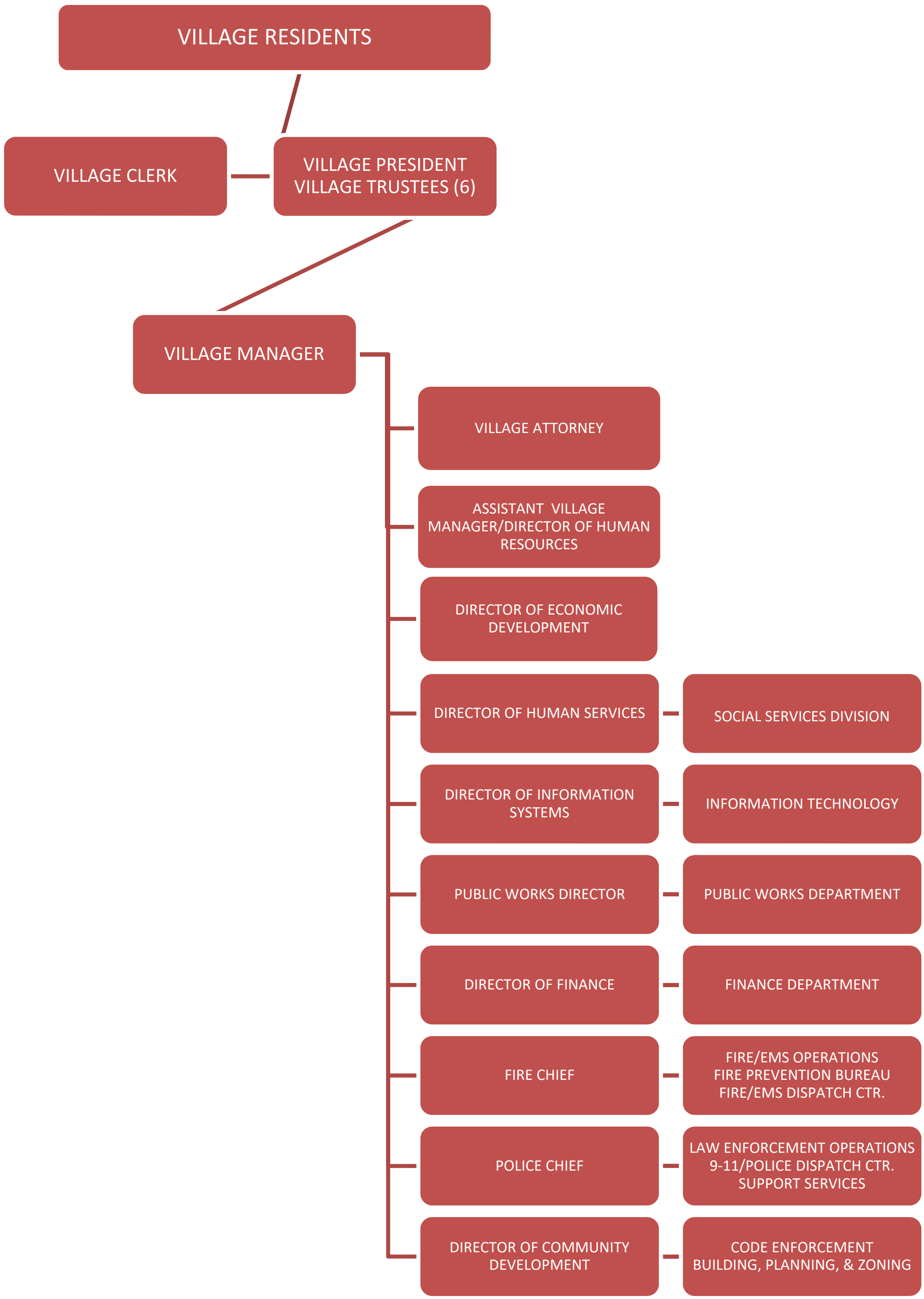
VILLAGE OF
WHEELING
ILLINOIS

2020 ANNUAL BUDGET

ANNUAL OPERATING BUDGET

VILLAGE OF WHEELING, ILLINOIS

JANUARY 1, 2020 - DECEMBER 31, 2020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VILLAGE PRESIDENT
VILLAGE TRUSTEES (6)
VILLAGE MANAGER
VILLAGE ATTORNEY
ASSISTANT VILLAGE MANAGER/DIRECTOR OF HUMAN RESOURCES
DIRECTOR OF ECONOMIC DEVELOPMENT
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Distinguished Budget Presentation Award

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Village of Wheeling

Illinois

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

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, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

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TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 16, 2019

RE: Letter of Transmittal – Fiscal Year 2020 Budget

We are pleased to present to you the Fiscal Year 2020 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 2020 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. 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 "Current Service Levels" or "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 either a change in how existing services are delivered (i.e. "Current Service Level") or an additional or new level of service (i.e. "Expanded Service Level") that a department can provide.

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

l) A Target Level expenditure base was established for all departments within the General Fund and the Water & Sewer Fund. The Target Level was defined as the amount necessary to provide the same or lesser level of service as last year, with no new programs, staff, or one-time capital outlays.

2) The department heads prepared additional service level requests (i.e. Current and Expanded Level requests, commonly referred to as "pink sheets"). If current or expanded service levels or programs were approved by the Village Manager, those services and programs were added to the Target Level budget. Current or Expanded Level requests not approved by the Village Manager are identified but were not added to the Target Level budget.

3) Department heads ranked Current and Expanded Level requests in priority order.

4) Revenues for the General Fund and Water and Sewer Fund were estimated, and the budget was finalized by funding the service level requests that, in the Village Manager's opinion, were of the highest priority within our revenue constraints.

5) Additional budgets were prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

CHICAGO EXECUTIVE AIRPORT

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

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

GENERAL FUND

FY 2019 – ESTIMATED RESULTS

The FY 2019 budget approved by the Board in December of 2018 reflected a surplus of $1,008,810 and was the fourth consecutive year the Village approved a balanced budget. Prior to 2016, the Village had not approved a balanced budget since 2007.

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

At the same time, the Village Board committed to incremental increases in the property tax levy and implemented new sources of revenue where necessary to avoid deficit budgeting and the accompanying drawdown on reserves. As a result, the Village is in a much better financial position than would otherwise have been the case, something Fitch Ratings recognized when they affirmed the Village's AA+ bond rating on October 3, 2019. The Village's bond rating with Standard & Poor's is AA and was last affirmed on August 4, 2016.

As mentioned previously, the approved FY 2019 budget reflected a surplus of $1,008,810; however, as of today's date, we estimate the Village will end the year with a substantially higher surplus of approximately $2,551,000. As a result, we expect to be able to transfer most of that money to the Capital Projects Fund to pay for the construction of a new fire station to replace Fire Station 23 (at 780 South Wheeling Road) and a second station that will better serve the needs of residents and businesses in the northwest section of the community. As you will recall, at the Board's July 15, 2019 meeting, staff recommended using General Fund surplus revenue and reallocated Capital Projects Fund revenue (i.e. which is available after moving street improvement costs to the Motor Fuel Tax Fund) to pay for these projects on a pay-as-you-go basis. The anticipated FY 2019 surplus will go a long way towards advancing that goal.

Assuming the Board transfers the anticipated surplus to the Capital Projects Fund as recommended, the anticipated fund balance in the General Fund will be approximately $15,094,000 at the end of FY 2019, representing 37% of annual operating expenditures. To put that in perspective, the highest fund balance the Village achieved going back to 2000 was at the end of FY 2007 when reserves were just over $20.2 million and represented nearly 69% of annual expenditures. The Village began drawing down on its reserves after 2008 because the growth in expenditures began to significantly outpace the growth in revenues, a trend that continues to this day. In recent years; however, the Village has avoided using fund balance to bridge the gap between revenues and expenditures. As a result, the fund balance has stabilized with an average ending balance between Fiscal Years 2014 and 2018 of $14.5 million.

The projected $2.551 million surplus for FY 2019 is primarily due to our expectation that revenues will exceed the budget by $1,316,040 (3.32%) and more than offset expenditures, which we anticipate will exceed the budget by $197,782 (0.51%). The variances from the budget are due primarily to the following major developments:

> Sales Tax – We expect sales tax collections will be -$57,770 (-0.63%) under budget, continuing a four-year trend that is likely due to the impact on-line sales are having on brick-and-mortar businesses. The good news is that beginning in January of 2021, the Village should see an increase in sales tax revenue when on-line retailers begin collecting and remitting the Village's 10.00% Cook County (8.00% in Lake County) sales tax rate as required by the recently enacted Leveling the Playing Field for Illinois Retail Act.
>
> Building Permits – We expect building permit revenue to exceed the budget by $388,566 (130%) due primarily to revenue from the Uptown 500 project. That revenue was not budgeted because the project wasn't approved until after the budget was prepared.
>
> Income Tax – We expect income tax revenue to exceed the budget by $144,000 (3.74%) due primarily to an unusually large distribution earlier this year. The Illinois Department of Revenue reported that the larger-than-normal distribution for the month of May was due to several growth factors likely attributable to one-time sources, including the stock market's performance and taxpayers' adjustments in their withholdings because of the new federal tax law.
>
> E911 Receipts – We expect to allocate more revenue to the General Fund from Wheeling's dispatching agreement with the City of Des Plaines because the amount of 911-revenue both communities received dropped this year. Somewhat paradoxically, when the State of Illinois remits less 911-revenue to the Village that belongs to Des Plaines, we must reduce the credit we give the City and recognize additional revenue in the General Fund. In other words, when we receive less 911-revenue in the 911 Fund, the City of Des Plaines must pay us more for the dispatching services we provide, and that causes us to recognize more dispatching-related revenue (and expenditures) in the General Fund. At this time, we estimate that those adjustments will result in a $236,000 (53.75%) increase in General Fund revenue this year, offset by an increase in dispatching-related expenditures shifted from the 911 Fund to the General Fund.
>
> Local Use Tax – We expect local use tax (which is collected by the state and distributed to municipalities on a per-capita basis) to be up $187,140 (17.06%) this year. The increase is due to the United States Supreme Court's decision in the South Dakota v. Wayfair decision. In that

decision, the court ruled that states can collect sales tax from online retailers that do not have a physical presence in the state. The ruling impacts online retailers with at least $100,000 in annual sales or with at least 200 transactions, who are now required to collect and remit the state's 6.25% use tax, but beginning in January of 2021, will begin collecting and remitting the Village's 10.00% sales tax rate instead.

Other Revenue – Several other sources of revenue are expected to increase (in aggregate) by $807,531 for less meaningful reasons than those described above, but are nevertheless a positive development this year.

General Fund expenditures typically end-the-year under budget, but at this time, we conservatively estimate that we will exceed the budget by $162,808 (0.42%). This is almost entirely caused (as explained previously) by the drop in 911-revenue which causes staff to have to shift dispatching-related expenditures from the 911 Fund to the General Fund. Most of the Village's other expenditures are tracking close to the original budget with some positive and negative variances from one category to the next.

While these results are overwhelmingly positive, staff would like to share its concern with the Board that the Village's major sources of revenue have not shown significant growth in aggregate since 2008. That trend continues to create pressure on the Village to make modest but incremental increases to its property tax levy to avoid deficits and the need for unusually large tax increases in the future. The following table – which compares 2014 revenue to estimated 2019 revenue - illustrates the extent of this problem.

Source	2014	2019	Difference	Percent	Annual %
Sales Tax	9,915,534	9,182,000	-733,534	-7.40%	-1.48%
Income Tax	3,604,564	3,999,000	394,436	10.94%	2.19%
Telecom Tax	1,445,508	950,000	-495,508	-34.28%	-6.86%
Water/Sewer Reimb	1,189,397	1,280,610	91,213	7.67%	1.53%
Hotel/Motel Tax	942,103	1,100,000	157,897	16.76%	3.35%
Food & Beverage Tax	847,714	969,000	121,286	14.31%	2.86%
Solid Waste/SWANCC Fees	756,983	843,500	86,517	11.43%	2.29%
Local Use Tax	729,179	1,280,610	551,431	75.62%	15.12%
Cable TV Franchise Fees	529,913	516,206	-13,707	-2.59%	-0.52%
Ambulance Fees	470,230	870,000	399,770	85.02%	17.00%
TIF Surplus	451,292	499,652	48,360	10.72%	2.14%
Court Fines/Citations	321,649	515,169	193,520	60.16%	12.03%
PPRT	190,483	207,713	17,230	9.05%	1.81%
Towing Charges	175,000	185,000	10,000	5.71%	1.14%
Liquor Licenses	170,544	185,000	14,456	8.48%	1.70%
Interest Revenue	127,184	270,000	142,816	112.29%	22.46%
Video Gaming Tax & Licenses	112,560	350,500	237,940	211.39%	42.28%
Major Sources Total:	**21,979,837**	**23,203,960**	**1,224,123**	**5.57%**	**1.11%**

As the table shows, the Village's major sources of revenue – excluding property tax revenue – have not grown significantly in the last 5 years, with losses in sales and telecommunications tax creating the most drag on overall growth. This has forced the Village to increase its property tax levy by more than would otherwise be necessary, and to find other sources of revenue (e.g. TIF Fund surpluses, video gaming tax, increases in ambulance fees, etc.) to make up the difference. The trend is particularly obvious when you consider that salaries and benefits, which are approximately 78% of the budget, have grown 2.54% annually since 2014, easily outpacing the 1.11% average annual growth in the Village's major sources of revenue.

We do expect, however, an uptick in sales tax revenue in future years resulting from the Level the Playing Field for Illinois Retail Act and new businesses in the Town Center development, but those two things alone will not be enough to reverse this trend. Consequently, we strongly recommend that the Village Board continue to approve incremental increases in the property tax levy each year that are absolutely essential to the Village's ability to balance its General Fund budget going forward. The Village's history of approving increases to its property tax levy is one of the reasons Fitch Ratings recently affirmed the Village's AA+ bond rating, as indicated in the following statement from their ratings report:

> "Wheeling's independent revenue-raising ability is extremely broad. As an Illinois home-rule municipality, Wheeling is exempt from the statewide property tax levy cap that applies to Illinois' non-home rule municipalities and has the power to levy a variety of local taxes not available to non-home rule communities. In recent years, the village's elected board of trustees has been willing to raise property taxes and impose new fees and charges in order to achieve balanced operations."

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

FY 2020 BUDGET OVERVIEW – ALL FUNDS

The Fiscal Year 2020 annual budget totals $89,770,310 excluding interfund transfers (see Attachment 1). Of this amount, $31,612,811 is budgeted for personnel services (including salaries and pension benefits). An additional $17,922,335 is budgeted for contractual services, which include items such as employee health insurance, liability and workers' compensation insurance, and consulting services. Commodities total $3,356,255, and include items such as materials for street repairs, street signs, vehicle parts, uniforms, janitorial products, and other operating supplies.

Principal and interest expenses for the Village's outstanding debt are budgeted at $6,529,320; of that amount, $2,145,103 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 $18,324,000 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 19.4% of the total budget, a significant investment in the Village's infrastructure and capital equipment.

Finally, it's important to note that while some minor changes have been made to budgeted expenditures as compared to prior years, the budget is essentially a status quo spending plan that reflects no significant service level changes.

FY 2020 BUDGET – GENERAL FUND

Staff is pleased to inform the Board that the FY 2020 General Fund budget reflects a surplus of $722,348 representing the Village's fifth-consecutive balanced budget, an extremely positive development when you consider that the Village approved deficit budgets every year from 2008 to 2015. We expect that trend to continue next year as a result of several mostly positive developments impacting General Fund revenues and expenditures. With respect to the revenue staff expects the Village to receive next year, the following has taken place:

Sales Tax – The Village will see an increase in sales tax revenue from the Town Center development with new businesses and restaurants expected to generate an additional $320,000 in revenue next year. Conversely, staff expects to see a decrease in sales tax revenue next year from aviation fuel-related sources. Beginning December 1, 2019, the Village will lose its 1-percentage point share of the state's sales tax rate on aviation fuel. That said, the Village will still receive the revenue from the Village's 1-percentage point home-rule sales tax rate, but those funds must be spent on airport-related purposes. To ensure compliance with state law, staff has reallocated those funds to the Capital Equipment Replacement Fund next year to pay for the eventual replacement of the Fire Department's crash truck. That reallocation of funds means that the amount of sales tax revenue allocated to the General Fund from aviation fuel-related sources will be less than in prior years.

Food and Beverage Tax – Several new restaurants – including City Works, Mia's Cantina, Starbucks, Eggsperience Meat and Potatoes and the CMX Theatre – have opened or are expected to open soon. Staff anticipates these restaurants will produce at least $160,000 in new food and beverage tax revenue next year.

Amusement Tax – The CMX Theatre will open soon and will begin to remit the recently enacted amusement tax revenue to the Village. At this time, it's difficult to predict exactly how much revenue that will generate, so staff has conservatively budgeted $50,000 for FY 2020.

Tax Increment Financing (TIF) District Surplus – Two of the Village's TIF Districts – North Milwaukee and South Milwaukee – are generating substantial amounts of property tax increment that is not obligated to any current or future economic development project. As such, the Village can continue its practice of declaring the increment "surplus" and distributing it to the overlapping taxing districts, including the Village's General Fund and Police and Fire Pension Funds. In effect, the TIF increment represents a source of revenue which if distributed, will reduce the property tax burden on the Village's existing residents and businesses by producing an additional $525,599 in revenue for the General Fund and $200,167 for the Police and Fire Pension Funds next year.

Several developments impacting Village expenditures are noteworthy as well and include the following:

- Pension Fund Contributions – The Village's General Fund contributions to its pension funds are going up significantly next year. The Illinois Municipal Retirement Fund (IMRF), which nearly all non-sworn personnel participate in, substantially increased the Village's contribution this year due to poor investment returns in 2018 and a change in the Fund's investment return assumption for actuarial purposes from 7.50% to 7.25%. The 22.7% increase in the employer contribution rate (from 10.09% to 12.38% of payroll) is the primary reason the Village's contribution will increase by $249,247 next year. For similar reasons the Village's contribution to the Police and Fire Pension Funds is increasing as well, by a combined total of $263,228 or 5.48%.

- Salaries and Health Insurance Costs – Salaries and health insurance costs are expected to increase by $690,000 or 3.20% next year, consistent with recent years.

In aggregate, these changes to revenues and expenditures are positive and are the primary reasons staff expects a surplus next year.

GENERAL FUND SUMMARY

Most of the Village's General Fund expenditures - between 76% and 78% annually - are related to personnel costs. The increases in these costs tends to outpace the increases in revenue and we expect that trend to continue. Nevertheless, for the reasons identified, the FY 2020 budget reflects a surplus of $722,348.

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

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

1. <u>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.</u> The Board approved this policy in 2013 to reverse our reliance on using Capital Projects Fund revenue to pay for debt service expenses, which was done to reduce the projected General Fund deficits of the past. Those steps were necessary to avoid large property tax increases during the economic downturn, but left us in a position of underfunding our critical infrastructure needs. By earmarking only $620,650 of Capital Projects Fund revenue for debt service purposes, the Village will be able to allocate more than $8.8 million next year for street improvement and other critical projects, including replacement of Fire Station 23. More importantly, the Village is able to avoid issuing debt to pay for these projects because the Board made the decision many years ago to earmark this revenue for infrastructure purposes.

2. <u>A $1,896,530 transfer to the Capital Equipment Replacement Fund (CERF), reflecting the full costs of funding that program.</u> For the fifth-consecutive year, the Village is in a position to make the full contribution to the CERF. Since 1990, the CERF has benefited the Village by eliminating the need to borrow money for vehicles and equipment and ensuring that equipment will be replaced when necessary to address both operating and safety concerns.

3. <u>Full funding of the Village's Liability Insurance Fund (through a transfer from the General Fund).</u> The budget reflects the cost of fully-funding this program again this year, which is necessary to ensure that the Village has funds on hand to pay for its general liability and

workers' compensation losses. For the last few years, the Village has experienced better than average claim losses, and that has significantly reduced the amount of money that must be transferred to the Liability Insurance Fund next year.

4. Full funding of the Village's actuarially-required contributions to the pension funds. The Village lowered the Police and Fire Pension Funds' assumed rate of return for investment purposes last year - from 7.50% to 7.25% - and the Illinois Municipal Retirement Fund (IMRF) did the same. That change, and a down year for the stock market in 2018, are the primary reasons the General Fund contribution to the funds is increasing $525,361 or 9.38% next year. That said, the Village has a long history of contributing more to the funds than is actuarially required, - by declaring surpluses in TIF funds and by transferring General Fund surpluses to the pension funds - something Fitch Ratings took note of in their recent ratings report.

FY 2020 BUDGET – REVENUE ASSUMPTIONS

The FY 2020 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling $41,008,272, representing a decrease of $314,825 (-0.76%) compared to FY 2019 estimated receipts. Revenue is expected to decrease because the Village received several sources of one-time revenue (e.g. building permit sales, insurance savings and one large distribution of income tax revenue) in FY 2019 that are not expected to repeat in FY 2020. In addition, the Village will lose half of the revenue it receives from aviation fuel sales and has chosen to allocate the other half to the Capital Equipment Replacement Fund, for the reasons described earlier. We explain our projections for each major revenue source in greater detail as follows:

Property Tax – The property tax levy is the largest source of revenue to the Village's General Fund, comprising 23.52% of all receipts. The Village Board approves a tax levy in December each year and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. It's important to note that any new project built within a TIF District does not produce property tax revenue for the Village's General Fund until the district expires (typically in 23 years).

The FY 2020 budget reflects an $878,637 (5.50%) increase in the total tax levy (i.e. including the individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund). While this year's levy is increasing 5.50%, half of the increase (i.e. $439,319 or 2.75%) is related to the termination of the Crossroads Tax Increment Financing (TIF) District and the need for the Village to capture the growth in the Equalized Assessed Valuation (EAV) created by the district. Since that growth will be added to the Village's total EAV for tax levy purposes, the actual impact of the tax levy increase to taxpayers will be 2.75%, which is necessary to offset predictable annual increases in the cost of providing core services.

State & Home Rule Sales Tax – Sales tax represents 22.12% of total General Fund revenue and reflects Wheeling's one-percentage-point (1.00%) share of the State sales tax rate and our one-percentage-point (1.00%) home-rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village's operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

Sales and Income Tax receipts are highly susceptible to changes in the economy and can fluctuate significantly from year-to-year. We anticipate receiving $110,000 (-1.20%) less revenue in FY 2020 than we are projecting to receive this year, mostly due to a combination of the following factors:

1. The Village will see an increase in sales tax revenue from the Town Center development with the new businesses and restaurants expected to generate an additional $320,000 in revenue next year.

2. Beginning December 1, 2019, the Village will lose its 1-percentage-point share of the state's sales tax rate on aviation fuel. That said, it appears Wheeling will still receive the revenue from the Village's 1-percentage-point home-rule sales tax rate, but those funds must be spent on airport-related purposes, so staff has reallocated them to the Capital Equipment Replacement Fund to pay for the eventual replacement of the Fire Department's crash truck. That reallocation of funds means the Village will have less sales tax revenue available for operating purposes than in prior years.

The uncertainties related to sales tax revenue make it harder to project how much revenue we will receive next year, so our budget reflects our cautious approach. Our projection of $9,072,000 in sales tax receipts next year reflects no increase to the existing sales tax base - which has declined for four consecutive years - and an estimate of new sales tax revenue we anticipate from the new businesses located within the Town Center development.

Given the trend we've seen the last few years, we believe this is a realistic approach to estimating next year's receipts. Since sales tax is the second 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.

State Income Tax – State Income Tax is the third-largest source (9.32%) of General Fund revenue. As with sales tax, income taxes are collected by the State of Illinois and distributed to municipalities on a per-capita basis. The 2020 budget for income tax is $3,820,830, which is $178,170 (-4.46%) less than what we expect the Village will receive this year.

We expect a decrease next year because the Village received an unusually large distribution for the month of May this year that the Illinois Department of Revenue said was due to several growth factors likely attributable to one-time sources, including the stock market's performance and taxpayers' adjustments in their withholdings because of the new federal tax law. Our budget for next year adjusts for that one-time distribution and includes a 1.00% increase in revenue. The 1.00% increase is based on an analysis of historical receipts, including the fact that income tax receipts have basically been flat since 2008 and that the state has cut the municipal share of this revenue source in recent years.

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 $864,500 next year, reflecting a decrease of $85,500 (-9.00%) compared to estimated 2019 receipts.

Our projected decrease for FY 2020 reflects the reality that this source of revenue has been consistently declining over the years as people have eliminated their landlines in favor of cell phones; in addition, many types of telecommunications services (e.g. emailing, texting, "Facetime," etc.) are exempt from the tax. In fact, our projection for FY 2020 is $1,216,000 or 58% less than what the Village received from this revenue source in FY 2007. We will continue to monitor telecommunications tax 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 proposed budget for FY 2020 is $1,138,690, or $119,690 (11.75%) more than FY 2019 estimated receipts, reflecting our expectation of a 1.00% increase to the base, and an estimate of the revenue that will be generated by new restaurants that will open in the coming year.

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. For FY 2020, we have estimated receipts of $1,100,000, which reflects an increase of $11,000 (1.00%) over FY 2019 estimated receipts. Our projection reflects our belief that the state of the economy will result in additional hotel/motel tax revenue next year.

Des Plaines Dispatching Agreement – In 2015, the Village began receiving revenue from the City of Des Plaines, which represents the cost of providing emergency-911 dispatching services to their residents and businesses. The General Fund's share of that revenue for FY 2020 is $937,205 (with the remaining $1,269,000 allocated to the 911 Fund) and is partially offset by expenditures reflecting the cost of providing this added level of service. The dispatching agreement is an important example of how the Village is operating more efficiently than in the past by reducing our own cost of dispatching and by achieving greater efficiencies for both communities in a way that demonstrates to the public the value of intergovernmental cooperation.

Interest Income – Interest income for FY 2020 is estimated at $301,762, which is based on the amount of money we have in General Fund reserves and current interest rates. Investment income has decreased in the last year as the Federal Reserve has decreased short-term interest rates. The Village is currently receiving 2.09% interest on the funds held by Fifth Third Bank. At the same time, five (5) year negotiable certificates of deposit are now yielding only 1.75%, much lower than a year ago.

The Village invests its idle funds in negotiable Certificates of Deposit and government agency debt. We also receive interest income as a result of our contract with our bank, which pays us a rate equal to the Illinois Funds local government investment pool rate plus 15 basis points. The Village's contract with Fifth Third Bank expires on December 31, 2023, but includes an option to renew for an additional 5-year period.

EXPENDITURE ASSUMPTIONS

General Fund – FY 2020 expenditures in the General Fund reflect general operations of the Village and total $40,285,924, including interfund transfers. The increase of $1,677,104 (4.34%) compared to the FY

2019 approved budget is almost entirely due to increases in the cost of salaries and benefits and the need to reallocate dispatching costs from the 911 Fund to the General Fund.

It's important to note that personnel costs represent 78% of the FY 2020 General Fund budget when we include the costs related to dispatching that are budgeted in the Emergency 911 Fund. Recent changes in State law required the Village to combine its Emergency 911 Fund with the City of Des Plaines, and to facilitate that change, staff moved personnel costs related to dispatching from the General Fund to the 911 Fund.

Including the dispatchers' salaries and benefits (i.e. an apples-to-apples approach), personnel costs are expected to increase by $1,016,398 next year, which is 3.23% higher than the current fiscal year. The 3.23% increase reflects higher costs attributable to increases in wages, health insurance and pension costs.

As mentioned earlier, General Fund revenue is projected at $41,008,272, resulting in a surplus of $722,348. The surplus is greater than it would be otherwise because the Village has continued the following budgetary practices which reduced the gap between revenues and expenditures:

- Reducing the budget for salaries and benefits by one percent ($247,371) 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 ($389,715) 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 $637,086.

Between Fiscal Years 2009 and 2015, the Village relied on revenue earmarked for infrastructure, equipment, and liability insurance purposes to reduce projected General Fund budget deficits. Beginning in 2016, the Village reversed that trend by balancing the General Fund budget and fully funding all of the programs mentioned. The FY 2020 budget continues that positive trend.

WATER & SEWER FUND

REVENUE ASSUMPTIONS

Revenue for FY 2020 is based on selling 1.090 billion gallons of water and a 3.00% increase (i.e. 3.08% after rounding) in water and sewer rates effective for water sold beginning January 1, 2020. The increase in rates is necessary to continue to pay for the Board's proactive water and sewer main replacement program, which was adopted as part of the Water and Sewer Rate Study recommendations.

Water sales have been trending downward for several years due to energy-saving appliances and a tendency to conserve water when rates increase. As the only source of revenue to the Fund, there is little the Village can do other than raise rates to offset rising costs and ensure we have enough revenue to operate and repair the water and sewer system. The approved increase for FY 2020 will allow the Village to maintain a fund balance reserve through FY 2024 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 avoid the need for large rate increases.

Anticipated revenues next year are $10,368,048, which is $1,743,658 less than budgeted expenditures. Expenditures in this fund tend to fluctuate significantly from one year to the next due to fluctuations in our capital projects schedule, and therefore large surpluses or deficits from year-to-year are not unusual or cause for concern.
A history of water and sewer rate increases for the last 6-years is shown below. All numbers are per 1,000 gallons of water sold. The 2020 increase reflects the third year of a five-year period during which the Village will see no increase in the cost of water purchased from the Northwest Water Commission. The cost of water will remain flat as a result of the Commission's decision to sell water to the City of Des Plaines.

FY	Water Rate	Sewer Rate	Total	% Increase
Jan 2020	$6.43	$1.59	$8.02	3.08%
Jan 2019	$6.24	$1.54	$7.78	2.50%
Jan 2018	$6.09	$1.50	$7.59	1.47%
Jan 2017	$6.00	$1.48	$7.48	3.03%
Jan 2016	$5.82	$1.44	$7.26	2.98%
Jan 2015	$5.65	$1.40	$7.05	4.44%
Jan 2014	$5.41	$1.34	$6.75	2.43%
Average:				2.85%

The average increase since FY 2014 (including the 2020 proposed rate increase) has been 2.85%. Staff recommends that the Village Board raise rates regularly to avoid large increases or the need to issue debt to pay for repair and replacement projects.

EXPENDITURE ASSUMPTIONS

FY 2020 operating expenditures in the Water and Sewer Fund are projected at $6,885,607 excluding funds budgeted for capital projects and debt service. This represents an operating cost increase of 3.22% (or $214,787) over FY 2019 budgeted expenditures of $6,670,820. Operating costs are up next year due to increases in salaries, benefits and contractual services. Total budgeted expenditures (including capital projects and debt service) are $12,111,706.

As noted earlier in this budget message, rate-generated revenue for FY 2020 is based on a 3.08% rate increase and the assumption that we will sell 1.090 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 $.24 per 1,000 gallons would cost the average residential customer using 7,000 gallons per month an additional $1.68 monthly or $20.16 annually.

OTHER MAJOR FUND EXPENDITURES

The Fiscal Year 2020 budget also includes budgeted expenditures for other funds of the Village, including those that are classified as Special Revenue (e.g. Motor Fuel Tax, Foreign Fire Insurance, Emergency Telephone System, and Grant Funds), Capital Projects (e.g. Capital Projects Fund, Capital Equipment Replacement Fund, Stormwater Fund and TIF Funds), Debt Service (e.g. Bond Funds), Internal Service (e.g. Liability Insurance Fund), Enterprise (e.g. Water and Sewer) and Fiduciary Funds (e.g. Police and Fire Pension Funds). In each of these instances, line-item detail and narrative information is given along with expenditure figures. A discussion of the more significant funds not discussed previously follows:

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

The approved FY 2020 contribution to the CERF Fund from the General Fund is $1,896,530, which is the full cost of funding the program. By making the full contribution again this year, the Village will reduce the amount that has to be contributed in the future. To that point, we do not expect the Village's contribution to the CERF to change much in the next few years.

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

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

In 2016, the Village implemented a stormwater utility fee that is now generating the funds needed to pay for stormwater-related operating and capital improvement costs. Staff recommended (and the Board approved) an initial fee of $2.00 per Equivalent Runoff Unit (ERU), with single-family homes paying for one ERU per month and commercial, industrial, and multi-family developments paying a multiple of one ERU based on the amount of impervious area on their property. In each of the last three years, the Board increased the fee by .25 cents such that the fee is now $2.75 per ERU.

Staff recommended and the Board approved an increase in the stormwater fee next year from $2.75 to $3.00 per ERU to provide additional revenue to fund projects. When the initial fee was implemented, we recommended starting low—to reduce the impact to those users with substantial amounts of impervious area on their property—and suggested increasing the rate incrementally over time in order to eventually address all of the needs identified in the Stormwater Management Plan.

At $3.00 per ERU, the Village can expect to raise $895,235 in revenue next year to partially offset budgeted expenditures of $3,668,809. The additional $.25 would generate another $85,235 for the Stormwater Fund on an annualized basis.

The FY 2020 budget includes expenditures for drainage improvements in East Dunhurst and Eastchester and expansion of the Longtree basin. Funds are also budgeted to pay for stormwater-related operating costs, consistent with the Village's financial policy (which allows up to 25% of the revenue to be used for that purpose).

TIF Funds – The Fiscal Year 2020 budget includes $11,199,744 in TIF expenditures in the South Milwaukee, North Milwaukee/Lake Cook, Town Center II and Southeast II TIF districts. The majority of these expenditures are budgeted for a water main project that will connect the system from the north and south sections of Milwaukee from Sumac Road to Industrial Lane, the Village's façade program, and debt service payments on bonds sold for the Westin Hotel and Prairie Park condominium projects. In addition, the budget includes funds to be declared as surplus (in the North Milwaukee/Lake Cook and South Milwaukee TIF Districts) and distributed to the overlapping taxing districts. Finally, funds are budgeted in the Town Center TIF District to purchase stormwater credits from the Stormwater Fund, which will be used to help develop blighted properties in the TIF District. A detailed breakdown of the capital improvements included in the TIF district budgets is included in the Capital Improvement Program worksheets.

Debt Service – The Village's General Obligation (G.O.) principal and interest debt payments for FY 2020 are budgeted at $6,529,320. Of that amount, $2,145,103 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, has a number of criteria they use to rate municipal debt, some of which is instructive in determining whether or not the Village has "too much debt."

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

One such standard looks at a community's total governmental funds debt service as a percentage of expenditures. Communities with percentages less than 15% are judged to be "strong" (less than 8% is considered "very strong"). At the beginning of FY 2020, Wheeling's percentage will be 12.44%. However, if we exclude TIF-district and Water and Sewer Fund related debt (which have dedicated sources of revenue for debt service purposes), the Village's percentage drops to 6.31%, well within the "very strong" category.

A second standard examines a community's net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2020, the Village's net debt will represent only 2.31% of market value, a strong position as viewed by Standard and Poor's.

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

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

In addition, the Village has workers' compensation coverage with a maximum exposure per claim of $650,000 for police and fire claims and $550,000 for all others. The Village's property and liability losses (including insurance policy recoveries) for the last ten (10) years of the self-insurance program have averaged $168,000 per year while workers' compensation losses averaged $375,000.

On January 1, 2013, the Village formed the Metro Risk Management Agency, an intergovernmental pool that includes the Village of Lombard and the Metro Risk Management Agency (i.e. a collection of three park districts), the purpose of which is to provide claims administration and safety-related services. Membership in 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) that employs a dedicated claims adjuster for the exclusive benefit of the pool's members, and provides access to a safety coordinator as well. The program has successfully changed the way claims are investigated and the way safety-related issues are addressed within the organization, and we believe that has reduced the Village's claim-related losses.

The FY 2020 budget includes a $982,000 contribution from the General and Water and Sewer Funds which we expect to offset the cost of insurance premiums, claims administration costs, and estimated claim expenses. The budgeted contribution to the Fund next year is less than in recent years due to favorable claim experience. Lower than expected losses means that the Village does not have to contribute as much to the Fund to maintain adequate reserves as in the past. When actual losses are less than expected, the "surplus" is used to ensure that the fund balance in the Liability Insurance Fund is consistent with Village policy, which stipulates that we maintain a balance equal to at least two years of average claim losses.

As of today's date, we expect a minimal increase in premium costs next year for all lines of coverage including workers' compensation.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool with more than 130 governmental entities that was established by certain units of local government in Illinois to administer its medical and life insurance programs. The IPBC currently provides health insurance benefits to nearly 17,000 employees and retirees and is able to negotiate better rates with network providers, pharmacy benefit managers and stop-loss insurers as a result. Under the medical insurance plan, the Village offers a PPO plan and 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 an HMO plan for member employees, which pools the claims of all members without requiring each member to pay for its employees' individual claims.

Increases in health insurance premiums have averaged 1.70% per year for the last 5 years for the PPO and HMO plans (combined), which is well below medical trend rates. The FY 2020 budget reflects an anticipated increase in rates of 3.00%.

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

FY 2020 Health Insurance Costs	Contribution	% Share
Village Share	**$4,166,988**	**80.96%**
Active Employee Share	**$531,470**	**10.33%**
Retiree Share	**$448,669**	**8.72%**
Totals:	**$5,147,127**	**100.00%**

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

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

For the last several years, Police and Fire Pension Fund investment returns have lagged the actuary's assumed 7.25% rate of return. For example, for the last 10 years, the Police Pension Fund has earned 7.02%, the Firefighters' Pension Fund has earned 6.96% and the IMRF has earned 9.59%, annually. In combination with other factors—including changes in mortality tables that assume retirees will live longer—this lag (for the Firefighter's and Police Pension Funds) has reduced the pension funds' funded status and increased their unfunded liabilities.

As of December 31, 2018, the Police Pension Fund was 62.92% funded (down from 68.50% the prior year), the Fire Pension Fund was 53.16% funded (down from 57.70% the prior year), and the Illinois Municipal Retirement Fund was 83.75% funded (down from 96.13% the prior year). That results in a combined unfunded liability for the three funds of $73.5 million (up from $49.9 million the prior year). The funded status of each of the three pension funds is down considerably from last year due to poor investment returns in 2018 and a change in each fund's investment return assumption (for actuarial purposes) from 7.50% to 7.25%. These losses have to be made up by the employer, and that has caused the Village's contribution to increase substantially in the last few years.

The total FY 2020 budget includes contributions to the Police Pension Fund ($2,214,325), the Fire Pension Fund ($2,851,050), and the Illinois Municipal Retirement Fund ($1,444,035) that represent a combined increase of $546,809 (9.17%) compared to the FY 2018 budget. These costs, coupled with the cost of the Village's Federal Insurance Contributions Act (FICA) contribution, create a significant challenge for the Village in its attempt to balance the General Fund budget each year.

The table below shows the Village's total projected FY 2020 cost (including all funds) of providing retirement benefits to its employees, and includes the funded status and unfunded liability of each pension fund.

Fund	Contribution	Funded %	Unfunded Liability
Police Pension Fund	**$2,214,325**	**62.92%**	**$29,434,471**
Fire Pension Fund	**$2,851,050**	**53.16%**	**$33,712,262**
Illinois Municipal Retirement Fund	**$1,444,035**	**83.75%**	**$10,354,567**
FICA	**$ 723,184**	**N/A**	**N/A**
Total $ or Average % :	**$7,232,594**	**66.61%**	**$73,501,300**

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

CAPITAL IMPROVEMENTS

The Village Board's commitment to maintaining and improving Wheeling's infrastructure is evident from the amount of funds designated for capital improvements. The FY 2020 Capital Improvement Program represents a one-year expenditure of $17,050,000.

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

Capital Projects Fund	**$8,057,375**
Water & Sewer Fund	**$3,505,000**
Motor Fuel Tax Fund	**$1,475,000**
TIF Funds	**$1,212,625**
Stormwater Fund	**$2,800,000**
Total:	**$17,050,000**

Of particular note, the FY 2020 CIP includes $4.2 million to replace the aging Fire Station 23 which no longer meets the needs of the community. The CIP document, which will be distributed separately, provides more detailed information on each of the projects for FY 2020.

2019 PROPERTY TAX LEVY OVERVIEW

As mentioned previously, the budget includes a 5.50% a property tax increase which is necessary to offset incremental increases in operating costs and to capture the new growth from the expiring Crossroads TIF District.

Since 2005, the Village has declared annual surpluses in the Crossroads TIF District pursuant to an intergovernmental agreement with the overlapping taxing districts. Those surplus distributions have allowed the Village to capture approximately 81% of the annual property tax revenue generated by the district and that has become an important source of General Fund revenue that the Village relies on to help balance the budget. When the district expires at the end of this year, those surplus distributions will end and the incremental increase in the value of the property or “new growth” will be added to the Village’s total Equalized Assessed Valuation (EAV) for tax levy purposes. To avoid losing approximately $439,000 in annual revenue, the Village must increase its tax levy to “capture” the new growth; something it can accomplish without impacting existing taxpayers. Capturing this new growth resulted in a 2.75% increase in addition to the 2.75% increase (i.e. 5.50% total) that was necessary to offset rising costs and avoid future deficits.

2020 PROGNOSIS

The General Fund fund balance is expected to exceed 25% by the end of 2020, consistent with the Village’s financial policy. That said, in the next five (5) years, our projections show that expenditures will continue to increase at a rate greater than revenues, something Fitch Ratings validated when they recently affirmed the Village’s AA+ bond rating. For that reason, we recommend incremental property tax increases in future years to avoid deficit budgets. While increases are necessary, 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 manner.

Respectfully submitted,

Jon Sfondilis	Michael Mondschain
Village Manager	Director of Finance

VILLAGE OF WHEELING, ILLINOIS

Budget Summary - Total by Category and Fund

Fiscal Year 2020 Budget

	GENERAL*	MOTOR FUEL TAX	E911 EMERG. PHONE	GRANT FUNDS	G.O. BOND & INTEREST	TIF*	CERF*	CAPITAL PROJ.	STORMWATER FUND	WATER AND SEWER	FOREIGN FIRE INSURANCE	LIABILITY INSUR.	POLICE & FIRE PENSION	2020 TOTAL BUDGET	2019 ORIGINAL BUDGET	2018 ACTUAL	% CHANGE (20 vs 19)
Revenues and																	
Other Financing Source																	
Property Tax	9,643,384				2,145,103								5,065,375	16,853,862	15,975,225	15,552,684	5.5
Sales Tax	9,072,000													9,072,000	9,239,770	9,313,325	-1.8
State Income Tax	3,820,830													3,820,830	3,855,000	3,605,401	-0.9
Local Use Tax	1,200,000													1,200,000	958,490	1,105,928	25.2
Food & Beverage Tax	1,138,690													1,138,690	980,110	927,464	16.2
Use Tax (Gas/Electricity)								2,989,000						2,989,000	2,975,000	3,137,557	0.5
Telecommunications Tax	864,500													864,500	949,130	1,044,603	-8.9
Solid Waste/SWANCC Fees	844,454													844,454	849,825	848,461	-0.6
Hotel/Motel Tax	1,111,000													1,111,000	1,067,570	1,058,544	4.1
Fines	1,194,640													1,194,640	1,173,008	1,177,897	1.8
Cable TV Franchise Fees	499,600													499,600	526,499	519,273	-5.1
Ambulance Fees	870,000													870,000	846,600	841,474	2.8
Licenses, Permits, Insp.	913,091													913,091	899,225	999,389	1.5
IGA Revenue	937,205													937,205	439,076	359,946	113.4
Water Sales										7,008,700				7,008,700	7,176,000	6,994,986	-2.3
Water & Sewer Conn. Fees										67,500				67,500	67,500	173,386	0.0
W/S Fund Reimb	1,321,732													1,321,732	1,280,610	1,270,700	3.2
Sewer Use Fees										1,733,100				1,733,100	1,771,000	1,641,924	-2.1
Stormwater Fee									895,235					895,235	829,942	770,985	7.9
Investment Income	301,762	35,411	21,071		6,000	75,104	61,500	160,760	46,874	128,402	2,893	77,279	1,000,000	1,917,056	2,037,620	5,195,640	-5.9
Intergovernmental Revenue	561,875	1,430,632		274,214										2,266,721	1,916,141	1,904,215	18.3
Increment Taxes	525,599					11,439,342								11,964,941	12,279,030	11,388,270	-2.6
Employee Contributions													1,080,205	1,080,205	1,094,976	1,039,797	-1.3
Other	6,187,910		1,873,000	25,430				1,500,000	9,848	1,206,537	72,000			10,874,725	11,151,524	3,085,898	-2.5
Revenue Sub-Total	41,008,272	1,466,043	1,894,071	299,644	2,151,103	11,514,446	61,500	4,649,760	951,957	10,144,239	74,893	77,279	7,145,580	81,438,787	80,338,871	73,957,747	1.4
Adjust (To)/From Fund Bal.	722,348	(257,707)	1	0	(121,400)	731,452	405,890	(4,793,625)	(2,716,852)	(1,743,658)	5,593	(253,612)	(309,953)	13,155,874	17,759,881	8,343,223	-25.9
Interfund Transfer In				81,086	1,015,816	416,750	2,104,890			223,809		982,000		4,824,351	7,892,373	9,741,700	-38.9
BUDGETED REVENUES	41,008,272	1,466,043	1,894,071	380,730	3,166,919	11,931,196	2,166,390	4,649,760	951,957	10,368,048	74,893	1,059,279	7,145,580	86,263,138	88,231,244	83,699,447	(2)
								LESS INTERFUND TRANSFER						(4,824,351)	(7,892,373)	(9,741,700)	-38.9
								NET NEW REVENUE						81,438,787	80,338,871	73,957,747	1.4
Expenditures and																	
Other Financing Uses																	
Personnel Services	27,740,601		1,206,320	313,400		110,720		198,875		2,042,895				31,612,811	30,350,870	29,410,556	4.2
Contractual Services	7,562,582	102,750	661,750	67,330		5,351,822		483,485	230,000	1,933,145	800	1,312,891	215,780	17,922,335	18,489,549	17,964,608	-3.1
Commodities	1,669,305	146,000	26,000			58,100	984,500			403,600	68,500		250	3,356,255	3,581,682	2,195,692	-6.3
Capital Outlay							776,000	83,000	415,000					1,274,000	1,695,000	874,656	-24.8
Capital Improvements		1,475,000				1,212,625		8,057,375	2,800,000	3,505,000				17,050,000	18,489,500	4,930,222	-7.8
Debt Service					3,288,319	2,739,193		418,608		83,200				6,529,320	6,393,808	6,227,419	2.1
Other	50,000					1,727,284				3,008,802			7,239,503	12,025,589	11,205,970	11,029,782	7.3
Interfund Transfer Out	3,263,436							202,042	223,809	1,135,064				4,824,351	7,892,373	9,668,035	-38.9
BUDGETED EXPENDITURES	40,285,924	1,723,750	1,894,070	380,730	3,288,319	11,199,744	1,760,500	9,443,385	3,668,809	12,111,706	69,300	1,312,891	7,455,533	94,594,661	98,098,752	82,300,970	(4)
								LESS INTERFUND TRANSFER						(4,824,351)	(4,032,615)	(9,668,035)	19.6
								NET EXPENDITURES						89,770,310	76,510,808	72,632,935	17.3

* INDICATES MAJOR GOVERNMENTAL FUND.

COMMUNITY PROFILE

Wheeling's History

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

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

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

Wheeling Today

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

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

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

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

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

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

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

Center for Business and Industry

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

Living in Wheeling

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

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

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

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

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

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

Quality of Life

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

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

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

In 2014, the Park District completed the $38M renovation of Heritage Park through an intergovernmental agreement with the Village of Wheeling and the Metropolitan Water Reclamation District of Chicago. The partnership created compensatory storage at Heritage Park for the Levee 37 project on the Des Plaines River while providing recreational amenities for Village residents. The amenities included a new athletic complex with three artificial turf baseball fields and one football/soccer/baseball field, a centrally-located concession building with restrooms, a bandshell with natural amphitheater seating, a 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 9th grade	1,811 (7.2%)
9th to 12th 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	92
Miles of Sanitary Sewers	92

Municipal Water Utility:

Average Daily Usage	4.56 mgd
Miles of Water Main	170
Number of Metered Accounts	8,071

Building Activity:

NEW BUILDINGS	2013	2014	2015	2016	2017	2018	2019
Single Family	1	0	2	0	0	0	0
Townhomes	4 Bldgs	0	0	2 Bldgs	0	8 Bldgs	0
Condos	0	0	0	0	0	0	0
Apartment	0	3	6	0	0	0	1 Bldg
Institutional	0	0	2	0	0	0	0
Industrial	0	0	0	0	5	1	1
Commercial	2	0	0	0	1	8	1
Airport Hangers/Office	0	0	0	0	0	1	0
Assembly	0	0	0	1	0	0	0

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

Fire Protection

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

Recreation Facilities (Wheeling Park District):

Number of Parks	11
Park Area in Acres	167.3

Source (Wheeling Park District 2016 CAFR)

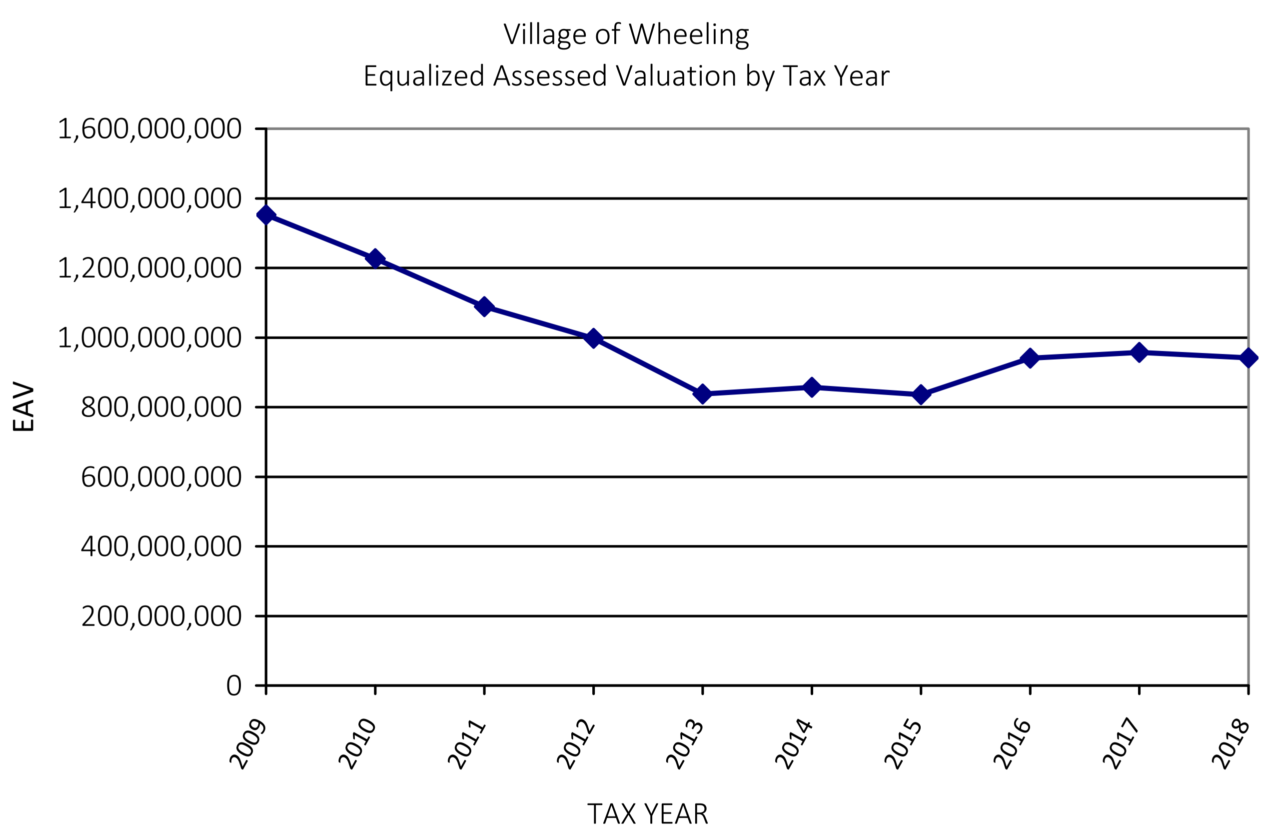
Elections:

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

TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
2009	1,352,391,739	0.770	10,406,485
2010	1,226,610,329	0.892	10,931,390
2011	1,088,729,315	1.004	10,931,390
2012	997,653,697	1.138	11,352,979
2013	838,147,451	1.424	11,930,382
2014	857,398,841	1.517	12,591,683
2015	836,282,523	1.729	14,000,000
2016	941,050,721	1.613	14,700,000
2017	956,907,944	1.666	15,435,000
2018	941,692,866	1.752	15,975,225

Ten Largest Taxpayers as a % of Total Village AV: 10.57%
Source: Office of the County Clerk (2018 CAFR)

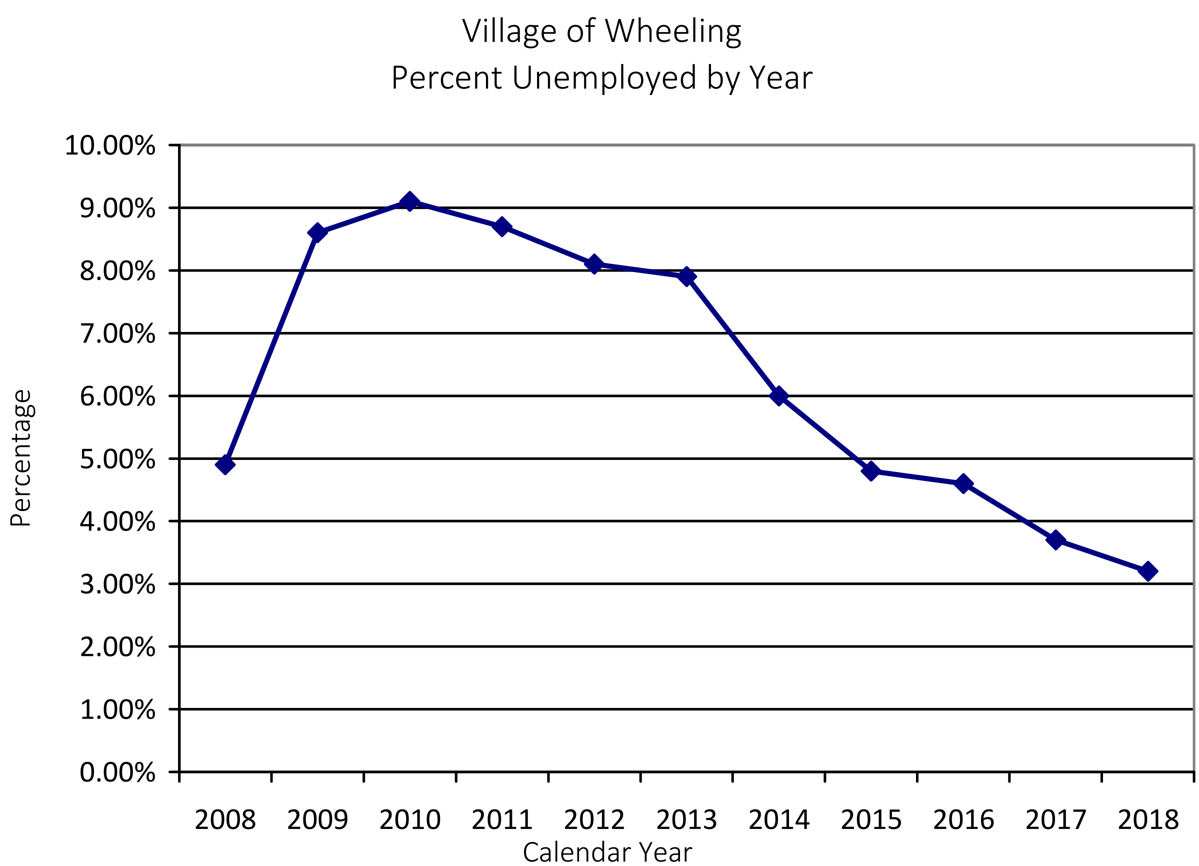


Village of Wheeling Unemployment Rates (annual averages):

2009	8.6%
2010	9.1%
2011	8.7%
2012	8.1%
2013	7.9%
2014	6.0%
2015	4.8%
2016	4.6%
2017	3.7%
2018	3.2%
2019	2.9%

Source: Illinois Dept. of Employment Security – Website Address: http://www.ides.illinois.gov
Data and Statistics/Local Area Unemployment Statistics/Historical Data/Annual Average Data/Cities (as of 1/2/2019)

Note that previous year information is occasionally adjusted by the state from time to time.



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 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. <u>Broker/Dealers</u>

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. <u>Financial Institutions</u>

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

1. <u>Security</u>

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

2. <u>Size</u>

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

3. Statement of Condition

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

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

2. Internal Controls

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

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

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

3. Delivery vs. Payment

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

Authorized and Suitable Investments

1. Investment Types

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

A summary of authorized investments is as follows:

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

2. Bonds, notes, debentures, or other similar obligations of the United States of America or its agencies. Agencies include: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm

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

3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois banking Act.

4. Short term obligations of corporations (commercial paper) organized in the United States with assets exceeding $500,000,000 if (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations and (c) no more than one-third of the public agency's funds may be invested in short term obligations of corporations.

5. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraphs 1 and 2 of this section and to agreements to repurchase such obligations.

6. Interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district. The bonds shall be registered in the name of the municipality or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.

7. Banks, savings banks and savings and loan associations that are insured by the Federal Deposit Insurance Corporation.

8. Short term discount obligations of the Federal National Mortgage Association.

9. Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or the United States provided the principal office of any such credit union is located within the State of Illinois. Investments may be made only in credit unions which are insured by applicable law.

10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. Any public agency may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company or use the services of such an entity to hold and invest, or advise, regarding the investment of any public funds.

11. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the Regulations issued thereunder. The government securities, unless registered or inscribed in the name of the public agency, shall be purchased through banks or trust companies authorized to do business in the State of Illinois. Repurchase agreements not subject to the provisions of the Act which meet the requirements included in Illinois Compiled Statutes 30 ILCS 235/2 subsection (h).

2. Collateralization

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

The Village chooses to limit collateral to the following:

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

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

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

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

Investment Parameters

1. Diversification

The investments shall be diversified by:

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

2. Investment Maturities

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

Reporting

1. Methods

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

- Purchase date
- Maturity date
- Interest rate or yield

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

2. Performance Standards

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

3. Marking to Market

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

Investment Policy Adoption

1. Exemption

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

2. Amendments

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

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

FUND BALANCE POLICY

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

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

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

1. Non-Spendable Fund Balance: That portion of a governmental fund's fund balance that cannot be spent or is legally earmarked for a specific use. Examples include inventories, prepaid items and land held for resale.

2. Restricted Fund Balance: That portion of a governmental fund's fund balance that is constrained to a specific purpose by the provider, such as grantors, bond holders and higher levels of government through enabling legislation. Examples include Motor Fuel Tax funds that per State Statute must be spent on highways and streets, Emergency Telephone System funds restricted for public safety purposes, Tax Increment Financing funds restricted for economic development purposes, and Debt

Service funds restricted for debt service expenditures, and Capital Projects funds restricted for capital projects.

3. Committed Fund Balance: That portion of a governmental fund's fund balance that is constrained to a specific purpose by the Village Board itself, using its highest level of decision making authority. Committed fund balance cannot be used for any other purpose, unless the Village Board itself removes the constraint. Examples include funds committed by the Village Board for the construction of a new Village Hall building.

4. Assigned Fund Balance: That portion of a governmental fund's fund balance that is spendable or available for appropriation, but has been tentatively earmarked for some specific purpose by the Village Board or by the Village Manager. An example is the funds held by the Illinois Personnel Benefit Cooperative (IPBC) for health insurance benefit purposes.

5. Unassigned Fund Balance: That portion of a governmental fund's fund balance that is available for any legal purpose. The unassigned fund balance shall be defined as the difference between the total fund balance, and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance. Positive unassigned fund balance can only occur in the General Fund.

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

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

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

Adopted September 26, 2011.

FUND RESERVES POLICIES

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

1. The General Fund's unassigned fund balance shall equal at least 25% of the Fund's annual operating expenditures.

2. The Emergency Telephone System's restricted fund balance shall equal at least 15% of the Fund's annual operating expenditures.

3. The net assets of the Liability Insurance Fund shall be maintained at a minimum of two (2) years of estimated annual claim losses.

4. The cash & investments balance in the Water and Sewer Fund shall equal at least 25% of the Fund's annual operating expenditures. The balance may be higher than 25% to pay for anticipated capital expenditures in the Fund.

Revised September 26, 2011.

GENERAL FUND SURPLUS POLICY

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

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

Adopted 1/4/2016.

REVENUE POLICIES

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

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

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

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

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

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

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

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

OPERATING POLICIES

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

CAPITAL BUDGET POLICIES

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

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

FIXED ASSET POLICY

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted June 6, 2002
Revised June 5, 2017

STORMWATER FUND POLICY:

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

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

Adopted 1/4/2016.

