 27, 2015 (4426225)

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 27, 2015 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 *Danula Baltz*
Authorized Agent

Control # 4426225

ORDINANCE 4984

ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016 AND ENDING DECEMBER 31, 2016

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 7, 2015; 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 2016, a copy of which is on file with the Village Clerk, in the total amount of SEVENTY SIX MILLION SIX HUNDRED EIGHTY SIX THOUSAND TWO HUNDRED SEVEN DOLLARS (\$76,686,207) of which THIRTY EIGHT MILLION EIGHT HUNDRED THIRTY SIX THOUSAND TWO HUNDRED NINETY SEVEN DOLLARS (\$38,836,297) is for the General Fund, ONE MILLION NINE HUNDRED EIGHTY EIGHT THOUSAND SEVEN HUNDRED TWENTY ONE DOLLARS (\$1,988,721) is for the Special Revenue Funds, TWO MILLION SEVEN HUNDRED TWENTY THREE THOUSAND NINE HUNDRED EIGHTY FIVE DOLLARS (\$2,723,985) is for the Debt Service Funds, SEVENTEEN MILLION FIFTY FIVE THOUSAND ONE HUNDRED FIFTY SIX DOLLARS (\$17,055,156) is for the Capital Project Funds; EIGHT MILLION EIGHT HUNDRED THIRTY THOUSAND ONE HUNDRED EIGHTEEN DOLLARS (\$8,830,118), is for the Enterprise Funds, ONE MILLION FOUR HUNDRED EIGHTY FIVE THOUSAND SEVEN HUNDRED NINETY FOUR DOLLARS (\$1,485,794) is for the Internal Service Funds, and FIVE MILLION SEVEN HUNDRED SIXTY SIX THOUSAND ONE HUNDRED THIRTY SIX DOLLARS (\$5,766,136) 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 Krueger moved, seconded by Trustee Vogel, that Ordinance No. 4984 be passed.

President Argiris Argiris

Trustee Brady Argiris

Trustee Hein Argiris

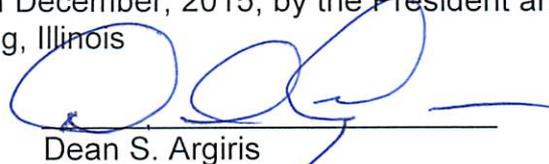
Trustee Krueger Argiris

Trustee Lang Argiris

Trustee Vito Argiris

Trustee Vogel Argiris

APPROVED this _____ day of December, 2015, by the President and Board of Trustees of the Village of Wheeling, Illinois



Dean S. Argiris
Village President

ATTEST:



Elaine E. Simpson
Village Clerk



APPROVED AS TO FORM:



James V. Ferolo
Village Attorney

PUBLISHED in pamphlet form this 22 day of December, 2015, by order of the Corporate Authorities of the Village of Wheeling, Cook and Lake Counties, Illinois.

GLOSSARY OF TERMS

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

Appropriation: An authorization from a specific fund to a specific department or program to make expenditures/incur obligations for a specified purpose and period of time. These appropriation items are limited to one year, unless otherwise specified.

Assessed Valuation: The valuation set upon real estate by the Assessor as a basis for levying property taxes.

Asset: Resources owned or held by a government which have monetary value.

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

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

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

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

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

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

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

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

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service: User charges for services provided by the Village to those specifically benefiting from those services.

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

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

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

Debt: A financial obligation that results from borrowing. Debts of government include bonds, notes, and land contracts.

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

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

Department: A major administrative division of the Village which indicates overall management responsibility for an operation and is unique in its delivery of services.

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

Distinguished Budget Award Program: Award program that recognizes exemplary budget documentation run by Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

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

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

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

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

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

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

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

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

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

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

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

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

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

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

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Goal: A goal is a desired result that an individual, department or organization envisions, plans and commits to achieve.

Government Finance Officers Association (GFOA): The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's nearly 18,000 members are federal, state/provincial, and local finance officials involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit.

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

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

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

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

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

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

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

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

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

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

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

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

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

MABAS: Mutual Aid Box Alarm System. A mutual aid system which has been in existence since the late 1960s. Member agencies provide mutual aid response for fires, emergency medical services (i.e. paramedic service) and specialized incidents (e.g. hazardous materials, underwater rescue/recovery, technical rescue, etc.).

Major Fund: The concept of major fund reporting was introduced and defined by GASB Statement 34 to simplify the presentation of fund information and to focus attention on the major activities of the entity. Rather than require each type of fund to be individually presented, Statement 34 requires the individual presentation of *only* major funds, with all other funds combined into a single column.

GASB defines major funds as those meeting the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Both criteria must be met in the same element (assets, liabilities, etc.) for both the 10 percent and 5 percent tests for a fund to be defined as major. However, Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund and to individually present its information in the basic financial statements, even if it does not meet the criteria. A government does not have the option, however, to not report a fund as major if it meets the criteria above.

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

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

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

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

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

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

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

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

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

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

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

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

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

Sales Tax: A levy on the retail sale of tangible personal property, which is collected by retailers and remitted to the State Department of Revenue. The total tax in the Cook County portion of Wheeling is comprised of a 6.25% state levy, 1.00% regional transit agency tax, and 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 6.25% state levy, .75% regional transit agency tax and 1.00% home rule tax. The total tax on most items in the Lake County portion of Wheeling is 8.00%; on autos and boats it is 7.00% (no home rule tax); and on groceries and drugs it is 1.75% (no state, county, or home rule component).

The Village receives 1% 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.

Tax Levy: The total amount to be raised by general property taxes for operating, pension and debt service purposes.

Tax Rate: The amount of tax levied for each \$100 of assessed valuation.

Trend Adjustment: An adjustment made to a department's budget request to more accurately reflect historical expenditures.

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

ACRONYMS

ASCAP: American Society of Composers, Authors and Publishers

APWA: American Public Works Association

AV: Assessed Valuation

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

CBA: Collective Bargaining Agreement

CERF: Capital Equipment Replacement Fund

CIP: Capital Improvement Plan

EAB: Emerald Ash Borer

EAV: Equalized Assessed Valuation

FICA: Federal Insurance Contributions Act

FLSA: Fair Labor Standards Act

FBI: Federal Bureau of Investigation

FT: Full-time

GAAP: Generally Accepted Accounting Principals

GASB: Governmental Accounting Standards Board

GIS: Geographic Information System

GFOA: Government Finance Officers Association

G.O. - General Obligation

HVAC: Heating, Ventilation Air Conditioning

ICMA: International City/County Management Association

IEPA: Illinois Environmental Protection Agency

IMF: Infrastructure Maintenance Fee

IMRF: Illinois Municipal Retirement Fund

MABAS: Mutual Aid Box Alarm System

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

PT: Part-time

SLDPA: Sick Leave Deferred Payment Account

SWANCC: Solid Waste Agency of Northern Cook County

TIF: Tax Increment Financing

VOCA: Victims of Crime Act

VMA: Village Manager Adjustment

W/S: Water/Sewer