PRIVATE RETENTION/DETENTION STORMWATER BASIN POLICY

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

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

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

Adopted 12/4/2017.

FUND STRUCTURE

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

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

Fiduciary Funds

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

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

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

BUDGET INFORMATION

Statutory Authority

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

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

Basis of Budgeting and Accounting

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

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

Process Required to Amend the Village Budget

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

- Board approval of budget amendments is necessary only when expenditures exceed the approved budget at the fund level. The village manager or his designee has the authority to delete, add, change or create line item accounts and other subclasses within divisions or departments and divisions and departments themselves, and to transfer previously budgeted amounts between line item accounts, divisions and departments within the same fund. In no case shall the approved budget be increased or decreased without Board approval.

- By a vote of two-thirds of the members of the Board, the annual budget may be revised by deleting, adding to, or changing line item accounts within divisions or departments and divisions and departments themselves.

- No amendment may be made to the budget in any case unless funds are available for the change.

Budget Procedure

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

Capital Improvement Program

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

BUDGET CALENDAR - FISCAL YEAR 2020

DATE	ACTIVITY
Friday, May 31, 2019	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
June 27 – 28, 2019	Capital Equipment Replacement Fund Review Meetings
Friday, July 26, 2019	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 9, 2019	Target and Expanded level requests due to Finance Department.
September 3 - 6, 2019	Budget review meetings with departments & Village Manager.
Thursday, September 12, 2019	CIP review meeting with Village Manager.
Friday, September 13, 2019	Village Manager finalizes budget recommendations for Board.
Friday, October 11, 2019	***Send proposed budget and CIP to Board. Sent to Board on 10/11, sent to library and on website on 10/15/2019.***
Saturday, November 2, 2019	Budget Workshop Meeting
Monday, November 18, 2019	CIP Discussion with Village Board.
Friday, November 22, 2019	Public notice published (at least seven days before public hearing as required by law) in the newspaper concerning date of budget public hearing & availability of draft budget (at least 10 days before public hearing and approval) for public review.
Monday, December 2, 2019	Public Hearing
Monday, December 16, 2019	Board approval of FY 2019 Annual Budget & CIP.
Friday, December 20, 2019	Post new IMRF compensation spreadsheet on Village website (within 6 days of budget approval).

Strategic Plan

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

Vision Statement: The Village of Wheeling is a community where individuals and families want to liven 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.

<u>Residential Life Goals:</u>

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.

<u>Financial Strength Goals:</u>

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, 2020

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2019 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
PERSONNEL SERVICES							
5101	Longevity	85,790	13,330	3,030	102,150	99,685	2.5%
5102	Overtime	1,339,414	57,000	-	1,396,414	1,315,202	6.2%
5103	Seasonal Help	52,000	12,000	-	64,000	66,600	-3.9%
5104	Salaries	19,087,155	1,608,575	1,000,200	21,695,930	21,168,160	2.5%
5105	Local Training & Meetings	131,026	4,700	-	135,726	134,880	0.6%
5106	Uniform/Tool Allowance	126,400	8,880	-	135,280	154,205	-12.3%
5108	Employer Contrib.-IMRF/FICA/Medicare	1,713,607	336,980	200,675	2,251,262	1,974,141	14.0%
5109	Employer Contrib.-Police/Fire Pension	5,065,375	-	-	5,065,375	4,802,147	5.5%
5110	College Incentive	600	-	-	600	600	0.0%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	3,500	-	-	-	-	N/A
5115	Post Employment Health Plan	74,602	-	-	74,602	26,000	186.9%
5116	Sick Leave Buy Back	61,132	1,430	2,415	64,977	60,855	6.8%
TOTAL PERSONNEL SERVICES		**27,740,601**	**2,042,895**	**1,206,320**	**30,989,816**	**29,804,475**	**4.0%**
CONTRACTUAL SERVICES							
5201	Publishing	7,650	-	-	7,650	7,650	0.0%
5202	Animal Impound	1,800	-	-	1,800	2,500	-28.0%
5203	Audit	46,255	-	-	46,255	45,345	2.0%
5204	Codification	8,000	-	-	8,000	8,000	0.0%
5205	Multiple Day Training	101,440	3,725	-	105,165	81,910	28.4%
5206	Consulting Services	46,301	286,000	-	332,301	226,470	46.7%
5207	IS Service & Maintenance Agreement	451,778	121,220	129,370	702,368	730,746	-3.9%
5208	Debris	7,850	34,000	-	41,850	41,850	0.0%
5209	Energy	79,800	124,900	-	204,700	206,100	-0.7%
5210	Extermination Services	7,000	-	-	7,000	6,800	2.9%
5211	Extinguisher Service	2,800	-	-	2,800	3,090	-9.4%
5212	Employee Group Insurance	3,044,157	294,235	138,420	3,476,812	3,560,740	-2.4%
5213	General Liability Insurance	869,070	112,930	-	982,000	899,900	9.1%
5214	Testing / Hydrants	-	26,000	-	26,000	26,000	0.0%
5215	Janitorial Service	96,500	-	-	96,500	96,500	0.0%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	261,352	42,385	-	303,737	281,170	8.0%
5218	Legal Services	486,900	-	-	486,900	466,900	4.3%
5219	Bank Charges	16,200	54,000	-	70,200	64,920	8.1%
5220	Maint. of Office/Specl. Equip.	185,740	5,350	-	191,090	184,704	3.5%
5221	Maint. of Radio Equipment	89,500	-	-	89,500	91,066	-1.7%
5222	Membership Dues	140,372	6,547	-	146,919	142,057	3.4%
5223	Engineering & Design Svc.	-	-	-	-	-	
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	12,150	-	-	12,150	14,000	-13.2%
5226	Personnel Testing	39,250	-	-	39,250	44,750	-12.3%
5227	Postage	48,960	21,180	-	70,140	62,495	12.2%
5228	Printing and Binding	27,681	16,123	-	43,804	46,404	-5.6%
5229	Prisoner Welfare	2,000	-	-	2,000	2,000	0.0%
5230	Recording Fees	1,000	-	-	1,000	1,000	0.0%
5231	Regional Special Agency	640,239	-	385,460	1,025,699	997,193	2.9%
5232	Rental Agreements	18,000		-	18,000	22,500	-20.0%
5233	Rental Equipment	6,450	400	-	6,850	5,175	32.4%
5234	Service to Maintain Trees	117,500	30,000	-	147,500	132,500	11.3%
5236	Credit Card Fees	28,030	-	-	28,030	39,390	-28.8%
5237	Telemetric Equipment	-	16,735	-	16,735	15,300	9.4%
5238	Tele-Communication Serv.	210,000	-	8,500	218,500	253,950	-14.0%
5239	Cellular Services	101,920	-	-	101,920	105,980	-3.8%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	583,790	22,440	-	606,230	666,245	-9.0%
5243	Pump House Maintenance	-	25,000	-	25,000	20,000	25.0%
5244	Duplication Services	13,000	-	-	13,000	15,000	-13.3%
5246	Medical Exams	37,190	-	-	37,190	39,050	-4.8%

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2020

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2019 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
5247	Pavement Marking	5,000	-	-	5,000	5,000	0.0%
5248	Finger Printing Fees	1,250	-	-	1,250	710	76.1%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	34,500	-	-	34,500	30,000	15.0%
5297	Programs/Activities Expenditures	116,900					
5299	Misc. Contractual Services	436,377	689,975	-	1,126,352	632,071	78.2%
TOTAL CONTRACTUAL SERVICES		**8,431,652**	**1,933,145**	**661,750**	**11,026,547**	**10,469,531**	**5.3%**
COMMODITIES							
5301	Auto Petrol. Products	213,250	40,500	-	253,750	233,300	8.8%
5302	Books and Subscriptions	26,334	1,200	-	27,534	24,739	11.3%
5303	Chemicals	13,100	11,000	-	24,100	26,100	-7.7%
5305	Firefighting Supplies	94,138	-	-	94,138	134,448	-30.0%
5306	Health Test Supplies	250	-	-	250	250	0.0%
5308	Water Samples	-	10,000	-	10,000	10,000	0.0%
5309	Janitorial Supplies	35,000	-	-	35,000	35,000	0.0%
5310	Vehicle Maintenance	201,700	46,000	-	247,700	248,450	-0.3%
5311	Building/Ground Maint.	136,645	12,750	-	149,395	203,560	-26.6%
5312	Medical Supplies	64,658	-	-	64,658	26,439	144.6%
5313	IS Misc Equipment & Supplies	166,600	5,250	-	171,850	132,010	30.2%
5314	Minor Street Repairs	75,000	-	-	75,000	75,000	0.0%
5315	Small Tools and Equip.	142,850	12,000	-	154,850	54,450	184.4%
5316	Range Supplies	25,919	-	-	25,919	24,480	5.9%
5317	Misc. Operating Supplies	80,775	900	-	81,675	85,725	-4.7%
5318	Office Supplies	33,100	-	-	33,100	36,600	-9.6%
5319	Protective Clothing	50,852	7,000	-	57,852	57,482	0.6%
5320	Street Signs	7,500	-	-	7,500	7,500	0.0%
5322	Water Charge	44,250	-	-	44,250	43,250	2.3%
5323	Awards/Decorations	10,575	-	-	10,575	8,450	25.1%
5325	Investigative Funds	2,000	-	-	2,000	2,000	0.0%
5327	IS Misc. Software	118,250	-	26,000	144,250	98,360	46.7%
5333	Business Recruitment	126,559	-	-	126,559	98,000	29.1%
5340	Lift Stations	-	25,000	-	25,000	25,000	0.0%
5341	Meters	-	50,000	-	50,000	40,000	25.0%
5342	Sewer Lines	-	107,000	-	107,000	107,000	0.0%
5344	Water Mains	-	55,000	-	55,000	45,000	22.2%
5345	Water Storage	-	20,000	-	20,000	17,500	14.3%
TOTAL COMMODITIES		**1,669,305**	**403,600**	**26,000**	**2,098,905**	**1,900,093**	**10.5%**
CAPITAL OUTLAY							
5401	Mobile Equipment	-	-	-	-	-	N/A
5402	Radio Equipment	-	-	-	-	-	N/A
5404	Firefighting Equipment	-	-	-	-	-	N/A
5405	Medical Equipment	-	-	-	-	-	N/A
5406	Misc. Equipment	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	N/A
5408	Building Equipment	-	-	-	-	-	N/A
5411	Special Equipment	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	N/A
TOTAL CAPITAL OUTLAY		**-**	**-**	**-**	**-**	**-**	**N/A**
CAPITAL IMPROVEMENTS							
5502	Sanitary Sewer Improvements	-	390,000	-	390,000	485,000	-19.6%
5503	Water Imprvmnts.	-	3,115,000	-	3,115,000	2,075,000	50.1%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A
5506	Streetscape Improvements	-	-	-	-	-	N/A
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	-	-	-	-	N/A
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2020

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2019 Operating Funds	YR/YR Change
Expenditures and Other Financing Sources							
TOTAL CAPITAL IMPROVEMENTS		**-**	**3,505,000**	**-**	**3,505,000**	**2,560,000**	**36.9%**
DEBT SERVICE							
5609	Fiscal Agent Fees	-	400	-	400	400	0.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	82,800	-	82,800	87,300	-5.2%
TOTAL DEBT SERVICE		**-**	**83,200**	**-**	**83,200**	**87,700**	**-5.1%**
OTHER							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,321,732	-	1,321,732	1,280,610	3.2%
5705	NWWC Water Charge	-	1,800,000	-	1,800,000	1,800,000	0.0%
5706	Debt Service Payment	-	813,774	-	813,774	769,440	5.8%
5707	Transfer to CERF	1,896,530	208,360	-	2,104,890	2,130,575	-1.2%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	-	-	-	-	-	N/A
5751	Sales Tax Sharing	50,000	-	-	50,000	25,000	100.0%
5820	Transfer to 911 Fund	-	-	-	-	-	N/A
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	416,750	-	-	416,750	411,950	1.2%
5855	Transfer to Grant Fund	81,086	-	-	81,086	44,708	81.4%
TOTAL OTHER		**2,444,366**	**4,143,866**	**-**	**6,588,232**	**6,462,283**	**1.9%**
GRAND TOTAL		**40,285,924**	**12,111,706**	**1,894,070**	**54,291,700**	**51,284,082**	**5.9%**
LESS INTERFUND TRANSFERS					(4,398,500)	(3,356,673)	31.0%
TOTAL OPERATING BUDGET					**49,893,200**	**47,927,409**	**4.1%**

VILLAGE OF WHEELING

Supporting Funds Detail

Fiscal Year Ending December 31, 2020

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 2019 Total	YR/YR Chge
Expenditures and Other Financing Sources														
PERSONNEL SERVICES														
5101	Longevity	-	-	750	-	-	-	-	-	-	600	1,350	1,415	-4.6%
5102	Overtime	-	-	-	-	-	-	-	-	-	116,700	116,700	88,630	31.7%
5104	Salaries	-	-	165,000	-	92,240	-	-	-	-	162,240	419,480	386,065	8.7%
5108	Employer Contribution	-	-	33,125	-	18,480	-	-	-	-	33,500	85,105	69,935	21.7%
5116	Sick Leave Annual Buy Back	-	-	-	-	-	-	-	-	-	360	360	350	
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL PERSONNEL SERVICES		**-**	**-**	**198,875**	**-**	**110,720**	**-**	**-**	**-**	**-**	**313,400**	**622,995**	**546,395**	**14.0%**
CONTRACTUAL SERVICES														
5201	Advertising & Publishing	-	-	-	-	-	-	-	-	-	-	-	720	-100.0%
5203	Audit/Annual Report	-	16,000	-	-	-	-	-	-	-	-	16,000	15,250	4.9%
5205	Multiple Day Training	-	3,000	-	-	11,000	-	-	-	-	-	14,000	13,750	1.8%
5206	Consulting Services	-	115,000	153,625	-	7,875	-	-	30,000	58,195	-	364,695	884,300	-58.8%
5209	Energy	57,750	-	-	-	-	-	-	-	-	-	57,750	57,750	0.0%
5212	Employee Health Insurance	-	-	29,860	-	21,780	-	-	-	-	32,330	83,970	90,060	-6.8%
5213	General Liability Insurance	-	11,700	-	-	-	-	800	-	434,696	-	447,196	428,786	4.3%
5218	Legal/Medical Services	-	8,500	-	-	80,000	-	-	-	-	-	88,500	98,500	-10.2%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5222	Membership Dues	-	3,100	-	-	-	-	-	-	-	-	3,100	3,100	0.0%
5223	Engineering & Design Services	-	-	270,000	-	-	-	-	200,000	-	-	470,000	450,000	4.4%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5241	Accounting/Bookkeeping	-	57,480	-	-	-	-	-	-	-	-	57,480	29,480	
5246	Medical Exams	-	1,000	-	-	-	-	-	-	-	-	1,000	1,000	0.0%
5247	Pavement Markings	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	-	-	45,000	45,000	0.0%
5271	Insurance Claims Admin.	-	-	-	-	-	-	-	-	70,000	-	70,000	65,000	7.7%
5272	Insurance Claims	-	-	-	-	-	-	-	-	750,000	-	750,000	700,000	7.1%
5299	Misc. Contractual Services	-	-	30,000	-	5,231,167	-	-	-	-	35,000	5,296,167	5,137,322	3.1%
TOTAL CONTRACTUAL SERVICES		**102,750**	**215,780**	**483,485**	**-**	**5,351,822**	**-**	**800**	**230,000**	**1,312,891**	**67,330**	**7,764,858**	**8,020,018**	**-3.2%**
COMMODITIES														
5302	Books & Subscriptions							3,500				3,500	3,500	0.0%
5303	Chemicals	141,000	-	-	-	-	-	-	-	-	-	141,000	46,000	206.5%
5305	Firefighting Supplies	-	-	-	-	-	-	20,000	-	-	-	20,000	20,000	0.0%
5313	IS Misc Equip & Supplies	-	-	-	-	-	809,500	-	-	-	-	809,500	1,203,088	-32.7%
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5315	Small Tools & Equipment						175,000	45,000	-			220,000	343,626	-36.0%
5317	Misc. Operating Supplies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5318	Office Supplies	-	250	-	-	-	-	-	-	-	-	250	250	0.0%
5320	Street Signs	5,000	-	-	-	-	-	-	-	-	-	5,000	5,000	0.0%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5333	Business Recruitment	-	-	-	-	58,100	-	-	-	- .		58,100	60,125	-3.4%
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	N/A
TOTAL COMMODITIES		**146,000**	**250**	**-**	**-**	**58,100**	**984,500**	**68,500**	**-**	**-**	**-**	**1,257,350**	**1,681,589**	**-25.2%**
CAPITAL OUTLAY														
5401	Automotive Equipment	-	-	-	-	-	776,000	-	-	-	-	776,000	1,155,000	-32.8%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5408	Building Equipment	-	-	83,000	-	-	-	-	-	-	-	83,000	125,000	-33.6%
5411	Special Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5412	IS Capital Equipment/Supplies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	-	-	415,000	-	-	415,000	415,000	0.0%
TOTAL CAPITAL OUTLAY		**-**	**-**	**83,000**	**-**	**-**	**776,000**	**-**	**415,000**	**-**	**-**	**1,274,000**	**1,695,000**	**-24.8%**
CAPITAL IMPROVEMENTS														
5502	Sanitary Sewer Improvements	-	-	-	-	-	-	-	-	-	-	-	2,050,000	-100.0%
5503	Water Improvements	-	-	-	-	200,000	-	-	-	-	-	200,000	650,000	-69.2%
5504	Storm System Improvements	-	-	-	-	807,500	-	-	2,800,000	-	-	3,607,500	3,432,500	5.1%
5506	Streetscape Improvements	-	-	867,375	-	150,000	-	-	-	-	-	1,017,375	3,562,375	-71.4%
5507	Sidewalk Improvements	-	-	60,000	-	-	-	-	-	-	-	60,000	59,500	0.8%
5508	Pavement Improvements	1,475,000	-	2,080,000	-	55,125	-	-	-	-	-	3,610,125	2,775,125	30.1%
5509	Building Improvements	-	-	5,050,000	-	-	-	-	-	-	-	5,050,000	3,200,000	57.8%
5512	Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	-	-	200,000	-100.0%
TOTAL CAPITAL IMPROVEMENTS		**1,475,000**	**-**	**8,057,375**	**-**	**1,212,625**	**-**	**-**	**2,800,000**	**-**	**-**	**13,545,000**	**15,929,500**	**-15.0%**
DEBT SERVICE														
5609	Agent Fees	-	-	400	400	800	-	-	-	-	-	1,600	1,600	0.0%
5623	Principal Payments	-	-	382,533	2,030,000	2,362,468	-	-	-	-	-	4,775,001	4,445,000	7.4%
5624	Interest Payments	-	-	35,675	1,257,919	375,925	-	-	-	-	-	1,669,519	1,859,508	-10.2%
TOTAL DEBT SERVICE		**-**	**-**	**418,608**	**3,288,319**	**2,739,193**	**-**	**-**	**-**	**-**	**-**	**6,446,120**	**6,306,108**	**2.2%**
OTHER														
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	6,058,289	-	-	-	-	-	-	-	-	6,058,289	5,456,708	11.0%
5714	Non-Duty Disability Pension	-	69,339	-	-	-	-	-	-	-	-	69,339	68,789	0.8%
5716	Duty Disability Pension	-	545,512	-	-	-	-	-	-	-	-	545,512	555,174	-1.7%
5718	Surviving Spouse Pension	-	489,363	-	-	-	-	-	-	-	-	489,363	437,317	11.9%
5719	Children's Pension	-	77,000	-	-	-	-	-	-	-	-	77,000	-	N/A
5750	TIF Incentive Payments	-	-	-	-	1,727,284	-	-	-	-	-	1,727,284	1,582,372	9.2%
5822	Transfer to 2008 Bond	-	-	202,042	-	-	-	-	-	-	-	202,042	330,542	-38.9%
5831	Transfer to Town Center TIF	-	-	-	-	-	-	-	-	-	-	-	2,000,000	-100.0%
5838	Transfer to Crossroads TIF	-	-	-	-	-	-	-	-	-	-	-	2,000,000	-100.0%
5840	Transfer to W/S Fund	-	-	-	-	-	-	-	223,809	-	-	223,809	205,158	9.1%
TOTAL OTHER		**-**	**7,239,503**	**202,042**	**-**	**1,727,284**	**-**	**-**	**223,809**	**-**	**-**	**9,392,638**	**12,636,060**	**-25.7%**
	GRAND TOTAL	**1,723,750**	**7,455,533**	**9,443,385**	**3,288,319**	**11,199,744**	**1,760,500**	**69,300**	**3,668,809**	**1,312,891**	**380,730**	**40,302,961**	**46,814,670**	**-13.9%**
LESS INTERFUND TRANSFERS		-	-	(202,042)	-	-	-	-	(223,809)	-	-	(425,851)	(4,535,700)	**-90.6%**
TOTAL OPERATING BUDGET		**1,723,750**	**7,455,533**	**9,241,343**	**3,288,319**	**11,199,744**	**1,760,500**	**69,300**	**3,445,000**	**1,312,891**	**380,730**	**39,877,110**	**42,278,970**	**-5.7%**

Village of Wheeling
Budgetary Fund Structure

	Major	Governmental				Proprietary		Fiduciary
Fund		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 – South Milwaukee					X			
TIF Implementation – Southeast II					X			
TIF Implementation – North Milwaukee/Lake Cook					X			
Capital Projects					X			
Capital Equipment Replacement	X				X			
Stormwater					X			
Waterworks and Sewerage						X		
Liability Insurance							X	
Police Pension								X
Firefighters' Pension								X

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

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

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

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

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

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

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

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

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

VILLAGE OF WHEELING

Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)

Fiscal Year Ending December 31, 2020

Fund	FY 2020 Est. Beginning Fund Balance	FY 2020 Budgeted Revenues	FY 2020 Budgeted Expenditures	FY 2020 Surplus (Deficit)	FY 2020 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Incr/Decr in Fund Balance	Fund Balance Reserve Policy
General	$ 15,093,655	$ 41,008,272	$ 40,285,924	$ 722,348	$ 15,816,003	39.26%	4.79%	25%
Special Revenue Funds								
Motor Fuel Tax	1,573,805	1,466,043	1,723,750	(257,707)	$ 1,316,098	76.35%	-16.37% (1)	N/A
Emergency 911 System	-	1,894,071	1,894,070	1	$ 1	0.00%		15.00%
Grant	-	380,730	380,730	-	$ -	0.00%		N/A
Foreign Fire Insurance	128,595	74,893	69,300	5,593	$ 134,188	193.63%	4.35% (3)	N/A
Debt Service Funds								
General Obligation & Revenue Bond	141,594	3,166,919	3,288,319	(121,400)	$ 20,194	0.61%	-85.74% (2)	N/A
Capital Projects Funds								
Town Center TIF District (2)	38,501	2,657,391	2,605,184	52,207	$ 90,708	3.48%	135.60% (1)	N/A
South Milwaukee TIF District	69,093	1,725,258	1,731,067	(5,809)	$ 63,284	3.66%	-8.41%	N/A
Capital Equipment Replacement	5,340,646	2,166,390	1,760,500	405,890	$ 5,746,536	326.41%	7.60%	N/A
Capital Projects	7,144,893	4,649,760	9,443,385	(4,793,625)	$ 2,351,268	24.90%	-67.09% (1)	N/A
Stormwater	3,092,651	951,957	3,668,809	(2,716,852)	$ 375,799	10.24%	-87.85% (1)	N/A
Southeast TIF (2)	(276,202)	1,550,372	395,400	1,154,972	$ 878,770	222.25%	-418.16% (1)	N/A
Lake Cook/Milwaukee TIF District	3,033,979	5,998,175	6,468,092	(469,917)	$ 2,564,062	39.64%	-15.49% (1)	N/A
Enterprise Funds								
Water and Sewer **	5,706,743	10,368,048	12,111,706	(1,743,658)	$ 3,963,085	32.72%	-30.55% (1)	25%
Internal Service Funds								
Liability Insurance	3,434,644	1,059,279	1,312,891	(253,612)	$ 3,181,032	242.29%	-7.38%	*
Fiduciary Funds								
Police Pension	49,779,887	3,290,923	3,852,851	(561,928)	$ 49,217,959	N/A	-1.13%	N/A
Firefighters' Pension	38,537,364	3,854,657	3,602,682	251,975	$ 38,789,339	N/A	0.65%	N/A
Totals	**$ 129,618,602**	**$ 86,263,138**	**$ 94,594,660**		**$ 124,132,527**			

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

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

Explanation for Significant Changes in Fund Balances:

(1) Significant changes in fund balance in these funds are due to the scheduling of capital projects which vary significantly from year-to-year based on infrastructure needs. There are no concerns or consequences with respect to the significant changes in fund balance in these funds.

(2) The fund balance in the General Obligation and Revenue Bond funds is expected to decrease because these funds will be used to make debt service payments. There are no concerns or consequences with respect to the changes in fund balance because the bond funds need only maintain minimal fund balances.

(3) The fund balance in the Foreign Fire Insurance Fund is expected to decrease because funds were being accumulated for a specific purchase. There are no concerns or consequences with respect to the changes in fund balance because the Foreign Fire Insurance Fund does not need to maintain a minimum fund balance.

VILLAGE OF WHEELING

Revenue Summary - Total by Fund

Fiscal Year Ending December 31, 2020

Fund	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Board Approved 2020
Revenues and Other Financing Sources					
General	$ 38,280,425	$ 38,561,700	$ 37,843,808	$ 39,617,630	$ 41,008,272
Special Revenue Funds					
Motor Fuel Tax	996,931	989,846	1,025,446	1,021,231	1,466,043
Emergency 911 System	585,108	911,209	2,094,074	2,169,131	1,894,071
Grant	233,711	2,306,098	2,369,760	325,618	380,730
Foreign Fire Insurance	63,214	63,981	51,066	53,499	74,893
Debt Service Funds					
General Obligation & Revenue Bond	2,731,795	2,873,396	3,060,273	3,102,050	3,166,919
Capital Projects Funds					
Town Center TIF District (2)	7,091,999	1,410,674	3,121,327	3,345,063	2,657,391
Crossroads TIF District	4,704,336	2,819,612	4,279,882	4,848,481	-
South Milwaukee TIF District	1,457,356	1,578,386	1,563,279	1,588,619	1,725,258
Capital Equipment Replacement	2,087,146	1,943,928	2,228,385	2,190,575	2,166,390
Capital Projects	3,480,626	3,203,121	5,300,043	3,109,015	4,649,760
Stormwater	822,816	691,804	1,832,034	2,830,138	951,957
Southeast TIF (2)	149,414	690,589	873,182	872,819	1,550,372
Lake Cook/Milwaukee TIF District	17,968,328	5,259,819	5,679,351	5,695,227	5,998,175
Enterprise Funds					
Water and Sewer	9,443,232	10,106,957	9,670,354	9,577,312	10,368,048
Internal Service Funds					
Liability Insurance	1,729,804	1,630,542	1,183,965	987,714	1,059,279
Fiduciary Funds					
Police Pension	5,034,789	8,981,823	312,620	3,209,835	3,290,923
Firefighters' Pension	4,862,102	7,868,443	1,121,629	3,687,288	3,854,657
Total Revenues	$ 101,723,132	$ 91,891,928	$ 83,610,478	$ 88,231,245	$ 86,263,138

Note: Prior year actuals tie to CAFR (but not necessarily the budget due to accounting and budgeting related differences).
Water/Sewer Fund revenues do not include capital or developer contributions.
The Crossroads TIF District was terminated as of 12/31/2019 so there is no budget for FY 2020.

VILLAGE OF WHEELING

Expenditures Summary - Total by Fund

Fiscal Year Ending December 31, 2020

Fund	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Board Approved 2020
Expenditures and Other Financing Uses					
General	$ 38,127,844	$ 38,406,397	$ 33,493,342	$ 38,608,820	$ 40,285,924
Special Revenue Funds					
Motor Fuel Tax	930,032	901,051	923,850	1,153,750	1,723,750
Emergency 911 System	543,670	1,358,122	2,094,074	2,169,131	1,894,070
Grant	233,711	2,306,098	2,369,760	325,618	380,730
Foreign Fire Insurance	48,479	79,520	40,951	69,300	69,300
Debt Service Funds					
General Obligation & Revenue Bond	2,577,562	2,866,347	3,005,788	3,151,908	3,288,319
Capital Projects Funds					
Town Center TIF District (2)	8,922,839	3,091,791	2,413,933	5,693,670	2,605,184
Crossroads TIF District	4,518,014	2,258,100	4,669,989	4,403,523	-
South Milwaukee TIF District	1,488,214	744,777	2,611,728	1,656,822	1,731,067
Capital Equipment Replacement	1,595,775	2,336,589	909,634	2,656,714	1,760,500
Capital Projects	2,143,616	3,970,683	2,770,360	7,353,165	9,443,385
Stormwater	139,512	296,669	1,408,428	2,260,158	3,668,809
Southeast TIF (2)	34,133	36,212	93,018	2,713,798	395,400
Lake Cook/Milwaukee TIF District	19,986,695	2,957,640	2,983,356	7,352,390	6,468,093
Enterprise Funds					
Water and Sewer	8,488,860	9,286,837	7,542,275	10,506,131	12,111,706
Internal Service Funds					
Liability Insurance	1,092,037	631,102	1,301,208	1,237,586	1,312,891
Fiduciary Funds					
Police Pension	3,793,616	3,077,999	3,452,439	3,381,460	3,852,851
Firefighters' Pension	2,934,089	3,086,184	3,319,463	3,404,808	3,602,682
Total Expenditures	$ 97,598,698	$ 77,692,118	$ 75,403,596	$ 98,098,752	$ 94,594,661

Note: Prior year actuals tie to CAFR (but not necessarily the budget due to accounting and budgeting related differences).
Water/Sewer Fund expenditures do not include depreciation.
The Crossroads TIF District was terminated as of 12/31/2019 so there is no budget for FY 2020.

VILLAGE OF WHEELING
Long-Term Financial Plan Summary - General Fund
Fiscal Years 2019 - 2024

	ESTIMATED 2019	BUDGET 2020	PROJECTED 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024
General Fund						
Beginning Fund Balance	$ 14,942,267	$17,493,656	$ 18,216,004	$ 18,705,776	$ 18,663,982	$ 17,957,365
Property Taxes	$13,985,157	$14,708,759	$15,200,802	$15,722,529	$16,308,277	$17,229,583
Sales Tax	$9,182,000	$9,072,000	$9,347,460	$9,347,460	$9,347,460	$9,347,460
Other Taxes	$3,569,672	$3,690,830	$3,660,542	$3,764,239	$3,773,365	$3,737,934
Licenses & Permits	$1,426,573	$913,091	$925,902	$938,970	$952,300	$965,896
Income Tax	$3,999,000	$3,820,830	$3,859,038	$3,897,629	$3,936,605	$3,975,971
Other Intergovernmental Revenues	$1,908,082	$1,761,875	$1,782,870	$1,804,150	$1,825,721	$1,847,587
Charges for Services	$4,438,563	$4,655,385	$4,797,493	$4,944,208	$5,095,693	$5,252,116
Fines & Forfeitures	$1,246,169	$1,194,640	$1,204,093	$1,213,735	$1,223,569	$1,233,601
Misc Revenue	$1,567,881	$1,190,862	$1,249,014	$1,254,717	$1,250,099	$1,232,491
Total Revenues:	$41,323,097	$41,008,272	$42,027,214	$42,887,637	$43,713,089	$44,822,639
Salaries & Longevity	$18,612,701	$19,172,945	$19,775,746	$20,410,599	$21,079,391	$21,766,574
Health Insurance	$3,574,772	$3,627,947	$3,754,925	$3,886,348	$4,022,370	$4,163,153
Illinois Municipal Retirement Fund	$797,001	$1,059,134	$1,143,865	$1,235,374	$1,334,204	$1,440,940
FICA/Medicare	$604,267	$654,473	$671,380	$689,284	$708,239	$727,716
Police Pension	$2,120,104	$2,214,325	$2,347,185	$2,488,016	$2,637,297	$2,795,534
Fire Pension	$2,682,043	$2,851,050	$3,022,113	$3,203,440	$3,395,646	$3,599,385
Liability Insurance	$796,400	$869,070	$912,524	$958,150	$1,006,057	$1,056,360
Overtime	$1,407,952	$1,339,414	$1,374,016	$1,410,656	$1,449,449	$1,489,309
All Other Expenditures	$5,699,335	$6,053,200	$6,204,530	$6,359,643	$6,518,634	$6,681,600
Transfer to CERF	$1,890,475	$1,896,530	$1,810,976	$1,768,839	$1,751,687	$1,722,289
Transfer to Lake Cook TIF	$411,950	$416,750	$421,100	$420,000	$417,650	$414,000
Other Transfers	$44,708	$81,086	$49,082	$49,082	$49,082	$49,082
Sales Tax Payment to Prospect Heights	$130,000	$50,000	$50,000	$50,000	$50,000	$50,000
Total Expenditures:	$38,771,708	$40,285,924	$41,537,442	$42,929,431	$44,419,706	$45,955,942
Surplus (Deficit)	$2,551,389	$722,348	$489,772	($41,794)	($706,617)	($1,133,303)
Ending Fund Balance	$17,493,656	$18,216,004	$18,705,776	$18,663,982	$17,957,365	$16,824,062
Percentage of Expenditures	45.12%	45.22%	45.03%	43.48%	40.43%	36.61%

The spreadsheet above, which is a summary of the Village's multi-year financial plan, indicates that the General Fund budget is expected to be balanced through 2021 with an insignificant deficit in 2022. Larger deficits are projected for Fiscal Years 2023 and 2024; however, those numbers are based on conservative revenue projections that do not take into consideration the full impact on sales tax revenue of the Illinois Level the Playing Field Act (discussed in more detail in the Letter of Transmittal) and an anticipated increase in population (and the impact that would have on income tax revenue) resulting from the 2020 census. If sales and income tax revenue are stronger than projected here, it's likely that the FY 2023 and FY 2024 deficits will not be realized. If that is not the case and these projections prove to be accurate, the VIllage will likely take action to avoid deficits by implemening new sources of revenue or by reducing expenditures.

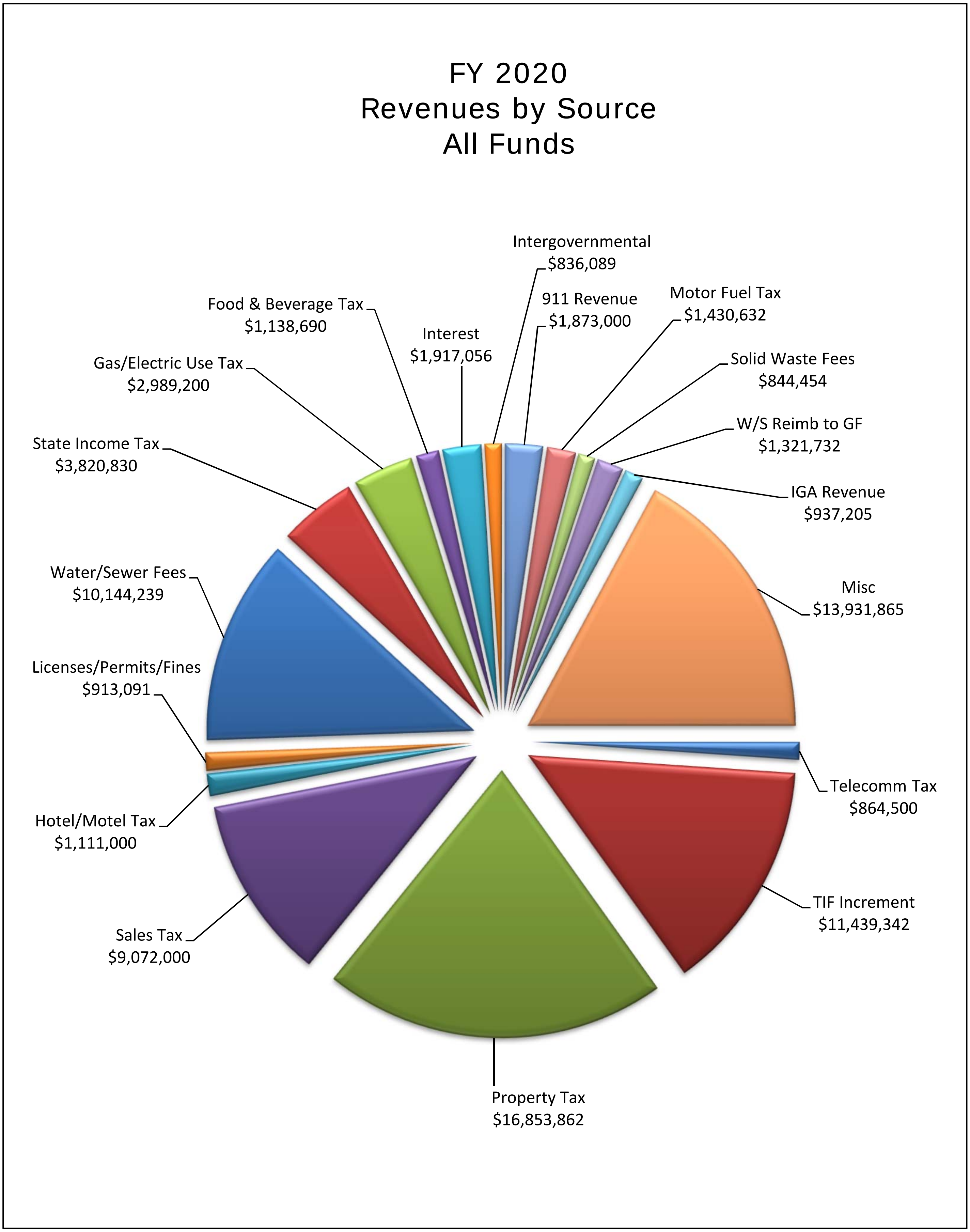
VILLAGE OF WHEELING
Long-Term Financial Plan Summary - Water/Sewer Fund
Fiscal Years 2019 - 2024

	ESTIMATED 2019	BUDGET 2020	PROJECTED 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024
Water/Sewer Fund						
Beginning Fund Balance	$ 6,958,362	$5,706,743	$ 3,808,085	$ 1,888,650	$ 2,167,650	$ 1,374,236
Revenues	$9,110,512	$10,368,048	$9,608,806	$9,860,094	$10,160,948	$10,438,099
Expenditures	$10,362,131	$12,266,706	$11,528,241	$9,581,094	$10,954,362	$9,163,484
Surplus (Deficit)	($1,251,619)	($1,898,658)	($1,919,435)	$279,000	($793,414)	$1,274,615
Ending Fund Balance	$5,706,743	$3,808,085	$1,888,650	$2,167,650	$1,374,236	$2,648,851
Percentage of Expenditures	55.07%	31.04%	16.38%	22.62%	12.55%	28.91%

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 having a fund balance of at least 25% of annual operating expenditures (with short-term fluctuations below 25% in certain years) at the end of FY 2024. 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 2020
Revenues by Source
All Funds
Intergovernmental
$836,089
911 Revenue
$1,873,000
Motor Fuel Tax
$1,430,632
Food & Beverage Tax
$1,138,690
Interest
$1,917,056
Solid Waste Fees
$844,454
Gas/Electric Use Tax
$2,989,200
W/S Reimb to GF
$1,321,732
State Income Tax
$3,820,830
IGA Revenue
$937,205
Water/Sewer Fees
$10,144,239
Misc
$13,931,865
Licenses/Permits/Fines
$913,091
Telecomm Tax
$864,500
Hotel/Motel Tax
$1,111,000
TIF Increment
$11,439,342
Sales Tax
$9,072,000
Property Tax
$16,853,862

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 APPROVED	FY 2020 APPROVED MINUS FY 2019 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	8,869,464	9,189,115	9,183,010	9,643,384	460,374
		4113	PROPERTY TAXES-POLICE PEN	1,819,224	1,888,322	2,120,104	2,214,325	94,221
		4114	PROPERTY TAXES - FIRE PEN	2,362,729	2,488,137	2,682,043	2,851,050	169,007
		4131	HOME RULE SALES TAX	3,823,772	3,870,721	3,870,970	3,739,000	-131,970
		4132	STATE SALES TAX	5,694,770	5,442,604	5,368,800	5,333,000	-35,800
		4133	AUTO RENTAL TAX	2,381	1,204	1,020	1,040	20
		4136	HOTEL/MOTEL TAX	1,043,545	1,058,544	1,067,570	1,111,000	43,430
		4138	FOOD AND BEVERAGES TAX	917,671	927,464	980,110	1,138,690	158,580
		4139	AMUSEMENT TAX	0	0	0	50,000	50,000
		4141	TELECOMMUNICATIONS TAX	1,162,995	1,044,603	949,130	864,500	-84,630
		4210	BUSINESS LICENSES	88,646	91,898	92,603	93,840	1,237
		4211	LIQUOR LICENSES	195,370	202,655	177,825	180,000	2,175
		4212	COIN-OPERATED LICENSES	9,475	9,029	9,690	9,384	-306
		4213	DELIVERY LICENSES	1,500	1,470	1,475	1,530	55
		4214	ANIMAL LICENSES	720	771	816	816	0
		4215	RESIDENTIAL RENTAL LIC	70,200	73,750	79,894	72,930	-6,964
		4216	VIDEO GAMING LICENSES	36,667	58,000	59,500	92,500	33,000
		4217	DETECTION/ALARM PERMITS	6,448	8,224	6,630	7,013	383
		4218	SUPPRESSION/SPRINKLERS	35,548	33,216	25,000	34,000	9,000
		4219	PATIO/SIDEWALK PERMITS	3,465	3,000	2,856	3,570	714
		4220	BUILDING PERMITS	509,621	431,716	300,000	250,000	-50,000
		4221	SIGN PERMITS	18,321	19,410	15,300	18,000	2,700
		4222	HEALTH INSPECTIONS	0	0	65,000	80,000	15,000
		4223	ELECT INSPECTION	55,529	85,350	65,000	70,000	5,000
		4224	PLUMBING INSPECTIONS	30,875	47,098	30,000	35,000	5,000
		4227	DRIVEWAY PERMITS	4,686	5,999	5,500	6,500	1,000
		4228	ALARM SYSTEM PERMITS	21,158	21,606	21,000	22,000	1,000
		4229	RIGHT OF WAY PERMIT FEE	7,000	1,000	0	0	0
		4230	CONTRACTOR REG FEE	20,450	21,334	21,640	21,012	-628
		4231	OVERSIZE/WEIGHT PERMIT	21,650	16,315	14,500	20,000	5,500
		4310	FEDERAL GRANTS	6,767	10,080	0	0	0
		4352	INCOME TAXES	3,457,938	3,605,401	3,855,000	3,820,830	-34,170
		4353	LOCAL USE TAX	973,823	1,105,928	1,096,860	1,200,000	103,140
		4355	POLICE TRAINING REIMBURSE	9,339	21,915	0	0	0
		4356	FIRE TRAINING REIMBURSE	12,134	17,717	0	0	0
		4358	VIDEO GAMING TAX	234,060	236,809	253,470	264,180	10,710
		4359	PULL TABS & JAR GAMES TAX	1,900	323	1,900	1,900	0
		4360	PERS PROP REPLACEMENT TAX	214,789	174,035	161,600	180,000	18,400
		4364	CROSSING GUARD REIMBURSE	37,669	35,780	36,593	37,691	1,098
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	63,865	64,501	70,700	71,407	707
		4382	TWNSHP PERS PROP REPLACE	7,225	6,208	6,631	6,697	66
		4387	TIF SURPLUS DISTRIBUTION	247,956	373,367	494,626	525,599	30,973
		4408	I.G.A. REVENUE	1,559,068	359,946	439,076	937,205	498,129
		4409	AMBULANCE FEES	611,139	841,474	846,600	870,000	23,400
		4410	FLOOD PLAIN DETERM FEES	0	0	0	0	0
		4412	PLANNING HEARING FEES	7,867	13,498	10,000	10,000	0
		4413	SUBDIVISION PRE-FILE FEES	659	1,339	1,000	1,020	20
		4414	PLAN REVIEW FEES	39,988	48,942	40,000	42,000	2,000
		4415	DUPLICATING SERVICES	1,190	1,753	1,900	1,900	0
		4416	MAPS AND CODEBOOKS	0	0	0	0	0
		4417	WATER & SEWER REIMBURSE	1,290,306	1,270,700	1,280,610	1,321,732	41,122

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 APPROVED	FY 2020 APPROVED MINUS FY 2019 BUDGET
01...	GENERAL FUND...	4418	MFT REIMBURSEMENT	0	0	0	0	0
		4419	IND REV BOND & 6-B FEES	6,650	7,600	3,800	7,000	3,200
		4421	POLICE LIASON REIMBURSE	140,643	96,171	98,094	100,228	2,134
		4422	FINGER PRINTING FEE	1,505	0	1,500	0	-1,500
		4423	IMPOUNDING FEES	750	960	850	800	-50
		4426	FALSE ALARM FEES	11,184	12,265	10,392	12,500	2,108
		4427	CPR FEES	210	0	750	500	-250
		4428	EROSION CONTROL FEES	0	0	0	0	0
		4429	ENGINEERING INSPECTION	373,233	300,164	200,000	230,000	30,000
		4431	SOLID WASTE SERVICE CHRGE	585,335	594,545	593,825	590,000	-3,825
		4432	SWANCC FEES	253,609	253,916	256,000	253,500	-2,500
		4433	HOST COMMUNITY FEE	100,000	100,000	100,000	100,000	0
		4460	SENIOR MEMBERSHIP FEES	2,200	0	0	0	0
		4470	PAVILION PROGRAM FEES	18,092	2,561	0	0	0
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	26,381	16,669	18,000	22,000	4,000
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	54,564	49,536	55,000	50,000	-5,000
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	123,489	136,719	142,541	114,240	-28,301
		4512	LOCAL ORDINANCE FINES	202,735	271,671	269,677	300,900	31,223
		4513	SEIZURES	10,509	3,437	0	7,500	7,500
		4514	DUI FINES	17,395	14,127	13,000	14,000	1,000
		4515	ADMINISTRATIVE CITATION	6,505	5,730	6,500	5,500	-1,000
		4516	ADMINISTRATIVE TOW FEE	117,500	202,013	200,000	185,000	-15,000
		4517	HOUSING FINES	3,051	3,122	3,000	3,000	0
		4518	RED LIGHT VIOLATORS	480,736	481,986	480,000	500,000	20,000
		4519	COURT SUPERVISION FEES	12,753	17,582	18,000	14,500	-3,500
		4520	ADMIN HEARING FEE	8,891	41,510	40,290	50,000	9,710
		4610	INTEREST REVENUE	175,453	243,840	374,689	301,762	-72,927
		4620	GAIN(LOSS) SALE INVESTMTS	-4,315	15,428	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-86,247	-109,424	0	0	0
		4653	DONATIONS	10,229	4,000	100	100	0
		4655	FOURTH OF JULY DONATIONS	36,000	35,000	35,000	30,000	-5,000
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	69,725	70,571	69,423	71,505	2,082
		4662	RENTAL INCOME T-MOBILE	30,459	31,373	31,941	32,899	958
		4701	CABLE TV FRANCHISE FEES	405,155	385,788	390,660	370,000	-20,660
		4703	ALARM SVC FRANCHISE FEES	44,442	44,867	45,741	46,656	915
		4704	WASTE MGMT FRANCHISE FEE	89,893	91,511	93,341	94,764	1,423
		4705	AT&T FRANCHISE FEE	144,850	133,485	135,839	129,600	-6,239
		4710	FOREIGN FIRE INSURE TAX	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	158,445	43,169	15,000	15,300	300
		4722	BIKE PATH REVENUES	0	0	0	0	0
		4723	ADVERTISING SHELTER REV	9,774	7,311	7,457	4,802	-2,655
		4730	RECYCLING PROGRAM REVENUE	13,977	13,544	13,668	13,472	-196
		4752	BEACON LIGHT BULB	0	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	343,882	135,869	0	0	0
		4780	LEGAL SETTLEMENT	123,920	51,641	0	0	0
		4790	OTHER MISC. REVENUE	116,880	71,980	80,000	80,000	0
		4828	TRANS FROM 2003 BONDS	0	0	0	0	0
		4836	TRANS FROM SE 2 TIF	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 APPROVED	FY 2020 APPROVED MINUS FY 2019 BUDGET
01...	GENERAL FUND...	4837	TRANSFER FROM SE TIF	0	0	0	0	0
		4855	TRANS FROM GRANT FUND	0	0	0	0	0
				39,852,007	39,114,505	39,617,630	41,008,273	1,390,643
11	MFT	4354	MOTOR FUEL TAX	960,272	963,626	975,926	1,415,000	439,074
		4362	MFT-HIGH GROWTH CITIES	15,633	31,129	15,632	15,632	0
		4610	INTEREST REVENUE	13,923	28,740	29,673	35,411	5,738
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	18	1,951	0	0	0
				989,846	1,025,446	1,021,231	1,466,043	444,812
12	FOREIGN FIRE INS TAX FUI	4610	INTEREST REVENUE	0	0	2,499	2,893	394
		4710	FOREIGN FIRE INSURE TAX	63,981	51,066	51,000	72,000	21,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
				63,981	51,066	53,499	74,893	21,394
15	EMERGENCY TELEPHONE	4408	I.G.A. REVENUE	196,903	0	0	0	0
		4420	911 SURCHARGES-WHEELING	229,471	635,699	640,000	604,000	-36,000
		4424	911 EMERGENCY SURCHARGES	0	0	0	0	0
		4425	911 SURCHARGES-DESPLAINES	0	1,451,729	1,505,000	1,269,000	-236,000
		4610	INTEREST REVENUE	3,445	6,645	24,131	21,071	-3,060
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	0	0	0	0
		4790	OTHER MISC. REVENUE	1,350	0	0	0	0
		4801	TRANSFER FROM GEN FUND	210,000	0	0	0	0
				641,168	2,094,073	2,169,131	1,894,071	-275,060
21	2007 GEN OBLIG BOND FU	4111	PROPERTY TAX-CURRENT YEAR	20,502	65,638	0	327,958	327,958
		4610	INTEREST REVENUE	694	2,598	0	2,000	2,000
		4834	TRANSFER FROM CAP PROJ FD	320,101	327,383	330,542	202,042	-128,500
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				341,296	395,619	330,542	532,000	201,458
22	2008 GEN OBLIG BOND FU	4111	PROPERTY TAX-CURRENT YEAR	1,440,877	1,523,308	1,598,068	1,495,145	-102,923
		4610	INTEREST REVENUE	11,077	17,837	10,000	2,000	-8,000
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
		4840	TRANS FROM WATER/SEWER	676,784	722,082	769,440	813,774	44,334
				2,128,738	2,263,227	2,377,508	2,310,919	-66,589
23	2009 GEN OBLIG BOND FU	4111	PROPERTY TAX-CURRENT YEAR	401,831	398,164	392,000	322,000	-70,000
		4610	INTEREST REVENUE	1,531	3,263	2,000	2,000	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 APPROVED	FY 2020 APPROVED MINUS FY 2019 BUDGET
				403,362	401,427	394,000	324,000	-70,000
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,801,752	2,898,098	2,847,718	0	-2,847,718
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	17,861	31,784	763	0	-763
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4791	GAIN ON SALE OF ASSETS	0	0	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4832	TRANS FROM SOUTH TIF	0	1,350,000	0	0	0
		4839	TRANS FROM NORTH TIF	0	0	2,000,000	0	-2,000,000
		4900	BOND PROCEEDS	0	0	0	0	0
				2,819,613	4,279,882	4,848,481	0	-4,848,481
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,565,860	1,539,045	1,584,497	1,723,703	139,206
		4610	INTEREST REVENUE	18,803	24,846	4,122	1,555	-2,567
		4620	GAIN(LOSS) SALE INVESTMTS	0	-614	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-6,277	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
				1,578,387	1,563,278	1,588,619	1,725,258	136,639
33	CAPITAL EQPT REPL FUND	4408	I.G.A. REVENUE	0	187,275	177,275	0	-177,275
		4610	INTEREST REVENUE	84,571	127,826	60,000	61,500	1,500
		4620	GAIN(LOSS) SALE INVESTMTS	-1,795	-913	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-47,035	-68,941	0	0	0
		4790	OTHER MISC. REVENUE	6,206	6,206	0	0	0
		4801	TRANSFER FROM GEN FUND	1,789,523	1,946,810	1,890,475	1,896,530	6,055
		4815	TRANSFER FROM 911 EMERG	112,458	0	0	0	0
		4840	TRANS FROM WATER/SEWER	0	0	240,100	208,360	-31,740
		4851	TRANSFER FROM LIAB INS FD	0	30,121	0	0	0
				1,943,928	2,228,385	2,367,850	2,166,390	-201,460
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	2,895,388	3,137,557	2,975,000	2,989,000	14,000
		4310	FEDERAL GRANTS	9,784	109,403	0	0	0
		4370	STATE OF ILLINOIS GRANTS	237,614	0	0	0	0
		4610	INTEREST REVENUE	61,791	73,520	134,015	160,760	26,745
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMTS	-159	-19	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-19,344	-37,913	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	267,496	0	0	0
		4790	OTHER MISC. REVENUE	18,046	0	0	1,500,000	1,500,000
		4801	TRANSFER FROM GEN FUND	0	1,750,000	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				3,203,121	5,300,043	3,109,015	4,649,760	1,540,745
35	TOWNCENTER TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	772,498	1,293,302	1,310,483	2,652,107	1,341,624

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 APPROVED	FY 2020 APPROVED MINUS FY 2019 BUDGET
35...	TOWNCENTER TIF 2 FUND	4310	FEDERAL GRANTS	32,785	1,614	0	0	0
		4610	INTEREST REVENUE	22,611	38,339	34,580	5,284	-29,296
		4630	UNREALIZED GAIN (LOSS)	-2,440	-11,933	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	5	0	0	0
		4790	OTHER MISC. REVENUE	585,220	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	1,800,000	2,000,000	0	-2,000,000
		4900	BOND PROCEEDS	0	0	0	0	0
				1,410,674	3,121,327	3,345,063	2,657,391	-687,672
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	684,964	852,426	867,071	1,550,372	683,301
		4610	INTEREST REVENUE	5,625	27,790	5,748	0	-5,748
		4630	UNREALIZED GAIN (LOSS)	0	-7,034	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				690,589	873,182	872,819	1,550,372	677,553
39	LAKE COOK/MILW TIF FUN	4111	PROPERTY TAX-CURRENT YEAR	4,816,784	5,165,513	5,174,636	5,513,160	338,524
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	31,478	114,329	108,641	68,265	-40,376
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-3,568	-17,491	0	0	0
		4777	REMEDIATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	415,125	417,000	411,950	416,750	4,800
		4824	TRANS FROM 2012A BONDS	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
		4902	PROCEEDS OF REFUND BONDS	0	0	0	0	0
		4903	PREMIUM ON BONDS ISSUED	0	0	0	0	0
				5,259,819	5,679,352	5,695,227	5,998,175	302,948
40	WATER AND SEWER FUND	4370	STATE OF ILLINOIS GRANTS	0	0	0	1,000,000	1,000,000
		4441	WATER	7,145,142	6,994,986	7,176,000	7,008,700	-167,300
		4442	WATER-CONSTRUCTION	9,422	8,506	4,500	4,680	180
		4443	WATER-CONNECTIONS	92,187	82,855	30,000	30,000	0
		4444	TURN-ON FEES	5,346	4,486	4,500	4,590	90
		4445	WATER METER SALES	10,498	22,708	12,500	12,500	0
		4446	WATER-PENALTIES	78,709	84,121	80,000	82,400	2,400
		4451	SEWER	1,680,750	1,641,924	1,771,000	1,733,100	-37,900
		4452	SEWER-CONNECTIONS	41,885	90,532	37,500	37,500	0
		4453	SEWER-PENALTIES	20,033	21,378	15,403	15,865	462
		4610	INTEREST REVENUE	69,997	114,490	154,249	128,402	-25,847
		4620	GAIN(LOSS) SALE INVESTMTS	-454	-106	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-24,997	-76,529	0	0	0
		4648	CAPITAL CONTRIBUTIONS	0	81,012	0	0	0
		4720	SALE OF FIXED ASSETS - GG	11,525	4,450	0	0	0
		4765	IPBC TERM RESERVE REVENUE	30,387	29,836	0	0	0
		4775	DEVELOPER DONATIONS	0	518,221	0	0	0
		4790	OTHER MISC. REVENUE	138,658	135,291	86,502	86,502	0
		4799	INVEST IN JOINT VENTURE	475,248	312,881	0	0	0
		4845	TRANSFER FROM STORMWATER	171,500	187,500	205,158	223,809	18,651
		4855	TRANS FROM GRANT FUND	0	0	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 APPROVED	FY 2020 APPROVED MINUS FY 2019 BUDGET
40...	WATER AND SEWER FUND	4900	BOND PROCEEDS	0	0	0	0	0
				9,955,835	10,258,543	9,577,312	10,368,048	790,736
4100	WATER DIVISION	4833	TRANS FROM CAP EQUIP REPL	169,310	7,511	0	0	0
				169,310	7,511	0	0	0
4200	SEWER DIVISION	4833	TRANS FROM CAP EQUIP REPL	-18,185	3,532	0	0	0
				-18,185	3,532	0	0	0
45	STORMWATER FUND	4456	STORMWATER	671,426	770,985	820,632	895,235	74,603
		4457	STORMWATER - PENALTIES	9,026	9,546	9,310	9,848	538
		4610	INTEREST REVENUE	11,352	31,060	4,696	46,874	42,178
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	-8,007	0	0	0
		4790	OTHER MISC. REVENUE	0	0	1,995,500	0	-1,995,500
		4791	GAIN ON SALE OF ASSETS	0	1,028,450	0	0	0
				691,804	1,832,034	2,830,138	951,957	-1,878,181
51	LIABILITY INSURANCE FUN	4610	INTEREST REVENUE	48,749	79,792	87,814	77,279	-10,535
		4620	GAIN(LOSS) SALE INVESTMTS	-60	-172	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-13,760	-30,657	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	1,412,117	1,004,477	796,400	869,070	72,670
		4840	TRANS FROM WATER/SEWER	183,496	130,525	103,500	112,930	9,430
				1,630,542	1,183,965	987,714	1,059,279	71,565
55	GRANT FUND	4310	FEDERAL GRANTS	161,476	231,075	255,320	274,214	18,894
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	204,610	25,590	25,430	-160
		4801	TRANSFER FROM GEN FUND	88,924	64,759	44,708	81,086	36,378
				250,399	500,444	325,618	380,730	55,112
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,999,952	1,964,794	2,120,104	2,214,325	94,221
		4610	INTEREST REVENUE	1,978,581	2,406,256	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	4,306,681	-4,513,236	0	0	0
		4651	POLICE PENS EMP CONTRIBS	696,609	561,545	589,731	576,598	-13,133
		4790	OTHER MISC. REVENUE	0	2,047	0	0	0
				8,981,823	421,405	3,209,835	3,290,923	81,088
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	2,600,022	2,579,391	2,682,043	2,851,050	169,007
		4610	INTEREST REVENUE	1,715,849	1,809,081	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	3,058,031	-3,685,495	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	493,782	478,252	505,245	503,607	-1,638
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	759	986	0	0	0

REVENUES - FOUR YEAR COMPARISON BY FUND

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 APPROVED	FY 2020 APPROVED MINUS FY 2019 BUDGET
				7,868,444	1,182,215	3,687,288	3,854,657	167,369
				90,856,502	83,780,459	88,408,520	86,263,139	

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for Fiscal Year 2020 are ad valorem taxes on real property located within the Village, the Village's portion of the State sales tax on retail sales as well as the home rule sales tax, the sale of water, sewer use fees, the Village's share of State Income tax, and other significant sources. This section describes the major revenue sources for each fund and includes a discussion of the trends and significant events, if any, affecting these sources. All figures are based on the inclusion of interfund transfers.

GENERAL FUND

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

PROPERTY TAXES - $9,643,384 (23.52%). The property tax levy is the largest source of revenue for the Village's General Fund. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. The Village receives the majority of its property tax revenue in February, March, July and August of each year. It's important to note that any new project built within a TIF District does not produce property tax revenue for the Village's General Fund until the district expires (typically in 23 years).

In December 2018, the Village Board approved the 2019 Tax Levy, which reflected an $878,637 (5.50%) increase compared to the 2018 Tax Levy. The total levy includes individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund. While this year's levy is increasing 5.50%, half of the increase (i.e. $439,319 or 2.75%) is related to the termination of the Crossroads Tax Increment Financing (TIF) District and the need for the Village to capture the growth in the Equalized Assessed Valuation (EAV) created by the district. Since that growth will be added to the Village's total EAV for tax levy purposes, the actual impact of the tax levy increase to taxpayers will be 2.75%, which is necessary to offset predictable annual increases in the cost of providing core services.

SALES TAX - $9,072,000 (22.12%). Sales tax represents reflects Wheeling's one percentage point (1.0%) share of the State sales tax rate and our one percentage point (1.0%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village's operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

More than any other source of revenue, sales tax receipts were negatively impacted by the global financial crisis that began in 2008. In fact, 2019 estimated receipts are expected to lag 2007 receipts - the year the Village received the most sales tax revenue in its history – by $1,582,354. This is the primary reason we experienced deficit budgets for several years following 2008.

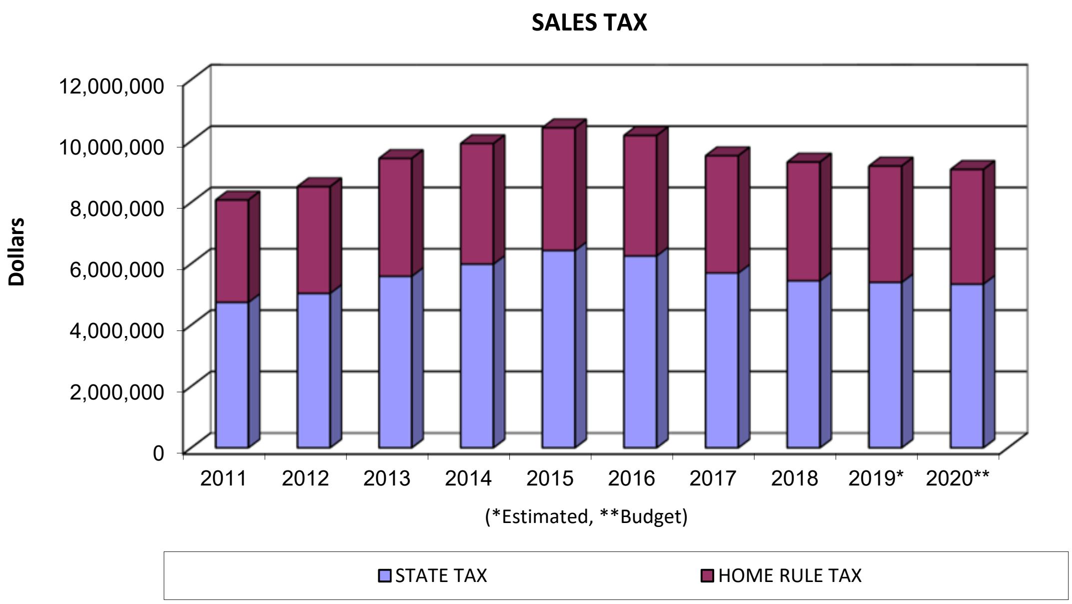
Through nine (9) months of FY 2019, the Village's sales tax receipts were down -0.68% or $46,287 compared to the same period in 2018, continuing a four-year trend that is likely due to the impact on-line sales are having on brick-and-mortar businesses. We anticipate receiving $110,000 (-1.20%) less revenue in FY 2020 than we are projecting to receive this year, mostly due to a combination of the following factors:

1. The Village will see an increase in sales tax revenue from the Town Center development with the new businesses and restaurants expected to generate an additional $320,000 in revenue next year.

2. Beginning December 1, 2019, the Village will lose its 1-percentage-point share of the state's sales tax rate on aviation fuel. That said, it appears Wheeling will still receive the revenue from the Village's 1-percentage-point home-rule sales tax rate, but those funds must be spent on airport-related purposes, so staff has reallocated them to the Capital Equipment Replacement Fund to pay for the eventual replacement of the Fire Department's crash truck. That reallocation of funds means the Village will have less sales tax revenue available for operating purposes than in prior years.

The uncertainties related to sales tax revenue make it harder to project how much revenue we will receive next year, so our budget reflects our cautious approach. Our projection of $9,072,000 in sales tax receipts next year reflects no increase to the existing sales tax base - which has declined for four consecutive years - and an estimate of new sales tax revenue we anticipate from the new businesses located within the Town Center development.

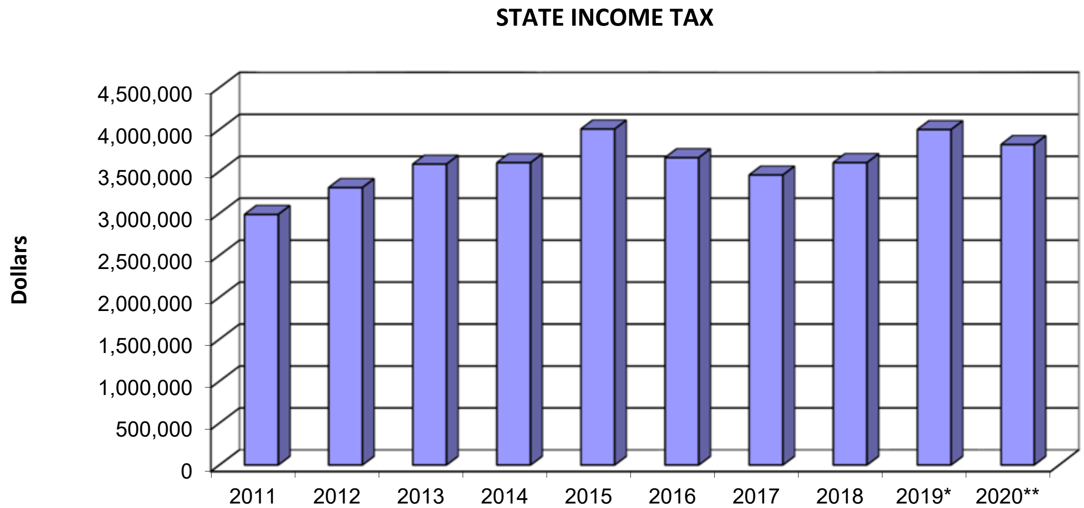
Given the trend we've seen the last few years, we believe this is a realistic approach to estimating next year's receipts. Since sales tax is the second largest source of revenue to the General Fund, small percentage variations in budgeted versus actual receipts often mean the difference between a surplus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



STATE INCOME TAX - $3,820,830 (9.32%). The Village receives a portion of the State's 4.95% personal income tax on individuals, trusts and estates and 7.00% tax on corporations. The total amount distributed to local governments is determined on a per- capita basis and is dependent on the overall condition of the state's economy. Income tax proceeds are distributed by the state on a monthly basis.

The 2020 budget for income tax is $3,820,830, which is $178,170 (-4.46%) less than what we expect the Village will receive this year. We expect a decrease next year because the Village received an unusually large distribution for the month of May this year that the Illinois Department of Revenue said was due to several growth factors likely attributable to one-time sources, including the stock market's performance and taxpayers' adjustments in their withholdings because of the new federal tax law. Our budget for next year adjusts for that one-time distribution and includes a 1.00% increase in revenue. The 1.00% increase is based on an analysis of historical receipts, including the fact that income tax receipts have basically been flat since 2008 and that the state has cut the municipal share of this revenue source in recent years. More than most other sources of revenue, state income tax is affected by changes in the economy. As such, staff will continue to monitor our receipts closely to avoid problems resulting from a drop in revenue.

In 2010, the U.S. Bureau of Labor conducted a nationwide census, and, as a result of that process, the Village's population decreased by 907 people (-2.35%) to 37,648. We expect the 2020 census will show that the Village gained population as compared to 2010 and as a result, will see an increase in income tax revenue in the future. Finally, it's important to note that the municipal share of State income tax is controlled by the State legislature and is subject to change at any time.



*** Estimated Receipts** ****Budgeted Receipts**

LICENSES, PERMITS, INSPECTION FEES AND FINES - $2,107,731 (5.14%). 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, 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 – $1,761,875 (4.30%). 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.

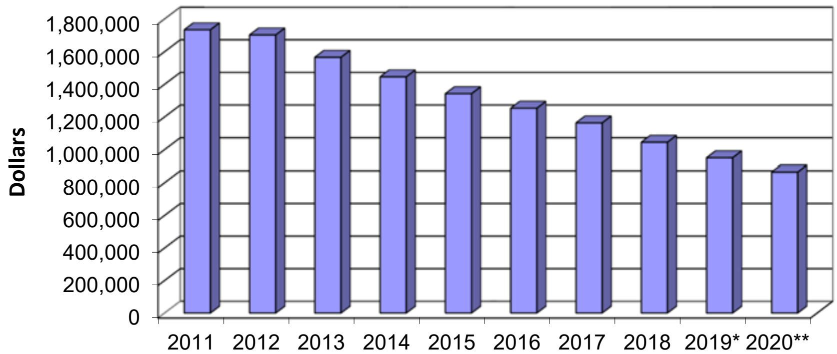
Local Use Tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property (e.g. vehicles, boats, aircraft) that is purchased outside the State at retail and then registered in Illinois or is sold by a retailer outside of Illinois and then shipped to Illinois residents and businesses (e.g. office supplies, clothing, etc.). Retailers located outside Illinois with $100,000 in annual sales or with 200 transactions must collect the Village's sales tax rate; residents who purchase goods from retailers outside Illinois who do not meet either threshold must pay the state Use Tax on their purchase when filing their state income tax. The Local Use Tax is collected by the State of Illinois and with a few exceptions, remitted to each municipality based on population.

Fiscal Year 2020 revenue estimates are based on information provided by the Illinois Municipal League and the State of Illinois Department of Revenue. This category also includes revenue received from the Township Property Tax and Township Personal Property Replacement Tax.

SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - $864,500 (2.11%). 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 not subject to the tax. As the chart shows, telecom revenue has declined significantly for several years and the Village expects this trend to continue in the future.

TELECOMMUNICATIONS TAX



*** Estimated Receipts **Budgeted Receipts**

WATER & SEWER FUND REIMBURSEMENT - $1,321,732 (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.

FOOD & BEVERAGE TAX - $1,138,690 (2.78%) - 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 budget for FY 2020 is $1,138,690, or $119,690 (11.75%) more than FY 2019 estimated receipts, reflecting our expectation of a 1.00% increase to the base, and an estimate of the revenue that will be generated by new restaurants that will open in the coming year.

HOTEL/MOTEL OPERATORS OCCUPATION TAX - $1,111,000 (2.71%). 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.

DES PLAINES DISPATCHING AGREEMENT – $937,205 (2.29%). In 2015, the Village began receiving revenue from the City of Des Plaines, which represents the cost of providing emergency 911 dispatching services to their residents and businesses. The General Fund's share of that revenue for FY 2020 is $937,205 (with an additional $1,269,000 allocated to the 911 Fund) and is partially offset by expenditures reflecting the cost of providing this added level of service. The dispatching agreement is an important example of how the Village is operating efficiently by reducing Wheeling's cost of dispatching and by achieving greater efficiencies for both communities in a way that demonstrates to the public the value of intergovernmental cooperation.

SOLID WASTE SYSTEM REVENUE- $844,454 (2.06%). The Village contracts with a private firm to pick up waste and deliver it to the Solid Waste Agency of Northern Cook County (SWANCC) transfer station. The contractor bills the residents directly and collects its hauling fee and a tipping fee for the Village. The Village is responsible for the payment of the tipping fees to SWANCC and this revenue represents those fees. The Village receives $4.48 per single family and multi-family housing unit (e.g. typically townhomes) with curbside pickup per month, and a per ton fee (approximately $53.00) for up to 200 tons of multi-family unit (e.g. apartments and condos) garbage the hauler must deliver to SWANCC each month. The fees are collected by the hauler and remitted to the Village monthly.

In addition, the Village collects a Solid Waste Program Fee of $1.35 per month on approximately 15,000 residential units (including single-family homes as well as multi-family apartments and condominium units). This fee is added to the Village's water bills and is intended to offset the cost of administering the solid waste and recycling programs.

The $4.48 SWANCC fee and the $1.35 Solid Waste Program Fee are sufficient to offset the payments to SWANCC and the Village's administrative costs; therefore, no increase in either fee is foreseen at this time.

INVESTMENT INCOME - $301,762 (.74%). 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 and the Illinois Funds local government investment pool. The Village also receives a completive rate (i.e. equal to the Illinois Funds rate plus 15 basis points) on funds held by Fifth Third Bank. The Village's contract with Fifth Third Bank expires on December 31, 2023, but includes an option to renew for an additional 5-year period.

Interest income for FY 2020 is estimated at $301,762, which is based on the amount of money we have in General Fund reserves and current interest rates. Investment income has decreased in the last year as the Federal Reserve has decreased short-term interest rates. The Village is currently receiving 1.87% interest on the funds held by Fifth Third Bank. At the same time, five (5) year negotiable certificates of deposit are now yielding only 1.75%, much lower than a year ago.

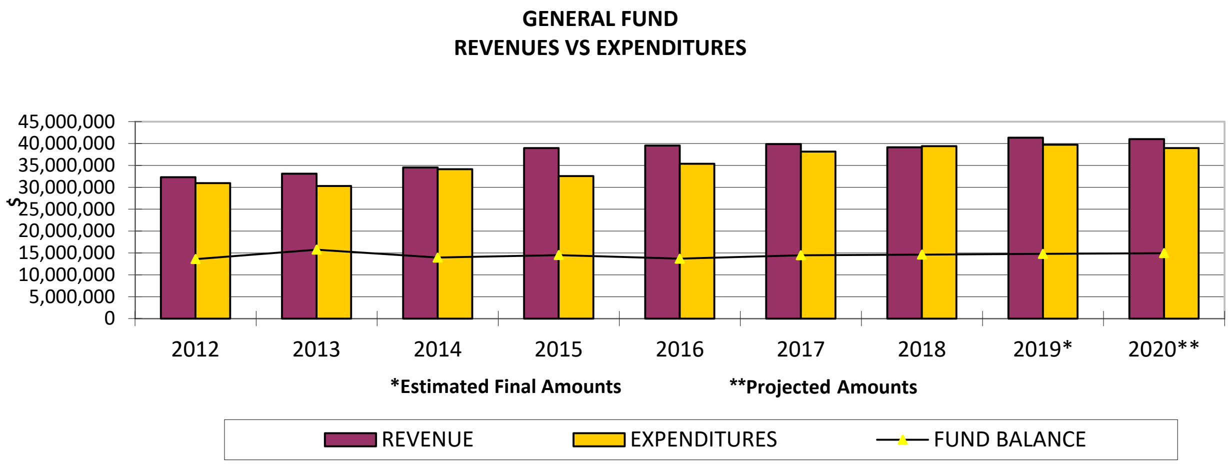
OTHER - $6,187,910 (15.09%). The majority of revenue in this category comes from one source: the Police and Fire Pension Funds' share of the property tax levy ($5,065,375). "Other" also includes cable television and other utility franchise fees, tax increment financing surplus revenue, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

The Village's contribution to the Police Pension Fund is increasing from $2,120,104 to $2,214,325 and the Fire Pension Fund's contribution will increase from $2,682,043 to $2,851,050. The total amount allocated to the two pension funds has increased substantially in recent years due to changes in mortality tables, experience and investment returns that have not met the Village's 7.25% assumed rate of return.

Both Funds invest between 55% and 60% of their assets in equities and between 40% and 45% in fixed income securities as permitted by State Statute. The employer's contribution is determined by an independent actuary hired annually by the Village.

GENERAL FUND RESERVES

The chart below shows end of year results for the General Fund with the affect on fund balance. The trend line gives the reader an idea of how fund balance has changed from year-to-year. Fund balance is generally expressed as a percentage of operating expenditures, with three-to-six months (25% to 50%) of operating expenditures representing a conservative amount to retain for use in funding Village services in the event of emergencies, unanticipated events or a downturn in the economy. The Village anticipates a balanced budget next year and expects fund balance to equal 39% of annual operating expenditures by the end of FY 2020.



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 - $8,741,800. 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 3.08% from $7.78 to $8.02 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.

GRANT INCOME - $1,000,000. This represents revenue the Village expects to receive from the Illinois Environmental Protection Agency to complete a lead water service line replacement program.

INVESTMENT INCOME - $128,402. This represents investment income from available funds. Investment income has been limited for many years due to low interest rates but is expected to increase substantially next year as short-term interest rates rise.

INTERFUND TRANSFER - $223,809. This represents a contribution from the Stormwater Fund to offset costs incurred by the Water and Sewer Fund to maintain the stormwater management system. The Village's Stormwater Fund policy stipulates that up to 25% of stormwater fee revenue can be used each year to pay for costs associated with the ongoing maintenance of the stormwater management system.

OTHER - $274,037. Includes revenue from the sale of water meters to customers and other miscellaneous charges.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund accounts for the intergovernmental revenue from the State's tax on motor fuel products sold at retail. A statutory formula is used which results in the distribution to local governments of an estimated $37.58 per capita for FY 2020. The total anticipated revenue to the Fund consists of motor fuel tax revenue of $1,430,632, and interest earnings of $35,411. 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, 2019:

2007	10,000,000
2008	10,945,000
2009	10,000,000
2011	2,720,000
2012A	1,895,000
2012B	2,555,000
2016	5,365,000
Total:	$43,480,000

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

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

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

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

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

Anticipated revenue for the fiscal year from property taxes is $2,145,103. Other sources of revenue to the fund include a $202,042 transfer from the Capital Projects Fund, a $813,774 transfer from the Water and Sewer Fund (i.e. for its share of the debt related to the new Public Works Building), and $6,000 in investment earnings.

POLICE PENSION FUND

The Police Pension Fund is a statutory board established to provide benefits to sworn police personnel of the Village. The sources of revenue to the fund include employee contributions, investment income, and a Village contribution through a property tax levy. The Village contribution is determined by an actuarial analysis of the fund performed each year. The proposed level of funding for FY 2020 from property taxes is $2,214,325 (up from $2,120,104 in FY 2019). Other sources of revenue to the Fund include employee contributions of $576,598 and investment income of $500,000.

FIREFIGHTERS PENSION FUND

The Firefighters' Pension Fund is a statutory board established to provide benefits to sworn fire department personnel of the Village. The sources of revenue to the Fund are similar to the Police Fund and subject to the same variables as described before. An employer contribution of $2,851,050 (up from $2,682,043 in FY 2019) is required in 2020. The increase is largely due to investment returns which, in recent years, have lagged the actuarial investment return assumption and the impact of demographic and assumption changes.

An actuary evaluates this fund annually to determine future property tax levies. As the liabilities (and personnel) increase, the levy may increase in the future. Other sources of revenue to the Fund include employee contributions of $503,607 and investment income of $500,000.

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

TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds account for revenue from the Village's four (4) TIF districts. The major sources of revenue to these funds are property taxes, bond proceeds, and investment income from available fund balances. The projected funds from these sources are: property tax increment of $11,439,342, investment income of $75,104 and a $416,750 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel alternate revenue general obligation bonds.

Development proposals continue to be evaluated for sites in the districts and property tax increment 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) - $2,166,390. 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 ($2,104,890) from the various operating departments and is based on the expected life and replacement costs of the equipment. Projections for 2020 include $61,500 in interest earnings.

CAPITAL PROJECTS FUND - $4,649,760. 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 ($2,989,000), a developer contribution to roadway improvements ($1,500,000) and interest income ($160,760).

EMERGENCY TELEPHONE SYSTEM (E-911) - $1,894,071. The Joint Emergency Telephone System Fund funds the operation of the E911 system through landline and wireless phone line fees collected by the Illinois State Police and remitted to the Joint Emergency Telephone System Board (JETSB). The JETSB determines the expenditure budget for the E911 Fund.

LIABILITY INSURANCE FUND - $1,059,279. The Liability Insurance Fund is an internal service fund used to provide for the payment of claims and insurance premiums for the Village's liability and workers' compensation insurance policies. A financial policy dictates that the Fund retain a fund balance equal to two-years of claim expenses to cover future claim expenses. Revenue to the fund consists primarily of transfers from other operating funds. The transfers represent each fund's share of liability coverage.

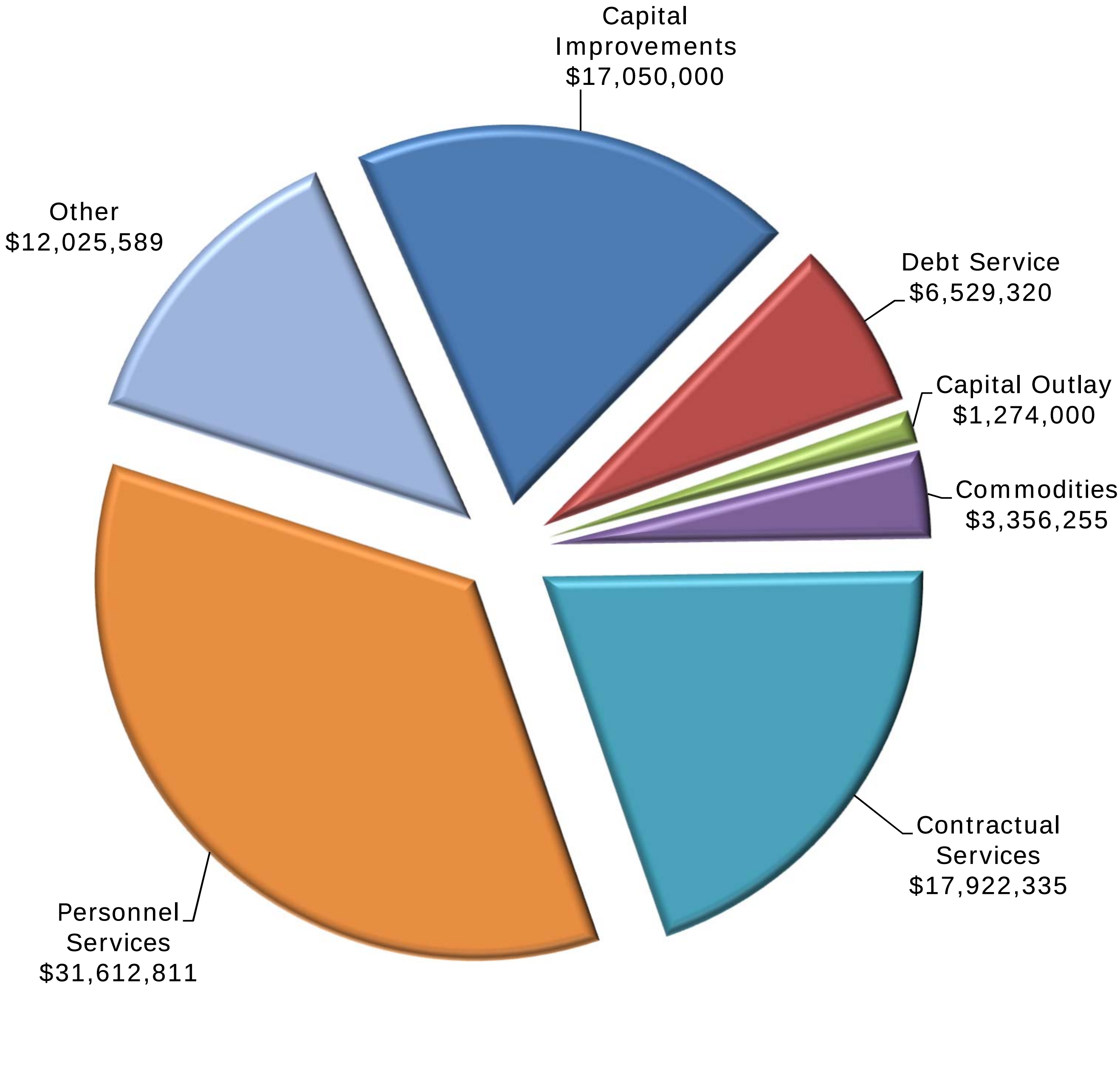
GRANT FUND - $380,730. The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2020 budget includes grant funds that will help pay for Police Department related programs, the cost of a full-time social worker, and a congregate dining program at the Village's senior center. Grant revenue is one-time only revenue that fluctuates significantly from year-to-year depending on availability.

FOREIGN FIRE INSURANCE FUND - $74,893. The Village receives tax revenue from companies located outside Illinois that sell fire insurance policies in the Village. By State Statute, the funds are administered by the Foreign Fire Insurance Board and must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and 6 firefighters elected at large by the sworn members of the department.

STORMWATER FUND - $951,957. In January of 2015, the Village Board was presented with a Stormwater Management Plan prepared by an engineering firm with input from the Village's staff and elected officials. The plan identified over $48-million of stormwater improvement projects for current and future Village Boards to consider funding over a 30-year timeframe. In addition to flood improvement projects, the plan identified approximately $800,000 of annual operating expenses the Village will need to fund to maintain the stormwater system.

Since no revenue source existed to offset those costs, the Village implemented a stormwater utility fee in early 2016 to generate the funds needed to pay for stormwater related operating and capital improvement costs. Staff recommended (and the Board approved) a fee of $3.00 per Equivalent Runoff Unit (ERU) for FY 2020 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 $3.00 per ERU, the Village expects to raise $905,083 in revenue next year from the fee and $46,874 in interest income.

FY 2020
Budgeted Expenditures by Category
All Funds
(Excluding Interfund Transfers)

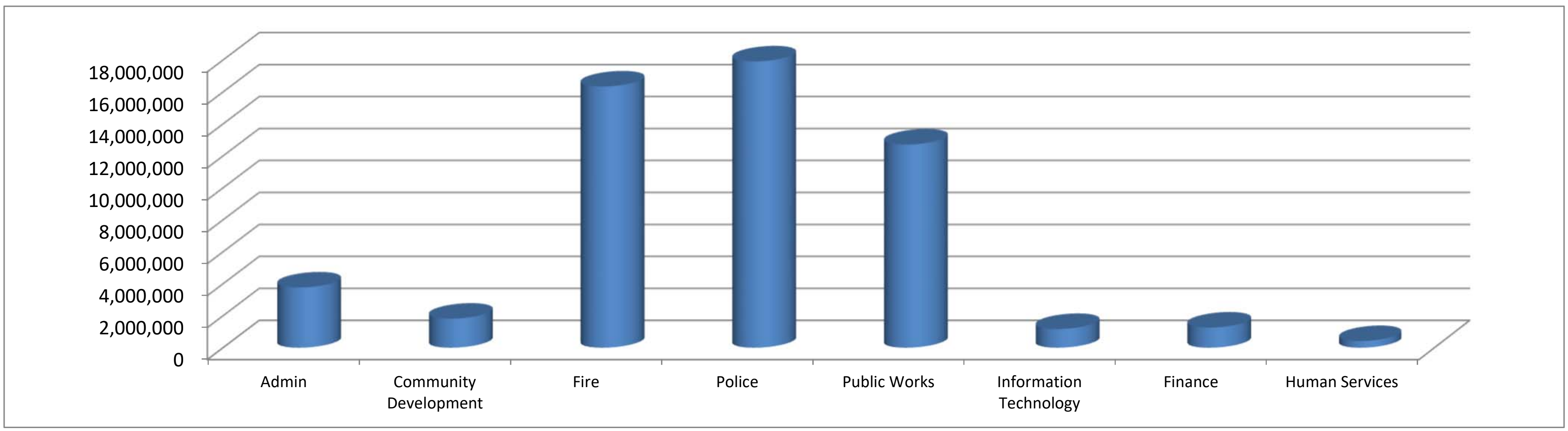


VILLAGE OF WHEELING, ILLINOIS

Expenditures by Department and Fund

Fiscal Year 2020

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2020 Total Budget
General Fund	3,766,285	1,815,931	12,670,027	14,057,972	5,127,248	1,171,330	1,260,565	416,566	0	40,285,924
Water/Sewer Fund					7,583,026				4,528,680	12,111,706
Foreign Fire Insurance Fund			69,300						0	69,300
Emergency Telephone (911)									1,894,070	1,894,070
Grant Fund									380,730	380,730
Police/Fire Pension Funds			3,602,682	3,852,851						7,455,533
Debt Service Funds									3,288,319	3,288,319
Tax Increment Financing Funds									11,199,744	11,199,744
Capital Projects Fund									9,443,385	9,443,385
Stormwater									3,668,809	3,668,809
Capital Equipment Replacement Fund									1,760,500	1,760,500
Liability Insurance Fund									1,312,891	1,312,891
Motor Fuel Tax Fund									1,723,750	1,723,750
BUDGETED EXPENDITURES	3,766,285	1,815,931	16,342,009	17,910,823	12,710,274	1,171,330	1,260,565	416,566	39,200,878	94,594,661



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

ACCT #	ACCT TITLE	FY2017 ACTUAL	FY2018 ACTUAL	2019 BUDGET	FY2020 BUDGET
5101	LONGEVITY	116,143	104,203	101,100	103,500
5102	OVERTIME	1,440,591	1,345,209	1,403,832	1,513,114
5103	SEASONAL HELP	59,094	41,913	66,600	64,000
5104	SALARIES	20,883,054	20,852,073	21,554,225	22,115,410
5105	LOCAL TRAINING & MEETINGS	103,892	114,294	134,880	135,726
5106	UNIFORM ALLOWANCE	125,373	124,774	154,205	135,280
5107	EXTRA DUTY PAY	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	2,250,253	2,042,246	2,044,076	2,336,367
5109	POL/FIR PENS EMPLR CNTRB	4,599,974	4,544,185	4,802,147	5,065,375
5110	COLLEGE INCENTIVE	1,234	600	600	600
5111	UNEMPLOYMENT COMPENSATION	10,924	29,586	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0
5113	TUITION REIMBURSEMENT	0	0	2,000	3,500
5115	SLDPA RETIREE CONTRIBUTN	239,155	150,144	26,000	74,602
5116	SICK LEAVE ANNL BUY BACK	56,597	61,328	61,205	65,337
5201	ADVERTISING & PUBLISHING	8,476	6,664	8,370	7,650
5202	ANIMAL IMPOUND	2,215	2,450	2,500	1,800
5203	AUDIT	55,706	65,825	60,595	62,255
5204	CODIFICATION	5,481	8,096	8,000	8,000
5205	MULTIPLE DAY TRAINING	73,560	71,692	95,660	119,165
5206	CONSULTING SERVICES	857,323	795,109	1,110,770	696,996
5207	IS SERV & MAINT AGREEMENT	568,698	537,611	730,746	702,368
5208	DEBRIS DUMP CHARGES	45,231	38,022	41,850	41,850
5209	ENERGY	214,551	216,286	263,850	262,450
5210	EXTERMINATION SERVICE	6,115	5,544	6,800	7,000
5211	EXTINGUISHER SERVICE	1,600	810	3,090	2,800
5212	EMPLOYEE HEALTH INSURANCE	3,482,296	3,500,978	3,650,800	3,560,782
5213	GEN LIABILITY INSURANCE	2,056,467	1,557,540	1,328,686	1,429,196
5214	HYDRANT MAINTENANCE	33,758	28,030	26,000	26,000
5215	JANITORIAL SERVICES	87,879	82,320	96,500	96,500
5217	LANDSCAPE MAINTENANCE	281,857	291,908	281,170	303,737
5218	LEGAL SERVICES	535,206	536,902	565,400	575,400
5219	BANK CHARGES	52,555	61,237	64,920	70,200
5220	MAINT OFF/SPEC EQUIPMENT	146,878	150,832	184,704	191,090
5221	MAINT RADIO EQUIPMENT	38,691	73,091	91,066	89,500
5222	MEMBERSHIP DUES	142,243	141,303	145,157	150,019
5223	ENGINEERING & DESIGN SERV	260,815	370,956	450,000	470,000
5225	ACTUARIAL SERVICES	8,075	11,950	14,000	12,150
5226	PERSONNEL SERVICES	33,016	8,160	44,750	39,250
5227	POSTAGE	60,138	63,816	62,495	70,140
5228	PRINTING & BINDING	42,633	39,007	46,404	43,804
5229	PRISONER WELFARE	2,066	1,002	2,000	2,000
5230	RECORDING FEES	814	850	1,000	1,000
5231	REG & SPCL AGENCY ASSESS	901,260	882,299	997,193	1,025,699
5232	RENTAL AGREEMENTS	929,786	1,418,599	22,500	18,000
5233	RENTAL EQUIPMENT	15,201	2,811	5,175	6,850
5234	TREE MAINT SERVICE	111,896	118,556	132,500	147,500
5236	CREDIT CARD FEES	31,114	45,957	39,390	28,030
5237	TELEMETRY EQUIP MAINT	12,876	10,827	15,300	16,735
5238	TELE-COMMUNICATION SERV	228,715	186,697	253,950	218,500
5239	CELLULAR SERVICES	93,818	87,913	105,980	101,920

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

ACCT #	ACCT TITLE	FY2017 ACTUAL	FY2018 ACTUAL	2019 BUDGET	FY2020 BUDGET
5241	ACCOUNTING / BOOKKEEPING	38,065	60,730	29,480	57,480
5242	RETIREE HEALTH INSURANCE	659,928	661,469	666,245	606,230
5243	PUMPHOUSE MAINTENANCE	19,058	24,207	20,000	25,000
5244	DUPLICATION SERVICES	36,630	5,434	15,000	13,000
5246	MEDICAL EXAMS	39,367	30,528	40,050	38,190
5247	PAVEMENT MARKINGS	33,523	3,900	5,000	5,000
5248	FINGER PRINTING FEES	2,133	621	710	1,250
5251	STREET LIGHT MAINTENANCE	102,892	86,799	75,000	79,500
5271	INSURANCE CLAIMS ADMIN	90,324	32,725	65,000	70,000
5272	INSURANCE CLAIMS	62,895	771,809	700,000	750,000
5297	PROGRAMS/ACTIVITIES EXP	103,921	98,976	144,400	116,900
5299	MISC CONTRACTUAL SERVICES	4,618,550	4,865,759	5,769,393	6,422,519
5301	AUTO PETROL PRODUCTS	187,565	223,577	233,300	253,750
5302	BOOKS & SUBSCRIPTIONS	19,733	18,607	28,239	31,034
5303	CHEMICALS	64,720	102,197	72,100	165,100
5305	FIREFIGHTING SUPPLIES	164,869	128,317	154,448	114,138
5306	HEALTH TEST SUPPLIES	176	206	250	250
5308	WATER SAMPLES	7,872	6,926	10,000	10,000
5309	JANITORIAL SUPPLIES	37,639	31,468	35,000	35,000
5310	VEHICLE MAINTENANCE	230,621	197,986	248,450	247,700
5311	BLDG/GROUNDS MAINTENANCE	130,071	279,394	203,560	149,395
5312	MEDICAL SUPPLIES	19,273	19,278	26,439	64,658
5313	IS MISC EQPT & SUPPLIES	598,429	273,959	1,335,098	981,350
5314	MINOR STREET REPAIRS	34,406	30,611	75,000	75,000
5315	SMALL TOOLS & EQUIPMENT	221,215	197,821	398,076	374,850
5316	RANGE SUPPLIES	30,895	9,711	24,480	25,919
5317	MISC OPERATING SUPPLIES	121,802	125,523	85,725	81,675
5318	OFFICE SUPPLIES	37,650	29,431	36,850	33,350
5319	PROTECTIVE CLOTHING/SUPL	64,060	51,770	57,482	57,852
5320	STREET SIGNS	10,860	12,484	12,500	12,500
5322	WATER CHARGE	51,756	40,164	43,250	44,250
5323	AWARDS/DONATIONS	6,556	5,263	8,450	10,575
5324	POLICE DUI FUND EXPENSES	8,811	8,329	0	0
5325	INVESTIGATIVE FUNDS	890	3,223	2,000	2,000
5327	IS MISC SOFTWARE	85,355	102,480	98,360	144,250
5333	BUSINESS RECRUITMENT	146,408	135,028	158,125	184,659
5340	LIFT STATIONS	13,093	13,061	25,000	25,000
5341	METERS	40,893	42,890	40,000	50,000
5342	SEWER LINE MAINTENANCE	85,479	74,225	107,000	107,000
5344	WATER MAIN MAINTENANCE	36,268	23,788	45,000	55,000
5345	WATER STORAGE MAINT	5,677	7,976	17,500	20,000
5401	MOBILE EQUIPMENT	1,193,194	594,795	1,155,000	776,000
5406	MISCELLANEOUS EQUIPMENT	0	0	0	0
5407	OFFICE EQUIPMENT	0	0	0	0
5408	BUILDING EQUIPMENT	0	178,515	125,000	83,000
5411	SPECIAL EQUIPMENT	43,038	0	0	0
5412	IS CAPITAL EQPT/SUPPLIES	969,374	88,944	0	0
5413	IS CAPITAL SOFTWARE	13,450	6,881	0	0
5420	LAND ACQUISITION	717,932	5,521	415,000	415,000
5502	SANITARY SEWER IMPROVEMNT	391,645	444,451	2,535,000	390,000
5503	WATER IMPROVEMENTS	1,360,924	75,514	2,725,000	3,315,000

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

ACCT #	ACCT TITLE	FY2017 ACTUAL	FY2018 ACTUAL	2019 BUDGET	FY2020 BUDGET
5504	STORM SEWER IMPROVEMENTS	1,122,244	2,114,058	3,432,500	3,607,500
5506	STREETSCAPE IMPROVEMENTS	616,320	745,487	3,562,375	1,017,375
5507	SIDEWALK IMPROVEMENTS	382,484	135,640	59,500	60,000
5508	PAVEMENT IMPROVEMENTS	2,536,554	1,411,565	2,775,125	3,610,125
5509	BUILDING IMPROVEMENTS	181,572	3,508	3,200,000	5,050,000
5512	BRIDGE IMPROVEMENTS	0	0	0	0
5513	WATERWAY IMPROVEMENTS	0	0	200,000	0
5609	FISCAL AGENT FEES	1,900	1,900	2,000	2,000
5621	LOSS ON REFUNDING	1,573	1,573	0	0
5622	AMORTIZATION - PREMIUM	-6,573	-6,573	0	0
5623	BOND PRINCIPAL	3,805,726	4,098,738	4,445,000	4,775,001
5624	BOND INTEREST EXPENSE	2,294,685	2,131,781	1,946,808	1,752,319
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	0	0	0	0
5702	REFUND PENSION CONTRIBUTI	38,063	0	0	0
5703	GENERAL FUND REIMBRSMNT	1,290,306	1,270,700	1,280,610	1,321,732
5704	RETIREMENT PENSION	5,030,361	5,486,807	5,456,708	6,058,289
5705	NWWC WATER CHARGE	1,741,397	1,757,244	1,800,000	1,800,000
5706	TRANSFER TO DEBT SERVICE	676,784	722,082	769,440	813,774
5707	TRANSFER TO CERF	1,901,981	1,976,931	2,130,575	2,104,890
5708	ADJUSTMENT TO GAAP BASIS	-1,699,200	-43,544	0	0
5710	DEPRECIATION EXPENSE	1,264,960	1,322,282	0	0
5713	OPEB EXPENSE	2,986	0	0	0
5714	NON-DUTY DISABILITY PENSN	64,841	66,080	68,789	69,339
5716	DUTY DISABILITY PENSION	523,306	528,525	555,174	545,512
5718	SURVIVING SPOUSE PENSION	437,318	540,313	437,317	489,363
5719	CHILDREN'S PENSION	0	44,588	0	77,000
5724	OPEB EXPENSE - WS	0	-39,710	0	0
5725	PENSION EXP - IMRF WS	176,675	63,251	0	0
5750	TIF INCENTIVE PAYMENTS	555,358	957,023	1,582,372	1,727,284
5751	SALES TAX SHARING AGRMNT	136,000	37,559	25,000	50,000
5801	TRANSFER TO GENERAL FUND	0	0	0	0
5820	TRANSFER TO 911 FUND	210,000	0	0	0
5822	TRANSFER TO 2008 BOND	320,101	327,383	330,542	202,042
5831	TRANS TO TOWN CENTER TIF	0	1,800,000	2,000,000	0
5834	TRANSFER TO CAP PROJ FUND	0	1,750,000	0	0
5838	TRANSFER TO CROSSROAD TIF	0	1,350,000	2,000,000	0
5839	TRANSFER TO NORTH TIF	415,125	417,000	411,950	416,750
5840	TRF TO WATER & SEWER FUND	322,625	198,543	205,158	223,809
5855	TRANSFER TO GRANT FUND	88,924	64,759	44,708	81,086
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0
		78,709,577	82,300,969	98,098,752	94,594,661

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.

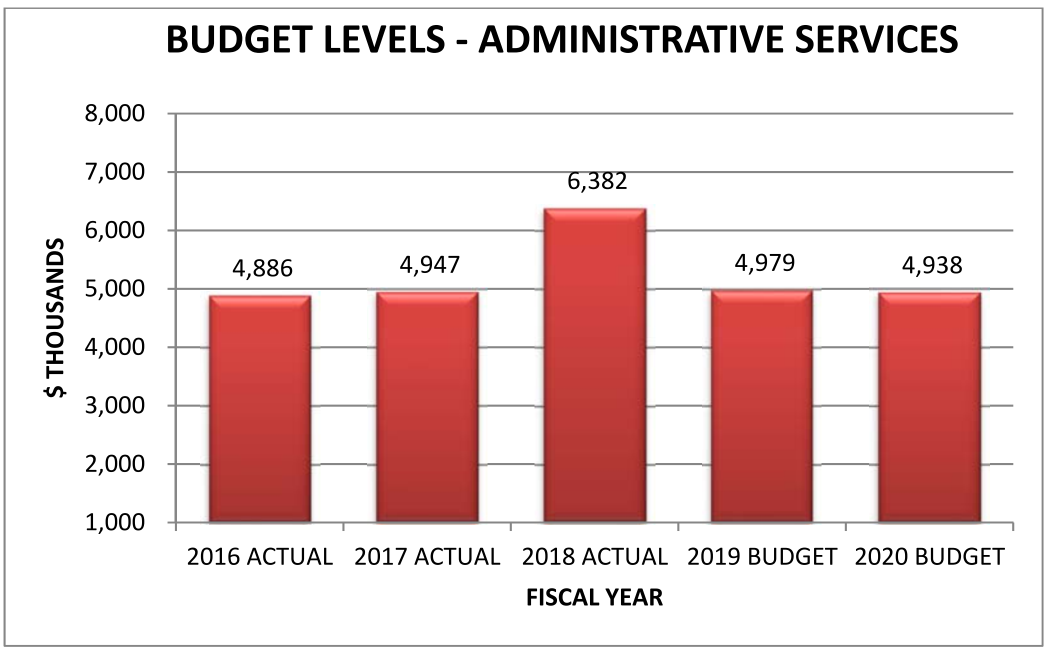
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison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

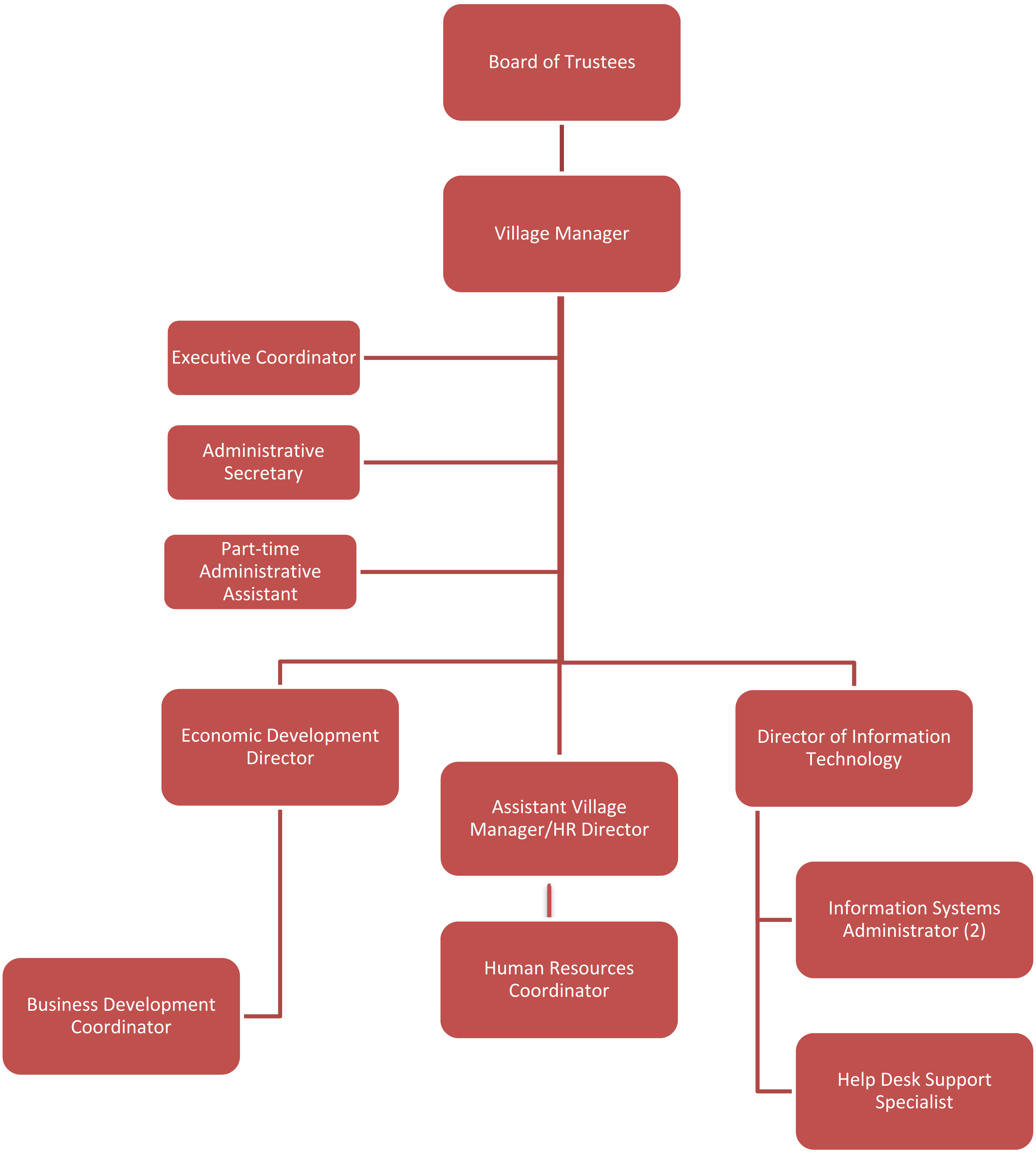
Administrative Services Department

Administration & Board of Trustees	$2,239,689
IT Department	1,171,330
Human Resources	315,810
Legal Division	488,650
Special Events	208,680
Solid Waste System	513,456
TOTAL	**$4,937,615**



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, 2020



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.

2019 ACCOMPLISHMENTS

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

- Coordinated with other Northwest Municipal Conference (NWMC) member communities and other stakeholders to draft the NWMC's first Multimodal Transportation Plan.

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

- Continued partnership with Township High School District 214 and Wheeling High School on educational initiatives—such as a career pathways curriculum and entrepreneurship and mentoring programs featuring practical instruction on "market sizing," demographic analysis, and other product development factors—to foster a skilled workforce for local manufacturers while opening career pathways for students.

- Coordinated with Township High School District 214, Harper College, the Golden Corridor Area Manufacturing Partnership, the Technology & Manufacturing Association, and Symbol Training institute to assist area educators in closing the skills gap and assisting manufacturers with attraction of a skilled labor pool through apprenticeship programs and other training resources.

- Worked cooperatively with Township High School District 214 and Wheeling High School staff to enlist student photographers to provide new photographs for display throughout the Village Hall.

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

- Evaluated and restructured administrative and/or supervisory duties in the Community Development and Finance Departments to ensure effective and efficient oversight of core functions, including the creation of a Customer Services Supervisor position to replace the vacant Community Development Coordinator position.

- Recruited and filled position vacancies, including Village Planner, Maintenance Operator – Streets/Facilities, Fleet Services Mechanic, Municipal Inspector, Firefighter/Paramedic, nine (9) Police Officers, Staff Secretary – Police Department, Part-time Fire Inspector, Part-time Data Entry Clerk – Fleet Division, and five (5) seasonal employees; promoted existing employees to the position of Police Commander and Police Sergeant.

- Amended vacation policies in the Village's Personnel Policy Manual to simplify accrual procedures and ensure that the Village effectively can attract and retain new employees in the current labor market.

- Certified new Board of Fire and Police Commissioners eligibility register for the position of Firefighter/Paramedic, and amended the Board's rules regarding the Fire Lieutenant promotional process.

- Conducted and finalized negotiations with the Wheeling Firefighters Association for a successor collective bargaining agreement covering represented positions within the Fire Department. Commenced negotiations with the Metropolitan Alliance of Police, the newly-recognized representative of represented positions within the Police Department, for three separate successor collective bargaining agreements.

- Authored updates to ensure that Village health insurance plans are compliant with the Affordable Care Act (ACA), reviewed and updated plan documents, identified and implemented changes intended to minimize costs, and worked to ensure that Internal Revenue Service reporting requirements relating to the ACA are met by both the Human Resources and Finance Departments.

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

- Upgraded computing hardware infrastructure and dispatching software for the Police Department's 9-1-1 Center, which also provides police dispatch services for the City of Des Plaines, with funding provided through a grant from the Illinois State Police.

- Substantially completed the transfer of senior programming and the grant-funded congregate dining program to the Wheeling Park District's expanded and renovated Community Recreation Center.

- Signed a mutual-aid ambulance billing agreement with the Prospect Heights Fire Protection District.

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

- Provided assistance with permitting as Wheeling Town Center commercial tenants open for business.

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

- Sold the property at 115–119 South Milwaukee Avenue to the owners of the Riverside Plaza shopping center following the issuance of a No Further Remediation letter by the Illinois Environmental Protection Agency.

- Reached preliminary agreement on the sale of 434 South Milwaukee Avenue.

- Promoted the strategic location and desirable riverfront amenities of the Village-owned property at 635–769 South Milwaukee Avenue as a prospective site for established restaurants, banquet operations, and hotel developers.

- Interviewed real estate brokers to consider marketing additional Village-owned sites with formal listing agreements.

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

- Adopted the Cook County Class 7a and 7b property tax incentive to promote the occupancy of vacant commercial properties and promoted the availability of the former Sam's Club, Kmart, Ram, Le Francais, and Twin Peaks sites as potential candidates for such incentives

- Formally adopted a revised Station Area Master Plan in light of the significant progress of several transit-oriented residential and mixed-use developments in the vicinity of the Wheeling Metra station.
- Oversaw and facilitated the substantial construction of the Uptown 500 transit-oriented mixed-use project, and distributed marketing materials for the project's 10,500 square feet of retail space.
- Continued the deindustrialization of the station area by coordinating the demolition of the former Evanger's pet food plant and the former Orange Crush asphalt plant.
- Prepared for the legalization of recreational cannabis use in Illinois by drafting appropriate amendments to the Village's zoning code for adoption by the Board of Trustees.
- Oversaw and facilitated the ongoing construction of the Wolf Crossing townhome development at 415 North Wolf Road, the former Deerfield Moving & Storage site.
- Coordinated with Wingspan Development regarding its planned mixed-use development at the former Dundee Plaza, expected to include 55 townhomes and 36,000 square feet of retail space.
- Coordinated preliminary reviews of proposed retail developments including the Hutton gas station, convenience store, and restaurant on South Milwaukee Avenue, the Spa Forest day spa at the former Solex College site, and new restaurant developments by the Westin Chicago North Shore hotel.
- Constructed a bridge over the William Rogers Memorial Diversionary Channel to improve access to vacant properties in northeast Wheeling; continued coordination with Smith Family Development regarding potential development proposals.
- Assisted with recruitment, licensing, and permitting of new businesses, including Wheeling Town Center tenants such as Starbucks, AT&T, Inland Bank, City Works, CMX Cinemas, Mia's Cantina, Meat & Potatoes, Eggsperience, The Learning Experience, and 312 Nails Spa, as well as Coffeessions, Mini Donut Factory, 4 Ever Dance Fitness, La Michoacana de Tocumbo, and Waggles Doggy Daycare, in addition to facilitating and overseeing site improvements at established businesses including the McDonald's on Lake Cook Road, Alexander Graham Bell Montessori School, and the Greek American Rehabilitation & Care Centre.
- Encouraged industrial development and redevelopment through aggressive recruitment and judicious use of Cook County Class 6b property tax incentives, resulting in facility construction or expansion by Panattoni Development, Timberwolf, Old World Granite, Access Online, JV Global, EdgeOne Medical, and Weber Flavors.
- Made infrastructure improvements to support commercial development, including waiter main improvements on Northgate Parkway, sanitary sewer improvements on Dundee Road, and the complete reconstruction of Industrial Lane with associated public improvements.

STATED GOAL: Expand beautification initiatives

- Oversaw the fabrication of, and partial installation of foundations for, new free-standing Village of Wheeling entrance signs.
- Enforced code compliance in annexed areas through the administrative adjudication process according to the policy and timeline established by the Board of Trustees.

- Coordinated with the Illinois Department of Transportation to complete the installation of uniform streetlights through the full length of Dundee Road in Wheeling.

- Awarded Façade Improvement Grants to House of Rental and Pearle Vision.

- Amended the municipal code to update or clarify the regulation of commercial vehicle parking and the installation of electronic message boards at sites of religious assembly.

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

- Oversaw construction of an additional right-turn lane from Northgate Parkway to westbound Dundee Road and a longer left-turn lane to eastbound Dundee Road as part of the Uptown 500 and Wheeling Town Center developments.

STATED GOAL: Develop a comprehensive municipal marketing strategy

- Promoted Wheeling to an international audience through an advertising campaign customized for corporate, industrial, and retail business attraction, using multiple media formats including social media and a multi-phase radio advertising campaign, with placement in publications and outlets reaching targeted business audiences.

- Promoted Wheeling's available industrial and retail properties to potential international businesses and investors through staff attendance of the U.S. Department of Commerce's SelectUSA Investment Summit, which included a forum hosted by the Korea Trade-Investment Promotion Agency (KOTRA).

- Promoted Wheeling as a site for retail, restaurant, and industrial development through staff attendance at the International Council of Shopping Centers (ICSC) convention and meetings of the Chicago Restaurant Brokers Association (CRBA) and the Association of Industrial Real Estate Brokers (AIRE).

- Updated marketing materials including the online Restaurant Row Community Map and the Wheeling Restaurant Directory and Catering Guide.

- Coordinated with Chicago Executive Airport and the City of Prospect Heights to host a 125th-anniversary-themed installment of the Village's annual summer community celebration, "Rock 'n' Run the Runway," while also fostering community engagement through the Lights Around Wheeling holiday lighting event, the Memorial Day parade, and other events.

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

- Oversaw extensive hydraulic engineering in preparation for submittal of an application for a Letter of Map Revision (LOMR) to update floodplain limits on Wheeling properties to reflect recent stormwater control measures.

- Made preparations for the complete replacement of Fire Station 23, and for uninterrupted emergency services while the project is underway.

- Amended the municipal code to establish or adjust fees and/or processes associated with amusements and rental residential properties.

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

- Represented the Village's interests and shaped public employment policy and practice at the national and state level through the Assistant Village Manager's service as president and then past-president of the National Public Employer Labor Relations Association, and through the Communications Center Manager's service as assistant vice president of the Illinois Public Employer Labor Relations Association.

- Declared a restrictive covenant regarding the former site of the flood-impacted Fox Point mobile home community, ensuring that the site will remain open space in perpetuity, in keeping with the requirements of funding provided through a Community Development Disaster Recovery Block Grant administered by Cook County.

- Partnered with the Greater Wheeling Area Chamber of Commerce & Industry's Industrial Manufacturing Committee to coordinate a State of Manufacturing event highlighting the trends and challenges facing the manufacturing industry in Wheeling, throughout the region, and worldwide.

- Participated in regional initiatives including the Cook County Hazard Mitigation Plan and the Des Plaines River Watershed-Based Plan.

- Provided Village representation at the Northwest Municipal Conference through staff member service on multiple committees.

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

2020 OBJECTIVES/GOALS

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

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

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

- Prepare a map to identify Village neighborhoods.

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

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

- Work cooperatively with Township High School District 214 to encourage attendance at the Job Fair hosted by Greater Wheeling Area Chamber of Commerce & Industry's Industrial Manufacturing Committee at Wheeling High School.

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

- Continue negotiations with the Metropolitan Alliance of Police for three separate successor collective bargaining agreements covering represented positions within the Police Department.
- Conduct Village-wide employee anti-harassment and discrimination training required by the State of Illinois to be done annually beginning in 2020.
- Continue to evaluate service delivery alternatives in response to future staff vacancies, and identify viable succession planning where possible.

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

- Complete the transfer of senior programming and the grant-funded congregate dining program to the Wheeling Park District's expanded and renovated Community Recreation Center.
- Coordinate the redevelopment of 1600 South Wolf Road as the new Northwest Transit Operations Center of the Regional Transportation Authority's (RTA's) Pace Suburban Bus Service, including roadway improvements performed by the Village and funded by the RTA.
- Replace the lead service lines remaining in the Village's water system using funds partially provided through the Illinois Department of Natural Resources.
- 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 2021 Budget as appropriate.

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

- Continue to assist the Wheeling Town Center developer and its retail tenants with construction, licensing, and permitting issues.

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

- Finalize the pending sale of 434 South Milwaukee Avenue to a retail developer.
- Continue to implement the Village's marketing plan to attract beneficial uses for Village-owned sites, including restaurants, retail, and entertainment venues.

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

- Encourage the continued deindustrialization of the area around the Metra station as appropriate in keeping with the updated Station Area Plan.

- Target retailers, restaurants, brokers, and developers to secure tenants for vacant retail space, vacant sites, and redevelopment opportunities, with particular emphasis on the former Kmart and Sam's Club sites, providing Cook County Class 7 tax incentives when appropriate; distribute site-specific marketing materials for vacant sites and properties appropriate for redevelopment.

- Adopt appropriate amendments to the Village's zoning code regarding adult-use cannabis facilities.

- Provide assistance and oversight for Wingspan Development's proposed redevelopment of Dundee Plaza and adjacent properties with townhomes and retail outlots.

- Target expanding industrial categories and businesses in order to secure tenants for vacant industrial spaces, vacant sites, and redevelopment opportunities, including the 162,000-square-foot speculative industrial facility being constructed by Panattoni Development; prepare new site-specific marketing materials for vacant sites and older properties appropriate for redevelopment.

- Continue to develop a formal strategy in conjunction with Chicago Executive Airport and its Master Plan to address the short- and long-term development objectives for the Southeast-II TIF District, including potential assistance for Hawthorne Aviation on the second phase of its new hangar development.

- Continue to utilize the Cook County Class 6b property tax incentive tool to encourage site improvements and job creation at vacant and dilapidated industrial properties.

IDENTIFIED GOAL: Expand beautification initiatives

- Finalize the installation of new free-standing Village of Wheeling entrance signs at appropriate locations.

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

IDENTIFIED GOAL: Address regional mass transit

- Capitalize on membership in the Northwest Municipal Conference to lobby for regional transportation initiatives, including the expansion of weekday Metra service and the implementation of weekend rail service, increased Pace bus service and routing between regional destination points, and the synchronization of traffic signals throughout the northwest suburbs.

- Continue working cooperatively with General Assembly legislators to support and encourage the passage of a capital bill to fund construction and repair of state-maintained infrastructure.

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

- Continue discussion with the Regional Transportation Authority and Canadian National Railway regarding reduction of the traffic impact of northbound rail service and the crossing gates on Dundee Road.

IDENTIFIED GOAL: Enhance the Village's cyber identity

- Upgrade the Village's municipal software, improving the building permit application and review/approval processes by introducing the option for online electronic submissions.

- Pursue possibilities for enhancing the online payment system with options for more types of eGov transactions.

IDENTIFIED GOAL: Develop a comprehensive municipal marketing strategy

- Continue to promote Wheeling as a destination for travelers and tourists through membership in Chicago's North Shore Convention & Visitors Bureau.
- Maintain up-to-date business marketing materials, including advertisements, community brochures, and the Economic Development section of the Village's website, and post information on available commercial real estate on the Village's Available Properties page and Costar listings.
- Promote Wheeling through an advertising campaign customized for corporate, industrial, and retail business attraction, using multiple media formats, including a multi-phase radio advertising campaign, with placement in publications and outlets reaching targeted business audiences.
- Conduct an analysis of historical and existing conditions and market trends to develop a master plan to reinforce and expand the brand identity of Wheeling's Famous Restaurant Row, exploring options that may include district incentives, schematic landscape and streetscape designs, and the advantageous use of the Des Plaines River as an attractive amenity.
- Promote Wheeling's significant industrial sector—the fifth-largest manufacturing concentration in Illinois—and products that are "Made in Wheeling."
- Promote leasing and redevelopment opportunities at regional conventions and business networking events.

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

- Continue to foster a culture of innovation at the department level where new ideas are actively encouraged.
- Complete infrastructure projects according to the schedule established by the Village's Capital Improvement Plan, including the complete reconstruction of Fire Station 23 and stormwater drainage improvements in East Dunhurst, Longtree Basin, and Eastchester.
- Complete engineering in order to submit an application for a Letter of Map Revision (LOMR) to update floodplain limits on Wheeling properties.
- Finalize migration from the Microsoft Office 2010 Software Suite environment to the Microsoft Office 365 cloud-based solution, including a hosted Exchange email platform to benefit from enhanced workgroup collaboration features while improving overall user experience and efficiency.

IDENTIFIED GOAL: Implement the strategic plan

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

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

- Coordinate annual planning and discussion sessions with the Park District regarding topics of shared interest.
- Coordinate pending road projects including improvements to Lake Cook Road and the reconstruction and jurisdictional transfer of Wolf Road with the relevant state and county authorities.
- Continue leadership role at the Northwest Municipal Conference through service on multiple committees.
- Continue active collaboration with the greater Wheeling business community, the Greater Wheeling Area Chamber of Commerce & Industry, and supportive state and local agencies as part of overall effort to improve relationships with local business owners, enhance business retention, and support business recruitment.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2019	Actual 2018	Actual 2017
Stated Goal: **Use the budget process to reflect the Village's vision for governance** Type of Measure: **Effectiveness**				
Computer network uptime	>95%	99.91% (8 hours of downtime)	99.66% (10 hours of downtime)	99.90% (8 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (2 incidents took under 1 day)	100% (2 incidents took under 1 day)	100% (1 incident took under 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	98.86% (9 of 792 incidents took over 5 days)	99.16% (8 of 949 incidents took over 5 days)	99.57% (5 of 1,173 incidents took over 5 days)
Time to resolve IT service request – LOW priority	>95% (10 Days)	91.30% (2 of 23 incidents took over 10 days)	89.36% (5 of 47 incidents took over 10 days)	91.57% (7 of 83 incidents took over 10 days)
Employee satisfaction with IT Department	>95%	92.86% (65 of 70 employees were very satisfied)	90.90% (50 of 55 employees were very satisfied)	96.88% (62 of 64 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 This measurement includes emails, phone calls, and in-person meetings.	40/month	75/month	70/month	68/month
Number of retention contacts with existing businesses This measurement includes emails, phone calls, and in-person meetings.	10/month	33/month	30/month	29/month

AUTHORIZED PERSONNEL	FY 2020	FY 2019	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 Coordinator	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	-
Administrative Assistant	1	1	-
TOTAL PART-TIME	**9**	**9**	**-**
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	-
TOTAL FULL-TIME	**1.5**	**1.5**	**---**

FY 2020 BUDGET WORKSHEET
ADMIN & BOT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1600	5101	LONGEVITY	1,000	1,600	1,600	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1)	600
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1)	1,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0
						TOTAL JUSTIFICATION:	**1,600**
1600	5102	OVERTIME	743	251	597	OVERTIME FOR DIVISION EMPLOYEES	500
						TOTAL JUSTIFICATION:	**500**
1600	5103	SEASONAL HELP	0	0	0	SEASONAL HELP	0
						TOTAL JUSTIFICATION:	**0**
1600	5104	SALARIES	649,432	674,522	706,363	SALARIES FOR PROGRAM EMPLOYEES	700,410
						TOTAL JUSTIFICATION:	**700,410**
1600	5105	LOCAL TRAINING & MEETINGS	9,706	7,577	6,940	FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMIN)	2,000
						AND MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL	0
						WPH CHAMBER STATE OF VILLAGE ADDRESS (ADMIN)	500
						STATE OF THE COMMUNITY (ADMIN) - (NOT PLANNED)	0
						NWMC - LEGISLATIVE BRUNCH (ADMIN)	450
						NWMC - ANNUAL GALA (ADMIN)	675
						NWMC - ANNUAL MEETING (ADMIN)	450
						WPH CHAMBER TASTE OF THE TOWN (ADMIN)	525
						CITY MANAGER LECTURE SERIES	2,000
						BISNOW COMMERCIAL REAL ESTATE EDU AND NETWK EVENTS (ED)	220
						EDNETWORK.ORG (ED)	90
						ICSC: SPRING - MIDWEST IDEA EXCHANGE (ED)	240
						ICSC: SUMMER - CHICAGOLAND RETAIL CONNECTION (ED)	260
						ICSC: OCTOBER - CHICAGO DEAL MAKING (ED)	680
						LAMBDA ALPHA RETAIL REAL ESTATE PRO NETWORK (ED)	560
						URBAN LAND INSTITUTE (ED)	380
						FOOD AND EXPENSES FOR ON-SITE MEETINGS (ED)	500
						TOTAL JUSTIFICATION:	**9,530**
1600	5108	EMPLOYER CONTRIBUTIONS	168,825	120,093	266,328	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION,	125,640
						FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	0
						TOTAL JUSTIFICATION:	**125,640**
1600	5112	HEALTH INSURANCE OPT OUT	0	0	0		
						TOTAL JUSTIFICATION:	
1600	5116	SICK LEAVE ANNL BUY BACK	2,742	2,803	2,931	SICK LEAVE BUY BACK PROGRAM COSTS	3,770
						TOTAL JUSTIFICATION:	**3,770**
1600	5201	ADVERTISING & PUBLISHING	2,148	2,627	2,800	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID	0
						ADVERTISEMENTS, ETC.	3,500
						TOTAL JUSTIFICATION:	**3,500**
1600	5204	CODIFICATION	5,481	8,096	9,203	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE	0
						MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES	7,000
						WEBSITE STORAGE, MAINTENANCE AND ADMIN SUPPORT FEE	1,000
						TOTAL JUSTIFICATION:	**8,000**
1600	5205	MULTIPLE DAY TRAINING	9,106	5,782	4,295	INTERNATIONAL CITY MANAGEMENT ASSOC. - VILLAGE MGR	2,500
						NATIONAL BUSINESS AVIATION ASSOC. CONF	2,000
						MUNICIPAL CLERK CONFERENCES - DEPUTY VILLAGE CLERK	3,000
						ICSC RECON INTL RETAIL REAL EST CONVENTION (2-ED) 20%	2,050
						SELECT USA 2020 INVESTMENT SUMMIT (1-ED) 20%	700
						TOTAL JUSTIFICATION:	**10,250**
1600	5206	CONSULTING SERVICES	0	0	0	STRATEGIC PLAN UPDATE (EVERY OTHER YEAR)	5,000

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**5,000**
1600	5207	IS SERV & MAINT AGREEMENT	86,450	79,129	88,764	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM	96,000
						TOTAL JUSTIFICATION:	**96,000**
1600	5209	ENERGY	9,779	17,454	17,643	ENERGY COSTS (PRIMARILY HEATING FUEL) RELATED TO THE	0
						MUNICIPAL COMPLEX	15,000
						TOTAL JUSTIFICATION:	**15,000**
1600	5212	EMPLOYEE HEALTH INSURANCE	82,589	86,742	88,993	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES IN THE	89,080
						DEPARTMENT.	0
						TOTAL JUSTIFICATION:	**89,080**
1600	5213	GEN LIABILITY INSURANCE	15,956	11,350	9,000	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL	0
						SERVICE FUND FOR WORKERS' COMPENSATION LIABILITY AND	0
						PROPERTY/CASUALTY COVERAGE	9,820
						TOTAL JUSTIFICATION:	**9,820**
1600	5218	LEGAL SERVICES	(2,842)	0	0	LEGAL SERVICES	0
						TOTAL JUSTIFICATION:	**0**
1600	5220	MAINT OFF/SPEC EQUIPMENT	2,022	2,635	2,141	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6,	0
						(INCLUDING COST OF COLOR COPIES) PER MAINTENANCE	2,000
						AGREEMENT.	0
						TOTAL JUSTIFICATION:	**2,000**
1600	5222	MEMBERSHIP DUES	112,095	111,242	115,084	NORTHWEST MUNICIPAL CONFERENCE (NWMC)-DUE IN MAY EACH	0
						YEAR	19,200
						METROPOLITAN MAYORS CAUCUS	1,700
						ILLINOIS CITY MANAGEMENT ASSOC (ILCMA) VM & AVM (2)	650
						INTERNATIONAL CITY MANAGEMENT ASSOC (ICMA) VM & AVM (2)	2,500
						ILLINOIS MUNICIPAL LEAGUE	2,535
						MUNICIPAL CLERKS ASSOCIATION:	0
						N/NW SUBURBS - SEPT 1 - AUG 31	40
						ILLINOIS - JAN 1 - DEC 31	75
						MISCELLANEOUS ORGANIZATIONS	200
						METRO CITY MANAGERS ASSOCIATION - VM & AVM (2)	50
						APWA	185
						CHICAGO METROPOLITAN AGENCY FOR PLANNING (CMAP)	1,500
						CHICAGOLAND RESTAURANT BROKERS ASSOCIATION (ED) (2)	400
						INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ED) (2)	200
						LAMBDA ALPHA REGIONAL RETAIL REAL ESTATE NETWORK (ED)	275
						WPH CHAMBER OF COMMERCE (ED)	200
						CHICAGO'S NORTH SHORE CONVENTION & VISITOR'S BUREAU	0
						(CVB) MEMBERSHIP DUES (ED)	86,000
						TOTAL JUSTIFICATION:	**115,710**
1600	5227	POSTAGE	38,895	42,290	43,473	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR	0
						ALL DEPARTMENTS	29,800
						VILLAGE NEWSLETTER	17,000
						TOTAL JUSTIFICATION:	**46,800**
1600	5228	PRINTING & BINDING	1,558	89	175	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS,	0
						LETTERHEAD, ENVELOPES, ETC.	1,000
						TOTAL JUSTIFICATION:	**1,000**
1600	5232	RENTAL AGREEMENTS	2,625	239	0		
						TOTAL JUSTIFICATION:	
1600	5238	TELE-COMMUNICATION SERV	227,638	186,697	196,986	TELEPHONE SERVICE FOR ALL DEPARTMENTS, INCLUDES	0
						NETWORK LINES BUT EXCLUDES SPECIALIZED DATA LINE	0
						CHARGES IN FIRE, POLICE, AND PUBLIC WORKS	210,000

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1600...	5238...	TELE-COMMUNICATION SERV...	227,638 ...	186,697 ...	196,986 ...	AT&T MONTHLY LINE MAINT FOR ALL INCOMING 911 LINES	0
						(MOVED FROM 15-5238) (AS OF 01/16 PAID BY STATE OF IL)	0
						800 MHZ RADIO SYSTEM CHG FOR 7 DEDICATED VOICE QUALITY	0
						TELEPHONE LINES REQUIRED TO LINK THE VARIOUS	0
						TRANSMITTERS AND REPEATERS IN THE POLICE RADIO SYSTEM	0
						(MOVED FROM 15-5238) (AS OF 01/16 PAID BY STATE OF IL)	0
						ADDITIONAL PHONE LINES IN RADIO ROOM DUE TO DISPATCHING	0
						AGREEMENT WITH DES PLAINES	0
						(AS OF 01/16 PAID BY STATE OF IL)	0
						TOTAL JUSTIFICATION:	**210,000**
1600	5239	CELLULAR SERVICES	93,818	87,913	91,223	CELL PHONE SERVICE FOR ALL VERIZON PHONES	77,000
						CELL PHONE SERVICE FOR ALL AT&T PHONES	5,000
						CELL PHONE REIMBURSEMENT	720
						FEES FOR ACCESS TO CAD SYSTEM MONTHLY FEES TO VERIZON:	0
						FIRE DEPARTMENT - $400/MO X 12 MONTHS	4,800
						POLICE DEPARTMENT - $1,200/MO X 12 MONTHS	14,400
						TOTAL JUSTIFICATION:	**101,920**
1600	5242	RETIREE HEALTH INSURANCE	11,319	11,630	11,719	HEALTH INSURANCE COSTS FOR ADMIN DEPT RETIREES	11,460
						TOTAL JUSTIFICATION:	**11,460**
1600	5244	DUPLICATION SERVICES	3,800	0	0	SCANNING OF ORDINANCES/RESOLUTIONS	6,000
						TOTAL JUSTIFICATION:	**6,000**
1600	5299	MISC CONTRACTUAL SERVICES	5,968	2,168	3,600	ASCAP LICENSE	375
						DOCUMENT DESTRUCTION	2,000
						NORTHERN IL BENCHMARKING COOPERATIVE	3,000
						2012A GO REFUNDING BONDS ARBITRAGE REPORT	500
						TOTAL JUSTIFICATION:	**5,875**
1600	5301	AUTO PETROL PRODUCTS	249	(7)	0	AUTO PETROL PRODUCTS	0
						TOTAL JUSTIFICATION:	**0**
1600	5302	BOOKS & SUBSCRIPTIONS	8,681	8,559	9,228	MISCELLANEOUS BOOKS/PERIODICALS	200
						COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE	8,900
						CRAIN CHICAGO BUSINESS	100
						NEWSPAPER SUBSCRIPTION (TRIBUNE, PADDOCK)	525
						TOTAL JUSTIFICATION:	**9,725**
1600	5310	VEHICLE MAINTENANCE	0	0	0		
						TOTAL JUSTIFICATION:	
1600	5313	IS MISC EQPT & SUPPLIES	23,034	3,182	2,965	(3) REPLACEMENT COMPUTER TO MEET MIN VILLAGE SPECS	5,250
						MISCELLANEOUS	2,000
						TOTAL JUSTIFICATION:	**7,250**
1600	5315	SMALL TOOLS & EQUIPMENT	1,059	519	335	REPLACEMENT COPIER	7,500
						MISCELLANEOUS	500
						TOTAL JUSTIFICATION:	**8,000**
1600	5317	MISC OPERATING SUPPLIES	4,922	4,661	2,132	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	5,000
						TOTAL JUSTIFICATION:	**5,000**
1600	5318	OFFICE SUPPLIES	6,468	5,369	9,842	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR	0
						ADMINISTRATION	1,000
						PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER	9,000
						TOTAL JUSTIFICATION:	**10,000**
1600	5323	AWARDS/DONATIONS	447	1,627	3,116	WPH CHAMBER GOLF OUTING	600
						WHEELING PARK DISTRICT GOLF OUTING	200

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1600..	5323..	AWARDS/DONATIONS...	447 ...	1,627 ...	3,116 ...	HELPING HANDS GOLF OUTING	500
						WCPAAA DINNER	300
						WHEELING ROTARY	500
						LOLLIPOP LANE	500
						DOLLARS FOR SCHOLARS	550
						PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS	450
						TOTAL JUSTIFICATION:	**3,600**
1600	5327	IS MISC SOFTWARE	19,100	17,255	19,699	BOARDDOCS ANNUAL SUBSCRIPTION	18,000
						GOVQA ANNUAL SUBSCRIPTION	5,940
						TOTAL JUSTIFICATION:	**23,940**
1600	5333	BUSINESS RECRUITMENT	87,618	73,523	76,079	ECONOMIC DEVELOPMENT ADVERTISING & PROMOTIONAL;	0
						MATERIALS: E.G., BISNOW ADS; COMML RE E-NEWS;	0
						PRINT & ON-LINE ADS IN THE DAILY HERALD, CHICAGO TIMES;	0
						NEWSPAPER, TRADE PUBLICATIONS & IL STATE OF INNOVATION;	0
						BUSINESS CLIMATE MAGAZINE SPONSORED BY THE IL DEPT;	0
						RADIO ADS OF COMMERCE AND ECONOMIC OPPORTUNITY;	0
						BROKER SAVANT: REAL ESTATE LISTINGS SEARCH ENGINE;	0
						BUSINESS FACILITIES NATL INDSTL MGZN -ADS, WEB, E-NEWS;	0
						CRAIN'S CHICAGO BUSINESS: ADS, COMML RE E-NEWS;	0
						WINDY CITY GUIDE REGL REC MGZN - ADS, E-NEWS;	0
						FRANCE PUBLICATIONS;	0
						DINING & CATERING GUIDE;	0
						VOW MARKETING MATERIALS -UPDATES, PRINT COSTS;	0
						WELCOME BOOK, FOLDER, DEPT INSERTS, MAPS;	0
						SVET INTERNATIONAL PUBLISHING CO.;	0
						ROYAL PUBLISHING- WHS FALL WINTER SPORTS PROGRAMS;	0
						WPH CHAMBER GUIDE BY TOWN SQUARE PUBLICATIONS	80,000
						RESTAURANT ROW BRANDING & STREETSCAPE PLANS/RIVERWALK	34,000
						JOURNAL & TOPICS NEWSPAPER ADVERTISING - EXPANDED LEVEL	12,559
						REQUEST APPROVED BY BOT	0
						TOTAL JUSTIFICATION:	**126,559**
1600	5750	TIF INCENTIVE PAYMENTS	0	0	0	TIF INCENTIVE PAYMENTS	0
						TOTAL JUSTIFICATION:	**0**
1600	5751	SALES TAX SHARING AGRMNT	136,000	37,559	128,787	SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS	50,000
						HOME RULE FUEL TAX ONLY - MUNICIPALITIES KEEP HR TAX	0
						TOTAL JUSTIFICATION:	**50,000**
1600	5834	TRANSFER TO CAP PROJ FUND	0	1,750,000	1,600,000		
						TOTAL JUSTIFICATION:	
1600	5839	TRANSFER TO NORTH TIF	415,125	417,000	411,950	TRANSFER TO LAKE COOK/MILW FOR 2012A GO REFUNDING BONDS	416,750
						TOTAL JUSTIFICATION:	**416,750**
			2,243,552	3,782,174	3,933,992		2,239,689

FY 2020 BUDGET WORKSHEET
IT DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1750	5101	LONGEVITY	2,000	2,000	2,000	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1)	1,000
						EMPLOYEES WITH 25 YEARS OR MORE OF SERVICE (1)	1,300
						TOTAL JUSTIFICATION:	**2,300**
1750	5104	SALARIES	418,315	435,978	447,670	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	453,190
						TOTAL JUSTIFICATION:	**453,190**
1750	5105	LOCAL TRAINING & MEETINGS	4,000	3,175	3,850	PC & NETWORK TRAINING FOR IT STAFF	0
						SPECIALIZED IT TRAINING - DATACENTER VIRTUALIZATION	2,500
						MICROSOFT SHAREPOINT TRAINING	1,500
						TOTAL JUSTIFICATION:	**4,000**
1750	5108	EMPLOYER CONTRIBUTIONS	81,351	81,567	77,385	IMRF/FICA/MEDICARE	90,310
						TOTAL JUSTIFICATION:	**90,310**
1750	5116	SICK LEAVE ANNL BUY BACK	2,555	2,615	1,665	SICK LEAVE BUY BACK PROGRAM BENEFITS	2,710
						TOTAL JUSTIFICATION:	**2,710**
1750	5205	MULTIPLE DAY TRAINING	669	0	0	GMIS NATIONAL CONFERENCE	2,000
						TOTAL JUSTIFICATION:	**2,000**
1750	5207	IS SERV & MAINT AGREEMENT	218,080	190,895	220,462	PAPERVISION SOFTWARE MAINTENANCE FEE	1,000
						WEBSITE HOSTING AND MAINTENANCE	7,000
						CONTRACT DATA PROCESSING SERVICES AS REQUIRED	5,000
						INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS	18,000
						NETWORK SECURITY, ANTISPAM, ANTIMALWARE SOFTWARE MAINT.	8,500
						SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM	3,000
						NETWORK SERVERS SYSTEMS & BACKUP SOFTWARE MAINTENANCE	36,500
						PENTAMATION FINANCIAL SOFTWARE REGULAR MAINTENANCE	60,000
						CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE	40,000
						CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE	24,000
						BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE	5,000
						VMWARE VIRTUALIZATION ENVIRONMENT-SOFTWARE MAINTENANCE	8,000
						TOTAL JUSTIFICATION:	**216,000**
1750	5212	EMPLOYEE HEALTH INSURANCE	67,849	69,721	69,857	HEALTH INSURANCE BENEFITS FOR IT EMPLOYEES	69,295
						TOTAL JUSTIFICATION:	**69,295**
1750	5220	MAINT OFF/SPEC EQUIPMENT	1,760	853	1,989	IT DEPT SHARE OF COLOR COPIER MAINTENANCE	250
						LASER PRINTERS & MISC EQUIP MAINTENANCE	1,750
						TOTAL JUSTIFICATION:	**2,000**
1750	5222	MEMBERSHIP DUES	470	300	300	NATIONAL GMIS MEMBERSHIP	300
						TOTAL JUSTIFICATION:	**300**
1750	5301	AUTO PETROL PRODUCTS	33	173	170	FUEL COST FOR IT DEPT VEHICLE	200
						TOTAL JUSTIFICATION:	**200**
1750	5310	VEHICLE MAINTENANCE	0	289	413	PROJECTED COST FOR IT VEHICLE MAINTENANCE	350
						TOTAL JUSTIFICATION:	**350**
1750	5313	IS MISC EQPT & SUPPLIES	28,166	31,954	33,967	REPLACE FIREWALL WITH NEXT-GENERATION FIREWALL SYSTEM	25,000
						FEATURING IMPROVED CYBER-SECURITY PROTECTION	0
						REPLACE ONE VMWARE SERVER IN VILLAGE HALL DATA CENTER	12,000
						(4) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	7,000
						UPGRADE NETWORK STORAGE CAPACITY FOR DATA ARCHIVING SYS	15,000
						REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT &	3,000
						MISC. INFO. SYSTEM SUPPLIES	0
						TOTAL JUSTIFICATION:	**62,000**

FY 2020 BUDGET WORKSHEET
IT DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1750	5317	MISC OPERATING SUPPLIES	2,176	2,999	1,910	PHOTO ID SYSTEM - ONGOING	1,000
						MEDIA FOR THE TV STUDIO EQUIPMENT	1,000
						MISCELLANEOUS IT & OFFICE SUPPLIES	500
						TOTAL JUSTIFICATION:	**2,500**
1750	5318	OFFICE SUPPLIES	245	66	90	IT DEPT SHARE OF PLOTTER SUPPLIES	200
						TOTAL JUSTIFICATION:	**200**
1750	5327	IS MISC SOFTWARE	44,838	62,437	59,534	MICROSOFT OFFICE 365 LICENSES	50,000
						SYMANTEC ANTI-VIRUS SOFTWARE LICENSES FOR ALL SYSTEMS	12,500
						MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS:	7,500
						MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER	0
						ADOBE PHOTOSHOP, ACROBAT PROFESSIONAL	0
						TOTAL JUSTIFICATION:	**70,000**
1750	5707	TRANSFER TO CERF	452,119	424,972	437,270	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	193,975
						(CERF)	0
						TOTAL JUSTIFICATION:	**193,975**
			1,324,625	1,309,994	1,358,531		1,171,330

FY 2020 BUDGET WORKSHEET
HUMAN RESOURCES DEPT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1800	5101	LONGEVITY	0	0	0		
						TOTAL JUSTIFICATION:	
1800	5102	OVERTIME	0	0	0		
						TOTAL JUSTIFICATION:	
1800	5104	SALARIES	167,892	165,849	175,234	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%)	0
						AND HR COORDINATOR	177,470
						TOTAL JUSTIFICATION:	**177,470**
1800	5105	LOCAL TRAINING & MEETINGS	371	629	617	MISCELLANEOUS PERSONNEL SEMINARS (IPELRA EMPLOYMENT LAW	600
						SEMINAR - HR DIR AND COORDINATOR); MILEAGE TOLLS MEALS	150
						STATE REQUIRED ANNUAL ANTI-HARASSMENT TRAINING	7,000
						TOTAL JUSTIFICATION:	**7,750**
1800	5108	EMPLOYER CONTRIBUTIONS	31,883	30,631	29,711	ASSESSMENT FOR EMPLOYER'S SHARE OF STATE PENSION,	34,430
						FEDERAL SOCIAL SECURITY AND MEDICARE CONTRIBUTIONS	0
						TOTAL JUSTIFICATION:	**34,430**
1800	5116	SICK LEAVE ANNL BUY BACK	607	621	639	ANNUAL BUY BACK - HR DIRECTOR	645
						TOTAL JUSTIFICATION:	**645**
1800	5201	ADVERTISING & PUBLISHING	4,652	1,690	2,238	PUBLICATION COSTS FOR JOB ADVERTISEMENTS - GENERAL	2,000
						TOTAL JUSTIFICATION:	**2,000**
1800	5205	MULTIPLE DAY TRAINING	2,978	4,329	3,624	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION	2,500
						HR DIRECTOR & HR COORDINATOR	0
						NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION	2,200
						TOTAL JUSTIFICATION:	**4,700**
1800	5206	CONSULTING SERVICES	6,986	7,504	7,381	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES	5,800
						HR SIMPLIFIED COBRA NOTIFICATION FEES $100/MO X 12	1,200
						HR SIMPLIFIED ANNUAL FEE	615
						TOTAL JUSTIFICATION:	**7,615**
1800	5207	IS SERV & MAINT AGREEMENT	0	0	2,500	APPLICANT TRACKING SOFTWARE MAINTENANCE AGREEMENT	2,500
						TOTAL JUSTIFICATION:	**2,500**
1800	5212	EMPLOYEE HEALTH INSURANCE	20,899	21,752	21,510	HEALTH INSURANCE COSTS FOR HR DIRECTOR AND	20,800
						HR COORDINATOR	0
						TOTAL JUSTIFICATION:	**20,800**
1800	5213	GEN LIABILITY INSURANCE	5,585	3,973	3,150	CONTRIBUTION TO THE LIABILITY INSURANCE INTERNAL FUND	0
						FOR WORKERS' COMPENSATION, GENERAL LIABILITY AND	0
						PROPERTY/CASUALTY COVERAGE	3,435
						TOTAL JUSTIFICATION:	**3,435**
1800	5222	MEMBERSHIP DUES	873	1,155	1,107	NPELRA/IPELRA	230
						ILL ASSOC OF FIRE & POLICE COMMISSIONERS	375
						PUBLICSALARY.COM	400
						SOCIETY FOR HUMAN RESOURCE MANAGEMENT	210
						TOTAL JUSTIFICATION:	**1,215**
1800	5226	PERSONNEL SERVICES	33,016	8,160	33,051	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL,	0
						INCLUDING PSYCHOLOGICAL AND POLYGRAPH	12,500
						BACKGROUNDS ON-LINE FOR ALL NON-SWORN EMPLOYEES	1,250
						COMMISSIONERS: FIREFIGHTER ELIGIBILITY REGISTER	0
						POLICE OFFICER ELIGIBILITY REGISTER	5,500
						POLICE SGT ELIGIBILITY REGISTER AND TEST QUESTION	0
						FIRE LT ELIGIBILITY REGISTER AND TEST QUESTION	20,000
						VALIDATION SERVICES	0

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**39,250**
1800	5246	MEDICAL EXAMS	12,907	6,791	15,793	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	10,000
						TOTAL JUSTIFICATION:	**10,000**
1800	5299	MISC CONTRACTUAL SERVICES	0	0	4,500		
						TOTAL JUSTIFICATION:	
1800	5302	BOOKS & SUBSCRIPTIONS	249	0	0		
						TOTAL JUSTIFICATION:	
1800	5313	IS MISC EQPT & SUPPLIES	0	420	1,475		
						TOTAL JUSTIFICATION:	
1800	5317	MISC OPERATING SUPPLIES	0	0	0		
						TOTAL JUSTIFICATION:	
1800	5323	AWARDS/DONATIONS	2,965	874	1,214	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT	1,500
						PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS	0
						WELLNESS PROGRAM AND INCENTIVES	2,500
						TOTAL JUSTIFICATION:	**4,000**
1800	5327	IS MISC SOFTWARE	0	2,396	1,896		
						TOTAL JUSTIFICATION:	
			291,862	256,773	305,641		315,810

FY 2020 BUDGET WORKSHEET
LEGAL DEPT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1900	5105	LOCAL TRAINING & MEETINGS	0	0	89		
						TOTAL JUSTIFICATION:	
1900	5201	ADVERTISING & PUBLISHING	0	0	0	ADVERTISING & PUBLISHING	0
						TOTAL JUSTIFICATION:	**0**
1900	5218	LEGAL SERVICES	461,404	424,339	397,074	PROSECUTOR SERVICES	18,000
						KLEIN THORPE & JENKINS LEGAL FEES	420,000
						MISC (LABOR NEGOTIATIONS)	30,000
						ADMINISTRATIVE HEARING OFFICER ($1,575 X 12)	18,900
						TOTAL JUSTIFICATION:	**486,900**
1900	5230	RECORDING FEES	814	100	641	COUNTY RECORDING FEES	1,000
						(MOVED FROM 1300 - 5230 & 1400 - 5230)	0
						TOTAL JUSTIFICATION:	**1,000**
1900	5244	DUPLICATION SERVICES	0	0	0	DUPLICATION SERVICES	0
						TOTAL JUSTIFICATION:	**0**
1900	5299	MISC CONTRACTUAL SERVICES	1,556	620	1,156	COUNTY COURT REPORTERS	750
						TOTAL JUSTIFICATION:	**750**
			463,775	425,059	398,960		488,650

FY 2020 BUDGET WORKSHEET
SPECIAL EVENTS

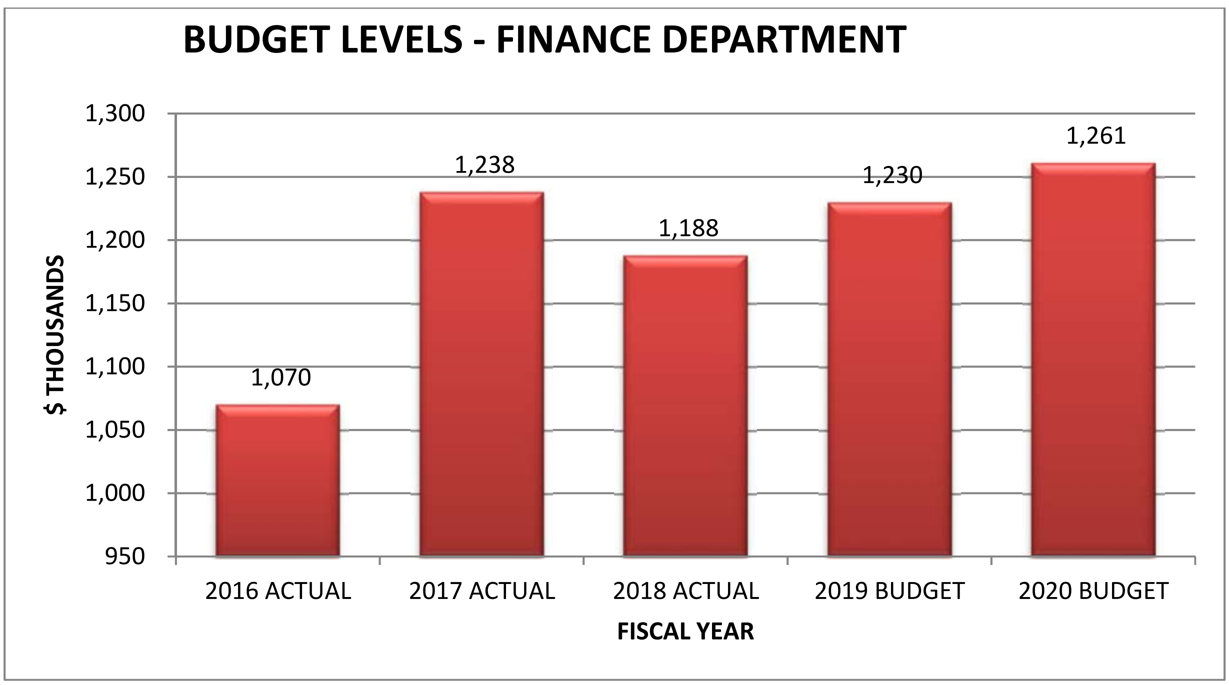
DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1140	5102	OVERTIME	8,391	16,434	19,828	OVERTIME FOR MISC SPECIAL EVENTS I.E.; MEMORIAL DAY	0
						PARADE; RECYCLING EVENT; TOUCH A TRUCK EVENT; ETC -	0
						ALL DEPARTMENTS	2,750
						OVERTIME EXPENSES RELATED TO ROCK THE RUNWAY EVENT -	0
						ALL DEPARTMENTS	11,000
						OVERTIME RELATED TO LIGHTS AROUND WHEELING (PW) -	3,800
						TOTAL JUSTIFICATION:	**17,550**
1140	5103	SEASONAL HELP	0	0	0		
						TOTAL JUSTIFICATION:	
1140	5108	EMPLOYER CONTRIBUTIONS	0	0	0	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR OT	3,480
						TOTAL JUSTIFICATION:	**3,480**
1140	5201	ADVERTISING & PUBLISHING	0	0	0	ADVERTISING & PUBLISHING	0
						TOTAL JUSTIFICATION:	**0**
1140	5228	PRINTING & BINDING	0	0	0	PRINTING & BINDING	0
						TOTAL JUSTIFICATION:	**0**
1140	5233	RENTAL EQUIPMENT	0	0	5,105	ROCK THE RUNWAY - TOWER LIGHTS	1,350
						RENTAL LIFT TO INSTALL AND REMOVE HOLIDAY LIGHTS	3,400
						TOTAL JUSTIFICATION:	**4,750**
1140	5297	PROGRAMS/ACTIVITIES EXP	85,853	90,296	101,470	ROCK THE RUNWAY EVENT - COST OFFSET BY DONATIONS	74,000
						(ITEMS MOVED FROM 1140 - 5299)	0
						EMPLOYEE APPRECIATION EVENT	10,000
						COMMUNITY PANCAKE BREAKFAST	400
						WHEELING'S 125TH ANNIVERSARY ACTIVITIES	25,000
						TOTAL JUSTIFICATION:	**109,400**
1140	5299	MISC CONTRACTUAL SERVICES	53,009	49,370	45,904	CONTRACTUAL HOLIDAY LIGHTS INSTALLATION/REMOVAL	39,600
						ADDITIONAL HOLIDAY LIGHTS PD/FD#42 - INSTALL/REMOVAL -	0
						EXPANDED LEVEL REQUEST - APPROVED BY VILLAGE BOARD	15,000
						ROCK THE RUNWAY - BUS, PARKING, TENTS	15,000
						TOTAL JUSTIFICATION:	**69,600**
1140	5301	AUTO PETROL PRODUCTS	129	38	82	REFUEL LIGHT TOWERS - ROCK THE RUNWAY EVENT	100
						TOTAL JUSTIFICATION:	**100**
1140	5317	MISC OPERATING SUPPLIES	25,665	35,185	6,238	MISC OPERATING SUPPLIES RELATED TO ROCK THE RUNWAY	3,000
						(I.E., SIGNS, SNOW FENCE, ETC.) (OFFSET BY DONATIONS)	0
						MISC SUPPLIES FOR LIGHTS AROUND WHEELING	800
						TOTAL JUSTIFICATION:	**3,800**
			173,046	191,322	178,627		208,680

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1160	5227	POSTAGE	547	555	566	WATER BILLING MAILING COSTS (3% OF TOTAL)	0
						BASED ON 48,800 BILLS AND LATE NOTICES	0
						47,000 BILLS X .43 X 1.03 X 3%	625
						1,800 LATE NOTICES X .55 X 1.03 X 3%	35
						TOTAL JUSTIFICATION:	**660**
1160	5228	PRINTING & BINDING	388	449	403	WATER BILL PRINTING COSTS (3% OF TOTAL)	0
						48,800 BILLS X .22 CENTS X 1.03 X 3%	332
						SET UP COST $150 X 12 X 3%	54
						TOTAL JUSTIFICATION:	**386**
1160	5231	REG & SPCL AGENCY ASSESS	449,673	415,323	486,640	OPERATION & MAINTENANCE COST JAN - APR	0
						799.50 TONS X $48.85403=$37,921.16 X 4 MONTHS	151,685
						OPERATION & MAINTENANCE COST MAY - DEC	0
						799.50 TONS X $48.85403=$39,058.80 X 8 MONTHS	312,470
						O&M OVERAGE	48,255
						TOTAL JUSTIFICATION:	**512,410**
			450,608	416,327	487,609		513,456

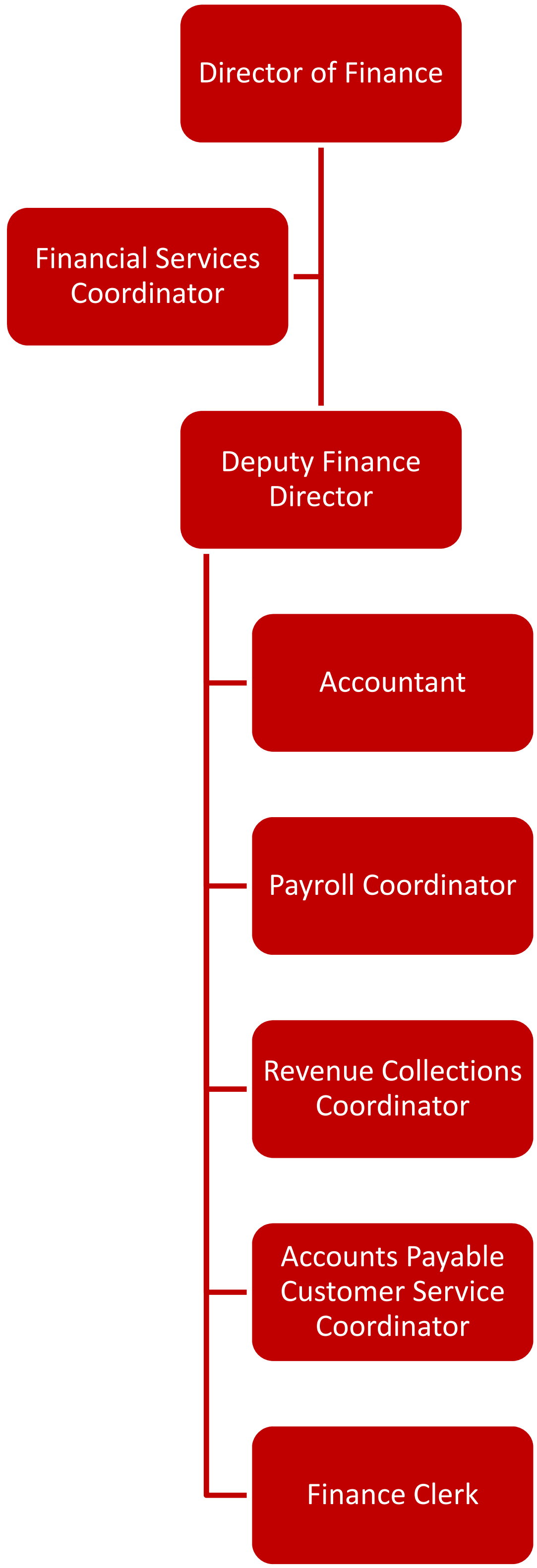
GENERAL FUND

Finance Department

Finance Department $1,260,565



Village of Wheeling
Finance Department
January 1, 2020



Finance Department

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

2019 ACCOMPLISHMENTS

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

- Received the GFOA Certificate of Achievement for FY 2018 and the GFOA Distinguished Budget Award for FY 2019.
- The 2018 Single Audit Report contained no deficiencies or areas of non-compliance in relation to Federal Grants.

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

- Assisted the Police Department in negotiating a new dispatching services contract with the City of Des Plaines.
- Assisted management and the Human Resources Department in negotiating a new contract with the Fire union.
- Assisted the Fire Department in planning for a new fire station and additional staff.
- Worked with the Community Development Department to become more efficient and plan for new staff and new software.
- Implemented an amusement tax to provide additional revenue for the General Fund.
- Prepared a Request for Proposals for banking services. Signed a new contract with Fifth Third Bank, resulting in significant interest revenue to the Village of Wheeling.

2020 OBJECTIVES/GOALS

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

- Work with the Village's auditors to complete the 2019 audit and apply for the Certificate of Achievement in Financial Reporting.
- Apply for and receive the Distinguished Budget Award for the Village's 2020 fiscal year.

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

- Continue to work with other departments to create efficiencies.

- Assist management and the Human Resources Department in negotiating new contracts with the Police unions.

- Continue to assist the Police and Fire Departments in selecting a new scheduling software.

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

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

IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development

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

- Issue $6.5 million in TIF Notes to the developer of Uptown 500 in accordance with the redevelopment agreement.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2019	Actual 2018	Actual 2017
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Effectiveness**				
Adjusting journal entries by auditors	<5	N/A	0	0
Errors in processing payroll checks	<2	6	2	2
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Efficiency**				
Invoices processed within 30 days	97%	99%	99%	99%
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Output**				
Pet Licenses Processed	N/A	54	54	62
Water & Sewer bills issued	N/A	49,460	49,455	49,388
Real estate transfer certificates issued	N/A	1,037	993	1,057
Accounts Payable checks issued	N/A	1,616	1,780	2,319

AUTHORIZED PERSONNEL	FY 2020	FY 2019	Increase/ Decrease
Director of Finance	1	1	---
Deputy Finance Director	1	1	---
Accountant	1	1	---
Payroll Coordinator	1	1	---
Financial Services Coordinator	1	1	---
AP/Customer Service Coordinator	1	1	---
Utility Billing Clerk/Revenue Collections Coordinator	1	1	---
Finance Clerk	1	1	---
TOTAL FULL-TIME	**8**	**8**	**---**

FY 2020 BUDGET WORKSHEET
FINANCE DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1700	5101	LONGEVITY	4,572	2,500	2,900	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (2)	2,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	1,300
						TOTAL JUSTIFICATION:	**3,300**
1700	5102	OVERTIME	278	299	39	OVERTIME	300
						TOTAL JUSTIFICATION:	**300**
1700	5104	SALARIES	703,789	708,136	734,201	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	747,155
						TOTAL JUSTIFICATION:	**747,155**
1700	5105	LOCAL TRAINING & MEETINGS	1,307	1,083	1,397	MISC SEMINARS AND TRAINING FOR DEPT PERSONNEL	1,500
						TOTAL JUSTIFICATION:	**1,500**
1700	5108	EMPLOYER CONTRIBUTIONS	141,447	129,014	123,631	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE & IMRF	148,050
						TOTAL JUSTIFICATION:	**148,050**
1700	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
						TOTAL JUSTIFICATION:	**0**
1700	5113	TUITION REIMBURSEMENT	0	0	782	TUITION REIMBURSEMENT	1,500
						TOTAL JUSTIFICATION:	**1,500**
1700	5115	SLDPA RETIREE CONTRIBUTN	24,309	0	0	SLDPA RETIREE CONTRIBUTION	0
						TOTAL JUSTIFICATION:	**0**
1700	5116	SICK LEAVE ANNL BUY BACK	2,911	2,721	2,798	SICK LEAVE BUY BACK - FINANCE DEPARTMENT	3,090
						TOTAL JUSTIFICATION:	**3,090**
1700	5201	ADVERTISING & PUBLISHING	1,068	1,175	995	TREASURER'S REPORT PUBLICATION	1,150
						TOTAL JUSTIFICATION:	**1,150**
1700	5203	AUDIT	40,943	50,676	46,846	COST OF AUDITING FY 2019 STATEMENTS	42,390
						COST OF SINGLE AUDIT	3,865
						TOTAL JUSTIFICATION:	**46,255**
1700	5205	MULTIPLE DAY TRAINING	5,589	4,343	4,538	IGFOA CONFERENCE	1,800
						GFOA CONFERENCE	4,500
						IPELRA CONFERENCE	1,250
						TOTAL JUSTIFICATION:	**7,550**
1700	5207	IS SERV & MAINT AGREEMENT	0	0	0		
						TOTAL JUSTIFICATION:	
1700	5212	EMPLOYEE HEALTH INSURANCE	136,723	147,436	151,146	EMPLOYER PORTION OF INSURANCE PREMIUMS	148,290
						TOTAL JUSTIFICATION:	**148,290**
1700	5213	GEN LIABILITY INSURANCE	15,956	11,350	9,000	WORKERS' COMP, GENERAL LIABILITY & PROPERTY/CASUALTY	0
						INSURANCE COVERAGE	0
						AMOUNT OF ANNUAL CONTRIBUTION TO LIABILITY INSURANCE	9,820
						TOTAL JUSTIFICATION:	**9,820**
1700	5219	BANK CHARGES	12,429	12,789	16,133	DEPOSITORY SERVICES $1100/MONTH, FIFTH THIRD BANK	13,200
						INVESTMENT TRUST SERVICE FEE $250/MONTH, US BANK	3,000
						TOTAL JUSTIFICATION:	**16,200**
1700	5220	MAINT OFF/SPEC EQUIPMENT	1,193	1,334	1,232	MAINTENANCE CONTRACT FOR LANIER COPIER	1,200
						AGREEMENT WITH WAREHOUSE DIRECT	0
						PRINTER AND TYPEWRITER MAINTENANCE AND REPAIRS	200

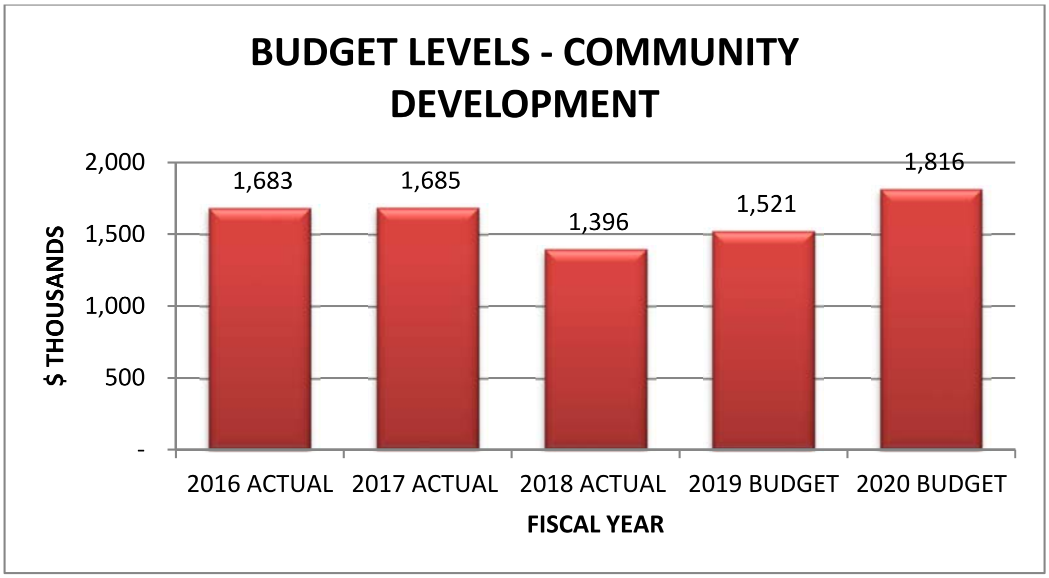
FY 2020 BUDGET WORKSHEET
FINANCE DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**1,400**
1700	5222	MEMBERSHIP DUES	1,049	874	1,365	ILLINOIS GFOA (3)	500
						GFOA (2)	250
						MORNINGSTAR.COM	200
						AMAZON BUSINESS PRIME	500
						TOTAL JUSTIFICATION:	**1,450**
1700	5225	ACTUARIAL SERVICES	8,075	11,950	12,150	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS	4,200
						GASB 68 DISCLOSURE FOR POLICE AND FIRE FUNDS	3,700
						OPEB ACTUARIAL EVALUATION FEE	4,250
						TOTAL JUSTIFICATION:	**12,150**
1700	5228	PRINTING & BINDING	2,774	1,862	1,776	PRINTING	1,500
						TOTAL JUSTIFICATION:	**1,500**
1700	5236	CREDIT CARD FEES	17,885	26,371	11,235	FRONT COUNTER CREDIT CARD PROCESSING FEES $1,250/MONTH	15,000
						TOTAL JUSTIFICATION:	**15,000**
1700	5242	RETIREE HEALTH INSURANCE	3,551	0	0	HEALTH INSURANCE COSTS FOR FINANCE DEPT RETIREES	0
						TOTAL JUSTIFICATION:	**0**
1700	5244	DUPLICATION SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
1700	5299	MISC CONTRACTUAL SERVICES	5,933	5,063	5,227	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN	1,000
						DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - $410/MO	4,920
						TOTAL JUSTIFICATION:	**5,920**
1700	5302	BOOKS & SUBSCRIPTIONS	480	885	979	MISC BOOKS/PUBLICATIONS	960
						TOTAL JUSTIFICATION:	**960**
1700	5313	IS MISC EQPT & SUPPLIES	1,394	5,678	9,000	(1) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	1,750
						TOTAL JUSTIFICATION:	**1,750**
1700	5315	SMALL TOOLS & EQUIPMENT	82	333	449	REPLACEMENT COPIER	7,500
						MISCELLANEOUS	300
						TOTAL JUSTIFICATION:	**7,800**
1700	5317	MISC OPERATING SUPPLIES	1,120	811	811	MISC SUPPLIES	1,000
						TOTAL JUSTIFICATION:	**1,000**
1700	5318	OFFICE SUPPLIES	2,491	1,629	1,744	OFFICE SUPPLIES; TONER CARTRIDGES	1,500
						TOTAL JUSTIFICATION:	**1,500**
1700	5323	AWARDS/DONATIONS	505	930	955	GFOA BUDGET AND AUDIT CERTIFICATION FEES	975
						TOTAL JUSTIFICATION:	**975**
1700	5707	TRANSFER TO CERF	100,000	58,600	75,000	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0
						(CERF)	75,000
						TOTAL JUSTIFICATION:	**75,000**
			1,237,851	1,187,842	1,216,330		1,260,565

GENERAL FUND

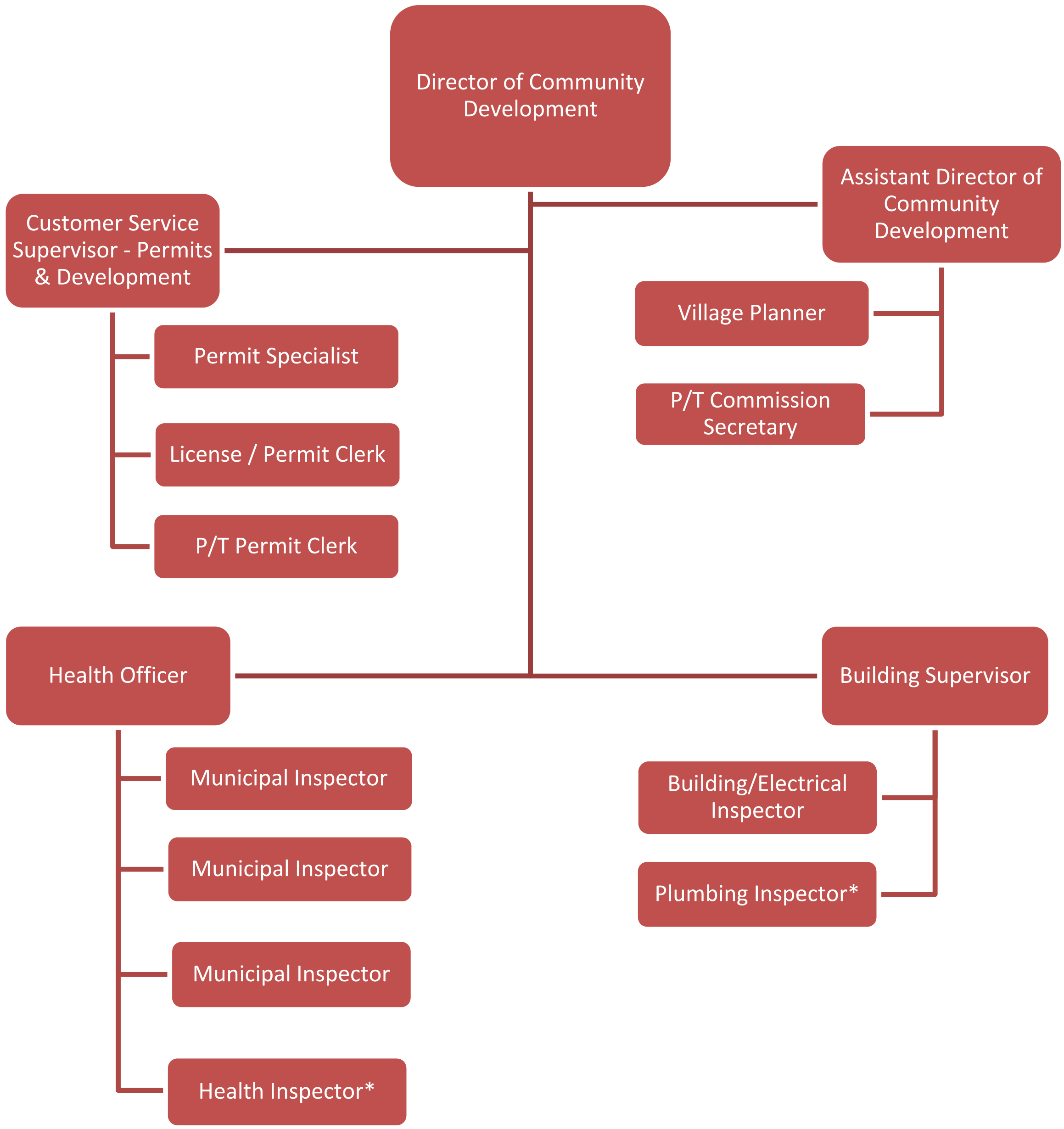
Community Development

Community Development $1,815,931



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

Village of Wheeling
Community Development Department
January 1, 2020



** Position responsibilities assigned to third-party consultant*

Community Development Department

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

2019 ACCOMPLISHMENTS

STATED GOAL: Create SMART (Specific, Measurable, Achievable, Relevant, Timely) Priorities

- Oversaw the implementation of new health inspection program utilizing a third party vendor conducting routine food service health inspections and based on the effectiveness of the program, continued in the FY2020 budget.
- Adjusted Rental Program based on the influx of new rental units under construction in the Station Area (The One – Wheeling Town Center).
- Oversaw the preparation and adoption of the Wheeling Safe Communities program to establish criteria to improve safety in rental housing.

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

- Approval of the update to the Station Area Plan.
- Continued to address obstacles to completing connections in the pedestrian network, such as a lack of pedestrian crossing facilities at major intersections.
- Ensured that new development projects connected to existing pedestrian routes, and incorporated public amenities for new developments as appropriate.

STATED GOAL: Seek and encourage greater citizen involvement

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

STATED GOAL: Build sense of community and neighborhood pride

- Identified opportunities to connect neighborhoods to existing destinations through the update to the Station Area Plan.
- Began the installation of new gateway signs in 13 locations throughout the Village.

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

- Explored additional opportunities to utilize the new website to support enhanced access to department functions such as document submittal for planning and zoning applications and development plans.

STATED GOAL: Pursue consistent code enforcement

- Continued to develop and refine internal procedures for the monitoring of properties with stop work orders and chronic code enforcement issues.

2020 OBJECTIVES/GOALS

IDENTIFIED GOAL: Create SMART (Specific, Measurable, Achievable, Relevant, Timely) Priorities

- Coordinate with Finance and Information Technology Departments to prepare final recommendation for purchase of permit management software for FY2021.

- Expand rental program in anticipation of influx of new rental units under construction in the Station Area and for the implementation of the Wheeling Safe Communities program.

- Restructure permit fees for greater predictability and code consistent application, allowing for a reduction in Staff time associated with permit fee calculations.

- Refine internal procedures for the business license program to improve efficiencies in the issuance of licenses and develop methods to increase compliancy of the business license program.

- Improve the building permit process by implementing new internal procedures (permit intake, plan review, inspections, and permit revisions) to improve efficiencies and to develop procedures to decrease non-compliancy in site and building construction.

IDENTIFIED GOAL: Encourage home owners to make property improvements

- Decrease perceived encumbrances of the permit process by implementing new procedures for common over-the-counter permits to improve the permit experience for homeowners.

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

- Address obstacles to completing connections in the pedestrian network, such as a lack of pedestrian crossing facilities at major intersections.

- Ensure that new development projects connect to existing pedestrian routes, and incorporate public amenities for new developments as appropriate.

IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development

- Implement recommendations of the Station Area Plan, such as the adoption of a new Form Based Code.

IDENTIFIED GOAL: Build sense of community and neighborhood pride

- Identify opportunities to connect neighborhoods to existing destinations.
- Complete comprehensive text amendments to the sign code regulations to align with current trends and adhere to content free regulations.
- Complete the installation of new gateway signs for the Village.
- Complete modifications to the trash enclosure regulations to eliminate conflicting standards and establish clear design standards to aid in the design and construction of enclosures.

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

- Update the Village website to reflect revised processes within Community Development to better inform and aid in the successful submittal of documents.

IDENTIFIED GOAL: Pursue consistent code enforcement

- Analyze the façade grant program to determine effectiveness and explore additional opportunities to expand the program to encourage improvements to commercial properties.
- Continue to develop and refine internal procedures for the monitoring of properties with stop work orders and chronic code enforcement issues.
- Work with other departments to modify conflicting code requirements, such as the commercial vehicle parking regulations in residential areas, to aid in consistent enforcement.

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

* Based on the small number of written evaluations received.

AUTHORIZED PERSONNEL	FY 2020	FY 2019	Increase/ Decrease
Community Development			
Director of Community Development	1	1	---
Assistant Community Development Director (re-titled during FY 2018)	1	1	
Village Planner	1	1	---
Community Development Coordinator	0	1	-1
Customer Service Supervisor – Permits & Development	1	0	1
Building Supervisor	1	0	1
Building/Mechanical Inspector	1	1	---
Municipal Inspector	3	2	1
Plumbing/Mechanical Inspector*	0	1	-1
Health Officer	1	1	---
Permit Specialist	1	1	---
License/Permit Clerk	1	1	---
TOTAL FULL-TIME	**12**	**11**	**---**
Seasonal Code Enforcement Officer	1	1	---
Electrical/Mechanical Inspector*	0	1	-1
Permit Clerk	1	1	---
Commission Secretary	1	1	---
TOTAL PART-TIME	**3**	**4**	**---**

* Position responsibilities currently assigned to third-party consultant

FY 2020 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1300	5101	LONGEVITY	3,406	2,800	5,335	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (5)	3,000
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICES (0)	0
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0
						TOTAL JUSTIFICATION:	**3,000**
1300	5102	OVERTIME	2,066	155	55	THESE FUNDS PROVIDE FOR UNFORESEEN CALL-BACK AND (CD)	0
						SPECIAL ACTIVITY COVERAGE.	2,500
						TOTAL JUSTIFICATION:	**2,500**
1300	5103	SEASONAL HELP	7,010	4,340	25,041	SALARIES FOR SEASONAL HELP	4,000
						TOTAL JUSTIFICATION:	**4,000**
1300	5104	SALARIES	1,022,072	852,082	949,655	SALARIES FOR DEPARTMENT EMPLOYEES	1,049,265
						CURRENT LEVEL REQUEST - APPROVED BY VM	4,180
						CURRENT LEVEL REQUEST - APPROVED BY VM	65,223
						CURRENT LEVEL REQUEST - APPROVED BY VM	-35,428
						TOTAL JUSTIFICATION:	**1,083,240**
1300	5105	LOCAL TRAINING & MEETINGS	1,535	911	2,470	HEALTH DIVISION	0
						ANNUAL PUBLIC HEALTH SUMMIT - ELGIN	100
						BUILDING DIVISION	0
						MISC LOCAL TRAINING	150
						PROPERTY MAINTENANCE	0
						IL ASSN OF CODE ENFORCEMENT MTGS	600
						PLANNING	0
						MISC LOCAL TRAINING	500
						TOTAL JUSTIFICATION:	**1,350**
1300	5106	UNIFORM ALLOWANCE	646	0	382	CLOTHING FOR FIELD PERSONNEL	600
						TOTAL JUSTIFICATION:	**600**
1300	5108	EMPLOYER CONTRIBUTIONS	206,248	159,811	160,983	VILLAGE'S CONTRIBUTION FOR FICA/IMRF	203,507
						CURRENT LEVEL REQUEST - APPROVED BY VM	835
						CURRENT LEVEL REQUEST - APPROVED BY VM	13,065
						CURRENT LEVEL REQUEST - APPROVED BY VM	-2,710
						TOTAL JUSTIFICATION:	**214,697**
1300	5111	UNEMPLOYMENT COMPENSATION	0	0	972	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
						TOTAL JUSTIFICATION:	**0**
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
						TOTAL JUSTIFICATION:	
1300	5115	SLDPA RETIREE CONTRIBUTN	0	0	28,236	SLDPA RETIREE CONTRIBUTION	0
						TOTAL JUSTIFICATION:	**0**
1300	5116	SICK LEAVE ANNL BUY BACK	0	1,559	1,393	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	2,537
						TOTAL JUSTIFICATION:	**2,537**
1300	5201	ADVERTISING & PUBLISHING	608	1,173	1,154	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING,	1,000
						SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND	0
						ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%)	0
						TOTAL JUSTIFICATION:	**1,000**
1300	5205	MULTIPLE DAY TRAINING	2,005	1,006	444	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION:	0
						BUILDING DIVISION	0
						UW MADISON	1,350
						HEALTH DIVISION	0
						IEHA ANNUAL EDUCATIONAL CONFERENCE	380
						PLANNING DIVISION	0
						APA NATIONAL CONFERENCE (2)	4,000

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1300...	5205...	MULTIPLE DAY TRAINING...	2,005 ...	1,006 ...	444 ...	APA STATE CONFERENCE (3)	770
						TOTAL JUSTIFICATION:	**6,500**
1300	5206	CONSULTING SERVICES	4,872	17,152	17,628	STRUCTURAL REVIEW CONSULTING SERVICES	2,500
						TITLE SEARCHES FOR CODE ENFORCEMENT	2,500
						PREPARATION OF PLATS	5,000
						CONSULTING SERVICES	10,000
						VM ADJUSTMENT	-5,000
						TOTAL JUSTIFICATION:	**15,000**
1300	5207	IS SERV & MAINT AGREEMENT	12,876	13,010	12,802	PENTAMATION SOFTWARE/APPLICATION MAINTENANCE	12,000
						PAPERVISION ANNUAL SUPPORT	720
						SIDWELL ON-LINE/ONE (1) LICENSE/ONE PAPER COPY	690
						TOTAL JUSTIFICATION:	**13,410**
1300	5210	EXTERMINATION SERVICE	6,115	5,544	6,505	CONTRACT FOR ROUTINE PEST SPRAYING OF ALL VILLAGE	6,200
						FACILITIES,	0
						ON-CALL REMOVAL OF BEES AND RODENTS FROM	800
						PUBLIC RIGHT-OF-WAY, AND ROUTINE SURVEILLANCE OF RODENT	0
						NESTING AREAS AND OTHER PEST CONTROL PROBLEMS.	0
						TOTAL JUSTIFICATION:	**7,000**
1300	5212	EMPLOYEE HEALTH INSURANCE	137,366	129,285	139,828	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES-CD	179,892
						CURRENT LEVEL REQUEST - APPROVED BY VM	20,630
						TOTAL JUSTIFICATION:	**200,522**
1300	5213	GEN LIABILITY INSURANCE	156,370	111,230	88,200	PRO-RATED SHARE OF GENERAL LIABILITY INSURANCE	0
						INCLUDING WORKERS' COMPENSATION, FIRE, THEFT, PUBLIC	0
						OFFICIAL LIABILITY, ETC.	96,235
						TOTAL JUSTIFICATION:	**96,235**
1300	5220	MAINT OFF/SPEC EQUIPMENT	3,007	2,350	3,240	MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS	1,600
						RICOH MAINTENANCE	2,400
						TOTAL JUSTIFICATION:	**4,000**
1300	5222	MEMBERSHIP DUES	1,711	1,794	2,421	BUILDING DIVISION	0
						NWBOCA	50
						ICC	80
						HEALTH DIVISION	0
						ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2@ $55)	110
						LEHP RECERTIFICATION (2 @ $160) NEXT RENEW 2022	320
						ILLINOIS ASSOCIATION OF CODE ENFORCERS (3 @ $40)	120
						PLANNING DIVISION	0
						AMERICAN PLANNING ASSOCIATION	0
						(3 PLANNERS)	1,850
						(COMMISSION)	570
						SUPPORT STAFF	0
						NOTARY RENEWAL - NEXT RENEWALS (3 IN 2021)	0
						TOTAL JUSTIFICATION:	**3,100**
1300	5228	PRINTING & BINDING	5,042	6,381	6,178	PRINTING OF INSPECTION FORMS	2,500
						PRINTING OF MISCELLANEOUS DEPARTMENT FORMS	1,500
						BUSINESS LICENSE FORMS	2,500
						TOTAL JUSTIFICATION:	**6,500**
1300	5236	CREDIT CARD FEES	6,368	12,033	3,833	CREDIT CARD PROCESSING FEES ($425 PER MONTH)	5,100
						TOTAL JUSTIFICATION:	**5,100**
1300	5242	RETIREE HEALTH INSURANCE	28,105	23,800	23,182	HEALTH INSURANCE COSTS FOR RETIREES.	22,390
						TOTAL JUSTIFICATION:	**22,390**
1300	5244	DUPLICATION SERVICES	27,816	2,167	1,951	SCANNING OF DEPARTMENTAL FILES/RECORDS	6,000

FY 2020 BUDGET WORKSHEET
COMMUNITY DEVELOPMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**6,000**
1300	5248	FINGER PRINTING FEES	1,836	621	763	FINGER PRINTING FEES	900
						TOTAL JUSTIFICATION:	**900**
1300	5299	MISC CONTRACTUAL SERVICES	31,173	26,471	147,731	HEALTH INSPECTION PROFESSIONALS	0
						FDA CODE INSPECTIONS - HEALTH/RESTAURANTS	44,000
						THIRD PARTY INSPECTIONS & PLAN REVIEWS (B&F) - $60K IS	80,000
						BUDGETED IN 4100-5299	0
						CURRENT LEVEL REQUEST - APPROVED BY VM	-65,000
						SEASONAL MUNICIPAL INSPECTIONS (GOVTEMPS)	0
						37.5 HRS X 16 WEEKS	22,000
						TOTAL JUSTIFICATION:	**81,000**
1300	5301	AUTO PETROL PRODUCTS	4,583	4,783	3,425	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	5,000
						FLUID, DIESEL FUEL, ETC., INCLUDING STANDBY GENERATORS.	0
						TOTAL JUSTIFICATION:	**5,000**
1300	5302	BOOKS & SUBSCRIPTIONS	535	0	1,288	BUILDING DIVISION	0
						CODE BOOK & COMMENTARY	0
						CODE ENFORCEMENT	0
						FORECLOSURE REPORT SUBSCRIPTION	600
						HEALTH DIVISION	0
						MISCELLANEOUS	150
						PLANNING DIVISION	0
						MISC. ICC, PLANNING & ZONING PUBLICATIONS	200
						JAPA	150
						TOTAL JUSTIFICATION:	**1,100**
1300	5306	HEALTH TEST SUPPLIES	176	206	0	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	250
						TOTAL JUSTIFICATION:	**250**
1300	5310	VEHICLE MAINTENANCE	2,430	4,708	2,883	ROUTINE MAINTENANCE AND PARTS FOR COMMUNITY	0
						DEVELOPMENT VEHICLES	5,000
						TOTAL JUSTIFICATION:	**5,000**
1300	5313	IS MISC EQPT & SUPPLIES	1,571	3,518	9,365	(4) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	7,000
						TOTAL JUSTIFICATION:	**7,000**
1300	5315	SMALL TOOLS & EQUIPMENT	149	720	449	REPLACEMENT COPIER - EAST	7,500
						INSPECTION EQUIPMENT	250
						THERMOMETERS & SAMPLING EQUIPMENT	250
						CELLULAR PHONES - MISC EQUIPMENT	50
						MISCELLANEOUS TOOLS	700
						TOTAL JUSTIFICATION:	**8,750**
1300	5317	MISC OPERATING SUPPLIES	2,963	3,138	4,209	MISCELLANEOUS EQUIPMENT & SUPPLIES	3,750
						PLAN COMMISSION SUPPLIES	250
						TOTAL JUSTIFICATION:	**4,000**
1300	5318	OFFICE SUPPLIES	4,553	2,945	2,586	SPECIALIZED FORMS, FOLDERS, LABELS, ETC.	975
						STAMPERS, COUNTER SUPPLIES	100
						LUNCHROOM SUPPLIES	75
						FLASH DRIVES, CD JACKETS, TECH MAILING SUPPLIES	100
						TONER	2,250
						TOTAL JUSTIFICATION:	**3,500**
1300	5319	PROTECTIVE CLOTHING/SUPL	213	0	750	PROTECTIVE CLOTHING	750
						TOTAL JUSTIFICATION:	**750**
1300	5407	OFFICE EQUIPMENT	0	0	0	OFFICE EQUIPMENT	0

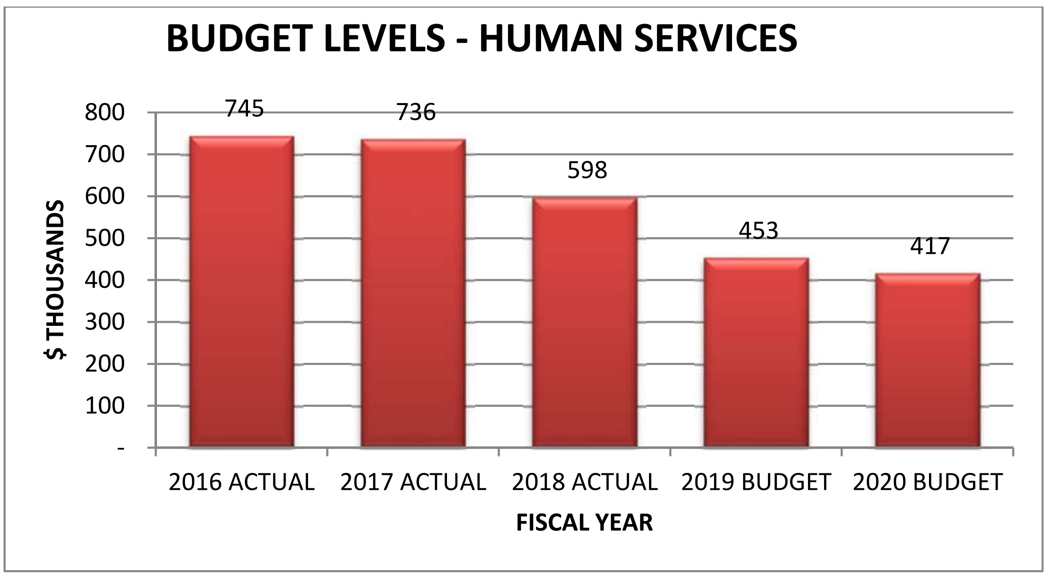
DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**0**
1300	5413	IS CAPITAL SOFTWARE	0	0	0	IS CAPITAL SOFTWARE	0
						TOTAL JUSTIFICATION:	**0**
1300	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0
						(CERF)	0
						TOTAL JUSTIFICATION:	**0**
			1,685,427	1,395,692	1,655,338		1,815,931

GENERAL FUND

Human Services Department

Social Services..$416,566
Senior Citizen Services...$0

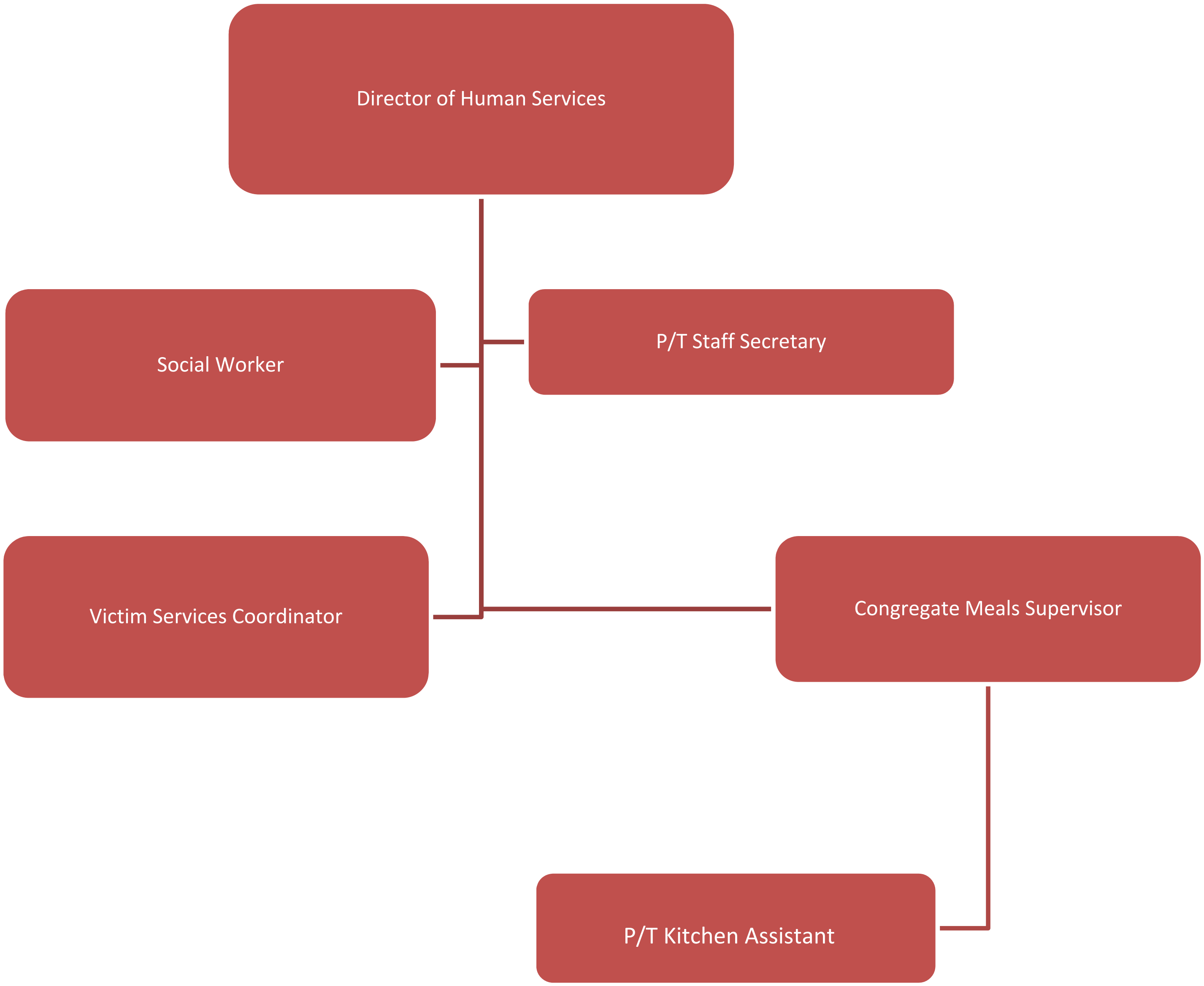
TOTAL.. $416,566



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

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

Village of Wheeling
Human Services Department
January 1, 2020



Human Services Department

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

2019 ACCOMPLISHMENTS

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

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

2020 OBJECTIVES/GOALS

IDENTIFIED GOAL: Foster effective & cooperative relationships with community stakeholders

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

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

- Complete the integration of the senior programming with the Wheeling Park District by June 30, 2020.

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

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

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

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

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2019	Actual 2018	Actual 2017
Stated Goal: Provide social services to residents to foster independence and self-sufficiency Type of Measure: **Effectiveness**				
Number of Social Services Clients Returning for Services within current year	<10%	11%	10%	8%
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	277	286	248
Stated Goal: **Foster effective & cooperative relationships with community stakeholders** Type of Measure: **Effectiveness**				
Number of Senior Services Clients Reporting Satisfaction with Services Provided	>95%	57%*	95%	98%

*Satisfaction difficult to measure during 2019 due to transitioning program to Community Recreation Center.

AUTHORIZED PERSONNEL	FY 2020	FY 2019	Increase/ Decrease
Director of Human Services	1	1	-
Social Worker	1	1	-
Victims Services Coordinator	1	1	-
Congregate Meals Site Supervisor	1	1	-
Custodian	0	1	-1
TOTAL FULL-TIME	**4**	**5**	**-1**
Kitchen Assistant	1	0	1
Staff Secretary	1	1	-
TOTAL PART-TIME	**2**	**1**	**+1**

FY 2020 BUDGET WORKSHEET
SOCIAL SERVICES

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1315	5101	LONGEVITY	1,911	1,000	1,600	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1)	1,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0
						TOTAL JUSTIFICATION:	**1,000**
1315	5102	OVERTIME	1,047	69	341	OVERTIME FOR SOCIAL WORKERS	1,700
						TOTAL JUSTIFICATION:	**1,700**
1315	5104	SALARIES	198,368	140,940	267,133	SALARIES FOR ALL DIVISION EMPLOYEES	229,375
						(VICTIMS SERVICES COORDINATOR'S SALARY BUDGETED	0
						IN THE GRANT FUND)	0
						TOTAL JUSTIFICATION:	**229,375**
1315	5105	LOCAL TRAINING & MEETINGS	1,203	874	578	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE	1,200
						SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC.	0
						TOTAL JUSTIFICATION:	**1,200**
1315	5108	EMPLOYER CONTRIBUTIONS	38,460	26,714	48,273	EMPLOYER FICA/IMRF	46,480
						TOTAL JUSTIFICATION:	**46,480**
1315	5111	UNEMPLOYMENT COMPENSATION	0	0	0		
						TOTAL JUSTIFICATION:	
1315	5113	TUITION REIMBURSEMENT	0	0	0		
						TOTAL JUSTIFICATION:	
1315	5116	SICK LEAVE ANNL BUY BACK	0	349	0	SICK LEAVE BUY BACK PROGRAM	360
						TOTAL JUSTIFICATION:	**360**
1315	5205	MULTIPLE DAY TRAINING	2,652	4,478	1,575	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE	500
						LODGING, AIRFARE, PER DIEM	2,000
						NATIONAL ASSOCIATION OF SOCIAL WORKERS NATIONAL CONF	450
						WASHINGTON D.C. LODGING, AIRFARE, PER DIEM	2,100
						TOTAL JUSTIFICATION:	**5,050**
1315	5212	EMPLOYEE HEALTH INSURANCE	29,287	22,758	43,524	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	21,780
						TOTAL JUSTIFICATION:	**21,780**
1315	5213	GEN LIABILITY INSURANCE	0	0	3,050	CONTRIBUTION TO GENERAL LIABILITY; PROPERTY/CASUALTY	0
						AND WORKERS' COMP INSURANCE COVERAGE	3,440
						TOTAL JUSTIFICATION:	**3,440**
1315	5220	MAINT OFF/SPEC EQUIPMENT	0	0	4,184	MYSENIOR CENTER PROGRAM - USED FOR CONGREGATE	0
						DINING LUNCHEON PROGRAM	1,300
						TOTAL JUSTIFICATION:	**1,300**
1315	5222	MEMBERSHIP DUES	668	508	879	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP	0
						3 STAFF MEMBERS	120
						NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS	225
						NATIONAL ORGANIZATION OF VICTIM ADVOCATES	150
						SAMS CLUB MEMBERSHIP	50
						TOTAL JUSTIFICATION:	**545**
1315	5227	POSTAGE	0	0	150	POSTAGE	500
						CONGREGATE DINING MENU POSTAGE	1,000
						TOTAL JUSTIFICATION:	**1,500**
1315	5228	PRINTING & BINDING	89	0	1,016	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC.	1,000
						NEW BROCHURE THIS YEAR	0
						ADDITIONAL MATERIAL TO PRINT DUE TO MOVE TO PARK DIST	0

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1315..	5228..	PRINTING & BINDING...	89 ...	0...	1,016 ...	CONGREGATE DINING MENU PUBLICATION	1,000
						TOTAL JUSTIFICATION:	**2,000**
1315	5232	RENTAL AGREEMENTS	0	0	6,000		
						TOTAL JUSTIFICATION:	
1315	5236	CREDIT CARD FEES	0	0	92	CREDIT CARD FEES FOR SENIOR CONGREGATE DINING DONATIONS	250
						TOTAL JUSTIFICATION:	**250**
1315	5297	PROGRAMS/ACTIVITIES EXP	0	0	7,566	PROGRAMMING FOR SOCIAL SERVICES INCLUDING:	0
						SPECIAL EVENTS FOR SENIOR CONGREGATE DINING	6,000
						REFRESHMENTS, SPEAKERS FEES, PROMOTIONAL ITEMS FOR	1,500
						COMMUNITY EDUCATION EVENTS	0
						TOTAL JUSTIFICATION:	**7,500**
1315	5299	MISC CONTRACTUAL SERVICES	0	3,500	6,325	SOCIAL SERVICE DATABASE UPDATE	4,000
						TOTAL JUSTIFICATION:	**4,000**
1315	5301	AUTO PETROL PRODUCTS	0	0	50		
						TOTAL JUSTIFICATION:	
1315	5310	VEHICLE MAINTENANCE	0	0	6		
						TOTAL JUSTIFICATION:	
1315	5313	IS MISC EQPT & SUPPLIES	1,372	2,066	2,511	CELL PHONE REPLACEMENT FOR STAFF	500
						(2) COMPUTER REPLACEMENT TO MEET MINIMUM VILLAGE SPECS	3,500
						TOTAL JUSTIFICATION:	**4,000**
1315	5317	MISC OPERATING SUPPLIES	4,982	561	4,169	MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS	500
						SERVING SUPPLIES FOR SENIOR CONGREGATE DINING	2,000
						TOTAL JUSTIFICATION:	**2,500**
1315	5318	OFFICE SUPPLIES	158	1,142	1,947	MISC OFFICE SUPPLIES	1,500
						TOTAL JUSTIFICATION:	**1,500**
1315	5855	TRANSFER TO GRANT FUND	61,892	47,113	85,241	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF	0
						VOCA GRANT	35,729
						TRANSFER TO GRANT FUND FOR AGE OPTIONS CONGREGATE	0
						DINING (MOVED FROM 1320 IN FY 2019)	45,357
						TOTAL JUSTIFICATION:	**81,086**
			342,089	252,073	486,211		416,566

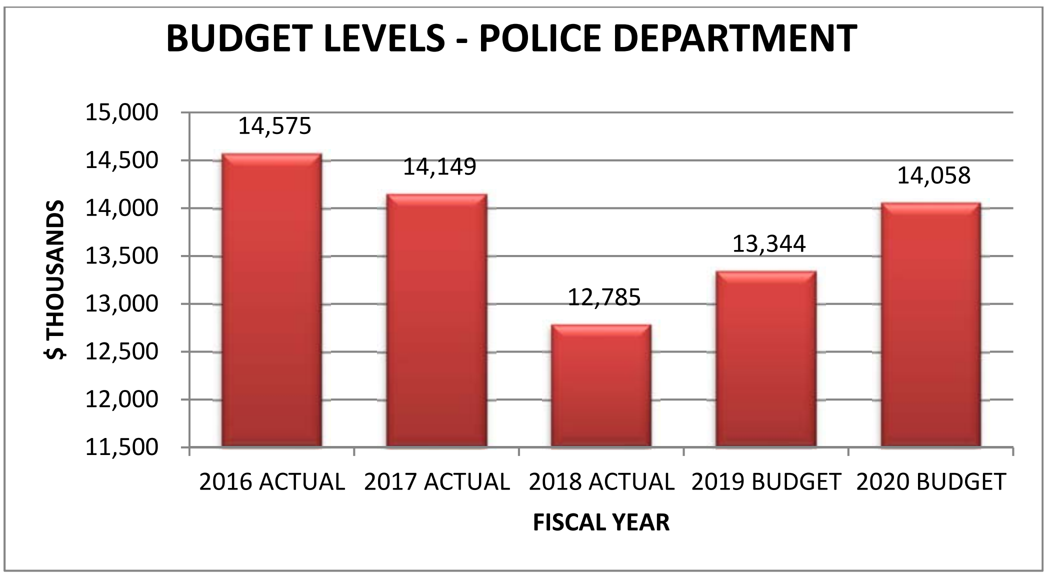
DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1320	5101	LONGEVITY	0	0	0		
						TOTAL JUSTIFICATION:	
1320	5102	OVERTIME	270	57	0		
						TOTAL JUSTIFICATION:	
1320	5104	SALARIES	234,591	203,890	0		
						TOTAL JUSTIFICATION:	
1320	5108	EMPLOYER CONTRIBUTIONS	44,703	36,433	0		
						TOTAL JUSTIFICATION:	
1320	5111	UNEMPLOYMENT COMPENSATION	0	17,678	0		
						TOTAL JUSTIFICATION:	
1320	5116	SICK LEAVE ANNL BUY BACK	0	218	0		
						TOTAL JUSTIFICATION:	
1320	5205	MULTIPLE DAY TRAINING	369	0	0		
						TOTAL JUSTIFICATION:	
1320	5209	ENERGY	3,804	722	0		
						TOTAL JUSTIFICATION:	
1320	5212	EMPLOYEE HEALTH INSURANCE	42,418	32,262	0		
						TOTAL JUSTIFICATION:	
1320	5213	GEN LIABILITY INSURANCE	5,585	3,973	0		
						TOTAL JUSTIFICATION:	
1320	5217	LANDSCAPE MAINTENANCE	1,479	0	0		
						TOTAL JUSTIFICATION:	
1320	5220	MAINT OFF/SPEC EQUIPMENT	4,118	1,550	0		
						TOTAL JUSTIFICATION:	
1320	5222	MEMBERSHIP DUES	570	273	0		
						TOTAL JUSTIFICATION:	
1320	5227	POSTAGE	3,000	3,019	0		
						TOTAL JUSTIFICATION:	
1320	5228	PRINTING & BINDING	560	361	0		
						TOTAL JUSTIFICATION:	
1320	5231	REG & SPCL AGENCY ASSESS	584	258	0		
						TOTAL JUSTIFICATION:	
1320	5232	RENTAL AGREEMENTS	0	12,000	0		
						TOTAL JUSTIFICATION:	
1320	5236	CREDIT CARD FEES	1,183	408	0		
						TOTAL JUSTIFICATION:	
1320	5297	PROGRAMS/ACTIVITIES EXP	18,068	8,681	0		
						TOTAL JUSTIFICATION:	
1320	5302	BOOKS & SUBSCRIPTIONS	183	0	0		

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	
1320	5311	BLDG/GROUNDS MAINTENANCE	1,699	0	0		
						TOTAL JUSTIFICATION:	
1320	5313	IS MISC EQPT & SUPPLIES	0	3,523	0		
						TOTAL JUSTIFICATION:	
1320	5315	SMALL TOOLS & EQUIPMENT	191	400	0		
						TOTAL JUSTIFICATION:	
1320	5317	MISC OPERATING SUPPLIES	1,836	1,440	0		
						TOTAL JUSTIFICATION:	
1320	5318	OFFICE SUPPLIES	1,831	725	0		
						TOTAL JUSTIFICATION:	
1320	5855	TRANSFER TO GRANT FUND	27,032	17,646	0		
						TOTAL JUSTIFICATION:	
			394,074	345,515	0		

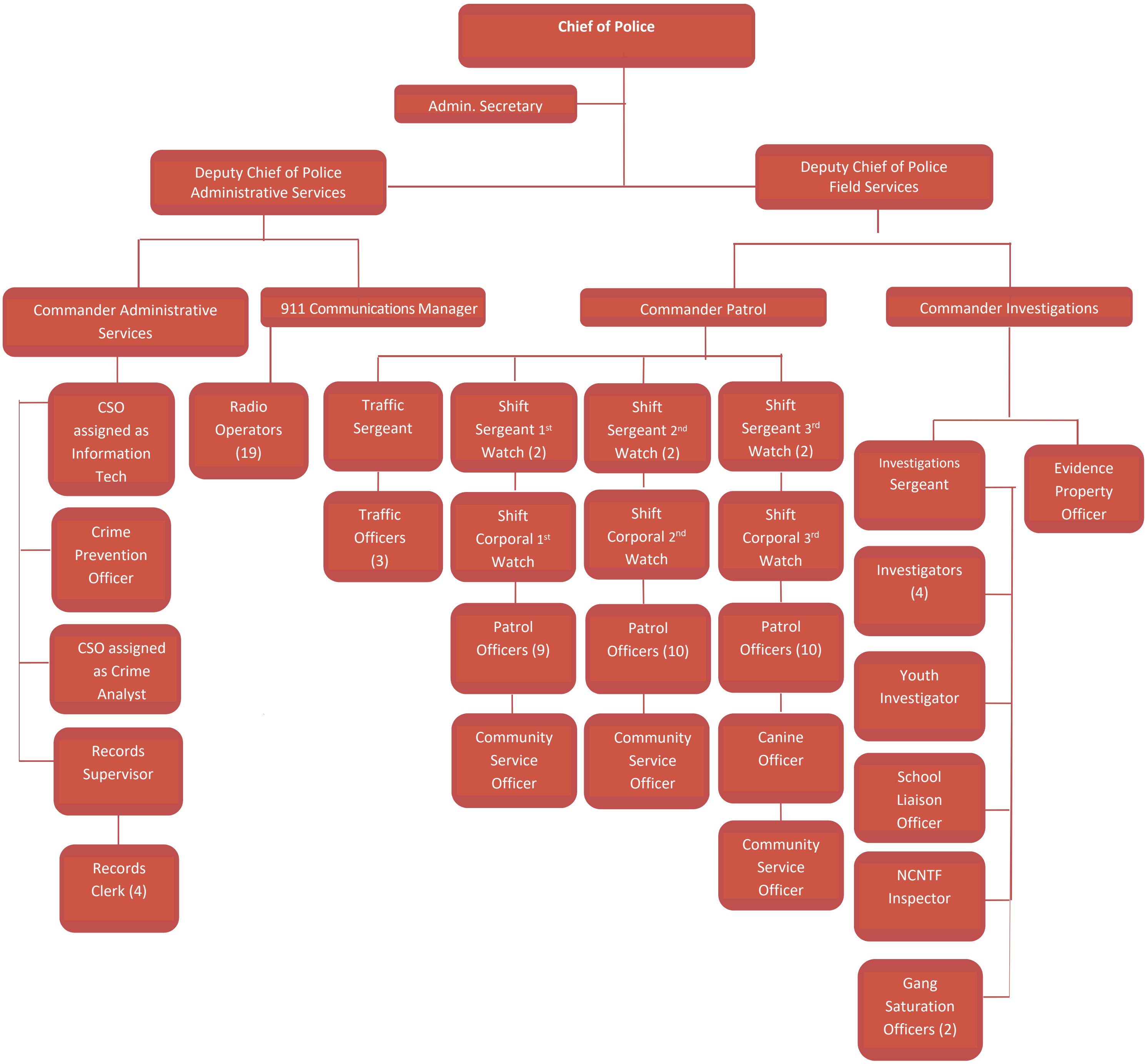
GENERAL FUND

Police Department

Police Department	$12,629,077
Police Department Dispatchers	$1,428,895
TOTAL	**$14,057,972**



Village of Wheeling
Police Department
January 1, 2020



Police Department

Department Description: The Wheeling Police Department has 92 full-time equivalent employees including 60 sworn officers and 32 civilian employees and includes a multi-jurisdictional, state of the art, 911 Communications center. Responsibilities range from field activities, such as Patrol, Traffic and Investigations, to various support functions, such as Records, Communications and Crime Prevention. The department's philosophy is to build partnerships with the community to more effectively deal with crime, the fear of crime and to enhance the quality of life for the residents of the Village of Wheeling.

2019 ACCOMPLISHMENTS

STATED GOAL: Seek to increase neighborhood engagement, awareness and pride.

- Reorganized the police department command staff with the addition of a second Deputy Police Chief. The department formerly had one Deputy Police Chief commanding all three divisions but now has two: The Deputy Chief of Administrative services oversees the administrative services division and the Deputy Chief of Field Services oversees the patrol and investigations divisions.

- The department successfully recruited and welcomed seven new police officers who completed or are currently attending a 14-week basic law enforcement police academy. The academy program was increased by two weeks to meet basic and necessary mandates to address evolving demands placed on law enforcement. The basic academy now includes relevant topics like crisis intervention and applies diverse training experiences and innovative training strategies to prepare recruits to be highly qualified officers.

- Implemented an upgraded Computerized Automated Dispatch (CAD) system that provided the 9-1-1 Communications center with a more efficient CAD system enhancing dispatch capabilities and allowed networking capabilities with neighboring communications centers.

- Through a cost sharing agreement with two outside agencies, the department implemented a NG-911 capable telephone system and established a resilient and redundant structure that is both flexible and capable of increased capacity to handle community growth, future consolidation strategies, and disaster recovery situations.

2020 OBJECTIVE/GOALS

IDENTIFIED GOAL: *To provide Officers the opportunity to receive emotional and tangible support through times of personal or professional crisis and to help anticipate, identify, and address potential difficulties.*

- Adopt the concepts of peer support and fully embrace the model for all sworn officers.
- Subscribe to the formal peer support initiative offered through the *We never walk alone* nationwide peer support and mental health professional network offered by and for law enforcement officers in the communities we serve.
- Identify, train, and commit two or more Peer Support Officers to the *We never walk alone* nationwide peer support and mental health professional network.

IDENTIFIED GOAL: *Increasing our Social Media presence within the Police Department.*

- Increase overall awareness of the public through select use of social media including issuing warnings and sharing real-time information that protects the public.
- Promote activities, events, and gatherings through social media where the community and the police department share the common goal of engagement with one another by highlighting all the Village and police department have to offer.
- Produce and publish crime prevention videos and informational media designed to forewarn residents of criminal activity or trending crime opportunities.

IDENTIFIED GOAL*: Implement a new Safe Communities initiative to assist and revitalize the crime-free multi housing program.*

- Create, troubleshoot and launch a new rental database that fully supports the Wheeling Safe Communities initiative.
- Work in unison with the Village of Wheeling department of Community Development to make certain all Wheeling landlords are kept abreast of any updates or changes to the program.
- Ensure timely notifications are made with regard to seminar and lease addendum requirements.

IDENTIFIED GOAL*: Review, assess, and enhance the overall physical security of village owned properties in order to further protect the public and employees therein.*

- Conduct annual security surveys updates of all village-owned buildings and properties through the police department's crime prevention unit.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2019	Actual 2018	Actual 2017
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%	89.2%	94.8	94.8
Total Part 1 Crime Per 1,000 of Population	N/A	12.76	10.68	11.27
Total Part 2 Crime Per 1,000 of Population	N/A	52.84	51.79	49.38
Total Crime Per 1,000 of Population (Part 1 & 2)	N/A	65	62	60
Avoidable Accidents & Injuries	<6	5	11	3
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Efficiency**				
Average Minutes from Call Received to Dispatch	<2 min.	1.80	2.20	3.20
Average Cost per Call for Service	N/A	$431.12	$451.60	$351.45
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Output**				
Average Calls for Service Per Officer/CSO	N/A	395	335	589
Accidents/Crashes Investigated	N/A	1288	1136	1171
Total Calls for Service ---- Police Service	N/A	17,447	17,461	35,342
Clearance Rate; Part I Offenses Against Persons (Cases Assigned)	N/A	61%	70%	72%
Clearance Rate; Part I Offenses Against Property (Cases Assigned)	N/A	21%	27%	48%

AUTHORIZED PERSONNEL	FY 2020	FY 2019	Increase/ Decrease
Police Chief	1	1	-
Deputy Police Chief	2	2	-
Commander	3	3	-
Sergeant	8	8	-
Corporal	3	3	-
Officer	43	43	-
911 Communications Manager	1	1	-
Evidence/Property Officer	1	1	-
IT Tech	1	1	-
Radio Operator	19	19	-
Community Service Officer	4	4	-
Records Supervisor	1	1	-
Records Clerk	4	4	-
Administrative Secretary	1	1	-
TOTAL FULL-TIME	**92**	**92**	**---**

FY 2020 BUDGET WORKSHEET
POLICE DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
2100	5101	LONGEVITY	44,774	40,904	33,803	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (12)	7,200
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (16)	16,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (8)	10,400
						TOTAL JUSTIFICATION:	**33,600**
2100	5102	OVERTIME	335,214	285,192	268,379	CITIZENS POLICE ACADEMY	2,500
						TRAINING - NEW POLICE OFFICERS	15,000
						MUTUAL AID CALL-OUT	2,500
						REGULARLY OCCURRING OVERTIME (E.G., ARRESTS;COURT;ETC)	322,000
						BICYCLE PATROL	20,500
						TOTAL JUSTIFICATION:	**362,500**
2100	5104	SALARIES	6,795,472	6,778,867	6,968,188	SALARIES & OTHER PAY FOR POLICE PERSONNEL	7,201,445
						NOTE: SCHOOL DISTRICT 214 REIMBURSES THE VILLAGE	0
						APPROXIMATELY $90,000 PER YEAR FOR THEIR SHARE OF	0
						THE OFFICER ASSIGNED TO WHEELING HIGH SCHOOL.	0
						TOTAL JUSTIFICATION:	**7,201,445**
2100	5105	LOCAL TRAINING & MEETINGS	49,330	50,183	45,369	SCHOOL OF POLICE STAFF AND COMMAND	3,600
						SPSC PARKING $8/DAY X 50 = $400	400
						TRAINING VIDEOS	800
						ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING	1,600
						TRAINING EQUIPMENT	1,000
						UNSCHEDULED TRAINING PROGRAMS AND SEMINARS	16,000
						(3) CRIME SCENE COURSES AT NORTHWESTERN	4,425
						(2) BLOODSTAIN COURSES AT NORTHWESTERN	2,600
						(2) NORTHWESTERN CRASH RECONSTRUCTION COURSES	2,750
						PARKING AT NORTHWESTERN TRAINING COURSES	400
						TRAINING - DEFENSIVE TACTICS.	1,000
						GLOCK ARMORED SCHOOL (2 OFFICERS)	900
						BLOODBORNE PATHOGENS ANNUAL ON-LINE TRN	750
						POLICE LAW INSTITUTE	5,700
						GREATER COOK COUNTY CAPTAINS ASSOCIATION	800
						ILLINOIS CRIME PREVENTION OFFICERS	120
						NIPAS (NORTHERN IL POLICE ALARM SYSTEM) ANNUAL MTG	150
						NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE	750
						NORTHWEST POLICE TRAINING ACADEMY	1,300
						TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, ETC.	1,500
						FOOD FOR HOSTED MEETINGS & TRAINING SESSIONS	2,000
						TOTAL JUSTIFICATION:	**48,545**
2100	5106	UNIFORM ALLOWANCE	70,261	64,899	91,541	SWORN POLICE OFFICERS (60 X $750)	45,000
						COMMUNITY SERVICE OFFICERS (5 X $600)	3,000
						EVIDENCE/PROPERTY CONTROL OFFICER	600
						RECORDS CLERKS (5 X $375)	1,875
						INITIAL PURCHASE OFFICER UNIFORMS/EQUIPMENT	10,000
						SPECIALTY UNIFORMS - ET, HG, AI, NIPAS	7,500
						CARRY OVER	5,000
						UNIFORM ROLLOVER ADJUSTMENT	-6,000
						TOTAL JUSTIFICATION:	**66,975**
2100	5107	EXTRA DUTY PAY	0	0	0		
						TOTAL JUSTIFICATION:	
2100	5108	EMPLOYER CONTRIBUTIONS	265,482	258,848	256,444	FICA/IMRF	285,845
						TOTAL JUSTIFICATION:	**285,845**
2100	5109	POL/FIR PENS EMPLR CNTRB	1,999,952	1,964,794	2,562,113	VILLAGE CONTRIBUTION TO POLICE PENSION FUND	2,214,325
						(DETERMINED BY ACTUARY)	0
						TOTAL JUSTIFICATION:	**2,214,325**
2100	5110	COLLEGE INCENTIVE	1,234	600	600	COLLEGE INCENTIVE	600

FY 2020 BUDGET WORKSHEET
POLICE DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**600**
2100	5112	HEALTH INSURANCE OPT OUT	0	0	0		
						TOTAL JUSTIFICATION:	
2100	5113	TUITION REIMBURSEMENT	0	0	0	TUITION REIMBURSEMENT	0
						TOTAL JUSTIFICATION:	**0**
2100	5115	SLDPA RETIREE CONTRIBUTN	92,529	120,949	28,098	SLDPA/VEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE	26,000
						END OF THE YEAR.	0
						TOTAL JUSTIFICATION:	**26,000**
2100	5116	SICK LEAVE ANNL BUY BACK	37,235	36,889	32,577	ANNUAL SICK TIME LEAVE BUY-BACK PROGRAM	35,250
						TOTAL JUSTIFICATION:	**35,250**
2100	5202	ANIMAL IMPOUND	2,215	2,450	2,440	ANIMAL IMPOUND	1,800
						TOTAL JUSTIFICATION:	**1,800**
2100	5205	MULTIPLE DAY TRAINING	19,980	14,841	15,060	IL ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS (1)	600
						CALEA,COMM. ACCREDITATION LAW ENFORCEMENT AGENCY (2)	5,000
						INTERNATIONAL CHIEFS OF POLICE CONFERENCE	2,300
						ILEAS CONFERENCE (2)	700
						MISC PER DIEM & TRAVEL EXPENSES	2,000
						UNSCHEDULED MULTI DAY TRAINING	4,500
						ALERRT CONFERENCE, 2 ATTENDING (NEW)	5,000
						NATIONAL CRIMEFREE MULTI HOUSING TRAINING CONF (1)	2,000
						TRI-TECH/CENTRAL SQUARE TRAINING CONFERENCE	4,000
						TOTAL JUSTIFICATION:	**26,100**
2100	5207	IS SERV & MAINT AGREEMENT	19,815	31,613	33,730	BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING)	1,165
						SYSTEM USER FEE	0
						COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN	5,230
						AND INTERNET CONNECTION	0
						COBAN MAINTENANCE (IN-CAR VIDEO RECORDERS)	11,000
						COBAN RIMAGE PRINTER MAINT	500
						2FA DUAL FACTOR SOFTWARE MAINT	1,000
						PIMS ICBA (MOVED FROM 15)	2,400
						POLICE SERVER MAINTENANCE	5,000
						TOTAL JUSTIFICATION:	**26,295**
2100	5209	ENERGY	11,531	12,069	12,688	ENERGY	15,000
						TOTAL JUSTIFICATION:	**15,000**
2100	5212	EMPLOYEE HEALTH INSURANCE	1,046,900	987,289	961,467	EMPLOYEE GROUP INSURANCE	997,340
						TOTAL JUSTIFICATION:	**997,340**
2100	5213	GEN LIABILITY INSURANCE	323,910	230,405	182,700	POLICE DEPT SHARE OF GENERAL LIABILITY INS COVERAGE.	199,345
						TOTAL JUSTIFICATION:	**199,345**
2100	5220	MAINT OFF/SPEC EQUIPMENT	18,085	16,584	15,837	FIREARMS/RANGE MAINTENANCE	10,450
						INCLUDES PRE & HEPA FILTERS, HAZMAT SHIPPING &	0
						DISPOSAL, HEPA-VAC, SPENT BULLET REMOVAL,	0
						MISCELLANEOUS MATERIALS (I.E. CEILING TILES,	0
						SHELVING, LIGHTS)	0
						ACTION TARGET MAINTENANCE	2,000
						POWER DMS ANNUAL MAINTENANCE	4,200
						MISCELLANEOUS MAINTENANCE	6,000
						LANIER COLOR COPIER (RECORDS) INCLUDES BLACK & COLOR	3,000
						LANIER COPIER (PATROL) INCLUDES BLACK & COLOR TONER	3,000
						TOTAL JUSTIFICATION:	**28,650**

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
2100	5221	MAINT RADIO EQUIPMENT	0	0	0		
						TOTAL JUSTIFICATION:	
2100	5222	MEMBERSHIP DUES	11,062	9,753	8,788	GREATER COOK COUNTY POLICE CAPTAINS (2)	500
						ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2)	315
						ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1)	100
						ILLINOIS POLICE ACCREDITATION COALITION	125
						INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE	300
						INTERNATIONAL CRIME FREE MULTI-HOUSING ASSOCIATION (3)	50
						MID-STATES ORGANIZED CRIME INFORMATION CENTER (MOCIC)	250
						NATIONAL ASSOCIATION OF TOWN WATCH	35
						NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2)	450
						NORTHWEST POLICE ACADEMY	125
						UNSCHEDULED	500
						INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS	50
						NOTARY CERTIFICATION	104
						NORTH EAST MULTI-REGIONAL TRAINING 60 X $95.00	5,700
						CRIME ANALYSTS OF ILLINOIS	35
						IALEIA	50
						IACA (INTERNATIONAL ASSOCIATION OF CRIME ANALYSTS)	25
						SAM'S CLUB (MAIL ORDER; ETC)	50
						LEAP/LERMI	115
						PEER SUPPORT PROGRAM MEMBERSHIP	1,440
						TOTAL JUSTIFICATION:	**10,319**
2100	5228	PRINTING & BINDING	13,829	10,965	9,324	CRIME PREVENTION PROGRAMS AND MATERIALS -	2,500
						INCLUDES EXPENSES FOR YOUTH POLICE ACADEMY,	0
						ROCKIN' WITH THE COPS & NATIONAL NIGHT OUT	0
						SUPPORT SERVICES - FORMS, TICKETS, STATIONERY AND	7,000
						HANDBOOKS	0
						WHEELING SAFE COMMUNITIES PROGRAM MATERIALS	1,000
						PACT CAMP - ACTIVITIES AND SUPPLIES	1,500
						TOTAL JUSTIFICATION:	**12,000**
2100	5229	PRISONER WELFARE	2,066	1,002	2,111	PRISONER MEALS & SUPPLIES	2,000
						TOTAL JUSTIFICATION:	**2,000**
2100	5231	REG & SPCL AGENCY ASSESS	84,751	87,257	92,704	NIPAS (NORTHERN ILLINOIS POLICE ALARM SYSTEM)	6,450
						MAJOR CASE ASSISTANCE TEAM & STAR	3,600
						CALEA	4,650
						NORTHERN ILLINOIS POLICE CRIME LAB	55,331
						NORTHERN ILL POLICE CRIME LAB BUILDING AGREEMENT	3,000
						CLEAR FEE	3,000
						TRANSUNION	1,650
						CRITICAL REACH - INTEL DATA BASE	565
						LEADS ON-LINE	3,468
						ILEAS	240
						LESO	900
						MSI ANNUAL FEE	8,400
						TEN8TECH ON-LINE REPORTING	3,200
						TOTAL JUSTIFICATION:	**94,454**
2100	5233	RENTAL EQUIPMENT	0	0	0	RENTAL EQUIPMENT	0
						TOTAL JUSTIFICATION:	**0**
2100	5236	CREDIT CARD FEES	854	1,227	1,626	CREDIT CARD PROCESSING FEES $95 PER MONTH	1,140
						TOTAL JUSTIFICATION:	**1,140**
2100	5242	RETIREE HEALTH INSURANCE	134,247	130,209	110,431	HEALTH INSURANCE COSTS FOR POLICE DEPT RETIREES.	102,480
						TOTAL JUSTIFICATION:	**102,480**
2100	5246	MEDICAL EXAMS	6,799	3,715	2,649	MEDICAL EXAMS	5,000

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**5,000**
2100	5299	MISC CONTRACTUAL SERVICES	75,645	71,866	68,365	CROSSING GUARD CONTRACT (50% REIMBURSED BY DIST 21)	90,000
						TOTAL JUSTIFICATION:	**90,000**
2100	5301	AUTO PETROL PRODUCTS	81,082	96,461	96,268	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	107,000
						FLUIDS, FUEL, ETC.	0
						TOTAL JUSTIFICATION:	**107,000**
2100	5302	BOOKS & SUBSCRIPTIONS	346	595	379	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	600
						TOTAL JUSTIFICATION:	**600**
2100	5310	VEHICLE MAINTENANCE	72,967	32,086	32,743	VEHICLE MAINTENANCE	75,000
						TOTAL JUSTIFICATION:	**75,000**
2100	5311	BLDG/GROUNDS MAINTENANCE	0	0	0		
						TOTAL JUSTIFICATION:	
2100	5313	IS MISC EQPT & SUPPLIES	28,122	23,666	14,427	ZEBRA PORTABLE PRINTERS FOR SQUADS(4)	4,500
						2 LAPTOPS FOR SCHOOL RESOURCE OFFICERS	4,000
						8 REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	14,000
						IT MISCELLANEOUS SUPPLIES	8,000
						TOTAL JUSTIFICATION:	**30,500**
2100	5315	SMALL TOOLS & EQUIPMENT	58,800	15,422	17,638	BULLETPROOF VEST (NEW-REPLACEMENT) (50% REIMB DOJ)	13,500
						FIVE MAG LIGHTS - $100 EACH	500
						REPLACEMENT COPIER - RECORDS	7,500
						NO NEW REPLACEMENT TASERS FOR FY2020	0
						FOUR (4) SOLAR POWERED ELECTRONIC SPEED DISPLAYS -	0
						EXPANDED LEVEL REQUEST - APPROVED BY VM	15,000
						TOTAL JUSTIFICATION:	**36,500**
2100	5316	RANGE SUPPLIES	30,895	9,711	25,952	SERVICE AMMUNITION	2,500
						TRAINING AMMUNITION	15,000
						TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING	1,000
						CLEANING EQUIPMENT/WEAPONS	3,000
						SIMUNITIONS AMMUNITION	550
						LESS LETHAL AMMUNITION / TASER CARTRIDGES	2,645
						REPLACEMENT TASER BATTERIES - 15 X $62.00	1,224
						TOTAL JUSTIFICATION:	**25,919**
2100	5317	MISC OPERATING SUPPLIES	38,619	48,003	44,375	FUSE FLARES	500
						DISPOSABLE BLANKETS	100
						BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/	3,500
						AED'S/WEAPONS	0
						DRUG TEST KIT	500
						EVIDENCE EQUIPMENT	4,000
						CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT	4,000
						CAMERAS)	0
						MISCELLANEOUS SUPPLIES	8,000
						CITIZEN PATROL EQUIPMENT	550
						K-9 TRAINING, HEALTHCARE, FOOD	7,000
						CRIME PREVENTION PROGRAMS - NATIONAL NIGHT OUT, PACT	6,500
						CAMP, CITIZEN POLICE ACADEMY, MISC SUPPLIES	0
						POLICE MOUNTAIN BIKE MAINTENANCE EQUIPMENT	600
						TOTAL JUSTIFICATION:	**35,250**
2100	5318	OFFICE SUPPLIES	10,355	8,266	9,914	SUPPLIES	7,000
						TOTAL JUSTIFICATION:	**7,000**
2100	5323	AWARDS/DONATIONS	1,999	1,338	1,404	AWARDS/DECORATIONS	1,500

FY 2020 BUDGET WORKSHEET
POLICE DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**1,500**
2100	5324	POLICE DUI FUND EXPENSES	8,811	8,329	1,925	POLICE DUI FUND EXPENSES	0
						TOTAL JUSTIFICATION:	**0**
2100	5325	INVESTIGATIVE FUNDS	890	3,223	1,685	BODY TRANSPORT TO ME OFFICE	2,000
						TOTAL JUSTIFICATION:	**2,000**
2100	5327	IS MISC SOFTWARE	9,996	10,951	2,374	COMPUTER SOFTWARE/ADDITIONAL LICENSES	2,000
						CASE GUARD REDACTION SOFTWARE FOR FOIA VIDEO (NEW)	2,100
						ALADTEC SCHEDULING & WORKFORCE MANAGEMENT SOFTWARE	0
						(70% OF $7,200 OTHER 30% ALLOCATED IN 2110)	5,040
						TOTAL JUSTIFICATION:	**9,140**
2100	5401	MOBILE EQUIPMENT	7,000	9,055	0	MOBILE EQUIPMENT	0
						TOTAL JUSTIFICATION:	**0**
2100	5412	IS CAPITAL EQPT/SUPPLIES	157,919	0	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
						TOTAL JUSTIFICATION:	**0**
2100	5707	TRANSFER TO CERF	316,260	359,531	455,240	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	411,660
						(CERF)	0
						TOTAL JUSTIFICATION:	**411,660**
2100	5820	TRANSFER TO 911 FUND	105,000	0	0	TRANSFER TO 911 FUND FOR DISPATCHING COSTS	0
						TOTAL JUSTIFICATION:	**0**
			12,392,235	11,840,006	12,511,359		12,629,077

FY 2020 BUDGET WORKSHEET
PD - DISPATCHERS

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
2110	5101	LONGEVITY	3,300	804	1,423	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.218)	730
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (.812)	815
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.415)	525
						(REMAINING 59.4% OF LONGEVITY CHARGED TO FUND 15)	0
						TOTAL JUSTIFICATION:	**2,070**
2110	5102	OVERTIME	271,775	131,397	212,646	OVERTIME	188,920
						TOTAL JUSTIFICATION:	**188,920**
2110	5104	SALARIES	1,086,757	280,112	519,229	SALARIES - 19 EMPLOYEES (40.6% OF TOTAL)	683,235
						TOTAL JUSTIFICATION:	**683,235**
2110	5105	LOCAL TRAINING & MEETINGS	0	4,866	2,492	LOCAL TRAINING & MEETINGS	4,000
						TOTAL JUSTIFICATION:	**4,000**
2110	5106	UNIFORM ALLOWANCE	6,837	3,534	6,537	19 RADIO DISPATCH EMPLOYEES @ $400.00	7,600
						TOTAL JUSTIFICATION:	**7,600**
2110	5108	EMPLOYER CONTRIBUTIONS	233,072	56,216	99,747	EMPLOYER CONTRIBUTION (40.6% OF TOTAL)	174,620
						TOTAL JUSTIFICATION:	**174,620**
2110	5115	SLDPA RETIREE CONTRIBUTN	0	0	0	SLDPA RETIREE CONTRIBUTION	0
						TOTAL JUSTIFICATION:	**0**
2110	5116	SICK LEAVE ANNL BUY BACK	2,046	2,996	794	SICK LEAVE ANNUAL BUY BACK (40.6% OF TOTAL)	1,650
						TOTAL JUSTIFICATION:	**1,650**
2110	5205	MULTIPLE DAY TRAINING	0	4,312	3,490	CAD ADMINISTRATOR TRAINING COURSE - LODGING/TRAVEL	4,000
						CAD TRAINING CONFERENCE - REG/LODGING/TRAVEL/PER DIEM	3,000
						APCO/NENA CONFERENCE- REG/LODGING/TRAVEL/PER DIEM	2,300
						IPELRA CONFERENCE - REGISTRATION/LODGING/PER DIEM	1,300
						PUBLIC SAFETY TELECOMMUNICATOR COURSE - REG/PER DIEM	1,200
						IPSTA - REGISTRATION/LODGING/PER DIEM	1,800
						TOTAL JUSTIFICATION:	**13,600**
2110	5207	IS SERV & MAINT AGREEMENT	0	86,192	12,889	T1 LINE COMMUNICATIONS CENTER	7,200
						COMM ROOM COPIER MAINTENANCE	360
						ATT INTERNET (BACKUP DSL LINE)	1,200
						COMCAST CABLE	2,900
						UPS ANNUAL MAINTENANCE	2,400
						NICE RECORDER WARRANTY	8,530
						TOTAL JUSTIFICATION:	**22,590**
2110	5212	EMPLOYEE HEALTH INSURANCE	147,758	40,680	74,932	EMPLOYEE HEALTH INSURANCE (40.6% OF TOTAL)	94,610
						TOTAL JUSTIFICATION:	**94,610**
2110	5220	MAINT OFF/SPEC EQUIPMENT	0	19,914	34,932	ASTRO INFRASTRUCTURE AND IP RECORDER WARRANTY	36,000
						RECORDS SOFTWARE RMS-FBR MAINTENANCE AGREEMENT	15,550
						TOTAL JUSTIFICATION:	**51,550**
2110	5221	MAINT RADIO EQUIPMENT	0	63,678	70,668	STARCOM 10 YEAR RADIO MAINT AGREEMENT	37,000
						BI-ANNUAL PM PORTABLE/MOBILE RADIOS	0
						USER SUBSCRIPTION FEE PORTABLE/MOBILE RADIOS	29,000
						MISC RADIO EQUIPMENT & MOBILE RADIO	3,000
						PORTABLE/MOBILE RADIO EQUIPMENT	6,500
						TOTAL JUSTIFICATION:	**75,500**
2110	5222	MEMBERSHIP DUES	0	1,448	1,588	NENA (1)	160
						APCO (20)	900
						IPELRA (1)	240

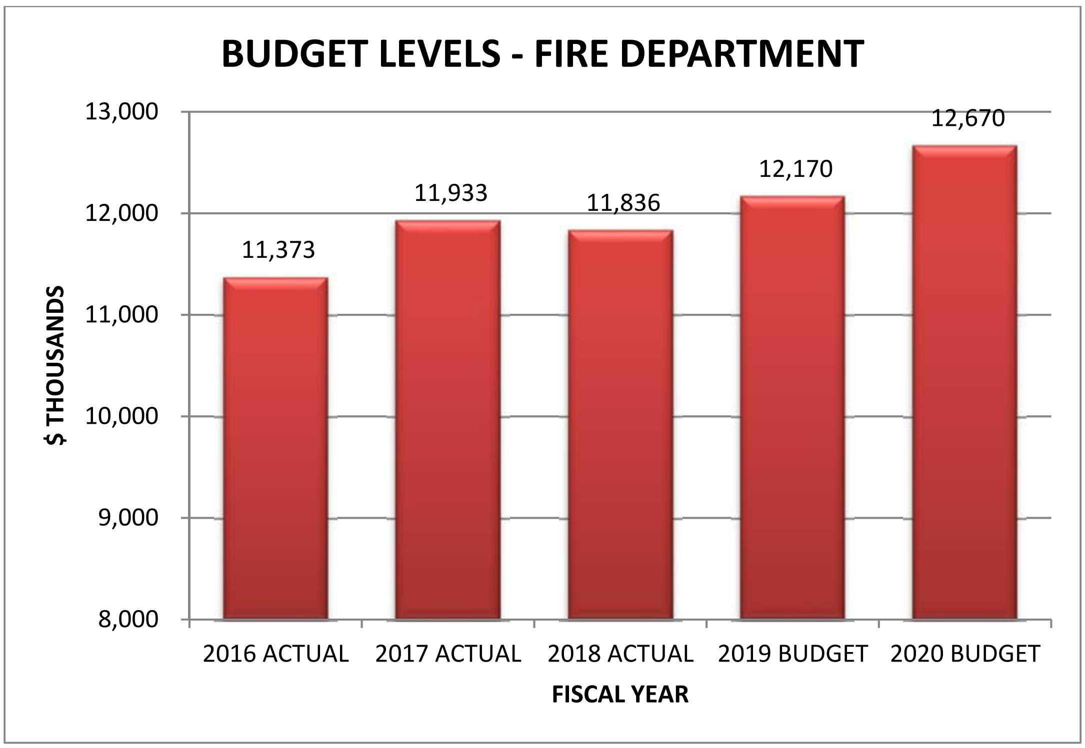
FY 2020 BUDGET WORKSHEET
PD - DISPATCHERS

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**1,300**
2110	5231	REG & SPCL AGENCY ASSESS	0	6,118	4,226	FIRE DEPARTMENT WIRELESS DATA	6,300
						TOTAL JUSTIFICATION:	**6,300**
2110	5242	RETIREE HEALTH INSURANCE	5,271	5,517	5,483	HEALTH INSURANCE COSTS FOR POLICE DISPATCH RETIREES	5,385
						TOTAL JUSTIFICATION:	**5,385**
2110	5302	BOOKS & SUBSCRIPTIONS	0	0	1,520	PLS SUBSCRIPTION	1,575
						TRANSLATION SERVICE SUBSCRIPTION	2,000
						FRONTLINE SUBSCRIPTION	1,200
						TOTAL JUSTIFICATION:	**4,775**
2110	5313	IS MISC EQPT & SUPPLIES	0	6,461	7,386	ALL LINE ITEMS MOVED FROM 15:	0
						(2) NEW 911 COMPUTERS	4,600
						MISC IS EQUIPMENT & SUPPLIES	1,500
						TOTAL JUSTIFICATION:	**6,100**
2110	5315	SMALL TOOLS & EQUIPMENT	0	836	1,515	MISC EQUIPMENT, SMALL TOOLS, SUPPLIES	550
						CAMERA MONITOR W/MOUNT	800
						TOTAL JUSTIFICATION:	**1,350**
2110	5317	MISC OPERATING SUPPLIES	0	191	4,512	MISC OPERATING SUPPLIES	1,100
						TOTAL JUSTIFICATION:	**1,100**
2110	5318	OFFICE SUPPLIES	0	427	263	OFFICE SUPPLIES	500
						TOTAL JUSTIFICATION:	**500**
2110	5323	AWARDS/DONATIONS	0	478	353	AWARDS & DECORATIONS	500
						TOTAL JUSTIFICATION:	**500**
2110	5327	IS MISC SOFTWARE	0	2,100	4,410	COMPUTER SOFTWARE FOR 911 COMPUTERS	1,200
						ALADTEC SCHEDULING & WORKFORCE MANAGEMENT SOFTWARE	0
						(30% OF $7,200 OTHER 70% ALLOCATED TO 2100)	2,160
						TOTAL JUSTIFICATION:	**3,360**
2110	5412	IS CAPITAL EQPT/SUPPLIES	0	88,944	0		
						TOTAL JUSTIFICATION:	
2110	5707	TRANSFER TO CERF	0	137,833	52,990	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	78,280
						TOTAL JUSTIFICATION:	**78,280**
			1,756,817	945,054	1,124,025		1,428,895

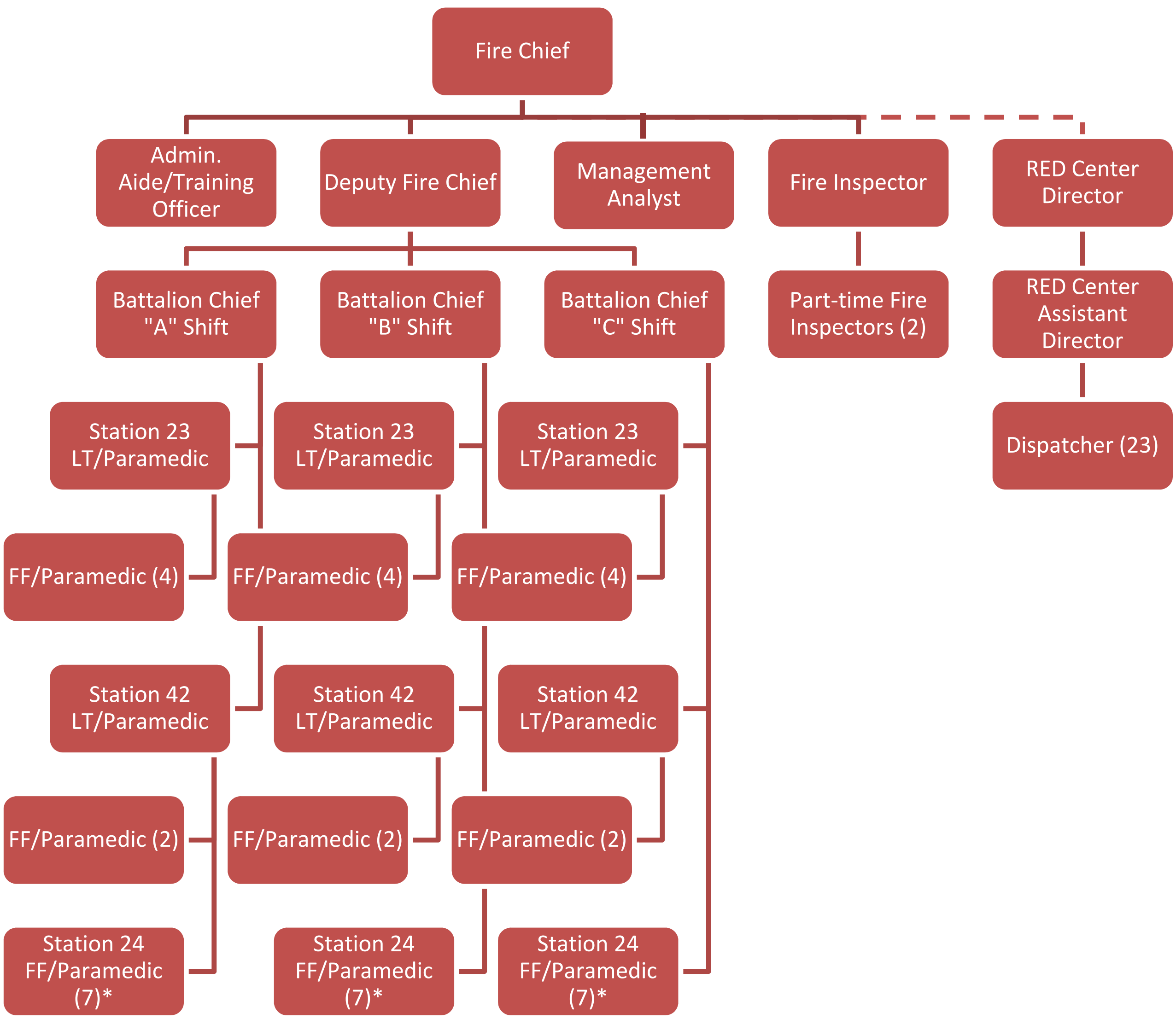
GENERAL FUND

Fire Department

Fire Department $12,670,027



Village of Wheeling
Fire Department
January 1, 2020



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

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

Fire Department

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

2019 ACCOMPLISHMENTS

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

- Replacement of the department's 15+ year old self-contained breathing apparatus (SCBA); the purchase was made through a national joint purchasing program.

- Continued replacement and upgrade of the department's radio communications system.

- Continued functional consolidation with the Prospect Heights Fire Protection District. Use of combined emergency response procedures and unified incident command, enhanced emergency operations have occurred and emergency response personnel safety has improved.

- Bidding and replacement of the classroom building at the Combined Area Fire Training (CAFT) facility. The new classroom should be completed in the 1st quarter of 2020.

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

- Created a Capital Equipment Replacement Fund (CERF) program for the Regional Emergency Dispatch (RED) Center. This will assist with planning of future equipment purchases while maintaining a relatively level funding requirement for all 14 agencies.

- Re-evaluated the current charges associated with ambulance fees, as well as collection processing in order to remain competitive with neighboring communities. Changes implemented in December 2019 should result in increased annual revenues of approximately $250,000.

- Completed contract negotiations with the Wheeling Firefighters Association (IAFF; AFL-CIO Local 3079) that resulted in a 4-year collective bargaining agreement. This is longest collective bargaining agreement since collective bargaining began in the mid-1980's.

- Adopted the 2018 International Fire and Building Codes with local amendments. These changes incorporate the latest fire safety and building construction technology while further enhancing the Village's overall public safety.

STATED GOAL: Foster effective & cooperative relationships with community stakeholders

- The Fire Department responded to 4,272 emergency calls for service in 2018; this represents a decrease of 2.41% compared to 2018. Emergency medical calls represent 67.70% of all emergency calls responded to by the Fire Department.

- The community fire loss for 2018 was $956,645.00. While up from 2018, it is still within the overall downward trend over the past 10 years.

- Disaster preparedness training was provided to Fire Department personnel, as well as multi-company/multi-alarm scenarios with members of the Combined Area Fire Training Facility (CAFT) and the Prospect Heights Fire Protection District.

- Continued focus on reducing muscular/skeletal injuries through continuing education, personal fitness conditioning, and equipment modifications, as necessary. A review of department operational procedures was completed and additional training involving proper lifting techniques was provided. All ambulances are now equipped with hydraulic lifting devices to allow automatic loading and unloading of stretchers. All stretchers also have self-contained hydraulic systems to minimize manual lifting by ambulance personnel.

- Maintained current State of Illinois Paramedic Certification by 100% of all department paramedics receiving an average continuing education score of 85% or higher. All shift personnel maintain their paramedic certification through the St. Francis Emergency Medical System.

- Continued career development of Fire Department personnel as part of succession planning process.

2020 OBJECTIVES/GOALS

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

- Solicit grant funding for various Fire Department programs, including but not limited to staffing, vehicles, and equipment.

- Continue refinement of joint consolidation program with the Prospect Heights Fire Protection District.

- Interface with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in the purchase of major equipment and vehicles.

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

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

IDENTIFIED GOAL: Foster effective & cooperative relationships with community stakeholders

- Continue to maintain the community's disaster preparedness status and interagency coordination of incidents, as they arise.

- Conduct table-top disaster drills to enhance efficiencies in response and operations within Village departments during community-wide emergency situations such as floods, wind storms, and blizzards. A village-wide table top drill is currently planned for spring 2020.

- Maintain Current State of Illinois Paramedic Certification by 95% of all paramedics receiving an average continuing education score of 85% or higher.

- Conduct promotional testing process for establishment of a Lieutenant promotional list.

- Continue evaluation of potential operational modifications to manage the anticipated increase in future emergency call volume utilizing current staffing and available limited resources.

- Initiate the demolition and rebuilding of Fire Station 23 at 780 S. Wheeling Road.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2019	Actual 2018	Actual 2017
Stated Goal: **Foster effective & cooperative relationships with community stakeholders** Type of Measure: **Effectiveness**				
Response Time (Time Received to First Unit on Scene)	<6 min.	6:14	5:39	5:23
"Quality of Service" Survey - Rated as Acceptable	>92%	99%	99%	99%
Stated Goal: **Foster effective & cooperative relationships with community stakeholders** Type of Measure: **Output**				
Calls for Service (Fire/EMS)	N/A	4,272	4,375	4,686
Total EMS Calls	N/A	2,891	2,976	2,850
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Efficiency**				
Average Cost per FIRE/EMS Response	<$2,695.31 (CPI Adj.)	$2,848.90	$2,718.59	$2,704.19 (CPU Adj.)
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Effectiveness**				
Avoidable Accidents & Injuries	<5	1	4	4

AUTHORIZED PERSONNEL	FY 2020	FY 2019	Increase/ Decrease
Fire Chief	1	1	-
Deputy Fire Chief	1	1	-
Battalion Chief	3	3	-
Management Analyst	1	1	-
Lieutenant/Paramedic	6	6	-
Firefighter/Paramedic	39	39	-
Fire Inspector (Full-time)	1	1	-
TOTAL FULL-TIME	**52**	**52**	---
Part-time Fire Inspector	2	2	-
Part-time Administrative Aide/Training Officer	1	1	-
TOTAL PART-TIME	**3**	**3**	---

FY 2020 BUDGET WORKSHEET
FIRE DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
2200	5101	LONGEVITY	28,302	22,800	23,800	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (14)	8,400
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (16)	16,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2)	2,600
						TOTAL JUSTIFICATION:	**27,000**
2200	5102	OVERTIME	627,977	665,922	850,117	DIVE TEAM (TRAINING/SCHOOLS)	33,906
						EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS)	40,087
						FIRE INVESTIGATION (TRAINING/SCHOOLS)	13,202
						FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS)	47,288
						HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS)	28,205
						HOSE MAINTENANCE/TESTING	2,160
						IT (DATA MANAGEMENT) SERVICES (TRAINING/SCHOOLS)	9,962
						PREPLANNING DEVELOPMENT/MAINTENANCE	7,201
						PUBLIC EDUCATION (SCHOOL PROGRAMS)	12,452
						PUMP TESTING (ISO REQUIREMENT)	1,440
						RADIOS (MAINTENANCE)	3,001
						SELF-CONTAINED BREATHING APPARATUS PROGRAM	1,320
						TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING)	37,986
						EMERGENCY CALL-BACKS (ESTIMATED)	9,002
						SHORT-SHIFT HIRE BACKS (ESTIMATED)	344,024
						ACTING LIEUTENANT PAY (PER UNION CONTRACT)	25,204
						ACTING BATTALION CHIEF PAY (PER UNION CONTRACT)	12,602
						ROCK N RUN THE RUNWAY EMS STANDBY DETAIL	2,400
						MISCELLANEOUS HIREBACKS/PROJECTS/ASSIGNMENTS/STANDBYS	7,501
						TRAINING TRAVEL TIME (ESTIMATED)	7,501
						TOTAL JUSTIFICATION:	**646,444**
2200	5104	SALARIES	5,294,388	5,434,723	5,575,403	SALARIES FOR DEPARTMENT EMPLOYEES	5,716,520
						TOTAL JUSTIFICATION:	**5,716,520**
2200	5105	LOCAL TRAINING & MEETINGS	19,277	31,912	41,296	ADMINISTRATIVE DEVELOPMENT TRAINING	3,185
						DIVE TEAM TRAINING	1,030
						EMERGENCY MEDICAL SERVICES TRAINING	6,132
						FIRE INVESTIGATION TEAM TRAINING	5,925
						FIRE PREVENTION	1,500
						FIRE SUPPRESSION SERVICES TRAINING	15,739
						HAZARDOUS MATERIALS TEAM TRAINING	1,975
						IT TRAINING	2,000
						PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TRAINING	1,175
						TECHNICAL RESCUE SPECIALIST (TRS) TEAM TRAINING	5,390
						TOTAL JUSTIFICATION:	**44,051**
2200	5106	UNIFORM ALLOWANCE	25,369	32,707	20,595	UNIFORMS FOR 56 EMPLOYEES	28,125
						MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES, ETC.)	2,000
						ANNUAL CARRY-OVER (PER CONTRACT)	3,000
						UNIFORMS FOR REPLACEMENT FIREFIGHTER/PARAMEDIC	3,150
						TOTAL JUSTIFICATION:	**36,275**
2200	5108	EMPLOYER CONTRIBUTIONS	141,439	132,970	137,826	EMPLOYER MATCHING FUND FOR MEDICARE & IMRF	146,260
						TOTAL JUSTIFICATION:	**146,260**
2200	5109	POL/FIR PENS EMPLR CNTRB	2,600,022	2,579,391	3,225,076	VILLAGE CONTRIBUTION TO FIRE PENSION FUND	2,851,050
						(DETERMINED BY ACTUARY)	0
						TOTAL JUSTIFICATION:	**2,851,050**
2200	5110	COLLEGE INCENTIVE	0	0	0	COLLEGE INCENTIVE PROGRAM (ELIMINATED)	0
						TOTAL JUSTIFICATION:	**0**
2200	5113	TUITION REIMBURSEMENT	0	0	0	TUITION REIMBURSEMENT (1 EMPLOYEE) - ESTIMATED	2,000
						TOTAL JUSTIFICATION:	**2,000**
2200	5115	SLDPA RETIREE CONTRIBUTN	97,482	0	0	SLDPA PAYOUTS - RETIREE DISBURSEMENTS	48,602

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**48,602**
2200	5116	SICK LEAVE ANNL BUY BACK	7,156	7,330	7,917	SICK LEAVE BUYBACK PROGRAM (NON-UNION EMPLOYEES)	7,835
						TOTAL JUSTIFICATION:	**7,835**
2200	5205	MULTIPLE DAY TRAINING	4,095	7,069	5,732	IMAGE TREND IT CONFERENCE (MN) (2)	3,500
						ILLINOIS FIRE CHIEFS CONFERENCE (IL) (1)	740
						MISCELLANEOUS FIRE CHIEF MEETINGS (IL) (2)	150
						ILLINOIS FIRE INSPECTORS MINI-SEMINARS (IL) (3)	900
						LAKE COUNTY/MIDWEST HAZ MAT CONFERENCE (IL) (9)	2,925
						INTERNATIONAL EMERGENCY MGR. CONFERENCE (CA) (1)	1,750
						ILLINOIS EMER. MGT. AGENCY CONFERENCE (IL) (1)	750
						FIRE INSPECTOR REGIONAL SEMINARS (IL) (2)	1,000
						MISCELLANEOUS TRAVEL/TRANSPORTATION/MILEAGE (EST.)	275
						TOTAL JUSTIFICATION:	**11,990**
2200	5207	IS SERV & MAINT AGREEMENT	11,917	16,541	34,341	IMAGE TREND FIRE/EMS/CAD SOFTWARE MAINTENANCE	16,335
						STATE OF ILLINOIS EMS REPORT VALIDATION FEE	500
						TARGET SOLUTIONS ANNUAL ADMINISTRATIVE/MAINTENANCE FEE	395
						TARGET SOLUTIONS ANNUAL LICENSE FEE (53 EMPLOYEES)	4,929
						MISCELLANEOUS SOFTWARE UPDATES	1,000
						MOBILE EYES FIRE INSP. SOFTWARE MAINTENANCE	7,424
						TOTAL JUSTIFICATION:	**30,583**
2200	5209	ENERGY	3,444	4,674	4,489	ANNUAL NICOR GAS USAGE (FS24, FS23, AND FS42)	5,000
						TOTAL JUSTIFICATION:	**5,000**
2200	5211	EXTINGUISHER SERVICE	1,600	810	2,059	HYDROSTATIC TESTING/GENERAL SERVICE & MAINTENANCE	2,800
						TOTAL JUSTIFICATION:	**2,800**
2200	5212	EMPLOYEE HEALTH INSURANCE	1,004,246	1,038,986	1,042,774	GROUP HEALTH INSURANCE FOR FULL-TIME EMPLOYEES	1,027,760
						TOTAL JUSTIFICATION:	**1,027,760**
2200	5213	GEN LIABILITY INSURANCE	580,803	413,140	327,600	GENERAL LIABILITY INSURANCE	357,450
						TOTAL JUSTIFICATION:	**357,450**
2200	5220	MAINT OFF/SPEC EQUIPMENT	59,923	65,700	53,816	APPARATUS FIRE EXTINGUISHER MAINTENANCE	2,800
						BATTERY REPLACEMENT PROGRAM	5,848
						DIVE TEAM EQUIPMENT MAINTENANCE	6,181
						EMERGENCY MEDICAL SERVICE EQUIPMENT MAINTENANCE	13,250
						HAZARDOUS MATERIALS TEAM EQUIPMENT MAINTENANCE	7,401
						LADDER EQUIPMENT MAINTENANCE/ANNUAL TESTING	6,400
						OFFICE EQUIPMENT MAINTENANCE	2,250
						RESCUE EQUIPMENT MAINTENANCE	3,205
						SELF-CONTAINED BREATHING APPARATUS MAINTENANCE	5,710
						TORNADO SIREN MAINTENANCE CONTRACT	5,175
						TRAFFIC PREEMPTION EQUIPMENT MAINTENANCE (28)	11,855
						TOTAL JUSTIFICATION:	**70,075**
2200	5221	MAINT RADIO EQUIPMENT	0	9,191	7,801	RADIO & GENERAL ALERTING SYSTEM MAINTENANCE CONTRACT	8,500
						NON-CONTRACT RADIO REPAIRS	2,500
						MISCELLANEOUS RADIO SPARE PARTS	1,500
						USDD STATION ALERTING SYSTEM MAINTENANCE (24 & 42)	1,500
						TOTAL JUSTIFICATION:	**14,000**
2200	5222	MEMBERSHIP DUES	1,062	1,195	2,406	ILLINOIS FIRE SERVICE ADMIN PROFESSIONALS (IFSAP)	55
						ILLINOIS FIRE CHIEFS ASSOCIATION (IFCA) (2)	900
						INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC) (2)	480
						METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA) (2)	100
						LAKE COUNTY FIRE CHIEFS ASSOCIATION (LCFCA)	75
						NORTHERN ILLLINOIS FIRE SERVICE TRAINING ASSOCIATION	75
						INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCT. (ISFSI)	75

FY 2020 BUDGET WORKSHEET
FIRE DEPARTMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
2200..	5222..	MEMBERSHIP DUES...	1,062 ...	1,195 ...	2,406 ...	ILLINOIS SOCIETY OF FIRE SERVICE INSTRUCTORS (ISFSI)	100
						NATIONAL FIRE PROTECTION ASSOCIATION (NFPA)	175
						ILLINOIS FIRE INSPECTORS ASSOCIATION (IFIA)	100
						NORTHERN IL ARSON STRIKE FORCE (NIASF)	80
						INTERNATIONAL CODE COUNCIL (ICC)	135
						NORTHERN ILLINOIS EMERGENCY MGMT CONSORTIUM (NIEMC)	40
						INTERNATIONAL ASSOCIATION OF EMERGENCY MANAGERS	190
						TOTAL JUSTIFICATION:	**2,580**
2200	5228	PRINTING & BINDING	845	2,569	1,489	ADMINISTRATION	500
						EMERGENCY MEDICAL SERVICES	250
						PUBLIC EDUCATION/PUBLIC RELATIONS	250
						FIRE PREVENTION BUREAU	250
						BUILDING STAIRWELL/SERVICE SIGNAGE (PREPLAN) PROGRAM	1,450
						TOTAL JUSTIFICATION:	**2,700**
2200	5231	REG & SPCL AGENCY ASSESS	15,298	16,157	16,630	ST. FRANCIS EMS CONTINUING EDUCATION FEE	3,600
						ST. FRANCIS EMS ADMINISTRATIVE FEE	1,450
						CAFT MAINTENANCE ASSESSMENT FEE	10,000
						IDPH AMBULANCE/ENGINE REGISTRATION FEE (7)	350
						MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE)	5,500
						MABAS DIV. IV ASSESSMENT (HAZ. MAT.)	5,300
						METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE	600
						AMERICAN HEART ASSOCIATION CPR INSTRUCTOR FEE	275
						TOTAL JUSTIFICATION:	**27,075**
2200	5242	RETIREE HEALTH INSURANCE	419,911	435,364	421,490	HEALTH INSURANCE COSTS FOR FIRE DEPARTMENT RETIREES	412,625
						TOTAL JUSTIFICATION:	**412,625**
2200	5246	MEDICAL EXAMS	16,624	17,928	17,057	PERIODIC PHYSICALS (15 EMPLOYEES)	7,500
						MAINTENANCE PHYSICALS (34 EMPLOYEES)	10,200
						RETURN TO WORK PHYSICAL EXAMINATIONS - ESTIMATED	500
						HEPATITIS B IMMUNIZATIONS - REPLACEMENT FF/PM (2)	790
						PT FIRE INSPECTOR - EXPANDED LEVEL REQUEST -	0
						TOTAL JUSTIFICATION:	**18,990**
2200	5248	FINGER PRINTING FEES	297	0	254	NEW EMPLOYEE FINGERPRINTING (10 CANDIDATES)	350
						TOTAL JUSTIFICATION:	**350**
2200	5299	MISC CONTRACTUAL SERVICES	307	307	487	MISC CONTRACTUAL SERVICES	0
						TOTAL JUSTIFICATION:	**0**
2200	5301	AUTO PETROL PRODUCTS	37,691	42,430	39,459	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	51,000
						FLUIDS, FUEL, ETC.	0
						TOTAL JUSTIFICATION:	**51,000**
2200	5302	BOOKS & SUBSCRIPTIONS	4,259	3,584	5,049	FIRE PREVENTION BUREAU (NFPA & ICC CODE BOOKS)	5,140
						FIRE SUPPRESSION SERVICES	879
						HAZARDOUS MATERIALS TEAM	80
						TOTAL JUSTIFICATION:	**6,099**
2200	5305	FIREFIGHTING SUPPLIES	124,910	106,885	119,200	DIVE TEAM SUPPLIES/EQUIPMENT	5,446
						FIRE EXTINGUISHER SUPPLIES/EQUIPMENT	962
						FIRE HOSE SUPPLIES/EQUIPMENT	6,242
						FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.)	1,000
						FIRE INVESTIGATION SUPPLIES/EQUIPMENT	3,270
						FIRE SUPPRESSION SUPPLIES/EQUIPMENT	8,375
						HAZARDOUS MATERIALS RESPONSE SUPPLIES/EQUIPMENT	6,550
						PUBLIC EDUCATION SUPPLIES/EQUIPMENT	1,841
						RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT - GENERAL	39,310
						RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT - EOC UPDATE	4,150
						SELF-CONTAINED BREATHING APPARATUS SUPPLIES/EQUIPMENT	12,800

FY 2020 BUDGET WORKSHEET
FIRE DEPARTMENT

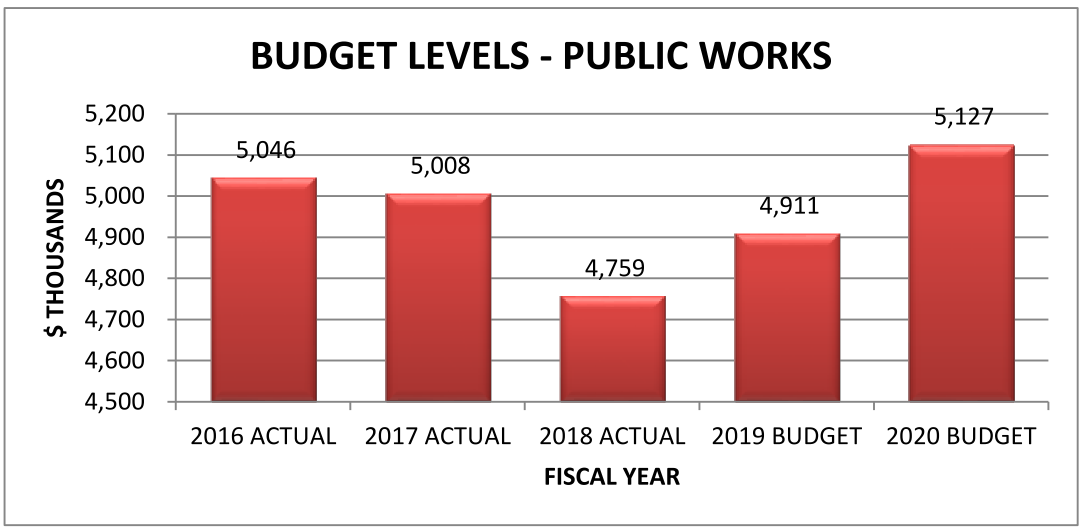
DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
2200..	5305..	FIREFIGHTING SUPPLIES...	124,910 ...	106,885 ...	119,200 ...	TECHNICAL RESCUE RESPONSE SUPPLIES/EQUIPMENT	4,192
						TOTAL JUSTIFICATION:	**94,138**
2200	5310	VEHICLE MAINTENANCE	46,649	49,029	48,769	GENERAL VEHICLE MAINTENANCE/REPAIR	52,000
						TOTAL JUSTIFICATION:	**52,000**
2200	5311	BLDG/GROUNDS MAINTENANCE	13,795	29,611	89,213	GENERAL CLEANING SUPPLIES	6,000
						MISCELLANEOUS STATION MAINTENANCE (PUBLIC WORKS)	15,000
						MISCELLANEOUS STATION MAINTENANCE (PAINT/MATERIALS)	2,500
						GENERAL LANDSCAPING IMPROVEMENTS (STA. 24)	300
						REPLACEMENT COMMERCIAL WASHING MACHINE (STA. 24/23/42)	1,600
						REPLACEMENT VACUUM (STA. 24/23/42)	300
						REPLACEMENT DOOR MATS (STA. 24/23/42)	60
						USDD ALERTING SYSTEM UPGRADE (STA. 24)	3,585
						EXTERIOR WINDOW WASHING (STA. 24)	800
						TOTAL JUSTIFICATION:	**30,145**
2200	5312	MEDICAL SUPPLIES	19,273	19,278	19,714	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES	19,658
						(NOTE: INCLUDES NON-REIMBURSED MEDICATIONS &	0
						INFECTIOUS DISEASE CONTAINMENT SUPPLIES)	0
						LUCAS CPR ASSIST DEVICE (3) - EXPANDED LEVEL REQUEST -	0
						APPROVED BY VM	45,000
						TOTAL JUSTIFICATION:	**64,658**
2200	5313	IS MISC EQPT & SUPPLIES	42,908	22,436	22,693	REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS (4)	7,000
						REPLACEMENT LAPTOP COMPUTERS (2)	3,537
						REPLACEMENT DESKTOP LASER PRINTERS (2)	1,050
						REPLACEMENT EMS RUGGED LAPTOP COMPUTERS (2)	7,000
						REPLACEMENT MOBILE DATA TERMINAL (MDT) (2)	7,600
						MISC. COMPUTER HARDWARE (EX. CABLES, MEMORY, HUBS)	750
						LAPTOP COMPUTERS (6) - EOC	11,574
						VERIZON MIFI JET PACK (1) - EOC	739
						TOTAL JUSTIFICATION:	**39,250**
2200	5315	SMALL TOOLS & EQUIPMENT	0	0	900	REPLACEMENT COPIER	7,500
						TOTAL JUSTIFICATION:	**7,500**
2200	5317	MISC OPERATING SUPPLIES	7,699	5,703	6,738	EMERGENCY OPERATIONS CENTER (EOC) SUPPLIES/EQUIPMENT	750
						LAUNDRY SUPPLIES/EQUIPMENT	1,500
						MISCELLANEOUS FIRE STATION SUPPLIES/EQUIPMENT	2,550
						KNOX BOXES (RESIDENTIAL PROGRAM)(FIRE PREVENTION)	750
						REPLACEMENT STATION FURNITURE (23/24/42)	2,865
						TOTAL JUSTIFICATION:	**8,415**
2200	5318	OFFICE SUPPLIES	5,365	5,517	5,013	GENERAL OFFICE SUPPLIES	2,000
						PRINTER SUPPLIES (LASER & INK JET)	2,000
						TOTAL JUSTIFICATION:	**4,000**
2200	5319	PROTECTIVE CLOTHING/SUPL	39,224	37,123	41,182	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION)	20,352
						TURNOUT CLOTHING (FIRE SUPPRESSION) - 1 NEW EMP.	2,544
						TURNOUT CLOTHING MAINTENANCE/REPAIRS (FIRE SUPPRESS.)	750
						REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION)	1,325
						FIRE HELMET (FIRE SUPPRESSION) - 1 NEW EMP.	265
						REPLACEMENT GLOVES (FIRE SUPPRESSION)	1,360
						REPLACEMENT LEATHER BOOTS (FIRE SUPPRESSION)	2,984
						LEATHER BOOTS (FIRE SUPPRESSION) - 1 NEW EMP.	373
						REPLACEMENT STREAMLIGHT FLASHLIGHTS (FIRE SUPPRESSION)	600
						REPLACEMENT FIRE HELMET LIGHTS (FIRE SUPPRESSION)	570
						REPLACEMENT SPLASH PROTECTION GLASSES (EMER. MEDICAL)	180
						REPLACEMENT SURGICAL GLOVES (EMERGENCY MEDICAL)	2,850
						REPLACEMENT ANSI/OSHA SAFETY VESTS (EMERGENCY MEDICAL)	470
						REPLACEMENT INTEGRATED PERSONAL ESCAPE ROPE SYSTEM	2,456
						INTEGRATED PERSONAL ESCAPE ROPE SYSTEM - 1 NEW EMP.	307

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
2200..	5319..	PROTECTIVE CLOTHING/SUPL...	39,224 ...	37,123 ...	41,182 ...	REPLACEMENT BALLISTIC VESTS (FIRE SUPPRESSION)	3,000
						REPLACEMENT ANSI/OSHA SAFETY VESTS (FIRE SUPPRESSION)	470
						3/4 BOOTS (FIRE PREVENTION BUREAU)	746
						TOTAL JUSTIFICATION:	**41,602**
2200	5327	IS MISC SOFTWARE	0	0	0	ALADTEC SCHEDULING & WORKFORCE MANAGEMENT SOFTWARE	4,000
						TOTAL JUSTIFICATION:	**4,000**
2200	5707	TRANSFER TO CERF	524,381	576,968	592,170	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	757,205
						CERF 2020 PURCHASES:	0
						* REPLACEMENT OF BATTALION CHIEF VAN ($50,000)	0
						TOTAL JUSTIFICATION:	**757,205**
2200	5820	TRANSFER TO 911 FUND	105,000	0	0	TRANSFER TO 911 FUND	0
						TOTAL JUSTIFICATION:	**0**
			11,932,935	11,835,949	12,810,557		12,670,027

GENERAL FUND

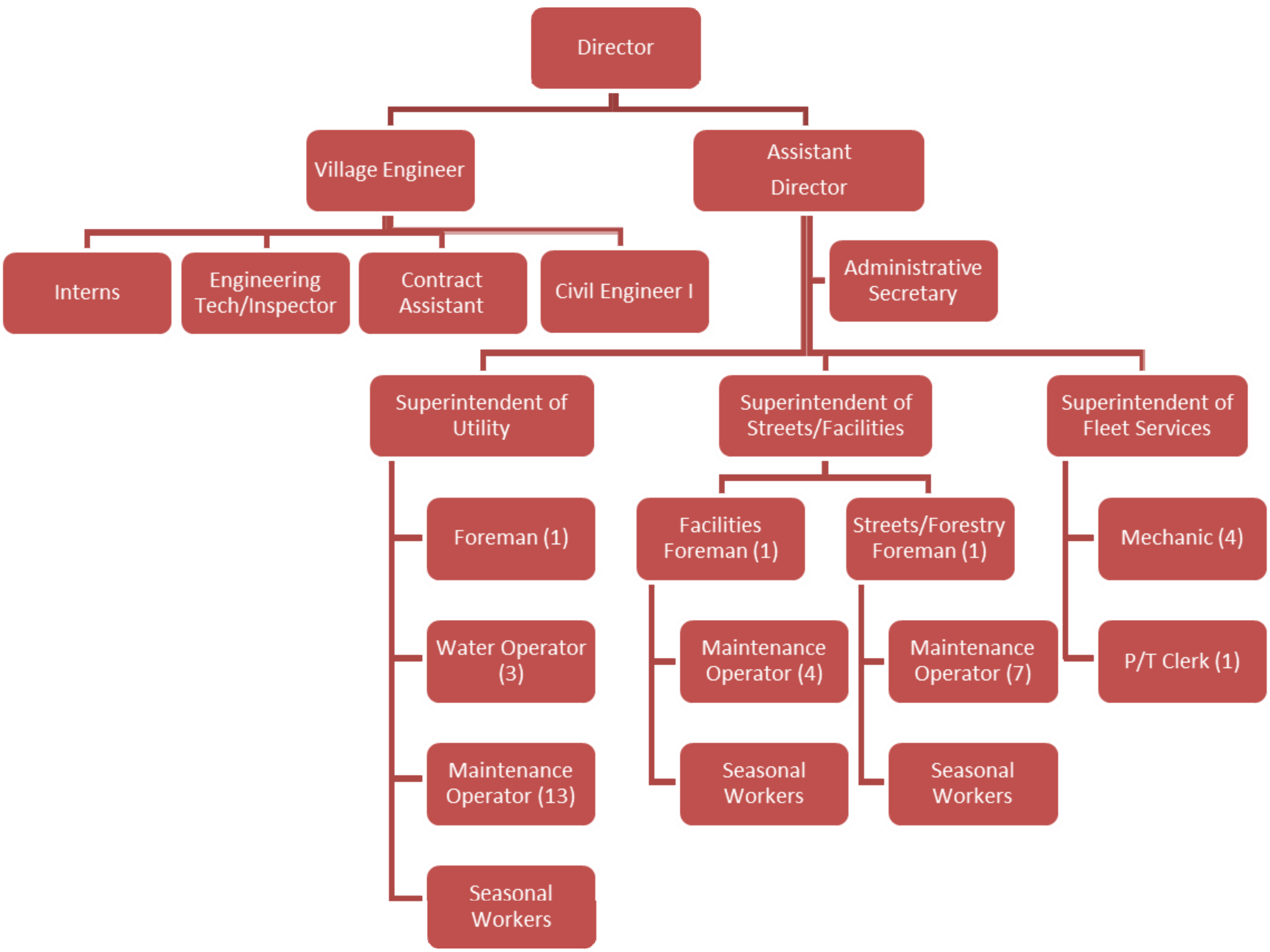
Public Works Department

Public Works Administration	$569,172
Facilities	1,199,360
Commuter Parking	52,650
Fleet Services	745,131
Engineering/CIP	418,138
Street Division	1,079,695
Forestry Division	1,063,102
TOTAL	**$5,127,248**



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

Village of Wheeling
Public Works Department
January 1, 2020



Public Works Department

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

2019 ACCOMPLISHMENTS

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

- Efficiently managed the Capital Improvement Plan (CIP) to accomplish various projects, which include street, sidewalk, storm water, sewer, water, HVAC, roof, and other infrastructure improvements. During FY 2019, approximately $16 million was budgeted and $15 million was spent on various projects; a typical contract included less than 2% contingency funding.

- Ordered and placed into service equipment for various departments: outfitted seven SUV's for the Police Department Patrol and Administration Divisions and one 2019 International 7400 Single Axle truck with chassis mounted stainless steel salt spreader and front mounted 10-foot revisable angle plow for the public works department. Purchased three 2019 Ford F-250 pick-up trucks for the Street Division, one E45-T4 Bobcat compact excavator for the Utility and Forestry Divisions, one S740 Bobcat skid steer for the Utility Division, and researched, specified and ordered one full-sized van for the Fire Department.

- Researched Regenerative Air Street Sweepers to replace existing 2007 Elgin Crosswind Sweepers. Obtained demonstration units from 3 manufacturers to test in real-life situations including each unit's sweeping ability. Analyzed (in conjunction with the Street Division) abilities, compiled employee recommendations, and contacted current purchasers of the demonstrated models for input on vehicles.

- Completely removed surplus ambulance exterior in preparation for repainting, then re-installed all items previously removed, fabricated and installed trailer hitch including installation of trailer lighting plug and upgraded all exterior emergency lighting; and, fabricated and installed all new battery boxes in Fire Engine 23.

- Replaced entire wing-plow assembly on tandem axle truck unit #132; and, replaced (in-house) complete rear axle assembly on attenuator trailer after unit was hit and badly damaged in traffic.

- Rebuilt entire front undercarriage of Police Department Investigations Dodge Charger after accident; and, exchanged an older Crown Victoria with converted surplus Police Interceptor SUV for Crime Prevention vehicle.

- Set-up (2) retired patrol vehicles for use by Community Development by removing all Police equipment, graphics and vehicle wrap and installed amber warning lights, center console and CD graphics and numerals.

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

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

- Applied for $1 million of state assistance through the Illinois Environmental Protection Agency (IEPA) with efforts in supporting the replacement of approximately 105 lead service lines from the municipal water main to residence, in an effort to further reduce lead in drinking water.

- Applied for $1.5 million of assistance from the Regional Transportation Authority through the PACE bus division, to reconstruct 1,000 linear feet of Old Willow Road.

STATED GOAL: Evaluate infrastructure projects to attract new development

- Managed the construction activities of the Street Improvement Program, including 24,136 linear feet of full width street improvements in various locations including Tahoe Village, Malibu Cove, Eastwood Trails, Chelsea Cove, and Lexington Commons.

- Managed construction activities related to the Asphalt Surface Treatment (HA5) involving application of full width pavement sealant in the Avalon Sienna and Dunhurst subdivisions.

- Managed the construction activities of the Diversionary Channel Bridge, located at Wolf Court, which provides vehicle and pedestrian access to approximately 17 acres west of Wolf Court and Lake Cook Road.

- Oversaw the abandonment of 830 linear feet of deteriorated 8” water main and the reconnection of existing services and hydrants to a 16” water main on Dundee Road, west of Northgate Parkway.

- Supervised the Dundee Road Sanitary Sewer Rehabilitation Project that consisted of sewer cleaning, televising and cured-in-place pipelining of 8,200 linear feet of existing sanitary pipe ranging between 8”-30” in diameter, and requiring substantial by-passing pumping. This project was awarded the American Public Works Association (APWA) Project of the Year, Environmental category of less than $5 million.

- Supervised the Sanitary Sewer Evaluation Service (SSES) Program that identifies sources of inflow/infiltration through manhole inspections, dye flooding and sewer televising. In 2019, over 65 manholes were inspected and 85,000 linear feet of sewer was televised through the program.

- Managed construction and inspection of approximately 1,130 lineal feet of 8” sanitary sewer pipe along Wolf Road from Hintz Road to Larkin Drive.

- Performed project management and construction supervision of the Water Main Program on Foster, Century and Palwaukee Drives, including approximately 3,500 linear feet of water piping, services, and street resurfacing.

- Performed project management of the installation of approximately 2,140 feet of water main, 2,841 feet of storm sewer, and 2,322 feet of sanitary sewer, roadway resurfacing, ribbon curb and sidewalk installation on Industrial Lane.

STATED GOAL: Revitalize Wheeling's community image

- Rebuilt and refurbished Police Department signage with new paint, sealant and stain.
- Replaced 96 regulatory and identification street signs as part of an annual replacement program, while eliminating approximately 10 unnecessary roadway signs and posts.
- Repaired 93 streetlights, 8 street signs, and collected 196 bags of litter on right-of-ways.
- Upgraded 20 exterior light fixtures to LED at municipal facilities, including in-ground and parking lot lighting, in addition to the replacement of 140 street lights from HPS fixtures to LED fixtures within the Arlington Club and Avalon Sienna subdivisions.
- Supervised the contractual planting of 57 parkway trees, and planted a Sienna Glen Maple at Mark Twain Elementary School in recognition of Arbor Day in the community.
- Managed trimming work on 1,619 parkway trees (1,445 contractually and 174 in-house), and removed 152 diseased or dying parkway trees (83 contractually and 69 in-house).
- Purchased approximately 233,120 pounds of asphalt to accomplish substantial street repairs and to repair 1,666 potholes in-house.
- Managed the construction and project supervision for the Crack Sealing Program that utilized approximately 29,000 pounds of sealant for approximately 50,000 linear feet of cracks.
- Performed in-house concrete repairs utilizing 113 yards of concrete to replace or repair 3,496 square feet of flat work and 298 linear feet of curb.
- Supervised contractual grinding services to eliminate sidewalk displacements by shearing existing concrete edges to meet an adjoining concrete slab, work that reduces potential trip hazards and allows the Village to continue compliance with the Americans with Disability Act (ADA).
- Supervised sandblasting and painting of approximately 200 fire hydrants, including re-taping, re-numbering, and installing new marking flags after contractor completed work.

2020 OBJECTIVES/GOALS

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

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

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

- Efficiently manage the Capital Improvement Plan (CIP) to accomplish various projects, which include street, sidewalk, storm water, sewer, water, HVAC, roof, and other infrastructure improvements. During FY 2020, approximately $17 million is budgeted to be expended on various projects.
- Oversee contractual roof replacements at North Receiving Station, Well #7 and Husky Park Pumping Station, as well as any repairs necessary at other Village owned facilities.

- Perform project management of the Street Improvement Program which will consist of resurfacing approximately 17,000 linear feet of roadway located in Dunhurst, Tahoe Village, and Lexington Commons.

- Monitor the IDOT reconstruction of Wolf Road, from Manchester to Milwaukee Avenue, including traffic signals, new sidewalk, curb and gutter, a 3 lane cross-section, and other infrastructure upgrades.

- Upgrade the motor starter cabinet for Well #7 and control cabinet at the Dundee Sanitary Lift Station to ensure continued effectiveness and efficiency.

- Complete the water main interconnection with Illinois American Water, located at Hintz and Wolf Roads; this reduces the risk of interruption to the Village's water supply as well as provides service to residents that currently do not have access to the Village's water supply.

- Continue rehabilitating defective sanitary manholes identified through the Village's Sanitary Sewer Evaluation Services (SSES) plan.

- Oversee the Sanitary Sewer Lining Program, consisting of approximately 4,340 linear feet of sanitary sewer within the Northgate Parkway, Strong Street, 12th Street, Egidi Drive and Colonial subdivision.

- Continue the Sewer Root Control Program involving application of an approved foam product to counteract tree roots blocking sanitary sewers. Targeted application areas include Hollywood Ridge and West Dunhurst.

- In an effort to reduce localized flooding, supervise the Eastchester Drainage Improvements including rerouting storm sewer flows from Eastchester into Echo Lake, installation of storm sewer pipe, catch basins, and roadway resurfacing in the East Dunhurst subdivision, and increasing the detention volume within the Longtree Basin.

- Research, order and place in service various new departmental CERF equipment including: (4) ¾ ton pick-up trucks, where Fleet staff will install snow plows, running boards, emergency lighting, toolboxes and graphics; (1) Toolcat utility vehicle for the Facilities Division; (1) skid-steer for the Street Division; (1) Service Truck for the Fleet Services Division; (1) End Loader for the Street Division; (2) One-ton dump trucks for the Street and Water Divisions; (1) Brush Chipper for the Forestry Division; and an asphalt roller and hot patch trailer for the Street Division

- For Public Works: install all requisite equipment and place into service a single axle dump truck with stainless steel salt spreader, front mounted snow plow and electronic spread control for both solid and liquid deicing materials; place in-service two new tandem axle dump trucks and one 2-1/2-ton dump truck with stainless steel salt spreader, plow and electronic solid and liquid spread control system and wing plow; and, cut-out old and re-install and weld in-place new In/out box on hopper of combination sewer truck, and re-install rebuilt compressor as well refurbish numerous other items to restore like-new performance of machine; install 1,200 lb. capacity electric over hydraulic lift gate on unit #203.

- For the Police Department: specify, order and outfit (4) Police Patrol vehicles with all emergency lighting, siren, communication radios, laptop, prisoner partition, rear storage units etc.; and, continue refurbishing and altering used Police squad vehicles for re-assignment to non-safety personnel.

- Assist Fire Department with set-up and in-service of new Command Van.
- Continue to assist Chicago Executive Airport (CEA) by maintaining and repairing airport equipment, in addition to vehicles and equipment owned by the Indian Trails Library, NIPAS and MCAT.

IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development

- Perform project management for approximately 70,000 linear feet of pavement improvements for the Crack Sealing Program, and 30,000 linear feet for the Pavement Marking Program.
- As part of the Storm Water Master Plan, complete the updating and re-mapping of the Buffalo Creek floodplain.
- Supervise the planning and engineering documentation required by IDOT for the future installation of approximately 2,550 linear feet of water main on Milwaukee Avenue from River Mill to Sumac Lane.
- Manage the design and reconstruction of approximately 1,000 linear feet of Old Willow Road in conjunction with PACE Bus operational staff.

IDENTIFIED GOAL: Revitalize Wheeling's community image

- Work with Community Development to remove and replace thirteen (13) Village entrance signs.
- Oversee the Streetlight Replacement Program that replaces concrete light poles in the Picardy/Meyerson, Mayer and Strong subdivisions.
- Manage contractual services for the re-coating of Elevated Tank #5.
- Sandblast and paint approximately 200 fire hydrants, re-tape, re-number and install marking flags.
- Supervise the trimming of approximately 1,445 parkway trees, remove dead/diseased trees, and replace parkway trees as necessary.
- Supervise contractual services for landscaping that includes mowing turf, flower planting and roadway weed control throughout the Village.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2019	Actual 2018	Actual 2017
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Effectiveness**				
Avoidable Accidents & Injuries	<5	4	1	5
Miles of Village Streets Swept Each Sweeping Day During Sweeping Season (144 Days)	22	18	21	29
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Efficiency**				
Stated Goal: **Ensure strong financial policies, practices, and public transparency** Type of Measure: **Output**				
Village Vehicles Maintained	N/A	131	134	134
Other Vehicles Maintained (e.g. construction, generators, small equipment)	N/A	252	245	245
Vehicles and Equipment Repairs Completed	N/A	2,545	2,857	2,854
Average Cost to Maintain Vehicles (Per Mile)	N/A	1.09	1.31	1.00
Building Services Work Orders Completed	N/A	962	1,429	2,693
Snowplowing Events	N/A	12	8	5
Total Precipitation of Snow for All Events (Inches)	N/A	46	40	13
Actual Odometer Miles of Snowplowing Events	N/A	17,110	13,867	4,601
Salt Events	N/A	19	18	14
Salt Purchase Cost (Ton)	N/A	$78.63	N/A	N/A
Salt Utilized (Tons)	N/A	1,540	1,114	638
Actual Odometer Miles of Salt Spread	N/A	6,978	4,656	2,910
Amount of Calcium Chloride (De-Icing) Agent (Gallons)	N/A	3,825	3,960	2,465
Amount of Organic/Brine Anti-Icing/De-Icing Agent (Gallons)	N/A	8,131	2,490	7,272
Asphalt Used for Street Maintenance (Tons)	N/A	97.26	158	237
Cost of Asphalt	N/A	$54.00	$55.00	$49.00
Concrete Poured (Cubic Yards)	N/A	113	85	108
Cost of Concrete	N/A	$146.00	$126.00	$128.00
Stated Goal: **Evaluate infrastructure Projects to attract new development** Type of Measure: **Efficiency**				
Cost of Sewer Relining Program	$176,606	N/A	$180,000	N/A
Sanitary and Storm Sewer Relining Program (Linear Feet)	7,250	N/A	4,688	N/A
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	-1,356	-1,732	-1,077	-1,452
Stated Goal: **Evaluate infrastructure Projects to attract new development** Type of Measure: **Output**				
Total Streetlights Maintained	N/A	1,349	1,253	1,253
Streetlights that Required Maintenance	N/A	93	115	268
Streetlights Requiring Bulb Maintenance	N/A	15	12	31%
Streetlights Requiring Other Repairs (Fixtures, etc.)	N/A	83	6	69%
No. of Water Main Breaks Repaired	N/A	12	14	21
No. of Hydrants Maintained/Flushed	N/A	1,719	1702	1,744
No. of Hydrants Repaired of Those Maintained	N/A	42	28	110
No. of Buffalo Boxes Inspected (From a Total of 8,091)	N/A	201	223	62
No. of Buffalo Boxes Repaired	N/A	70	64	25
No. of Sanitary Sewer Complaints	N/A	10	18	31
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	20,000	17,307	44,101	19,816
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	7,000	2,000	7,689	10,260
Linear Feet of Sanitary Sewer Rodding	50,000	132,289	137,461	88,606
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	6,469	6,564	6,621
Street Sweeping Debris (Miles)	4,000	2,615	3,010	4,191
No. of Trees Trimmed In-House	350	174	290	151

AUTHORIZED PERSONNEL	FY 2020	FY 2019	Increase/ Decrease
Administration Division			
Director of Public Works	1	1	-
Assistant Director of Public Works	1	1	-
Administrative Secretary	1	1	-
Staff Secretary	0	-1	-
Division Total	**3**	**3**	**-**
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 & Facilities Division**			
Superintendent of Streets & Facilities	1	1	-
Streets/Forestry Foreman	1	1	-
Facilities Foreman	1	1	-
Maintenance Operators	11	11	-
Division Total	**14**	**14**	**-**
Engineering/CIP Division			
Village Engineer	1	1	-
Capital Projects & Design Manager	0	0	-
Civil Engineer I	1	1	-
Contract Assistant	1	1	-
Engineering Tech/Inspector	1	1	-
Division Total	**4**	**4**	**-**
***Utility Division**			
Superintendent of Utility	1	1	-
Foreman	1	1	-
Water Operators	3	3	
Maintenance Operators	13	13	-
Division Total	**18**	**18**	**-**
TOTAL PART-TIME	**1**	**1**	**-**
TOTAL FULL-TIME	**44**	**44**	**-**

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

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

FY 2020 BUDGET WORKSHEET
PW ADMINISTRATION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1500	5101	LONGEVITY	0	0	600	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (2)	1,200
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0
						TOTAL JUSTIFICATION:	**1,200**
1500	5102	OVERTIME	0	0	0		
						TOTAL JUSTIFICATION:	
1500	5104	SALARIES	393,352	370,788	362,679	SALARIES FOR DIVISION EMPLOYEES	366,065
						TOTAL JUSTIFICATION:	**366,065**
1500	5105	LOCAL TRAINING & MEETINGS	690	606	295	MISC LOCAL TRAINING AND SEMINARS	800
						TOTAL JUSTIFICATION:	**800**
1500	5108	EMPLOYER CONTRIBUTIONS	73,622	65,953	60,681	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION	0
						EMPLOYEES	71,570
						TOTAL JUSTIFICATION:	**71,570**
1500	5111	UNEMPLOYMENT COMPENSATION	0	11,908	0		
						TOTAL JUSTIFICATION:	
1500	5115	SLDPA RETIREE CONTRIBUTN	0	0	0	SLDPA RETIREE CONTRIBUTIONS	0
						TOTAL JUSTIFICATION:	**0**
1500	5116	SICK LEAVE ANNL BUY BACK	0	592	0	SICK LEAVE BUY BACK	1,235
						TOTAL JUSTIFICATION:	**1,235**
1500	5205	MULTIPLE DAY TRAINING	3,218	3,025	3,432	APWA CONF. & EXPO INCL. REG & TRAVEL EXPS (LA)	3,400
						IPELRA CONF. INCL REG & TRAVEL EXPS (GALENA)	1,600
						TOTAL JUSTIFICATION:	**5,000**
1500	5206	CONSULTING SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
1500	5207	IS SERV & MAINT AGREEMENT	749	499	541	COUNT-ME-IN TIMECARD MAINTENANCE FEE	505
						TOTAL JUSTIFICATION:	**505**
1500	5209	ENERGY	6,009	8,350	10,710	ESTIMATED COST FOR HEATING THERMS AT 77 W. HINTZ	0
						THAT EXCEED FREE-OF-CHARGE SERVICE BY NICOR	10,000
						TOTAL JUSTIFICATION:	**10,000**
1500	5212	EMPLOYEE HEALTH INSURANCE	60,691	62,813	62,202	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	60,620
						TOTAL JUSTIFICATION:	**60,620**
1500	5213	GEN LIABILITY INSURANCE	27,125	19,295	15,300	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING	0
						WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	16,695
						TOTAL JUSTIFICATION:	**16,695**
1500	5220	MAINT OFF/SPEC EQUIPMENT	553	502	654	(2) PHOTOCOPIER SERVICE CONTRACTS (ADMIN & FLEET)	0
						& MISC EQUIP REPAIRS/MAINT.	1,000
						(3) COUNT-ME-IN FINGERPRINT READERS	405
						TOTAL JUSTIFICATION:	**1,405**
1500	5221	MAINT RADIO EQUIPMENT	0	26	0		
						TOTAL JUSTIFICATION:	
1500	5222	MEMBERSHIP DUES	308	471	550	(2) AMERICAN PUBLIC WORKS ASSOCIATION	350
						NORTHWEST COMMUNITY CONSORTIUM	100

FY 2020 BUDGET WORKSHEET
PW ADMINISTRATION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**450**
1500	5228	PRINTING & BINDING	170	590	141	SIDWELL UPDATES	125
						APWA NATIONAL PW WEEK POSTER	20
						TOTAL JUSTIFICATION:	**145**
1500	5242	RETIREE HEALTH INSURANCE	11,483	11,987	12,026	HEALTH INSURANCE COSTS PW ADMINISTRATION RETIREES	11,610
						TOTAL JUSTIFICATION:	**11,610**
1500	5246	MEDICAL EXAMS	2,927	1,984	2,167	ANNUAL EMPLOYEE HEARING TEST (PER OSHA)	1,500
						CDL RANDOM DRUG & ALCOHOL TESTING (PER DOT)	1,500
						HEP B IMMUNIZATIONS (PER OSHA)	200
						TOTAL JUSTIFICATION:	**3,200**
1500	5299	MISC CONTRACTUAL SERVICES	307	307	487	DEPT SHARE OF MSDS ON-LINE (SDS COMPLIANCE)	672
						TOTAL JUSTIFICATION:	**672**
1500	5301	AUTO PETROL PRODUCTS	1,264	1,601	501	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0
						FLUIDS & FUEL	1,000
						TOTAL JUSTIFICATION:	**1,000**
1500	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
						TOTAL JUSTIFICATION:	
1500	5310	VEHICLE MAINTENANCE	829	360	301	REPAIRS/MAINT OF VEHICLES, INCL INSPECTIONS & FIRE	0
						EXTINGUISHER SERVICE	550
						TOTAL JUSTIFICATION:	**550**
1500	5313	IS MISC EQPT & SUPPLIES	1,307	0	1,475	(1) REPLACEMENT COMPUTER TO MEET MIN. VILLAGE SPECS	1,750
						TOTAL JUSTIFICATION:	**1,750**
1500	5315	SMALL TOOLS & EQUIPMENT	0	0	0	REPLACEMENT COPIER	7,500
						TOTAL JUSTIFICATION:	**7,500**
1500	5317	MISC OPERATING SUPPLIES	3,488	4,080	3,639	SUPPLIES FOR DEPT MEETINGS & AROUND-THE-CLOCK	0
						EMERGENCY RESPONSE OPERATIONS; COMMUNICATIONS	0
						EQUIPMENT (I.E. CELL PHONES; CHARGERS)	3,200
						TOTAL JUSTIFICATION:	**3,200**
1500	5318	OFFICE SUPPLIES	4,804	2,462	3,968	MISC DEPT SUPPLIES	4,000
						TOTAL JUSTIFICATION:	**4,000**
1500	5319	PROTECTIVE CLOTHING/SUPL	0	0	0		
						TOTAL JUSTIFICATION:	
1500	5323	AWARDS/DONATIONS	101	17	29	RETIREE ENGRAVED PLATES	0
						TOTAL JUSTIFICATION:	**0**
			592,997	568,216	542,377		569,172

FY 2020 BUDGET WORKSHEET
FACILITIES

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1220	5101	LONGEVITY	4,100	4,699	2,900	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.5)	300
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3)	3,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0
						TOTAL JUSTIFICATION:	**3,300**
1220	5102	OVERTIME	7,942	14,725	18,690	COMPENSATION FOR CALL-BACKS OR CALL-INS	0
						(E.G. SNOW/ICE CONTROL, EMERGENCY BLDG REPAIRS)	16,000
						TOTAL JUSTIFICATION:	**16,000**
1220	5103	SEASONAL HELP	7,566	10,134	5,268	SEASONAL EMPLOYEE	6,000
						TOTAL JUSTIFICATION:	**6,000**
1220	5104	SALARIES	476,636	435,213	429,271	SALARIES FOR DIVISION EMPLOYEES	452,805
						TOTAL JUSTIFICATION:	**452,805**
1220	5105	LOCAL TRAINING & MEETINGS	2,170	1,790	2,425	MISC TRAINING/SEMINARS RELATED TO DIV PERSONNEL	2,560
						TOTAL JUSTIFICATION:	**2,560**
1220	5106	UNIFORM ALLOWANCE	3,086	2,790	2,473	UNIFORMS FOR EMPLOYEES, INCL. SUPT/FOREMAN	2,430
						CARRYOVER PER CBA	400
						SEASONAL EMPLOYEE	170
						TOTAL JUSTIFICATION:	**3,000**
1220	5108	EMPLOYER CONTRIBUTIONS	95,559	86,897	78,498	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISION	0
						EMPLOYEES	94,980
						TOTAL JUSTIFICATION:	**94,980**
1220	5111	UNEMPLOYMENT COMPENSATION	4,650	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
						TOTAL JUSTIFICATION:	**0**
1220	5115	SLDPA RETIREE CONTRIBUTN	0	29,195	0		
						TOTAL JUSTIFICATION:	
1220	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	750
						TOTAL JUSTIFICATION:	**750**
1220	5205	MULTIPLE DAY TRAINING	37	24	0		
						TOTAL JUSTIFICATION:	
1220	5206	CONSULTING SERVICES	0	0	6,310	ROOF CONSULTING SERVICES (EVERY OTHER YEAR)	0
						FOR PD/FD#42 AND FD#23	3,505
						TOTAL JUSTIFICATION:	**3,505**
1220	5207	IS SERV & MAINT AGREEMENT	2,634	0	354	INSPECTIONS OF (3) UPS [BATTERY BACKUP]-VH, PW, FD#24	5,600
						TOTAL JUSTIFICATION:	**5,600**
1220	5208	DEBRIS DUMP CHARGES	140	0	0	MISC DISPOSAL (HAZARDOUS CHEMICALS, BALLASTS, BULBS)	200
						TOTAL JUSTIFICATION:	**200**
1220	5212	EMPLOYEE HEALTH INSURANCE	76,382	69,769	78,239	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	83,735
						TOTAL JUSTIFICATION:	**83,735**
1220	5213	GEN LIABILITY INSURANCE	41,486	29,510	23,400	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING	0
						WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	25,530
						TOTAL JUSTIFICATION:	**25,530**
1220	5215	JANITORIAL SERVICES	87,879	82,320	87,800	JANITORIAL	80,000
						CARPET CLEANING	14,500
						FLOOR MATS (FLEET)	2,000

FY 2020 BUDGET WORKSHEET
FACILITIES

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**96,500**
1220	5220	MAINT OFF/SPEC EQUIPMENT	12,739	11,869	12,782	SEMI/ANNUAL MAINT OF FIRE SYSTEMS/ALARMS/EXTINGUISHERS	7,000
						TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS	3,000
						RECERTIFICATION OF AIR MONITORING SYSTEMS-PW, FD#24	2,000
						RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD	600
						TOTAL JUSTIFICATION:	**12,600**
1220	5222	MEMBERSHIP DUES	139	99	17		
						TOTAL JUSTIFICATION:	
1220	5228	PRINTING & BINDING	0	100	0		
						TOTAL JUSTIFICATION:	
1220	5233	RENTAL EQUIPMENT	2,351	2,811	1,018	FLOOR MACHINE (UNDER 36" FOR VH AND PW)	1,200
						TOTAL JUSTIFICATION:	**1,200**
1220	5242	RETIREE HEALTH INSURANCE	0	0	0	RETIREE HEALTH INSURANCE	0
						TOTAL JUSTIFICATION:	**0**
1220	5299	MISC CONTRACTUAL SERVICES	66,776	113,840	89,529	MIGRATORY BIRD CONTROL	5,000
						INTERNAL SPRINKLER SYSTEM INSPECTION (EVERY 5 YRS)	9,000
						TESTING & REPAIR OF (6) GENERATORS	6,000
						UPS REPAIRS - VH, FD#24	5,200
						ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING	7,500
						QUALIFIED ELEVATOR INSPECTOR FOR TESTING (PER IL LAW)	1,530
						HVAC CHILLER & AUTOMATION SYSTEM, VILLAGE HALL	12,100
						HVAC MAINTENANCE & REPAIR	28,000
						ROOFTOP EXHAUST FANS MAINTENANCE & REPAIR	7,600
						BLDG AUTOMATION SYSTEM INSPECTIONS & MAINT, FD#24	5,200
						GARAGE DOOR INSPECTIONS & MAINTENANCE	3,400
						MISC SERVICES (ELECTRIC, PLUMB, MASONRY, HVAC, ETC.)	17,000
						MISC ROOF REPAIRS	20,000
						TOTAL JUSTIFICATION:	**127,530**
1220	5301	AUTO PETROL PRODUCTS	5,131	4,844	5,149	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0
						FLUID, PROPANE & DIESEL FUEL, INCL. STANDBY GENERATORS	7,250
						TOTAL JUSTIFICATION:	**7,250**
1220	5303	CHEMICALS	4,799	2,334	1,794	CENTENNIAL FOUNTAIN CHEMICALS	500
						MISC CHEMICALS (E.G. PAINT, THINNER, SOLVENTS)	1,500
						SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS	2,500
						TOTAL JUSTIFICATION:	**4,500**
1220	5309	JANITORIAL SUPPLIES	37,639	31,468	34,937	CLEANING SUPPLIES & PAPER PRODUCTS, ALL MUNICIPAL BLDGS	35,000
						TOTAL JUSTIFICATION:	**35,000**
1220	5310	VEHICLE MAINTENANCE	12,218	10,235	8,073	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING	0
						INSPECTIONS & FIRE EXTINGUISHER SERVICE	13,000
						TOTAL JUSTIFICATION:	**13,000**
1220	5311	BLDG/GROUNDS MAINTENANCE	40,641	48,193	72,338	MISC REPAIRS & IMPROVEMENTS TO CEMETERY, CENTENNIAL	0
						FOUNTAIN & ALL MUNICIPAL BLDGS	50,000
						TOTAL JUSTIFICATION:	**50,000**
1220	5313	IS MISC EQPT & SUPPLIES	104	1,816	2,950	REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	0
						TOTAL JUSTIFICATION:	**0**
1220	5315	SMALL TOOLS & EQUIPMENT	7,062	6,218	6,705	VARIABLE FREQ. DRIVE MOTOR REPLACEMENTS (6)	18,750
						SERVER ROOM AC UNIT WITH AUTOMATION CONTROLS, FD#24	22,000
						REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP	7,000

FY 2020 BUDGET WORKSHEET
FACILITIES

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**47,750**
1220	5317	MISC OPERATING SUPPLIES	2,897	2,842	3,355	LOCK MAINTENANCE FOR MUNICIPAL BUILDINGS SECURITY	1,000
						MISC SUPPLIES (FIRE ALARM, COIN MACHINE, ETC.)	710
						CAMERA REPLACEMENTS	2,000
						TOTAL JUSTIFICATION:	**3,710**
1220	5319	PROTECTIVE CLOTHING/SUPL	919	3,416	1,025	SAFETY & WEATHER GEAR; PPE SUPPLIES	2,000
						TOTAL JUSTIFICATION:	**2,000**
1220	5322	WATER CHARGE	28,406	23,118	24,121	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT	0
						THE METRA COMMUTER STATION	26,000
						TOTAL JUSTIFICATION:	**26,000**
1220	5707	TRANSFER TO CERF	65,861	33,300	59,985	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0
						(CERF)	74,355
						TOTAL JUSTIFICATION:	**74,355**
			1,097,950	1,063,571	1,059,404		1,199,360

FY 2020 BUDGET WORKSHEET
COMMUTER PARKING

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1170	5209	ENERGY	12,160	13,159	10,861	VILLAGE PAYS FOR ELECTRICITY FOR METRA TRAIN STATION &	0
						THE LIGHTS FOR THE WEST METRA LOT; LYNMARK PAYS	0
						FOR THE ELECTRICITY FOR THE EAST LOT LIGHTS.	0
						COST OF NATURAL GAS (FOR STATION) & ELECTRICITY	15,500
						TOTAL JUSTIFICATION:	**15,500**
1170	5220	MAINT OFF/SPEC EQUIPMENT	6,733	11,015	11,045	VILLAGE IS RESPONSIBLE FOR TRAIN STATION BUILDING &	0
						PARKING MACHINES; LYNMARK IS RESPONSIBLE FOR PARKING	0
						LOT (INCL. SNOW REMOVAL) & NUMBERING SYSTEM.	0
						MISC REPAIRS TO ELECTRONIC PAY MACHINES	1,500
						ANNUAL COST TO RECERTIFY RPZ	300
						ANNUAL COST OF WEBOFFICE FOR COIN MACHINES	3,840
						MAINTENANCE OF FIRE AND BURGLAR ALARM EQUIPMENT	1,500
						ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS	0
						($280 X 4 PORTS)	1,120
						TOTAL JUSTIFICATION:	**8,260**
1170	5228	PRINTING & BINDING	2,921	0	3,339	PRINTING OF MONTHLY PARKING PERMITS (EVERY 2 YRS)	0
						TOTAL JUSTIFICATION:	**0**
1170	5232	RENTAL AGREEMENTS	16,985	24,991	25,066	COST OF LEASING COM ED OWNED PROPERTY AT WHEELING RD/	0
						TOWN ST FOR COMMUTER PARKING PURPOSES. LEASE	0
						PAYMENT IS DUE FEB. 1ST FOR EACH YEAR AND BASED ON	0
						NUMBER OF VEHICLES PARKED ON THE PROPERTY FOR THE	0
						PRECEDING TWO YEARS.	11,500
						MONTHLY PAYMENT TO TOWN CENTER DEVELOPER TO MAINTAIN	0
						EAST METRA PARKING LOT ($500/MO)	6,000
						TOTAL JUSTIFICATION:	**17,500**
1170	5236	CREDIT CARD FEES	4,825	5,920	6,489	METRA CREDIT CARD & MOBILE PROCESSING FEES (REIMBURSED)	6,540
						TOTAL JUSTIFICATION:	**6,540**
1170	5311	BLDG/GROUNDS MAINTENANCE	3,939	1,195	3,970	MISC COMMUTER PARKING REPAIRS/REPLACEMENTS	0
						(E.G. OVERHEAD CABLES, PAY MACHINES, LIGHTS)	2,000
						SALT FOR SNOW/ICE CONTROL	2,000
						TOTAL JUSTIFICATION:	**4,000**
1170	5322	WATER CHARGE	810	512	455	WATER CHARGES	850
						TOTAL JUSTIFICATION:	**850**
			48,374	56,792	61,225		52,650

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1240	5101	LONGEVITY	3,600	3,600	4,484	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1)	1,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	1,300
						TOTAL JUSTIFICATION:	**2,300**
1240	5102	OVERTIME	3,677	3,306	5,139	COMPENSATION FOR CALL-BACKS OR CALL-INS	0
						(E.G. EMERGENCY SERVICE/REPAIRS TO VEHICLES OR EQUIP)	5,000
						TOTAL JUSTIFICATION:	**5,000**
1240	5104	SALARIES	460,046	474,087	464,381	SALARIES FOR DIVISION EMPLOYEES	468,470
						TOTAL JUSTIFICATION:	**468,470**
1240	5105	LOCAL TRAINING & MEETINGS	2,242	2,033	1,507	MISC TRAINING/SEMINARS RELATED TO DIV PERSONNEL	400
						CDL REIMBURSEMENT PER CBA	60
						FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING	550
						LOCAL EVT TRAINING AT MABAS & EVT/ASE CERTIFICATIONS	90
						MFMA & CFA TRAINING	930
						MFMA ANNUAL FORD, CHEVROLET, CHRYSLER MEETINGS	200
						TOTAL JUSTIFICATION:	**2,230**
1240	5106	UNIFORM ALLOWANCE	7,066	5,930	6,509	UNIFORM RENTAL	3,800
						SAFETY BOOT ALLOTMENT PER CBA	800
						UNIFORMS/CLOTHING FOR EMPLOYEES, INCL. SUPT	600
						TOOL ALLOWANCE PER CBA	2,600
						TOTAL JUSTIFICATION:	**7,800**
1240	5108	EMPLOYER CONTRIBUTIONS	90,394	92,293	84,019	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION	0
						EMPLOYEES	93,130
						TOTAL JUSTIFICATION:	**93,130**
1240	5115	SLDPA RETIREE CONTRIBUTN	0	0	0		
						TOTAL JUSTIFICATION:	
1240	5116	SICK LEAVE ANNL BUY BACK	0	1,256	1,288	SICK LEAVE BUY BACK	1,300
						TOTAL JUSTIFICATION:	**1,300**
1240	5205	MULTIPLE DAY TRAINING	2,745	2,333	2,196	FLEET/NAFA INSTITUTE EXPO INCL REG & TRAVEL EXPS (IN)	1,200
						IFAMA SEMINAR (IL)/ROSENBAUER SERVICE SEMINAR (MN) INCL	0
						REG & TRAVEL EXPENSES	1,000
						APWA (IL)/PUBLIC FLEET MGR SEMINAR (MI) INCL REG & EXPS	700
						TOTAL JUSTIFICATION:	**2,900**
1240	5206	CONSULTING SERVICES	1,290	3,281	1,836	SERVICES RELATING TO FUEL STATION, FUEL MONITORING	0
						DIAGNOSTIC EQUIP, HYDRAULIC LIFTS, ETC.	1,400
						REPAIRS TO VEHICLE LIFTS	3,781
						TOTAL JUSTIFICATION:	**5,181**
1240	5207	IS SERV & MAINT AGREEMENT	1,695	1,795	1,795	COMPUTERIZED FLEET ANALYSIS SOFTWARE	1,795
						TOTAL JUSTIFICATION:	**1,795**
1240	5208	DEBRIS DUMP CHARGES	168	168	148	DISPOSAL OF CONTAMINATED FUEL AND/OR WATER	75
						DISPOSAL OF VARIOUS MATLS (E.G. WASTE OIL/SLUDGE,	0
						CRUSHED OIL FILTERS, ETC)	75
						TOTAL JUSTIFICATION:	**150**
1240	5212	EMPLOYEE HEALTH INSURANCE	72,449	74,771	76,114	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	88,820
						TOTAL JUSTIFICATION:	**88,820**
1240	5213	GEN LIABILITY INSURANCE	25,530	18,160	14,400	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCL.	0
						WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	15,710

FY 2020 BUDGET WORKSHEET
FLEET SERVICES

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**15,710**
1240	5220	MAINT OFF/SPEC EQUIPMENT	1,981	4,178	1,532	MISC OFFICE OR EQUIP MAINTENANCE/REPAIRS, INCL UST LINE	0
						LEAK TESTING (EPA REQUIRED)	1,100
						SPILL BUCKET LEAK TESTING (EPA REQUIRED)	400
						ANNUAL OVERHEAD CRANE TESTING	500
						TOTAL JUSTIFICATION:	**2,000**
1240	5222	MEMBERSHIP DUES	640	1,064	762	AMERICAN PUBLIC WORKS ASSOCIATION	175
						NATIONAL ASSOCIATION OF FLEET ADMINISTRATION	500
						ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION	80
						MUNICIPAL FLEET MANAGERS ASSOCIATION	30
						TOTAL JUSTIFICATION:	**785**
1240	5228	PRINTING & BINDING	65	52	108	POLYESTER BARCODE LABELS & LAMINATE MATERIALS	150
						LABELS FOR ELECTRONIC LABEL MAKER	100
						TOTAL JUSTIFICATION:	**250**
1240	5242	RETIREE HEALTH INSURANCE	6,146	6,349	6,307	HEALTH INSURANCE COSTS FOR FLEET RETIREES	6,250
						TOTAL JUSTIFICATION:	**6,250**
1240	5301	AUTO PETROL PRODUCTS	1,709	2,521	1,758	MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE	0
						DIESEL, AND GASOLINE FUELS. INCLUDES REIMBURSEMENT	0
						OF FUEL FROM LIBRARY VAN AND MABAS.	2,400
						TOTAL JUSTIFICATION:	**2,400**
1240	5302	BOOKS & SUBSCRIPTIONS	1,168	346	2,873	MANUALS & PUBLICATIONS	100
						FORD INTEGRATED DIAGNOSTIC SYSTEM	600
						TOTAL JUSTIFICATION:	**700**
1240	5303	CHEMICALS	1,736	1,926	1,490	BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS, ABSORBENT	600
						COMPRESSED GAS MATLS (OXYGEN, ARGON, ACETYLENE REFILLS)	500
						SOLVENT AND FILTERS FOR PARTS WASHER	500
						TOTAL JUSTIFICATION:	**1,600**
1240	5310	VEHICLE MAINTENANCE	3,012	2,550	3,597	REPAIRS/MAINT OF VEHICLES AND EQUIP INCL. INSPECTIONS,	0
						FIRE EXTINGUISHER SERVICE, REGISTRATION RENEWALS	3,500
						TOTAL JUSTIFICATION:	**3,500**
1240	5313	IS MISC EQPT & SUPPLIES	2,914	3,453	2,950	(2) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	3,500
						TOTAL JUSTIFICATION:	**3,500**
1240	5315	SMALL TOOLS & EQUIPMENT	5,863	4,865	5,178	REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP	2,750
						SNAP ON, KW, MPSI, CUMMINS & IH TEST EQUIP UPDATES	2,450
						TOTAL JUSTIFICATION:	**5,200**
1240	5317	MISC OPERATING SUPPLIES	4,952	6,780	6,951	MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC)	4,000
						REPAIR PARTS FOR CHICAGO EXECUTIVE AIRPORT -	0
						(REVENUE OFFSET FOR CEA)	3,000
						TOTAL JUSTIFICATION:	**7,000**
1240	5319	PROTECTIVE CLOTHING/SUPL	498	647	321	SAFETY & WEATHER GEAR; PPE SUPPLIES	500
						TOTAL JUSTIFICATION:	**500**
1240	5327	IS MISC SOFTWARE	325	875	551	COMPUTER DIAGNOSTIC SOFTWARE	900
						TOTAL JUSTIFICATION:	**900**
1240	5707	TRANSFER TO CERF	8,118	5,057	15,980	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0
						(CERF)	15,760

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**15,760**
			710,027	723,675	714,172		745,131

FY 2020 BUDGET WORKSHEET
ENGINEERING/CIP

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1400	5101	LONGEVITY	715	715	715	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.40)	520
						REMAINING LONGEVITY CHARGED TO 3410 (CAP PROJ FUND) &	0
						4330 (W/S R&R FUND)	0
						TOTAL JUSTIFICATION:	**520**
1400	5102	OVERTIME	33,603	29,536	23,164	FUNDING TO ENABLE INSPECTIONS OF PUBLIC AND PRIVATE	0
						IMPROVEMENTS, "FAST-TRACK" PLAN REVIEWS AND	0
						ISSUANCE OF UTILITY PERMITS AT TIMES OTHER THAN	0
						NORMAL WORKING HOURS.	20,000
						TOTAL JUSTIFICATION:	**20,000**
1400	5103	SEASONAL HELP	23,440	20,188	29,275	ENGINEERING INTERNS/TEMP	30,000
						TOTAL JUSTIFICATION:	**30,000**
1400	5104	SALARIES	176,364	184,658	195,801	SALARIES FOR FULL-TIME EMPLOYEES	141,730
						TOTAL JUSTIFICATION:	**141,730**
1400	5105	LOCAL TRAINING & MEETINGS	508	361	354	IDOT TRAINING PROGRAMS;	250
						APWA, AWWA AND ASCE TRAINING/SEMINARS.	500
						TOTAL JUSTIFICATION:	**750**
1400	5108	EMPLOYER CONTRIBUTIONS	39,106	38,866	37,255	ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF), SOCIAL	0
						SECURITY (FICA) AND MEDICARE CONTRIBUTIONS FOR	0
						OVERTIME AND SEASONAL PERSONNEL	33,420
						TOTAL JUSTIFICATION:	**33,420**
1400	5205	MULTIPLE DAY TRAINING	2,946	3,126	5,721	UW MADISON - ENGINEERING SEMINAR (2)	3,400
						TOTAL JUSTIFICATION:	**3,400**
1400	5206	CONSULTING SERVICES	3,150	5,099	11,642	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED	0
						(E.G., ANALYSIS OF UNIQUE TRAFFIC RELATED PROBLEMS,	0
						STRUCTURAL DESIGN STUDIES, GRANT APPLICATIONS)	5,000
						ENGINEERING PROJECTS	5,000
						TOTAL JUSTIFICATION:	**10,000**
1400	5207	IS SERV & MAINT AGREEMENT	3,133	5,219	29,024	SERVICE/MAINT CONTRACT OCE SCANNER 300	3,000
						GPS, ETC.	1,650
						AUTO TURN MAINTENANCE	500
						CONSTRUCTION MANAGEMENT SOFTWARE	30,000
						TOTAL JUSTIFICATION:	**35,150**
1400	5212	EMPLOYEE HEALTH INSURANCE	32,587	33,481	35,920	HEALTH INSURANCE COST FOR FULL-TIME EMPLOYEES	24,640
						TOTAL JUSTIFICATION:	**24,640**
1400	5213	GEN LIABILITY INSURANCE	110,097	78,315	62,100	DIVISION SHARE OF INSURANCE COSTS, INCLUDING	0
						WORKERS COMPENSATION, PUBLIC OFFICIALS' LIABILITY,	0
						GENERAL LIABILITY, PROPERTY, CASUALTY, AND THEFT.	67,760
						TOTAL JUSTIFICATION:	**67,760**
1400	5220	MAINT OFF/SPEC EQUIPMENT	310	310	148	MAINT OF SURVEYING EQUIPMENT.	500
						TOTAL JUSTIFICATION:	**500**
1400	5222	MEMBERSHIP DUES	1,318	1,402	1,565	IL FLOODPLAIN MANAGERS ASSOCIATION (2)	50
						AMERICAN SOCIETY OF ENGINEERS (2)	550
						APWA (4)	700
						TMA OF LAKE COUNTY	288
						NOTARY PUBLIC	60
						TOTAL JUSTIFICATION:	**1,648**

FY 2020 BUDGET WORKSHEET
ENGINEERING/CIP

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1400	5228	PRINTING & BINDING	1,198	952	1,224	SIDWELL UPDATES; CONTRACT DOCUMENTS, CIP AND OTHER	0
						DIVISION DOCUMENTS.	1,200
						TOTAL JUSTIFICATION:	**1,200**
1400	5232	RENTAL AGREEMENTS	500	500	500	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83	500
						AND EQUESTRIAN DRIVE.	0
						TOTAL JUSTIFICATION:	**500**
1400	5244	DUPLICATION SERVICES	5,014	3,267	0	DOCUMENT SCANNING	1,000
						TOTAL JUSTIFICATION:	**1,000**
1400	5301	AUTO PETROL PRODUCTS	2,835	3,063	3,595	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0
						FLUID, GASOLINE FUEL, ETC. FOR DIVISION VEHICLES.	3,300
						TOTAL JUSTIFICATION:	**3,300**
1400	5302	BOOKS & SUBSCRIPTIONS	171	495	83	MANUALS AND TECHNICAL PUBLICATIONS OR REFERENCES.	450
						TOTAL JUSTIFICATION:	**450**
1400	5310	VEHICLE MAINTENANCE	2,777	1,350	1,915	REPAIRS AND MAINTENANCE TO DIVISION VEHICLES INCLUDING	0
						VEHICLE INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	1,800
						TOTAL JUSTIFICATION:	**1,800**
1400	5313	IS MISC EQPT & SUPPLIES	1,411	0	8,040	REPLACEMENT COMPUTER(S) TO MEET MINIMUM VILLAGE	0
						SPECS (2)	3,500
						TOTAL JUSTIFICATION:	**3,500**
1400	5315	SMALL TOOLS & EQUIPMENT	896	1,018	1,185	MISC TOOLS AS REQUIRED; REPLACEMENT OR REPAIRS	1,000
						TO WORN/DEFECTIVE TOOLS OR EQUIPMENT (I.E. PICKS,	0
						MARKERS, FLASHLIGHTS, SURVEY TAPE).	0
						TOTAL JUSTIFICATION:	**1,000**
1400	5317	MISC OPERATING SUPPLIES	2,235	1,981	2,002	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS	2,000
						TOTAL JUSTIFICATION:	**2,000**
1400	5318	OFFICE SUPPLIES	842	883	883	MISC DIVISION OFFICE SUPPLIES	900
						TOTAL JUSTIFICATION:	**900**
1400	5319	PROTECTIVE CLOTHING/SUPL	955	957	974	SAFETY GEAR & RELATED ITEMS FOR EMPLOYEES & INTERNS,	1,000
						INCL SAFETY BOOTS AND DEPT LOGO ITEMS.	0
						TOTAL JUSTIFICATION:	**1,000**
1400	5327	IS MISC SOFTWARE	7,091	6,466	6,844	MISC SOFTWARE (I.E. AUTO CAD) UPDATES;	3,600
						PAPERVISION SEATS RENEWAL (2 AT $180/EA)	360
						STREET SAVER SOFTWARE	2,750
						ADOBE PRO	200
						TOTAL JUSTIFICATION:	**6,910**
1400	5411	SPECIAL EQUIPMENT	18,575	0	0	SPECIAL EQUIPMENT	0
						TOTAL JUSTIFICATION:	**0**
1400	5707	TRANSFER TO CERF	0	0	24,000	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0
						(CERF)	25,060
						TOTAL JUSTIFICATION:	**25,060**
			471,778	422,208	483,927		418,138

FY 2020 BUDGET WORKSHEET
STREET DIVISION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1420	5101	LONGEVITY	1,969	2,100	3,100	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.50)	300
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1.5)	1,500
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.5)	650
						TOTAL JUSTIFICATION:	**2,450**
1420	5102	OVERTIME	27,347	77,946	66,932	COMPENSATION FOR CALL-BACKS OR CALL- INS	0
						(E.G. SNOW/ICE CONTROL)	75,000
						TOTAL JUSTIFICATION:	**75,000**
1420	5103	SEASONAL HELP	3,858	2,146	6,816	SEASONAL EMPLOYEE	6,000
						TOTAL JUSTIFICATION:	**6,000**
1420	5104	SALARIES	325,545	306,330	312,462	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG	0
						2 DIVISIONS)	363,900
						TOTAL JUSTIFICATION:	**363,900**
1420	5105	LOCAL TRAINING & MEETINGS	1,220	982	1,083	MISC TRAINING/SEMINARS RELATED TO DIV PERSONNEL	1,200
						CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVISIONS)	30
						TOTAL JUSTIFICATION:	**1,230**
1420	5106	UNIFORM ALLOWANCE	2,350	2,167	2,166	UNIFORMS FOR EMPLOYEES, INCL SUPT/FOREMAN	1,575
						CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	350
						SEASONAL EMPLOYEE	150
						TOTAL JUSTIFICATION:	**2,075**
1420	5108	EMPLOYER CONTRIBUTIONS	65,302	59,544	57,323	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION	0
						EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	88,700
						TOTAL JUSTIFICATION:	**88,700**
1420	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	0
						TOTAL JUSTIFICATION:	**0**
1420	5205	MULTIPLE DAY TRAINING	27	1,232	48	UNIV OF WISC (MADISON) SEMINAR INCL REG & TRAVEL EXPS	1,700
						TOTAL JUSTIFICATION:	**1,700**
1420	5207	IS SERV & MAINT AGREEMENT	1,350	450	1,349	SIGN SOFTWARE UPDATE	1,350
						TOTAL JUSTIFICATION:	**1,350**
1420	5208	DEBRIS DUMP CHARGES	1,638	2,500	0	DISPOSAL FOR STREET SWEEPINGS & ROAD DEBRIS	2,500
						TOTAL JUSTIFICATION:	**2,500**
1420	5209	ENERGY	282	304	274	ELECTRICITY FOR WHEELING RD & MILWAUKEE AVE MEDIAN	1,800
						TOTAL JUSTIFICATION:	**1,800**
1420	5212	EMPLOYEE HEALTH INSURANCE	70,060	72,075	64,973	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	0
						(AMT ALLOCATED AMONG 2 DIVISIONS)	63,590
						TOTAL JUSTIFICATION:	**63,590**
1420	5213	GEN LIABILITY INSURANCE	72,600	51,643	40,950	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING	0
						WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	44,680
						TOTAL JUSTIFICATION:	**44,680**
1420	5222	MEMBERSHIP DUES	154	161	168	AMERICAN PUBLIC WORKS ASSOCIATION	175
						TOTAL JUSTIFICATION:	**175**
1420	5233	RENTAL EQUIPMENT	0	0	0	SPECIALIZED EQUIPMENT (E.G. BARRICADES, CONES)	500
						TOTAL JUSTIFICATION:	**500**
1420	5242	RETIREE HEALTH INSURANCE	11,957	11,787	11,807	HEALTH INSURANCE COSTS FOR STREET DIVISION RETIREES	11,590

FY 2020 BUDGET WORKSHEET
STREET DIVISION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**11,590**
1420	5247	PAVEMENT MARKINGS	0	3,900	2,599	PAVEMENT MARKINGS (VARIOUS INCL CONCRETE ROADS)	5,000
						TOTAL JUSTIFICATION:	**5,000**
1420	5251	STREET LIGHT MAINTENANCE	59,401	42,801	24,283	CONTRACTUAL STREETLIGHT MAINTENANCE & REPAIR	32,000
						TRAFFIC SIGNAL MAINTENANCE & REPAIR	2,000
						MATERIALS/SUPPLIES	500
						TOTAL JUSTIFICATION:	**34,500**
1420	5299	MISC CONTRACTUAL SERVICES	9,250	5,246	4,780	SWAP (14 VISITS)	1,600
						DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/IDNR)	3,500
						TOTAL JUSTIFICATION:	**5,100**
1420	5301	AUTO PETROL PRODUCTS	21,293	26,461	24,927	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0
						FLUID & DIESEL FUEL	28,000
						TOTAL JUSTIFICATION:	**28,000**
1420	5302	BOOKS & SUBSCRIPTIONS	2,850	1,625	1,625	WEATHER SERVICES (MURRAY & TRETTEL)	1,625
						MANUALS AND/OR PUBLICATIONS	100
						TOTAL JUSTIFICATION:	**1,725**
1420	5303	CHEMICALS	0	1,250	3,531	PRE-WETTING/ANTI-ICING/DE-ICING CHEMICALS FOR SNOW/ICE	4,000
						MISC CHEMICALS AND SOLVENTS	1,000
						TOTAL JUSTIFICATION:	**5,000**
1420	5310	VEHICLE MAINTENANCE	43,743	40,530	33,916	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING	0
						INSPECTIONS & FIRE EXTINGUISHER SERVICE	42,000
						TOTAL JUSTIFICATION:	**42,000**
1420	5311	BLDG/GROUNDS MAINTENANCE	24,593	(712)	28,931	MISC REPAIRS TO LIQUID TANKS & SALT DOME	2,500
						UNIFORM FENCE MAINT SUPPLIES (RTE 83, LAKE COOK RD,	0
						DUNDEE RD), INCL. GUARD RAILS & OTHER METAL RAILS	15,000
						TOTAL JUSTIFICATION:	**17,500**
1420	5313	IS MISC EQPT & SUPPLIES	104	0	0	REPLACEMENT COMPUTERS TO MEET MIN VILLAGE SPECS	0
						TOTAL JUSTIFICATION:	**0**
1420	5314	MINOR STREET REPAIRS	34,406	30,611	82,237	MATERIALS (CONCRETE, GRAVEL, SOD, LUMBER, ASPHALT) FOR	0
						INFRASTRUCTURE (ST, SIDEWALK, CURB) REPAIR/RESTORATION	35,000
						STREET IMPROVEMENTS (GRIND & PATCH PROGRAM)	40,000
						TOTAL JUSTIFICATION:	**75,000**
1420	5315	SMALL TOOLS & EQUIPMENT	6,558	6,980	6,401	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP	3,250
						TRAFFIC CONTROL DEVICES (CONES, BARRICADES, ADVANCED	0
						WARNING SIGNAGE)	3,250
						TOTAL JUSTIFICATION:	**6,500**
1420	5317	MISC OPERATING SUPPLIES	307	334	431	MISC SUPPLIES (MARKING PAINT, FLAGS, ELEC TAPE, ETC.)	500
						TOTAL JUSTIFICATION:	**500**
1420	5319	PROTECTIVE CLOTHING/SUPL	2,357	2,134	1,705	SAFETY & WEATHER GEAR; PPE SUPPLIES	0
						(DIVIDED BTWN 2 DIVISIONS)	2,500
						TOTAL JUSTIFICATION:	**2,500**
1420	5320	STREET SIGNS	814	7,570	8,312	SIGN MAINT/SUPPLIES (BLANKS, POSTS, ROLLED GOODS,	0
						HARDWARE) INCLUDING PRE-MADE SIGNS	7,500
						TOTAL JUSTIFICATION:	**7,500**
1420	5322	WATER CHARGE	1,295	840	1,122	WATER AND SEWER FOR STREET MEDIANS	1,400

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**1,400**
1420	5411	SPECIAL EQUIPMENT	12,258	0	0		
						TOTAL JUSTIFICATION:	
1420	5707	TRANSFER TO CERF	274,919	300,184	133,540	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 180,230
						TOTAL JUSTIFICATION:	**180,230**
			1,079,807	1,061,122	927,791		1,079,695

FY 2020 BUDGET WORKSHEET
FORESTRY DIVISION

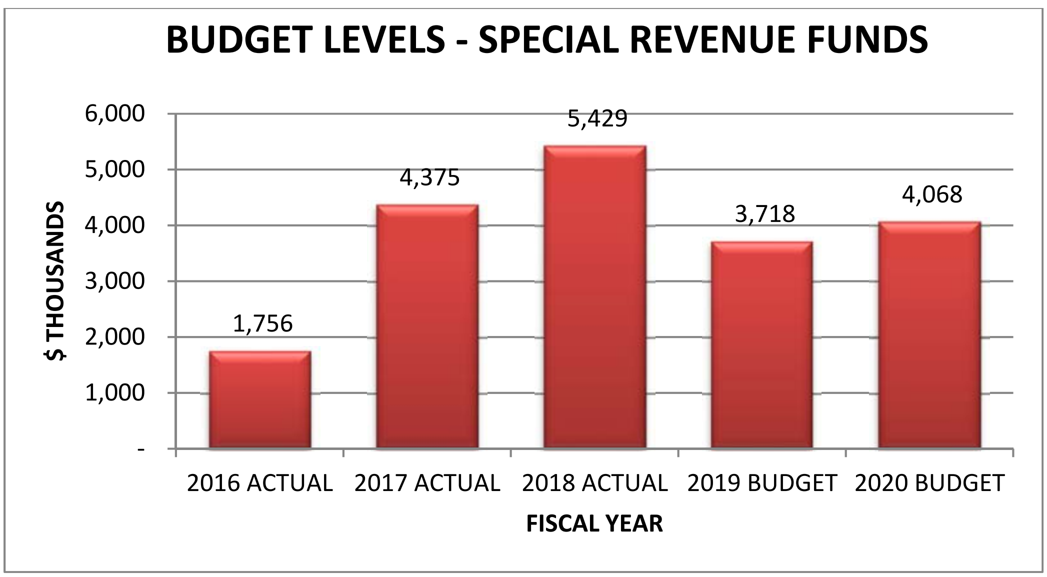
DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1430	5101	LONGEVITY	1,969	2,100	2,800	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1.5)	1,500
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.5)	650
						TOTAL JUSTIFICATION:	**2,150**
1430	5102	OVERTIME	2,588	1,064	910	COMPENSATION FOR CALL-BACKS OR CALL-INS	0
						(E.G. DOWNED TREES AND /OR LIMBS)	3,000
						TOTAL JUSTIFICATION:	**3,000**
1430	5103	SEASONAL HELP	4,098	2,146	6,816	SEASONAL EMPLOYEE	6,000
						TOTAL JUSTIFICATION:	**6,000**
1430	5104	SALARIES	325,543	251,213	251,560	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG	0
						2 DIVISIONS)	302,145
						TOTAL JUSTIFICATION:	**302,145**
1430	5105	LOCAL TRAINING & MEETINGS	1,405	1,278	1,423	MISC TRAINING/SEMINARS RELATED TO DIV PERSONNEL	1,500
						CDL REIMBURSEMENTS PER CBA (DIVIDED BTWN 2 DIVISIONS)	30
						TOTAL JUSTIFICATION:	**1,530**
1430	5106	UNIFORM ALLOWANCE	2,350	2,167	2,166	UNIFORMS FOR EMPLOYEES, INCL FOREMAN	1,575
						CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	350
						SEASONAL EMPLOYEE	150
						TOTAL JUSTIFICATION:	**2,075**
1430	5108	EMPLOYER CONTRIBUTIONS	63,873	50,423	47,049	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION	0
						EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	61,995
						TOTAL JUSTIFICATION:	**61,995**
1430	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
						TOTAL JUSTIFICATION:	**0**
1430	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	0
						TOTAL JUSTIFICATION:	**0**
1430	5205	MULTIPLE DAY TRAINING	12	24	22	IL ARBORIST CONF., INCL REG & TRAVEL EXPS (TINLEY PK)	700
						TOTAL JUSTIFICATION:	**700**
1430	5207	IS SERV & MAINT AGREEMENT	0	0	(1)		
						TOTAL JUSTIFICATION:	
1430	5208	DEBRIS DUMP CHARGES	2,428	970	1,350	DISPOSAL FOR STORM DAMAGE, LOGS, WOOD CHIPS	5,000
						TOTAL JUSTIFICATION:	**5,000**
1430	5209	ENERGY	13,230	13,610	11,855	ELECTRICITY FOR FRIENDSHIP PARK	17,500
						TOTAL JUSTIFICATION:	**17,500**
1430	5212	EMPLOYEE HEALTH INSURANCE	70,059	62,403	54,491	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	0
						(AMT ALLOCATED AMONG 2 DIVISIONS)	53,275
						TOTAL JUSTIFICATION:	**53,275**
1430	5213	GEN LIABILITY INSURANCE	31,114	22,133	17,550	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING	0
						WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	19,150
						TOTAL JUSTIFICATION:	**19,150**
1430	5217	LANDSCAPE MAINTENANCE	232,832	226,254	259,091	CONTRACTUAL MOWING FOR VILLAGE SITES	88,000
						CONTRACTUAL MOWING FOR NON-COMPLIANT PROPERTIES	7,000
						CHEMICAL SPRAYING OF TURF AREAS & OTHER APPLICATIONS	23,000
						CONTRACTUAL LANDSCAPING (FLOWER INSTL, MULCHING, ETC)	135,952
						EVANGERS MOWING	2,400

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
1430..	5217..	LANDSCAPE MAINTENANCE...	232,832 ...	226,254 ...	259,091 ...	PALATINE ROAD WEED CONTROL & MOWING	5,000
						TOTAL JUSTIFICATION:	**261,352**
1430	5222	MEMBERSHIP DUES	770	1,135	828	SUBURBAN TREE CONSORTIUM/WEST CENTRAL MUNICIPAL	600
						IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE	180
						TREE CITY USA/ARBOR DAY FOUNDATION	15
						TOTAL JUSTIFICATION:	**795**
1430	5233	RENTAL EQUIPMENT	0	0	0		
						TOTAL JUSTIFICATION:	
1430	5234	TREE MAINT SERVICE	80,496	93,556	103,787	CONTRACTUAL TREE TRIMMING/REMOVAL & STUMP GRINDING	100,000
						VILLAGE-OWNED PARKS & BLDGS TREE TRIMMING/REMOVAL	17,500
						TOTAL JUSTIFICATION:	**117,500**
1430	5299	MISC CONTRACTUAL SERVICES	39,600	36,789	36,190	FOUNTAIN MAINTENANCE (FRIENDSHIP, LEHMANN)	35,930
						DUNDEE/MILW CORNER PARKS MAINT (STONEWORK, RAILING	0
						CONCRETE, LIGHTS, ETC.)	10,000
						TOTAL JUSTIFICATION:	**45,930**
1430	5301	AUTO PETROL PRODUCTS	5,180	4,883	4,622	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0
						FLUID & DIESEL FUEL	8,000
						TOTAL JUSTIFICATION:	**8,000**
1430	5302	BOOKS & SUBSCRIPTIONS	20	178	173	MANUALS AND/OR PUBLICATIONS	200
						TOTAL JUSTIFICATION:	**200**
1430	5303	CHEMICALS	0	0	250	MISC CHEMICALS (SALT FOR PARKS, BRIDGE DECKS, WEEDS)	2,000
						TOTAL JUSTIFICATION:	**2,000**
1430	5310	VEHICLE MAINTENANCE	11,478	6,709	5,615	REPAIRS/MAINTENANCE OF VEHICLES & EQUIPMENT, INCLUDING	0
						INSPECTIONS & FIRE EXTINGUISHER SERVICE	8,500
						TOTAL JUSTIFICATION:	**8,500**
1430	5311	BLDG/GROUNDS MAINTENANCE	39,624	9,605	25,532	MISC MATLS (DIRT, SEED, PLANTS, FLAGS) OR RELATED SVCS	25,000
						STREETLIGHT SILK FLOWERS AND BASKETS	10,000
						TOTAL JUSTIFICATION:	**35,000**
1430	5313	IS MISC EQPT & SUPPLIES	104	1,726	1,475	REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	0
						TOTAL JUSTIFICATION:	**0**
1430	5315	SMALL TOOLS & EQUIPMENT	8,619	4,843	4,081	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP (CHAIN SAWS,	0
						SNOW BLOWER, ETC.)	5,000
						TOTAL JUSTIFICATION:	**5,000**
1430	5317	MISC OPERATING SUPPLIES	414	85	810	MISC SUPPLIES (MARKING PAINT/FLAGS, ARBOR DAY, ETC.)	800
						TOTAL JUSTIFICATION:	**800**
1430	5319	PROTECTIVE CLOTHING/SUPL	1,775	1,894	1,878	SAFETY & WEATHER GEAR; PPE SUPPLIES	0
						(DIVIDED BTWN 2 DIVISIONS)	2,500
						TOTAL JUSTIFICATION:	**2,500**
1430	5322	WATER CHARGE	15,358	15,693	26,038	WATER FOR FRIENDSHIP PARK FOUNTAIN	16,000
						TOTAL JUSTIFICATION:	**16,000**
1430	5411	SPECIAL EQUIPMENT	4,068	0	0		
						TOTAL JUSTIFICATION:	
1430	5707	TRANSFER TO CERF	47,865	50,365	44,300	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0
						(CERF)	85,005

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**85,005**
			1,006,874	863,245	912,660		1,063,102

SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund	$1,723,750
Foreign Fire Insurance Fund	69,300
Emergency Telephone System (E911) Fund	1,894,070
Grant Fund	380,730
Fox Point Grant Fund	0
TOTAL	**$4,067,850**



FY 2020 BUDGET WORKSHEET
MFT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
11	5206	CONSULTING SERVICES	2,700	3,400	0		
						TOTAL JUSTIFICATION:	
11	5209	ENERGY	44,309	40,302	43,142	STREET LIGHT ENERGY	57,750
						TOTAL JUSTIFICATION:	**57,750**
11	5247	PAVEMENT MARKINGS	33,523	0	0		
						TOTAL JUSTIFICATION:	
11	5251	STREET LIGHT MAINTENANCE	43,490	43,998	36,479	STREET LIGHT MAINTENANCE/REPAIRS (E.G. POLES, FIXTURES)	20,000
						TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	25,000
						TOTAL JUSTIFICATION:	**45,000**
11	5299	MISC CONTRACTUAL SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
11	5303	CHEMICALS	48,586	86,004	114,369	ROAD SALT	125,000
						LIQUID CALCIUM CHLORIDE	8,000
						SALT BRINE	8,000
						TOTAL JUSTIFICATION:	**141,000**
11	5320	STREET SIGNS	10,045	4,914	5,000	SIGN MATERIALS FOR REPLACEMENT/REPAIR	5,000
						TOTAL JUSTIFICATION:	**5,000**
11	5508	PAVEMENT IMPROVEMENTS	718,397	745,232	1,000,000	STREET IMPROVEMENT PROGRAM	1,475,000
						TOTAL JUSTIFICATION:	**1,475,000**
			901,051	923,850	1,198,990		1,723,750

FY 2020 BUDGET WORKSHEET
FOREIGN FIRE INS TAX FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
12	5105	LOCAL TRAINING & MEETINGS	50	2,300	2,418		
						TOTAL JUSTIFICATION:	
12	5207	IS SERV & MAINT AGREEMENT	3,546	2,459	11,681		
						TOTAL JUSTIFICATION:	
12	5213	GEN LIABILITY INSURANCE	775	775	775	TREASURER BOND FEE CNA SURETY	800
						TOTAL JUSTIFICATION:	**800**
12	5220	MAINT OFF/SPEC EQUIPMENT	7,755	8,483	6,938		
						TOTAL JUSTIFICATION:	
12	5222	MEMBERSHIP DUES	280	240	450		
						TOTAL JUSTIFICATION:	
12	5302	BOOKS & SUBSCRIPTIONS	577	1,140	1,244	COMCAST	3,500
						TOTAL JUSTIFICATION:	**3,500**
12	5305	FIREFIGHTING SUPPLIES	39,959	21,432	10,672	FIREFIGHTING SUPPLIES	20,000
						TOTAL JUSTIFICATION:	**20,000**
12	5315	SMALL TOOLS & EQUIPMENT	847	2,500	23,466	FOREIGN FIRE INSURANCE FUND RELATED PURCHASES	45,000
						TOTAL JUSTIFICATION:	**45,000**
12	5317	MISC OPERATING SUPPLIES	14,450	1,622	3,603		
						TOTAL JUSTIFICATION:	
12	5319	PROTECTIVE CLOTHING/SUPL	11,280	0	2,678		
						TOTAL JUSTIFICATION:	
			79,520	40,951	63,925		69,300

FY 2020 BUDGET WORKSHEET
EMERGENCY TELEPHONE SYS

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
15	5101	LONGEVITY	0	3,696	3,077	LONGEVITY (59.4% MOVED FROM 2110)	0
						EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.782)	1,070
						EMPLOYEES WITH 18 THRU 25 YEARS OF SERVICE (1.188)	1,190
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.594)	770
						REMAINING 41.5% OF LONGEVITY CHARGED TO 2110	0
						TOTAL JUSTIFICATION:	**3,030**
15	5102	OVERTIME	0	0	0		
						TOTAL JUSTIFICATION:	
15	5104	SALARIES	247,277	1,286,780	1,122,741	SALARIES (59.4% MOVED FROM 2110)	1,000,200
						TOTAL JUSTIFICATION:	**1,000,200**
15	5105	LOCAL TRAINING & MEETINGS	4,589	0	0	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS	0
						(MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
15	5106	UNIFORM ALLOWANCE	0	1,101	0	UNIFORM ALLOWANCE	0
						TOTAL JUSTIFICATION:	**0**
15	5108	EMPLOYER CONTRIBUTIONS	57,860	258,242	215,707	EMPLOYEE CONTRIBUTIONS (59.4% MOVED FROM 2110)	200,675
						TOTAL JUSTIFICATION:	**200,675**
15	5116	SICK LEAVE ANNL BUY BACK	0	0	2,277	SICK LEAVE ANNL BUY BACK (59.4% MOVED FROM 2110)	2,415
						TOTAL JUSTIFICATION:	**2,415**
15	5205	MULTIPLE DAY TRAINING	4,906	0	0	(MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
15	5207	IS SERV & MAINT AGREEMENT	89,916	0	99,513	MAINTENANCE CODE RED/ONSOLVE	12,000
						MAINTENANCE AGREEMENT CAD/MOBILE	70,300
						COMCAST FIBER OPTIC SERVICE (DPD TO WPD FIBER)	19,070
						NG911 PHONE SYSTEM MAINTENANCE AGREEMENT	28,000
						TOTAL JUSTIFICATION:	**129,370**
15	5212	EMPLOYEE HEALTH INSURANCE	32,369	186,874	162,045	HEALTH INSURANCE COSTS FOR FULL-TIME EMPLOYEES	138,420
						(59.4% MOVED FROM 2110)	0
						TOTAL JUSTIFICATION:	**138,420**
15	5220	MAINT OFF/SPEC EQUIPMENT	17,578	0	0	MAINT OFF/SPEC EQUIPMENT	0
						TOTAL JUSTIFICATION:	**0**
15	5221	MAINT RADIO EQUIPMENT	34,116	196	0	(MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
15	5222	MEMBERSHIP DUES	194	0	0	(MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
15	5231	REG & SPCL AGENCY ASSESS	319,949	357,185	352,524	FIRE DISPATCH RED CENTER	385,460
						TOTAL JUSTIFICATION:	**385,460**
15	5238	TELE-COMMUNICATION SERV	0	0	18,261	911 AT&T PHONE SYSTEM WIRELESS DATA	0
						NG911 PHONE SYSTEM REGIONAL NETWORK FIBER (ATT)	8,500
						TOTAL JUSTIFICATION:	**8,500**
15	5302	BOOKS & SUBSCRIPTIONS	(30)	0	0	(MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
15	5313	IS MISC EQPT & SUPPLIES	417	0	0	(MOVED TO 2110)	0

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**0**
15	5315	SMALL TOOLS & EQUIPMENT	8,216	0	0	(MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
15	5317	MISC OPERATING SUPPLIES	880	0	0	MISCELLANEOUS OPERATING SUPPLIES	0
						(MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
15	5318	OFFICE SUPPLIES	248	0	0	MISCELLANEOUS SUPPLIES	0
						(MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
15	5323	AWARDS/DONATIONS	538	0	0	EMPLOYEE RECOGNITION- 911 COMMUNICATORS MONTH	0
						(MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
15	5327	IS MISC SOFTWARE	4,005	0	0	NG911 MULTIMEDIA RECORDING.QA PACK SOFTWARE	26,000
						TOTAL JUSTIFICATION:	**26,000**
15	5412	IS CAPITAL EQPT/SUPPLIES	161,965	0	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
						TOTAL JUSTIFICATION:	**0**
15	5707	TRANSFER TO CERF	103,087	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0
						(CERF) (MOVED TO 2110)	0
						TOTAL JUSTIFICATION:	**0**
			1,088,081	2,094,073	1,976,146		1,894,070

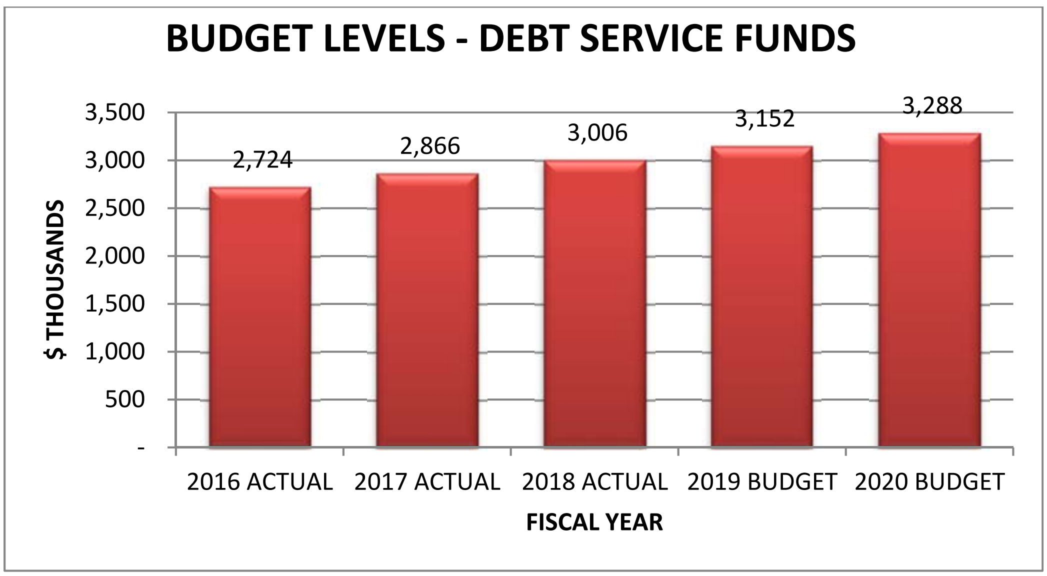
DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
5500	5101	LONGEVITY	0	0	600	VOCA GRANT	0
						EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1)	600
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0
						TOTAL JUSTIFICATION:	**600**
5500	5102	OVERTIME	51,458	68,637	87,375	STEP GRANT	100,000
						DISTRACTED DRIVER GRANT	16,000
						VOCA GRANT	700
						TOTAL JUSTIFICATION:	**116,700**
5500	5104	SALARIES	111,855	145,928	171,156	SALARIES FOR VICTIMS SERVICES COORDINATOR AND	0
						CONGREGATE MEALS SITE SUPERVISOR	162,240
						TOTAL JUSTIFICATION:	**162,240**
5500	5108	EMPLOYER CONTRIBUTIONS	21,055	27,383	26,816	FICA/IMRF/MEDICARE COSTS FOR VICTIMS SERVICES COORD	0
						AND CONGREGATE MEALS SITE SUPERVISOR	33,500
						TOTAL JUSTIFICATION:	**33,500**
5500	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK	360
						TOTAL JUSTIFICATION:	**360**
5500	5212	EMPLOYEE HEALTH INSURANCE	20,550	24,206	32,953	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	32,330
						TOTAL JUSTIFICATION:	**32,330**
5500	5227	POSTAGE	0	0	0		
						TOTAL JUSTIFICATION:	
5500	5228	PRINTING & BINDING	0	0	0		
						TOTAL JUSTIFICATION:	
5500	5299	MISC CONTRACTUAL SERVICES	41,785	39,161	32,934	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	35,000
						TOTAL JUSTIFICATION:	**35,000**
5500	5311	BLDG/GROUNDS MAINTENANCE	0	190,246	0		
						TOTAL JUSTIFICATION:	
5500	5313	IS MISC EQPT & SUPPLIES	0	0	224,526		
						TOTAL JUSTIFICATION:	
5500	5315	SMALL TOOLS & EQUIPMENT	3,697	0	122,896		
						TOTAL JUSTIFICATION:	
5500	5317	MISC OPERATING SUPPLIES	0	4,882	0		
						TOTAL JUSTIFICATION:	
5500	5318	OFFICE SUPPLIES	0	0	0		
						TOTAL JUSTIFICATION:	
			250,399	500,444	699,256		380,730

FY 2020 BUDGET WORKSHEET
FOX POINT GRANT FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
5600	5206	CONSULTING SERVICES	322,217	135,250	0		
						TOTAL JUSTIFICATION:	
5600	5209	ENERGY	2,014	0	0		
						TOTAL JUSTIFICATION:	
5600	5213	GEN LIABILITY INSURANCE	12,752	0	0		
						TOTAL JUSTIFICATION:	
5600	5218	LEGAL SERVICES	17,773	676	0		
						TOTAL JUSTIFICATION:	
5600	5223	ENGINEERING & DESIGN SERV	0	0	0		
						TOTAL JUSTIFICATION:	
5600	5232	RENTAL AGREEMENTS	909,677	1,364,909	0		
						TOTAL JUSTIFICATION:	
5600	5238	TELE-COMMUNICATION SERV	1,077	0	0		
						TOTAL JUSTIFICATION:	
5600	5299	MISC CONTRACTUAL SERVICES	66,132	362,960	0		
						TOTAL JUSTIFICATION:	
5600	5317	MISC OPERATING SUPPLIES	240	0	0		
						TOTAL JUSTIFICATION:	
5600	5322	WATER CHARGE	5,886	0	0		
						TOTAL JUSTIFICATION:	
5600	5420	LAND ACQUISITION	717,932	5,521	0		
						TOTAL JUSTIFICATION:	
			2,055,699	1,869,316	0		

DEBT SERVICE FUNDS

2007 General Obligation Bond Fund (21)	$392,400
2008 General Obligation Bond Fund (22)	2,503,919
2009 General Obligation Bond Fund (23)	392,000
TOTAL	**$3,288,319**

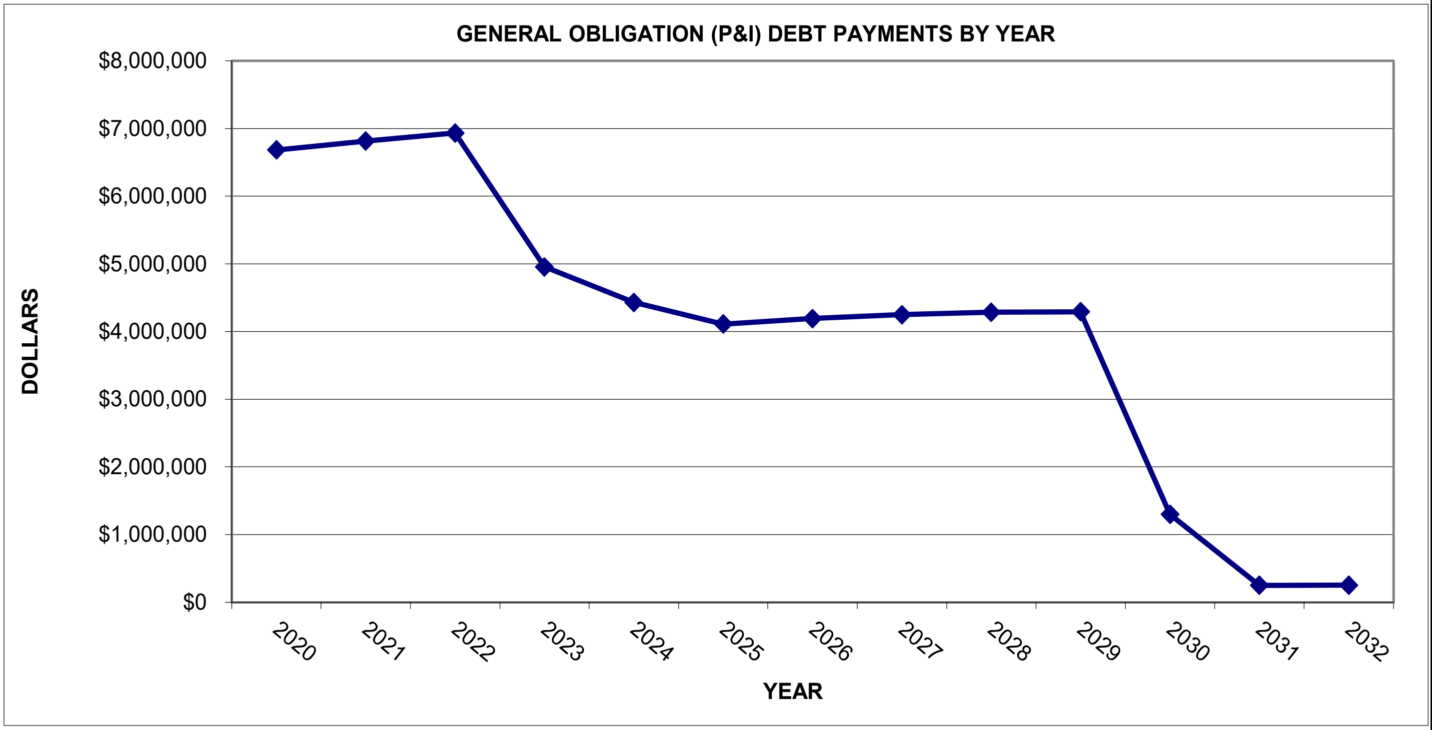


NOTE: Not all debt service expenses are budgeted in the Debt Service Funds. Some debt service costs are budgeted in the TIF Funds, Capital Projects Funds and General Fund.

GENERAL OBLIGATION DEBT PAYMENTS BY YEAR (PRINCIPAL & INTEREST)

Fiscal Year	Series 2007	Series 2008	Series 2009	Series 2011	Series 2012A	Series 2012B	Series 2016	Total P&I
FS*	Levy	Levy/WS	Levy	TIF/CP/GF	GF	W/S	TIF	
2020	392,000	2,503,919	392,000	766,600	416,750	237,800	1,973,250	$6,682,319
2021	392,000	2,636,020	392,000	766,050	421,100	238,150	1,968,000	$6,813,320
2022	392,000	2,763,595	392,000	759,900	420,000	238,350	1,968,750	$6,934,595
2023	392,000	2,881,427	392,000	628,300	417,650	243,400		$4,954,777
2024	392,000	1,554,517	1,827,000		414,000	243,150		$4,430,667
2025	392,000		3,475,748			242,750		$4,110,498
2026	392,000		3,552,660			246,969		$4,191,629
2027	1,837,000		2,166,732			245,875		$4,249,607
2028	4,035,356					249,375		$4,284,731
2029	4,040,316					252,550		$4,292,866
2030	1,044,396					254,850		$1,299,246
2031						251,800		$251,800
2032						253,575		$253,575
Total	$13,701,068	$12,339,477	$12,590,140	$2,920,850	$2,089,500	$3,198,594	$5,910,000	$52,749,629

* Funding Source



Notes:
Levy = Property Tax Levy
WS = Water/Sewer Fund
CP = Capital Projects Fund
TIF = Tax Increment Financing Funds

GENERAL OBLIGATION BOND DEBT SERVICE

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

One such standard looks at a community's total governmental funds debt service as a percentage of expenditures. Communities with percentages less than 15% are judged to be "strong" (less than 8% is considered "very strong"). At the beginning of FY 2020, Wheeling's percentage will be 12.44%. However, if we exclude TIF-district and Water and Sewer Fund related debt (which have dedicated sources of revenue for debt service purposes), the Village's percentage drops to 6.31%, well within the "very strong" category.

A second standard examines a community's net debt as a percentage of the market value of real property within its limits. Communities with net debt below 3% of market value receive high marks. At the beginning of FY 2020, the Village's net debt will represent only 2.31% of market value, a strong position as viewed by Standard and Poor's.

	Wheeling	Standard
Governmental funds debt payments as a % of expenditures:	12.44%	Less than 15% (strong)
Net Debt as a % of Market Value:	2.31%	Below 3% (low)

The Village's has a AA-bond rating with Standard & Poor's and AA+ with Fitch Rating Services, the third and second-highest ratings (respectively) available to municipalities. The ratings reflect the agencies' confidence in the Village's ability to manage its debt and to make its scheduled debt service payments.

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

In November of 2007, the Village sold $10,000,000 in Series 2007 bank qualified, general obligation bonds to fund the first phase of its building project plan. The plan called for the construction of a new Village Hall, new fire station headquarters, new public works building and renovation of the existing police station. A few weeks after the sale of the 2007 bonds, the Village entered into two interest rate swap agreements with Bank of America for the sale of $20,000,000 in (non-bank qualified) general obligation bonds in January of 2008 (i.e. Series 2008) and for the sale of $10,000,000 in bank qualified bonds in 2009 (i.e. Series 2009). The swap agreements allowed the Village to lock in a fixed interest rate on the debt it planned to issue in the future, thereby eliminating the possibility that rising interest rates would jeopardize the financial viability of the projects. By the end of 2009, the Village had sold a total of $40,000,000 in new debt to pay for these projects and will rely on property taxes, Capital Projects Fund revenue and Water and Sewer revenue (i.e. related to that fund's share of the new Public Works Building) to pay the debt service on these bonds. The Series 2007, 2008 and 2009 bonds mature in 2030, 2024 and 2027 respectively.

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

Accordingly, the Village refunded all of its Series 2003A and Series 2003B bonds, and most of its Series 2004A bonds, and realized over $612,000 in present value savings over the life of the refunding bonds. The original bonds were issued to pay for water and sewer system improvements (Series 2003A), a TIF Fund project (Series 2003B), the cost of purchasing and improving a Public Works building on Hintz Road (Series 2004A), and the Prairie Park development incentive in the Lake-Cook/North Milwaukee TIF District (Series 2004A). The Series 2011 bonds mature in 2023.

On May 7, 2012, the Village sold $3,925,000 in Series 2012A General Obligation Sales Tax Refunding bonds to refund the Series 2005 G.O. alternate revenue (sales tax) bonds. By refunding the Series 2005 bonds, the Village realized $167,424 in present value savings. The 2005 bonds were originally issued to fund, in part, the Village's $23.0 million contribution to the development of the Westin Hotel. The project, which is located in the Village's Lake Cook/North Milwaukee TIF, consists of a 411 room, 15 story hotel with banquet facilities, conference room space, retail stores and restaurants. The cost of the development was $125.0 million. The Village agreed to contribute $23.0 million to pay for extraordinary land acquisition and infrastructure costs. Funds necessary to provide the development incentive came from $19.0 million in TIF revenue bonds and $5.4 million in Series 2005 G.O. alternate revenue (sales tax) bonds. The Village has made the debt service payments on the TIF revenue bonds using the property tax increment generated from the project while the debt service payments on the G.O. alternate revenue bonds have been made using sales tax proceeds from the project. The Series 2012A bonds mature in 2024.

Additionally, on May 7, 2012, the Village sold $3,500,000 in Series 2012B General Obligation Water System bonds, to pay for the cost of a water meter replacement program. The debt is related to the water and sewer system only; therefore, principal and interest payments will come from the Water and Sewer Fund and have no impact on the Village's property tax levy. The Series 2012B bonds will mature in 2032.

Finally, in 2016, the Village sold $11,355,000 in Series 2016 General Obligation Refunding bonds to refund the Series 2005 Tax Increment Financing Revenue bonds that were sold to provide a development incentive for the Westin Hotel project. By doing so, the Village realized $3,035,000 in interest savings on a net present value basis. The Series 2016 bonds mature in 2022.

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

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

The Village's existing general obligation debt level is manageable and does not have a significant impact on current operations. While the Village's General Obligation (GO) principal and interest debt payments for FY 2020 are budgeted at $6,529,320, only $2,145,103 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 12.72% 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 2020 BUDGET WORKSHEET
2007 GEN OBLIG BOND FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
21	5206	CONSULTING SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
21	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES	400
						TOTAL JUSTIFICATION:	**400**
21	5623	BOND PRINCIPAL	0	0	0		
						TOTAL JUSTIFICATION:	
21	5624	BOND INTEREST EXPENSE	392,000	392,000	392,000	INTEREST EXPENSE RELATED TO 2007 GO BONDS	392,000
						TOTAL JUSTIFICATION:	**392,000**
			392,000	392,000	392,000		392,400

FY 2020 BUDGET WORKSHEET
2008 GEN OBLIG BOND FUND

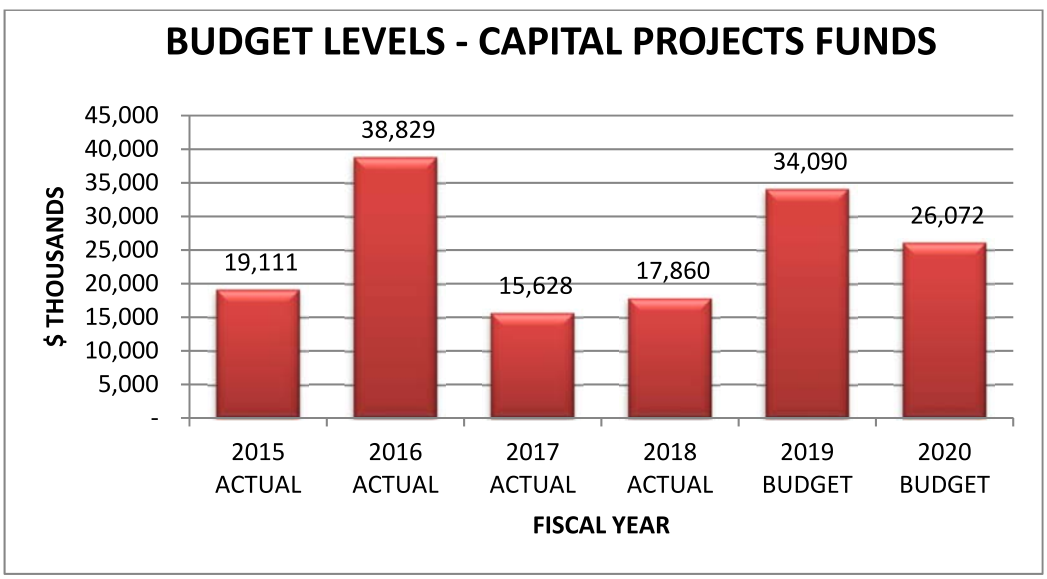
DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
22	5206	CONSULTING SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
22	5609	FISCAL AGENT FEES	0	0	0		
						TOTAL JUSTIFICATION:	
22	5623	BOND PRINCIPAL	1,400,000	1,600,000	1,815,000	2008 GO BONDS - PRINCIPAL PAYMENT (GF PORTION)	1,370,250
						2008 GO BONDS - PRINCIPAL PAYMENT (WS PORTION)	659,750
						TOTAL JUSTIFICATION:	**2,030,000**
22	5624	BOND INTEREST EXPENSE	682,408	621,788	552,508	2008 GO BONDS - INTEREST EXPENSE (GF PORTION)	319,895
						2008 GO BONDS - INTEREST EXPENSE (WS PORTION)	154,024
						TOTAL JUSTIFICATION:	**473,919**
22	5625	INTEREST RATE SWAP PAYMNT	0	0	0		
						TOTAL JUSTIFICATION:	
			2,082,408	2,221,788	2,367,508		2,503,919

FY 2020 BUDGET WORKSHEET
2009 GEN OBLIG BOND FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
23	5206	CONSULTING SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
23	5609	FISCAL AGENT FEES	0	0	0		
						TOTAL JUSTIFICATION:	
23	5623	BOND PRINCIPAL	0	0	0		
						TOTAL JUSTIFICATION:	
23	5624	BOND INTEREST EXPENSE	391,939	392,000	392,000	2009 GO BONDS - INTEREST EXPENSE	392,000
						TOTAL JUSTIFICATION:	**392,000**
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
						TOTAL JUSTIFICATION:	
			391,939	392,000	392,000		392,000

CAPITAL PROJECTS FUNDS

TIF Implementation Fund - Crossroads Redevelopment Project	$0
TIF Implementation Fund - South Milwaukee Area	1,731,067
TIF Implementation Fund - Town Center II	2,605,184
TIF Implementation Fund – Southeast II	395,400
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area	6,468,093
Capital Projects Fund:	
Infrastructure Improvements (3410)	2,919,735
Non-Infrastructure Improvements (3420)	6,523,650
Capital Equipment Replacement Fund (CERF)	1,760,500
Stormwater Fund:	
Stormwater System Improvements (4510)	3,668,809
Stormwater System R&R Projects (4520)	0
TOTAL	**$26,072,438**



FY 2020 BUDGET WORKSHEET
CROSSROAD TIF IMPLEMENT.

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
3100	5104	SALARIES	15,940	15,570	16,515	SALARY FOR REDEVELOPMENT COORDINATOR	0
						TOTAL JUSTIFICATION:	**0**
3100	5105	LOCAL TRAINING & MEETINGS	0	0	0		
						TOTAL JUSTIFICATION:	
3100	5108	EMPLOYER CONTRIBUTIONS	3,137	2,698	2,664		
						TOTAL JUSTIFICATION:	
3100	5201	ADVERTISING & PUBLISHING	0	0	0		
						TOTAL JUSTIFICATION:	
3100	5205	MULTIPLE DAY TRAINING	1,087	1,087	1,040		
						TOTAL JUSTIFICATION:	
3100	5206	CONSULTING SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
3100	5212	EMPLOYEE HEALTH INSURANCE	2,120	4,534	4,482		
						TOTAL JUSTIFICATION:	
3100	5218	LEGAL SERVICES	3,415	16,055	12,485		
						TOTAL JUSTIFICATION:	
3100	5222	MEMBERSHIP DUES	85	85	0		
						TOTAL JUSTIFICATION:	
3100	5299	MISC CONTRACTUAL SERVICES	2,020,558	2,691,660	2,332,061		
						TOTAL JUSTIFICATION:	
3100	5333	BUSINESS RECRUITMENT	11,758	12,301	12,329		
						TOTAL JUSTIFICATION:	
3100	5420	LAND ACQUISITION	0	0	0		
						TOTAL JUSTIFICATION:	
3100	5503	WATER IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
3100	5506	STREETSCAPE IMPROVEMENTS	0	46,000	0		
						TOTAL JUSTIFICATION:	
3100	5750	TIF INCENTIVE PAYMENTS	200,000	80,000	20,000		
						TOTAL JUSTIFICATION:	
3100	5831	TRANS TO TOWN CENTER TIF	0	1,800,000	2,000,000		
						TOTAL JUSTIFICATION:	
			2,258,100	4,669,989	4,401,576		0

FY 2020 BUDGET WORKSHEET
SOUTH TIF DISTRICT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
3200	5104	SALARIES	15,940	15,570	16,684	SALARY FOR REDEVELOPMENT COORDINATOR	23,060
						TOTAL JUSTIFICATION:	**23,060**
3200	5105	LOCAL TRAINING & MEETINGS	0	0	0		
						TOTAL JUSTIFICATION:	
3200	5108	EMPLOYER CONTRIBUTIONS	3,137	2,698	2,698	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND	4,620
						IMRF FOR REDEVELOPMENT COORDINATOR	0
						TOTAL JUSTIFICATION:	**4,620**
3200	5205	MULTIPLE DAY TRAINING	1,087	1,087	1,040	ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (2) 20%	2,050
						SELECT USA 2019 INVESTMENT SUMMIT (1) 20%	700
						TOTAL JUSTIFICATION:	**2,750**
3200	5206	CONSULTING SERVICES	0	12,300	363		
						TOTAL JUSTIFICATION:	
3200	5212	EMPLOYEE HEALTH INSURANCE	2,120	4,534	4,482	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR	5,445
						REDEVELOPMENT COORDINATOR	0
						TOTAL JUSTIFICATION:	**5,445**
3200	5218	LEGAL SERVICES	285	129	266	MISC LEGAL SERVICES	5,000
						TOTAL JUSTIFICATION:	**5,000**
3200	5222	MEMBERSHIP DUES	85	85	0		
						TOTAL JUSTIFICATION:	
3200	5228	PRINTING & BINDING	0	0	0		
						TOTAL JUSTIFICATION:	
3200	5299	MISC CONTRACTUAL SERVICES	710,365	1,213,024	1,636,027	SURPLUS DISTRIBUTION (45%)	775,667
						ADDITIONAL SURPLUS DISTRIBUTION	900,000
						TOTAL JUSTIFICATION:	**1,675,667**
3200	5333	BUSINESS RECRUITMENT	11,758	12,301	12,329	BROKER SAVANT	400
						FRANCE PUBLICATIONS	8,625
						BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2020	1,000
						CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS	4,500
						TOTAL JUSTIFICATION:	**14,525**
3200	5420	LAND ACQUISITION	0	0	37,298		
						TOTAL JUSTIFICATION:	
3200	5506	STREETSCAPE IMPROVEMENTS	0	0	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	0
						TOTAL JUSTIFICATION:	**0**
3200	5838	TRANSFER TO CROSSROAD TIF	0	1,350,000	0		
						TOTAL JUSTIFICATION:	
			744,778	2,611,727	1,711,186		1,731,067

FY 2020 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
3500	5104	SALARIES	15,940	15,570	16,684	SALARY FOR REDEVELOPMENT COORDINATOR	23,060
						TOTAL JUSTIFICATION:	**23,060**
3500	5105	LOCAL TRAINING & MEETINGS	0	0	0		
						TOTAL JUSTIFICATION:	
3500	5108	EMPLOYER CONTRIBUTIONS	3,137	2,698	2,698	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF	4,620
						FOR REDEVELOPMENT COORDINATOR	0
						TOTAL JUSTIFICATION:	**4,620**
3500	5201	ADVERTISING & PUBLISHING	0	0	0		
						TOTAL JUSTIFICATION:	
3500	5205	MULTIPLE DAY TRAINING	1,087	1,087	1,040	ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (2) 20%	2,050
						SELECT USA 2020 INVESTMENT SUMMIT (1) 20%	700
						TOTAL JUSTIFICATION:	**2,750**
3500	5206	CONSULTING SERVICES	105,840	114,684	135,433	WOLF ROAD RECONSTRUCTION	1,875
						TOTAL JUSTIFICATION:	**1,875**
3500	5212	EMPLOYEE HEALTH INSURANCE	2,120	4,534	4,482	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR	5,445
						REDEVELOPMENT COORDINATOR	0
						TOTAL JUSTIFICATION:	**5,445**
3500	5218	LEGAL SERVICES	43,322	80,520	28,250	LEGAL SERVICES	25,000
						TOTAL JUSTIFICATION:	**25,000**
3500	5222	MEMBERSHIP DUES	85	85	0		
						TOTAL JUSTIFICATION:	
3500	5223	ENGINEERING & DESIGN SERV	0	0	0		
						TOTAL JUSTIFICATION:	
3500	5228	PRINTING & BINDING	0	0	0		
						TOTAL JUSTIFICATION:	
3500	5230	RECORDING FEES	0	750	222		
						TOTAL JUSTIFICATION:	
3500	5299	MISC CONTRACTUAL SERVICES	1,312,696	6,287	312,367		
						TOTAL JUSTIFICATION:	
3500	5333	BUSINESS RECRUITMENT	11,758	12,301	12,329	BROKER SAVANT	400
						FRANCE PUBLICATIONS: NATL & REGL REAL ESTATE MGZN ADS	8,625
						BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2020	1,000
						CRAIN'S CHICAGO BUSINESS E-NEWS: 6 MOS. ADS	4,500
						TOTAL JUSTIFICATION:	**14,525**
3500	5420	LAND ACQUISITION	0	0	0		
						TOTAL JUSTIFICATION:	
3500	5502	SANITARY SEWER IMPROVEMNT	0	23,247	1,066,015		
						TOTAL JUSTIFICATION:	
3500	5504	STORM SEWER IMPROVEMENTS	1,122,244	1,024,441	75,000	UPTOWN 500 - BUY DETENTION/COMP CREDITS FROM STORM FUND	807,500
						TOTAL JUSTIFICATION:	**807,500**
3500	5506	STREETSCAPE IMPROVEMENTS	31,941	176,279	6,435	FACADE PROGRAM	50,000

FY 2020 BUDGET WORKSHEET
TOWNCENTER TIF 2 FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**50,000**
3500	5507	SIDEWALK IMPROVEMENTS	86,263	74,427	0		
						TOTAL JUSTIFICATION:	
3500	5508	PAVEMENT IMPROVEMENTS	0	0	(229,326)	WOLF ROAD RECONSTRUCTION	13,125
						TOTAL JUSTIFICATION:	**13,125**
3500	5512	BRIDGE IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
3500	5513	WATERWAY IMPROVEMENTS	0	0	217,623		
						TOTAL JUSTIFICATION:	
3500	5701	CONTINGENCIES	0	0	0		
						TOTAL JUSTIFICATION:	
3500	5750	TIF INCENTIVE PAYMENTS	355,358	877,023	1,778,870	PAYMENT ON NORTHGATE CROSSINGS TIF NOTES	822,109
						PARK DISTRICT RENOVATION TIF INCENTIVE	835,175
						TOTAL JUSTIFICATION:	**1,657,284**
3500	5838	TRANSFER TO CROSSROAD TIF	0	0	0		
						TOTAL JUSTIFICATION:	
			3,091,792	2,413,932	3,428,122		2,605,184

FY 2020 BUDGET WORKSHEET
SOUTHEAST TIF 2 FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
3600	5104	SALARIES	15,940	15,570	16,684	SALARY FOR REDEVELOPMENT COORDINATOR	23,060
						TOTAL JUSTIFICATION:	**23,060**
3600	5105	LOCAL TRAINING & MEETINGS	0	0	0		
						TOTAL JUSTIFICATION:	
3600	5108	EMPLOYER CONTRIBUTIONS	3,137	2,698	2,698	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND IMRF	4,620
						FOR REDEVELOPMENT COORDINATOR	0
						TOTAL JUSTIFICATION:	**4,620**
3600	5205	MULTIPLE DAY TRAINING	1,087	1,087	1,040	ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (2) 20%	2,050
						SELECT USA 2020 INVESTMENT SUMMIT (1) 20%	700
						TOTAL JUSTIFICATION:	**2,750**
3600	5206	CONSULTING SERVICES	600	35,107	211,134		
						TOTAL JUSTIFICATION:	
3600	5212	EMPLOYEE HEALTH INSURANCE	2,120	4,534	4,482	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR	5,445
						REDEVELOPMENT COORDINATOR	0
						TOTAL JUSTIFICATION:	**5,445**
3600	5218	LEGAL SERVICES	1,485	4,786	4,364	LEGAL SERVICES	25,000
						TOTAL JUSTIFICATION:	**25,000**
3600	5222	MEMBERSHIP DUES	85	85	0		
						TOTAL JUSTIFICATION:	
3600	5228	PRINTING & BINDING	0	0	0		
						TOTAL JUSTIFICATION:	
3600	5299	MISC CONTRACTUAL SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
3600	5333	BUSINESS RECRUITMENT	11,758	12,301	12,329	BROKER SAVANT	400
						FRANCE PUBLICATIONS	8,625
						BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2020	1,000
						CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS	4,500
						TOTAL JUSTIFICATION:	**14,525**
3600	5502	SANITARY SEWER IMPROVEMNT	0	0	837,245		
						TOTAL JUSTIFICATION:	
3600	5503	WATER IMPROVEMENTS	0	16,850	464,150	WATERMAIN LOOP FROM RIVER MILL TO SUMAC	200,000
						TOTAL JUSTIFICATION:	**200,000**
3600	5506	STREETSCAPE IMPROVEMENTS	0	0	1,500,941	FACADE PROGRAM	50,000
						NEW PUBLIC SIDEWALK	0
						TOTAL JUSTIFICATION:	**50,000**
3600	5750	TIF INCENTIVE PAYMENTS	0	0	0	GATOR'S DEMOLITION	70,000
						TOTAL JUSTIFICATION:	**70,000**
3600	5801	TRANSFER TO GENERAL FUND	0	0	0		
						TOTAL JUSTIFICATION:	
			36,213	93,018	3,055,066		395,400

FY 2020 BUDGET WORKSHEET
NORTH TIF DISTRICT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
3900	5104	SALARIES	15,940	15,570	16,684	SALARY FOR REDEVELOPMENT COORDINATOR	23,060
						TOTAL JUSTIFICATION:	**23,060**
3900	5105	LOCAL TRAINING & MEETINGS	0	0	0		
						TOTAL JUSTIFICATION:	
3900	5108	EMPLOYER CONTRIBUTIONS	3,137	2,698	2,698	EMPLOYER'S SHARE OF SOCIAL SECURITY, MEDICARE AND	4,620
						IMRF FOR REDEVELOPMENT COORDINATOR	0
						TOTAL JUSTIFICATION:	**4,620**
3900	5205	MULTIPLE DAY TRAINING	1,087	1,087	962	ICSC RECON INTL RETAIL REAL ESTATE CONVENTION (2) 20%	2,050
						SELECT USA 2020 INVESTMENT SUMMIT (1) 20%	700
						TOTAL JUSTIFICATION:	**2,750**
3900	5206	CONSULTING SERVICES	43,997	48,704	22,898	WOLF ROAD RECONSTRUCTION MANCHESTER TO MILWAUKEE	6,000
						TOTAL JUSTIFICATION:	**6,000**
3900	5212	EMPLOYEE HEALTH INSURANCE	2,120	4,534	4,482	EMPLOYER'S PORTION OF INSURANCE PREMIUMS FOR	5,445
						REDEVELOPMENT COORDINATOR	0
						TOTAL JUSTIFICATION:	**5,445**
3900	5218	LEGAL SERVICES	2,120	410	3,075	LEGAL EXPENSES	25,000
						TOTAL JUSTIFICATION:	**25,000**
3900	5222	MEMBERSHIP DUES	510	85	0		
						TOTAL JUSTIFICATION:	
3900	5223	ENGINEERING & DESIGN SERV	0	0	0		
						TOTAL JUSTIFICATION:	
3900	5228	PRINTING & BINDING	0	0	0		
						TOTAL JUSTIFICATION:	
3900	5230	RECORDING FEES	0	0	0		
						TOTAL JUSTIFICATION:	
3900	5299	MISC CONTRACTUAL SERVICES	34,357	19,272	1,021,798	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS	35,000
						PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE	20,000
						SURPLUS DISTRIBUTION	3,500,000
						2016 GO REFUNDING BONDS ARBITRAGE REPORT	500
						TOTAL JUSTIFICATION:	**3,555,500**
3900	5317	MISC OPERATING SUPPLIES	0	0	0		
						TOTAL JUSTIFICATION:	
3900	5333	BUSINESS RECRUITMENT	11,758	12,301	12,329	BROKER SAVANT	400
						FRANCE PUBLICATIONS	8,625
						BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS	1,000
						CRAIN'S CHICAGO BUSINESS - 6 ADS, COMM RE RPT E-NEWS	4,500
						TOTAL JUSTIFICATION:	**14,525**
3900	5420	LAND ACQUISITION	0	0	0		
						TOTAL JUSTIFICATION:	
3900	5502	SANITARY SEWER IMPROVEMNT	7,294	85,819	(34)		
						TOTAL JUSTIFICATION:	
3900	5503	WATER IMPROVEMENTS	0	0	0		

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	
3900	5506	STREETSCAPE IMPROVEMENTS	97,528	60,000	2,029,719	FACADE PROGRAM	50,000
						TOTAL JUSTIFICATION:	**50,000**
3900	5507	SIDEWALK IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
3900	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECONSTRUCTION MANCHESTER TO MILWAUKEE	42,000
						TOTAL JUSTIFICATION:	**42,000**
3900	5609	FISCAL AGENT FEES	1,107	1,107	1,107	FEE FOR 2011 GO REFUNDING BONDS	400
						FEE FOR 2012A GO REFUNDING BONDS	400
						TOTAL JUSTIFICATION:	**800**
3900	5623	BOND PRINCIPAL	2,077,620	2,158,737	2,263,100	2016 GO REFUNDING BONDS	1,705,000
						2011 GO REFUNDING BONDS	302,468
						2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	355,000
						TOTAL JUSTIFICATION:	**2,362,468**
3900	5624	BOND INTEREST EXPENSE	659,065	573,033	476,692	2016 GO REFUNDING BONDS	268,250
						2011 GO REFUNDING BONDS	45,925
						2012A REFUNDING BONDS (FUNDS TRANSFERRED FROM GF)	61,750
						TOTAL JUSTIFICATION:	**375,925**
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	0	0	0		
						TOTAL JUSTIFICATION:	
3900	5838	TRANSFER TO CROSSROAD TIF	0	0	2,000,000		
						TOTAL JUSTIFICATION:	
			2,957,639	2,983,357	7,855,509		6,468,093

FY 2020 BUDGET WORKSHEET
INFRASTRUCTURE IMPROV'S

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
3410	5101	LONGEVITY	815	815	815	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.60)	360
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.30)	390
						REMAINING LONGEVITY CHARGED TO 4330 (W/S R&R FUND) &	0
						1400 (ENGINEERING/CIP)	0
						TOTAL JUSTIFICATION:	**750**
3410	5102	OVERTIME	1,383	270	114		
						TOTAL JUSTIFICATION:	
3410	5103	SEASONAL HELP	0	0	0		
						TOTAL JUSTIFICATION:	
3410	5104	SALARIES	155,643	161,446	168,584	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS	165,000
						TOTAL JUSTIFICATION:	**165,000**
3410	5108	EMPLOYER CONTRIBUTIONS	32,783	32,538	30,639	IMRF, FICA & MEDICARE CONTRIBUTIONS FOR CAPITAL	0
						PROJECTS & DESIGN PERSONNEL	33,125
						TOTAL JUSTIFICATION:	**33,125**
3410	5206	CONSULTING SERVICES	27,060	37,880	38,169	STREET IMPROVEMENT PROGRAM	30,000
						NEW SIDEWALK CONSTRUCTION	14,000
						WOLF ROAD RECONSTRUCTION	29,625
						LAKE COOK ROAD IMPROVEMENTS	80,000
						TOTAL JUSTIFICATION:	**153,625**
3410	5212	EMPLOYEE HEALTH INSURANCE	30,367	31,034	31,738	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/	0
						CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	29,860
						TOTAL JUSTIFICATION:	**29,860**
3410	5218	LEGAL SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
3410	5223	ENGINEERING & DESIGN SERV	213,659	304,853	282,357	STREET IMPROVEMENT PROGRAM	250,000
						TOTAL JUSTIFICATION:	**250,000**
3410	5230	RECORDING FEES	0	0	0		
						TOTAL JUSTIFICATION:	
3410	5299	MISC CONTRACTUAL SERVICES	0	0	0	STORMWATER MASTER PLAN	0
						TOTAL JUSTIFICATION:	**0**
3410	5504	STORM SEWER IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
3410	5506	STREETSCAPE IMPROVEMENTS	452,916	442,151	94,883	WOLF ROAD RECONSTRUCTION	207,375
						LAKE COOK ROAD IMPROVEMENTS	255,000
						STREETLIGHT IMPROVEMENTS	265,000
						TOTAL JUSTIFICATION:	**727,375**
3410	5507	SIDEWALK IMPROVEMENTS	296,221	61,213	73,523	SIDEWALK & CONCRETE PROGRAM	40,000
						SIDEWALK GRINDING PROGRAM	20,000
						TOTAL JUSTIFICATION:	**60,000**
3410	5508	PAVEMENT IMPROVEMENTS	1,337,008	487,804	1,007,149	WILLOW ROAD RECONSTRUCTION	1,500,000
						WATERMAIN REPLACEMENT PROGRAM	0
						TOTAL JUSTIFICATION:	**1,500,000**
3410	5512	BRIDGE IMPROVEMENTS	0	0	(14,937)		

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	
3410	5513	WATERWAY IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
			2,547,854	1,560,004	1,713,034		2,919,735

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
3420	5206	CONSULTING SERVICES	(6,980)	0	0		
						TOTAL JUSTIFICATION:	
3420	5209	ENERGY	0	0	0		
						TOTAL JUSTIFICATION:	
3420	5218	LEGAL SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
3420	5223	ENGINEERING & DESIGN SERV	0	5,535	31,707	FIBER OPTIC INSTALLATION DESIGN	20,000
						TOTAL JUSTIFICATION:	**20,000**
3420	5232	RENTAL AGREEMENTS	0	15,960	0		
						TOTAL JUSTIFICATION:	
3420	5299	MISC CONTRACTUAL SERVICES	19,997	82,344	30,316	PAVEMENT ASSESSMENT	30,000
						TOTAL JUSTIFICATION:	**30,000**
3420	5317	MISC OPERATING SUPPLIES	0	0	0		
						TOTAL JUSTIFICATION:	
3420	5408	BUILDING EQUIPMENT	0	178,515	57,275	HVAC UNIT REPLACEMENT PROGRAM	83,000
						ROOF REPLACEMENT PROGRAM	0
						TOTAL JUSTIFICATION:	**83,000**
3420	5411	SPECIAL EQUIPMENT	0	0	0		
						TOTAL JUSTIFICATION:	
3420	5420	LAND ACQUISITION	0	0	0		
						TOTAL JUSTIFICATION:	
3420	5504	STORM SEWER IMPROVEMENTS	0	0	0	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	0
						TOTAL JUSTIFICATION:	**0**
3420	5506	STREETSCAPE IMPROVEMENTS	33,934	21,058	238,593	PARKWAY TREE PLANTING PROGRAM	20,000
						PAVER BRICK MAINTENANCE	0
						ENTRANCE SIGNS	25,000
						NEW ENTRANCE SIGN ON DUNDEE RD	95,000
						TOTAL JUSTIFICATION:	**140,000**
3420	5508	PAVEMENT IMPROVEMENTS	481,150	178,529	211,731	CRACK SEALING PROGRAM	40,000
						ASPHALT SURFACE TREATMENT PROGRAM	400,000
						PAVEMENT MARKINGS	40,000
						PARKING LOT IMPROVEMENTS	100,000
						TOTAL JUSTIFICATION:	**580,000**
3420	5509	BUILDING IMPROVEMENTS	181,572	3,508	169,161	FIBER OPTIC INSTALLATION	350,000
						FIRE STATION 23	4,200,000
						FIRE STATION 42 (ALLOCATION)	500,000
						TOTAL JUSTIFICATION:	**5,050,000**
3420	5513	WATERWAY IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
3420	5609	FISCAL AGENT FEES	157	157	157	2011 GO BONDS FISCAL AGENT FEES	400
						TOTAL JUSTIFICATION:	**400**
3420	5623	BOND PRINCIPAL	328,107	340,000	366,900	2011 GO REFUNDING BONDS - PRINCIPAL PAYMENT	382,533

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**382,533**
3420	5624	BOND INTEREST EXPENSE	64,792	57,367	46,308	2011 GO REFUNDING BOND INTEREST PAYMENT	35,675
						TOTAL JUSTIFICATION:	**35,675**
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	320,101	327,383	330,542	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES	202,042
						TOTAL JUSTIFICATION:	**202,042**
			1,422,829	1,210,356	1,482,689		6,523,650

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
33	5313	IS MISC EQPT & SUPPLIES	465,214	162,333	647,760	BOARD ROOM/CONFERENCE ROOM AV EQUIPMENT (IT)	350,000
						CISCO 6509 CORE SWITCH (IT)	60,000
						CISCO 6500 10G 16 PORT LINE CARDS (IT)	80,000
						CISCO 6500 SUPERVISORY MODULE (IT)	70,000
						SECURITY SYSTEM SERVER & CAMERAS (POLICE)	60,000
						SQUAD CAR VIDEO CAMERAS (POLICE)	97,500
						MDT'S FOR POLICE VEHICLES (POLICE)	92,000
						TOTAL JUSTIFICATION:	**809,500**
33	5315	SMALL TOOLS & EQUIPMENT	110,103	143,637	233,826	FUTURE TOOLCAT (BUILDING SERVICES)	75,000
						SURVEYING EQUIPMENT (ENGINEERING)	25,000
						MORBARK CHIPPER (FORESTRY)	75,000
						TOTAL JUSTIFICATION:	**175,000**
33	5401	MOBILE EQUIPMENT	947,207	585,740	462,100	FORD F-250 PICKUP TRUCK X2 (BUILDING SERVICES)	64,000
						CHEVY STEP VAN (FLEET SERVICES)	90,000
						FORD 1 TON DUMP TRUCK (STREETS)	48,000
						CASE END LOADER (STREETS)	175,000
						BOBCAT SKID STEER LOADER (STREETS)	70,000
						FORD POLICE INTERCEPTOR SUV X4 (POLICE)	160,000
						BATTALION CHIEF VAN (FIRE)	50,000
						1 TON DUMP TRUCK (WATER)	45,000
						FORD F-250 PICKUP TRUCK (WATER)	32,000
						FORD F-250 PICKUP TRUCK CAB UTILITY (WATER)	42,000
						TOTAL JUSTIFICATION:	**776,000**
33	5407	OFFICE EQUIPMENT	0	0	0		
						TOTAL JUSTIFICATION:	
33	5411	SPECIAL EQUIPMENT	0	0	0		
						TOTAL JUSTIFICATION:	
33	5412	IS CAPITAL EQPT/SUPPLIES	649,490	0	0		
						TOTAL JUSTIFICATION:	
33	5413	IS CAPITAL SOFTWARE	13,450	6,881	900		
						TOTAL JUSTIFICATION:	
33	5840	TRF TO WATER & SEWER FUND	151,125	11,043	64,454		
						TOTAL JUSTIFICATION:	
			2,336,589	909,634	1,409,040		1,760,500

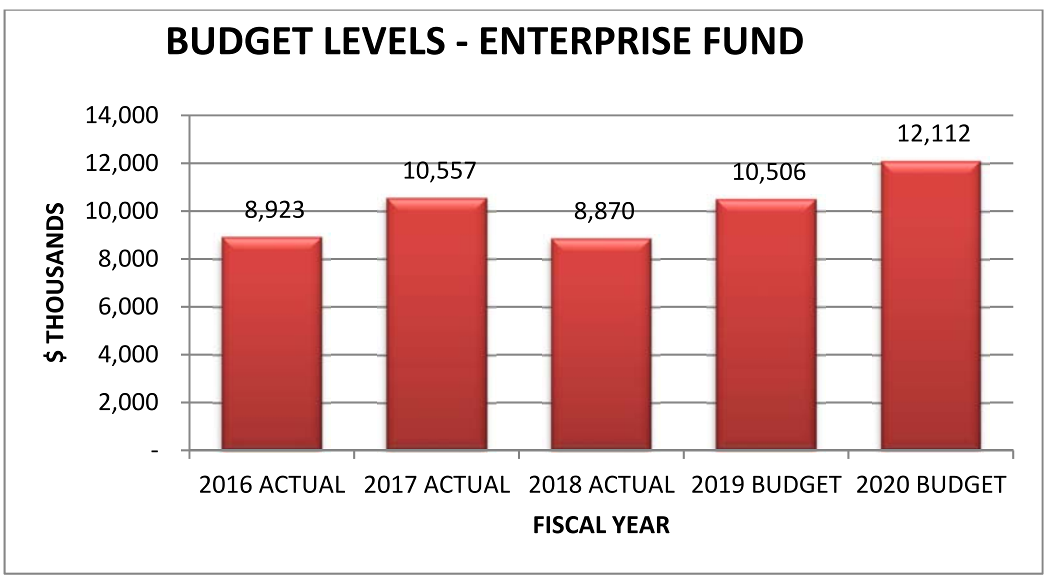
FY 2020 BUDGET WORKSHEET
STORMWATER IMPROVEMENTS

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4510	5206	CONSULTING SERVICES	78,013	70,745	81,385	BUFFALO CREEK RE-MAPPING	20,000
						EASTCHESTER DRAINAGE IMPROVEMENTS	10,000
						TOTAL JUSTIFICATION:	**30,000**
4510	5218	LEGAL SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
4510	5223	ENGINEERING & DESIGN SERV	47,156	60,567	14,054	DRAINAGE IMPROVEMENTS - EAST DUNHURST	200,000
						TOTAL JUSTIFICATION:	**200,000**
4510	5299	MISC CONTRACTUAL SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
4510	5420	LAND ACQUISITION	0	0	0	DRAINAGE IMPROVEMENTS - DUNHURST	415,000
						TOTAL JUSTIFICATION:	**415,000**
4510	5504	STORM SEWER IMPROVEMENTS	0	1,089,616	200,349	STREET IMPROVEMENT PROGRAM	500,000
						EASTCHESTER DRAINAGE IMPROVEMENTS	300,000
						DRAINAGE IMPROVEMENTS EAST DUNHURST	1,400,000
						LONGTREE BASIN EXPANSION	600,000
						TOTAL JUSTIFICATION:	**2,800,000**
4510	5506	STREETSCAPE IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
4510	5840	TRF TO WATER & SEWER FUND	171,500	187,500	205,158	TRANSFER TO W/S FUND TO COVER STORMWATER OPERATING	223,809
						COSTS (25% OF REVENUE) PER FINANCIAL POLICY	0
						TOTAL JUSTIFICATION:	**223,809**
			296,669	1,408,428	500,946		3,668,809

ENTERPRISE FUND

Water Sewer Fund:

Water Operating Program (4100)	$5,234,047
Sewer Operating Program (4200)	2,348,979
Water System Improvements (4310)	610,700
Sewer System Improvements (4320)	185,000
Water System R&R Projects (4330)	3,417,980
Sewer System R&R Projects (4340)	315,000
TOTAL	**$12,111,706**



FY 2020 BUDGET WORKSHEET
WATER DIVISION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4100	5101	LONGEVITY	6,669	5,850	5,503	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.5)	900
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3.5)	3,500
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1.5)	1,950
						TOTAL JUSTIFICATION:	**6,350**
4100	5102	OVERTIME	55,825	39,911	56,893	COMPENSATION FOR CALL-BACKS OR CALL-INS	0
						(E.G. WATERMAIN BREAKS)	45,000
						TOTAL JUSTIFICATION:	**45,000**
4100	5103	SEASONAL HELP	6,561	1,480	4,080	SEASONAL EMPLOYEE	6,000
						TOTAL JUSTIFICATION:	**6,000**
4100	5104	SALARIES	680,424	718,748	759,428	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG	0
						2 DIVISIONS)	785,575
						CURRENT LEVEL REQUEST - APPROVED BY VM	-39,415
						TOTAL JUSTIFICATION:	**746,160**
4100	5105	LOCAL TRAINING & MEETINGS	1,131	1,225	1,043	MISC TRAINING/SEMINARS RELATED TO DIV PERSONNEL	1,170
						CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVISIONS)	30
						TOTAL JUSTIFICATION:	**1,200**
4100	5106	UNIFORM ALLOWANCE	3,704	6,984	4,488	UNIFORMS FOR EMPLOYEES, INCL SUPT/FOREMAN	3,600
						CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	690
						SEASONAL EMPLOYEE	150
						TOTAL JUSTIFICATION:	**4,440**
4100	5108	EMPLOYER CONTRIBUTIONS	148,328	137,195	138,059	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION	0
						EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	167,990
						CURRENT LEVEL REQUEST - APPROVED BY VM	-7,895
						TOTAL JUSTIFICATION:	**160,095**
4100	5111	UNEMPLOYMENT COMPENSATION	3,137	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
						TOTAL JUSTIFICATION:	**0**
4100	5113	TUITION REIMBURSEMENT	0	0	0		
						TOTAL JUSTIFICATION:	
4100	5115	SLDPA RETIREE CONTRIBUTN	12,418	0	0	SLDPA RETIREE CONTRIBUTIONS	0
						TOTAL JUSTIFICATION:	**0**
4100	5116	SICK LEAVE ANNL BUY BACK	673	690	707	SICK LEAVE BUY BACK	715
						TOTAL JUSTIFICATION:	**715**
4100	5205	MULTIPLE DAY TRAINING	1,892	2,419	2,268	IL AWWA CONF. INCL. REG & TRAVEL EXPS (SPRINGFIELD)	1,200
						AWWA CONF. INCL REG & TRAVEL EXPS (FL)	1,400
						TOTAL JUSTIFICATION:	**2,600**
4100	5207	IS SERV & MAINT AGREEMENT	64,881	59,482	68,753	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION	50,000
						SENSUS LOGIC SOFTWARE	10,300
						WATER CONSERVATION/METER WEB PORTAL (AQUAHAWK)	10,920
						TOTAL JUSTIFICATION:	**71,220**
4100	5208	DEBRIS DUMP CHARGES	26,448	21,060	22,705	DISPOSAL FOR CONCRETE, ASPHALT, EXCAVATION MATLS	0
						INCLUDING IEPA TESTING	20,000
						TOTAL JUSTIFICATION:	**20,000**
4100	5209	ENERGY	86,419	83,198	98,625	ENERGY CHARGES IN WATER FACILITIES	100,000
						TOTAL JUSTIFICATION:	**100,000**
4100	5212	EMPLOYEE HEALTH INSURANCE	130,245	137,139	139,492	HEALTH INSURANCE COSTS FOR DIVISION EMPLOYEES	0

FY 2020 BUDGET WORKSHEET
WATER DIVISION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4100..	5212..	EMPLOYEE HEALTH INSURANCE...	130,245 ...	137,139 ...	139,492 ...	(AMT ALLOCATED AMONG 2 DIVISIONS)	147,630
						CURRENT LEVEL REQUEST - APPROVED BY VM	-10,890
						TOTAL JUSTIFICATION:	**136,740**
4100	5213	GEN LIABILITY INSURANCE	119,671	85,125	67,500	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING	0
						WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	73,650
						TOTAL JUSTIFICATION:	**73,650**
4100	5214	HYDRANT MAINTENANCE	33,758	28,030	20,565	FIRE HYDRANT SANDBLASTING	16,000
						FIRE HYDRANT REPLACEMENT PARTS & PAINT	9,000
						REFLECTIVE TAPE FOR COLOR CODING FIRE HYDRANTS	1,000
						TOTAL JUSTIFICATION:	**26,000**
4100	5217	LANDSCAPE MAINTENANCE	7,825	12,992	0	CONTRACTUAL MOWING FOR WATER FACILITIES (MOVED TO	0
						FORESTRY DIVISION)	0
						TOTAL JUSTIFICATION:	**0**
4100	5218	LEGAL SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
4100	5219	BANK CHARGES	38,024	46,219	39,068	LOCKBOX PROCESSING FEES (80% OF TOTAL)	0
						$1,500 X 12 X 80%;	14,400
						EPAY PROCESSING FEE $3,000/MONTH	36,000
						TOTAL JUSTIFICATION:	**50,400**
4100	5220	MAINT OFF/SPEC EQUIPMENT	1,194	1,494	2,659	MAINT/REPAIRS TO CONFINED SPACE, TANK GAUGE, ETC.	1,350
						DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	600
						TOTAL JUSTIFICATION:	**1,950**
4100	5222	MEMBERSHIP DUES	3,131	3,199	2,669	(2) AMERICAN WATER WORKS ASSOCIATION	172
						AMERICAN PUBLIC WORKS ASSOCIATION	175
						JULIE NOTIFICATION FEE	3,100
						TOTAL JUSTIFICATION:	**3,447**
4100	5227	POSTAGE	14,595	14,810	15,119	WATER BILLING MAILING COSTS (80% OF TOTAL)	0
						BASED ON 48,800 BILLS & LATE NOTICES	0
						47,000 BILLS X .43 X 1.03 X 80%;	16,650
						1,800 LATE NOTICES X .55 X 1.03 X 80%	815
						TOTAL JUSTIFICATION:	**17,465**
4100	5228	PRINTING & BINDING	10,928	12,143	11,847	WATER BILL PRINTING COSTS (80% OF TOTAL)	0
						48,800 BILLS X .22 CENTS X 1.03 X .80	8,847
						$150 SET UP CHARGE X 12 MONTHS X .80	1,440
						WATER BILL INSERT MAILING	2,000
						WATER BILLING USAGE TICKETS & REPORTS	750
						DOOR HANGERS (RPZ, TURNOFF, HIGH CONSUMPTION)	400
						TOTAL JUSTIFICATION:	**13,437**
4100	5233	RENTAL EQUIPMENT	0	0	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE	0
						OR NON-OWNED EQUIP (BARRICADES, ADVANCED WARNING SIGNS)	400
						TOTAL JUSTIFICATION:	**400**
4100	5237	TELEMETRY EQUIP MAINT	8,694	7,023	14,908	MISC REPAIR PARTS (PILOT AND/OR ALTITUDE VALVES, ETC.)	4,000
						SCADA MAINTENANCE/REPAIRS/SERVICE CALLS	5,000
						TOTAL JUSTIFICATION:	**9,000**
4100	5242	RETIREE HEALTH INSURANCE	14,039	10,391	8,742	HEALTH INSURANCE COSTS FOR WATER DIVISION RETIREES	8,520
						TOTAL JUSTIFICATION:	**8,520**
4100	5243	PUMPHOUSE MAINTENANCE	19,058	24,207	30,162	MISC REPAIRS FOR PUMP HOUSE EQUIP	16,000
						MAINTENANCE OF EMERGENCY GENERATORS	4,000

FY 2020 BUDGET WORKSHEET
WATER DIVISION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4100...	5243...	PUMPHOUSE MAINTENANCE...	19,058 ...	24,207 ...	30,162 ...	TANK, LINE SENSOR AT NORTH & SOUTH STATIONS & WELL#7	4,000
						MAINT OF TRANSFER SWITCHES & FIRE SUPPRESSION INSPECT	1,000
						TOTAL JUSTIFICATION:	**25,000**
4100	5299	MISC CONTRACTUAL SERVICES	48,100	63,657	91,473	CONTRACTUAL SERVICES FOR PLUMBING INSPECTIONS (B&F) -	60,000
						($80K IS BUDGETED IN 1300-5299)	0
						LOCATING SERVICES (USIC)	56,000
						OUTSOURCED ASSISTANCE WITH UTILITY EXCAVATIONS	10,000
						WISC CENTRAL RR CROSSING LEASE & WATER PIPELINE FEE	125
						TOTAL JUSTIFICATION:	**126,125**
4100	5301	AUTO PETROL PRODUCTS	16,016	23,431	20,129	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0
						FLUID, DIESEL FUEL, ETC. INCL STANDBY GENERATORS	0
						PROPANE, KEROSENE, AND NATURAL GAS FOR HEATING PUMP	0
						FACILITIES, PORTABLE HEATERS FOR WATER REPAIRS	24,000
						TOTAL JUSTIFICATION:	**24,000**
4100	5302	BOOKS & SUBSCRIPTIONS	246	0	0		
						TOTAL JUSTIFICATION:	
4100	5303	CHEMICALS	2,867	3,744	(1,035)	CHEMICALS FOR POTABLE WATER TREATMENT	3,000
						TOTAL JUSTIFICATION:	**3,000**
4100	5308	WATER SAMPLES	7,872	6,926	6,209	LAB REQUIRED IEPA SAMPLING & ANALYSIS OF POTABLE WATER	7,800
						MISC TESTING (I.E. CUSTOMER CONCERNS); CREEK SAMPLES	2,200
						TOTAL JUSTIFICATION:	**10,000**
4100	5310	VEHICLE MAINTENANCE	19,607	19,993	30,541	REPAIRS/MAINTENANCE TO VEHICLES AND EQUIP INCLUDING	0
						INSPECTIONS AND FIRE EXTINGUISHER SERVICE.	22,000
						TOTAL JUSTIFICATION:	**22,000**
4100	5311	BLDG/GROUNDS MAINTENANCE	5,721	1,255	8,505	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BLDG/GROUNDS	0
						(SUMP PUMPS, HEATERS, PRESSURE TRANSMITTER, ELECTRICAL)	12,000
						TOTAL JUSTIFICATION:	**12,000**
4100	5313	IS MISC EQPT & SUPPLIES	286	1,726	6,200	(3) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	5,250
						TOTAL JUSTIFICATION:	**5,250**
4100	5315	SMALL TOOLS & EQUIPMENT	5,754	4,041	9,896	REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP	6,000
						TOTAL JUSTIFICATION:	**6,000**
4100	5317	MISC OPERATING SUPPLIES	319	121	703	MISC SUPPLIES (E.G. GATORADE, BATTERIES)	200
						TOTAL JUSTIFICATION:	**200**
4100	5318	OFFICE SUPPLIES	0	0	0		
						TOTAL JUSTIFICATION:	
4100	5319	PROTECTIVE CLOTHING/SUPL	3,782	2,561	2,137	SAFETY & WEATHER GEAR; PPE SUPPLIES	3,500
						TOTAL JUSTIFICATION:	**3,500**
4100	5341	METERS	40,893	42,890	47,336	NEW CONSTRUCTION/REPLACEMENT OF WATER METERS	35,000
						ANNUAL TESTING	15,000
						TOTAL JUSTIFICATION:	**50,000**
4100	5344	WATER MAIN MAINTENANCE	36,268	23,788	61,238	REPAIR PARTS (E.G. PIPE, VALVES, VAULTS, REPAIR CLAMPS,	0
						BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES)	55,000
						TOTAL JUSTIFICATION:	**55,000**
4100	5345	WATER STORAGE MAINT	5,677	7,976	23,950	ANNUAL INSPECTION, EQUIP AND RE-CALIBRATION OF WATER	0
						STORAGE FACILITIES & MISCELLANEOUS REPAIRS/MAINT	15,000

FY 2020 BUDGET WORKSHEET
WATER DIVISION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4100..	5345..	WATER STORAGE MAINT...	5,677 ...	7,976 ...	23,950 ...	WATER SYSTEM VULNERABILITY ASSESSMENT COMPLIANCE	2,500
						EXTERIOR/INTERIOR ELEVATED STANDPIPE CLEANING	2,500
						TOTAL JUSTIFICATION:	**20,000**
4100	5406	MISCELLANEOUS EQUIPMENT	0	0	0		
						TOTAL JUSTIFICATION:	
4100	5411	SPECIAL EQUIPMENT	4,068	0	0		
						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	(587)	(607)	0	BOND INTEREST EXPENSE	0
						TOTAL JUSTIFICATION:	**0**
4100	5703	GENERAL FUND REIMBRSMNT	1,032,245	1,016,560	1,024,488	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES	0
						WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS.	0
						REMAINING SHARE (20%) IN SEWER PROGRAM.	1,057,386
						TOTAL JUSTIFICATION:	**1,057,386**
4100	5705	NWWC WATER CHARGE	1,741,397	1,757,244	1,757,244	COST TO PURCHASE WATER FROM THE NORTHWEST WATER	0
						COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS	1,800,000
						TOTAL JUSTIFICATION:	**1,800,000**
4100	5706	TRANSFER TO DEBT SERVICE	338,392	361,041	384,720	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW	0
						BLDG DEBT - PRINCIPAL & INTEREST	406,887
						TOTAL JUSTIFICATION:	**406,887**
4100	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0
						(CERF)	102,910
						TOTAL JUSTIFICATION:	**102,910**
4100	5710	DEPRECIATION EXPENSE	897,295	943,237	942,327	DEPRECIATION EXPENSE	0
						TOTAL JUSTIFICATION:	**0**
4100	5713	OPEB EXPENSE	2,986	0	0	OPEB EXPENSE	0
						TOTAL JUSTIFICATION:	**0**
4100	5724	OPEB EXPENSE - WS	0	(39,710)	0		
						TOTAL JUSTIFICATION:	
4100	5725	PENSION EXP - IMRF WS	176,675	63,251	(929)		
						TOTAL JUSTIFICATION:	
			5,885,550	5,764,139	5,930,415		5,234,047

FY 2020 BUDGET WORKSHEET
SEWER DIVISION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4200	5101	LONGEVITY	6,669	5,850	5,503	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.5)	900
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3.5)	3,500
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1.5)	1,950
						TOTAL JUSTIFICATION:	**6,350**
4200	5102	OVERTIME	8,611	9,960	7,630	COMPENSATION FOR CALL- BACKS OR CALL-INS	0
						(E.G. FLOOD RESPONSE, SEWER PLUGS)	12,000
						TOTAL JUSTIFICATION:	**12,000**
4200	5103	SEASONAL HELP	6,561	1,480	5,093	SEASONAL EMPLOYEE	6,000
						TOTAL JUSTIFICATION:	**6,000**
4200	5104	SALARIES	680,422	718,746	759,427	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG	0
						2 DIVISIONS)	785,575
						CURRENT LEVEL REQUEST - APPROVED BY VM	-39,420
						TOTAL JUSTIFICATION:	**746,155**
4200	5105	LOCAL TRAINING & MEETINGS	3,161	2,510	2,887	MISC TRAINING/SEMINARS RELATED TO DIV PERSONNEL	3,470
						CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIV)	30
						TOTAL JUSTIFICATION:	**3,500**
4200	5106	UNIFORM ALLOWANCE	3,704	2,494	4,488	UNIFORMS FOR EMPLOYEES, INCL SUPT/FOREMAN	3,600
						CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	690
						SEASONAL EMPLOYEE	150
						TOTAL JUSTIFICATION:	**4,440**
4200	5108	EMPLOYER CONTRIBUTIONS	148,310	138,171	137,959	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION	0
						EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	161,445
						CURRENT LEVEL REQUEST - APPROVED BY VM	-7,895
						TOTAL JUSTIFICATION:	**153,550**
4200	5111	UNEMPLOYMENT COMPENSATION	3,137	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
						TOTAL JUSTIFICATION:	**0**
4200	5115	SLDPA RETIREE CONTRIBUTN	12,418	0	0	SLDPA RETIREE CONTRIBUTIONS	0
						TOTAL JUSTIFICATION:	**0**
4200	5116	SICK LEAVE ANNL BUY BACK	673	690	707	SICK LEAVE BUY BACK	715
						TOTAL JUSTIFICATION:	**715**
4200	5205	MULTIPLE DAY TRAINING	955	1,001	1,250	WATER & WASTEWATER EQUIP, TREATMENT & TRANSPORT SHOW	0
						INCL. REGISTRATION & TRAVEL EXPS (IN)	1,125
						TOTAL JUSTIFICATION:	**1,125**
4200	5206	CONSULTING SERVICES	6,479	4,280	4,780	STORM SEWER NPDES PHASE II COMPLIANCE ANNUAL REPORT	0
						INCL. ANNUAL VILLAGE TRAINING	4,000
						TOTAL JUSTIFICATION:	**4,000**
4200	5207	IS SERV & MAINT AGREEMENT	43,225	50,329	44,623	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM - W/S PORTION	50,000
						TOTAL JUSTIFICATION:	**50,000**
4200	5208	DEBRIS DUMP CHARGES	14,411	13,325	15,472	DISPOSAL FROM CLEANING/REPAIRING SANITARY & STORM	0
						SEWER SYSTEMS, WATERWAY OR FLOOD DEBRIS INCLUDING	0
						IEPA TESTING	14,000
						TOTAL JUSTIFICATION:	**14,000**
4200	5209	ENERGY	21,569	22,445	26,420	ENERGY CHARGES FOR SANITARY LIFT AND STORM WATER	0
						PUMPING STATIONS	24,900
						TOTAL JUSTIFICATION:	**24,900**

FY 2020 BUDGET WORKSHEET
SEWER DIVISION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4200	5212	EMPLOYEE HEALTH INSURANCE	130,244	137,137	139,501	HEALTH INSURANCE COST FOR DIVISION EMPLOYEES	0
						(AMT ALLOCATED AMONG 2 DIVISIONS)	147,630
						CURRENT LEVEL REQUEST - APPROVED BY VM	-10,890
						TOTAL JUSTIFICATION:	**136,740**
4200	5213	GEN LIABILITY INSURANCE	63,825	45,400	36,000	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING	0
						WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	39,280
						TOTAL JUSTIFICATION:	**39,280**
4200	5217	LANDSCAPE MAINTENANCE	39,721	52,661	33,842	BUFFALO CREEK STREAMBANK MAINTENANCE;	7,385
						DIVERSION CHANNEL MAINT., INCL NORTH MILW AVE (BURN,	0
						HERBICIDE APPLICATION, MGMT OF EVASIVE SPECIES);	25,000
						WHEELING ROAD LOW FLOW CHANNEL MAINT. (BURN,	0
						SELECTIVE CUTTING, CATTAIL REMOVAL)	10,000
						TOTAL JUSTIFICATION:	**42,385**
4200	5218	LEGAL SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
4200	5219	BANK CHARGES	2,102	2,229	3,081	LOCKBOX PROCESSING FEES (20% OF TOTAL)	0
						$1,500 X 12 X 20%	3,600
						TOTAL JUSTIFICATION:	**3,600**
4200	5220	MAINT OFF/SPEC EQUIPMENT	4,753	2,062	1,614	MAINT/REPAIRS TO LOCATOR, GAS DETECTOR, CAMERA, ETC.	2,800
						DIVISION PORTION OF PHOTOCOPIER SERVICE CONTRACT	600
						TOTAL JUSTIFICATION:	**3,400**
4200	5222	MEMBERSHIP DUES	3,311	2,975	2,404	JULIE NOTIFICATION FEE	3,100
						TOTAL JUSTIFICATION:	**3,100**
4200	5227	POSTAGE	3,101	3,142	3,207	MAILING COST ASSOCIATED WITH SEWER BILLING INCLUDING	0
						LATE NOTICES AND OTHER MISCELLANEOUS OPERATIONAL	0
						REQUIREMENTS. SEWER FUNDS SHARE IS 17%	0
						BASED ON 48,800 BILLS & LATE NOTICES	0
						47,000 BILLS X .43 X 1.03 X .17%	3,540
						1,800 LATE NOTICES X .55 X 1.03 X 17%	175
						TOTAL JUSTIFICATION:	**3,715**
4200	5228	PRINTING & BINDING	2,266	2,494	2,308	WATER BILL PRINTING COSTS (17% OF TOTAL)	0
						48,800 X .22 CENTS X 1.03 X 17%	1,880
						SET-UP CHARGES $150 X 12 = $1,800 X 1.03 X 17%	306
						WATER BILL INSERT MAILING	500
						TOTAL JUSTIFICATION:	**2,686**
4200	5233	RENTAL EQUIPMENT	12,850	0	0		
						TOTAL JUSTIFICATION:	
4200	5234	TREE MAINT SERVICE	31,400	25,000	33,875	CONTRACTUAL TREE & BRUSH REMOVAL ALONG WATERWAYS	30,000
						TOTAL JUSTIFICATION:	**30,000**
4200	5237	TELEMETRY EQUIP MAINT	4,183	3,804	7,474	TECHNICAL/ELECTRICAL ASSISTANCE FOR PUMPING CONTROLS	0
						AND RELATED EQUIPMENT	2,000
						ANNUAL OMNI SERVICE FEE	5,735
						TOTAL JUSTIFICATION:	**7,735**
4200	5242	RETIREE HEALTH INSURANCE	13,901	14,436	14,215	HEALTH INSURANCE COSTS FOR SEWER DIVISION RETIREES.	13,920
						TOTAL JUSTIFICATION:	**13,920**
4200	5299	MISC CONTRACTUAL SERVICES	74,536	51,738	78,776	LOCATING SERVICES (USIC)	56,000
						OUTSOURCED ASSISTANCE WITH UTILITY EXCAVATIONS	10,000
						BIOHAZARD WASTE COLLECTION (2X/YR)	350

FY 2020 BUDGET WORKSHEET
SEWER DIVISION

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**66,350**
4200	5301	AUTO PETROL PRODUCTS	10,370	12,896	12,096	MOTOR TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0
						FLUID & DIESEL FUEL INCL STANDBY GENERATORS	16,500
						TOTAL JUSTIFICATION:	**16,500**
4200	5302	BOOKS & SUBSCRIPTIONS	0	1,200	1,200	WEATHER SERVICES (MURRAY & TRETTEL)	1,200
						TOTAL JUSTIFICATION:	**1,200**
4200	5303	CHEMICALS	6,731	6,939	6,128	DEGREASING CHEMICALS FOR LIFT STATIONS & SEWER LINES	6,500
						MISC CHEMICALS (E.G. TRACE DYE, SEWER ODORS)	1,500
						TOTAL JUSTIFICATION:	**8,000**
4200	5310	VEHICLE MAINTENANCE	14,911	30,148	16,265	REPAIRS/MAINTENANCE TO VEHICLES & EQUIP INCLUDING	0
						INSPECTIONS AND FIRE EXTINGUISHER SERVICE	24,000
						TOTAL JUSTIFICATION:	**24,000**
4200	5311	BLDG/GROUNDS MAINTENANCE	57	0	158	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES	750
						TOTAL JUSTIFICATION:	**750**
4200	5315	SMALL TOOLS & EQUIPMENT	3,320	5,488	4,813	REPLACEMENT/REPAIRS OF MISC TOOLS/EQUIP	6,000
						TOTAL JUSTIFICATION:	**6,000**
4200	5317	MISC OPERATING SUPPLIES	1,638	105	886	MISC SUPPLIES (GATORADE, BATTERIES)	700
						TOTAL JUSTIFICATION:	**700**
4200	5318	OFFICE SUPPLIES	0	0	0		
						TOTAL JUSTIFICATION:	
4200	5319	PROTECTIVE CLOTHING/SUPL	3,055	3,039	2,253	SAFETY & WEATHER GEAR; PPE SUPPLIES	3,500
						TOTAL JUSTIFICATION:	**3,500**
4200	5340	LIFT STATIONS	13,093	13,061	25,623	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY	0
						LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	25,000
						TOTAL JUSTIFICATION:	**25,000**
4200	5342	SEWER LINE MAINTENANCE	85,479	74,225	105,671	MATERIAL & SUPPLIES FOR STORM & SANITARY SEWER SYSTEMS	0
						(E.G. PIPE, COUPLINGS)	40,000
						STONE FOR TRENCH BACKFILL	10,000
						STORM & SANITARY SEWER SYSTEMS MAINTENANCE & REPAIR	25,000
						MWRDGC AGREEMENT (OFFSETTING REVENUE IS RECEIVED)	32,000
						TOTAL JUSTIFICATION:	**107,000**
4200	5411	SPECIAL EQUIPMENT	4,068	0	0		
						TOTAL JUSTIFICATION:	
4200	5703	GENERAL FUND REIMBRSMNT	258,061	254,140	256,122	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%);	0
						80% IS BUDGETED IN THE WATER PROGRAM	264,346
						TOTAL JUSTIFICATION:	**264,346**
4200	5706	TRANSFER TO DEBT SERVICE	338,392	361,041	384,720	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW	0
						BLDG DEBT - PRINCIPAL & INTEREST	406,887
						TOTAL JUSTIFICATION:	**406,887**
4200	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0
						(CERF)	105,450
						TOTAL JUSTIFICATION:	**105,450**
4200	5710	DEPRECIATION EXPENSE	367,665	379,045	380,291	DEPRECIATION EXPENSE	0

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
						TOTAL JUSTIFICATION:	**0**
			2,453,340	2,455,686	2,568,759		2,348,979

FY 2020 BUDGET WORKSHEET
WATER SYSTEM IMPROVEMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4310	5206	CONSULTING SERVICES	33,513	0	0	EMERGENCY INTERCONNECT	0
						TOTAL JUSTIFICATION:	**0**
4310	5218	LEGAL SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
4310	5299	MISC CONTRACTUAL SERVICES	500	20,110	34,590	ROOF REPLACEMENT PROGRAM	175,000
						HVAC UNIT REPLACEMENT PROGRAM	62,000
						2012B GO BOND ARBITRAGE REPORT	500
						STATION PARKING LOT IMPROVEMENTS	150,000
						TOTAL JUSTIFICATION:	**387,500**
4310	5503	WATER IMPROVEMENTS	72,976	15,120	119,300	LAKE COOK WATERMAIN	140,000
						TOTAL JUSTIFICATION:	**140,000**
4310	5609	FISCAL AGENT FEES	637	637	637	FISCAL AGENT FEE - 2012B WATER METER BONDS	400
						TOTAL JUSTIFICATION:	**400**
4310	5623	BOND PRINCIPAL	0	0	0		
						TOTAL JUSTIFICATION:	
4310	5624	BOND INTEREST EXPENSE	105,068	96,200	86,925	2012B GO BONDS (WATER METERS) - INTEREST EXPENSE	82,800
						TOTAL JUSTIFICATION:	**82,800**
4310	5629	BOND ISSUANCE COSTS	0	0	0		
						TOTAL JUSTIFICATION:	
			212,693	132,066	241,452		610,700

FY 2020 BUDGET WORKSHEET
SEWER SYSTEM IMPROVEMENT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4320	5206	CONSULTING SERVICES	0	0	0		
						TOTAL JUSTIFICATION:	
4320	5299	MISC CONTRACTUAL SERVICES	0	0	0	PORTABLE GENERATOR	80,000
						ROOF REPLACEMENT PROGRAM	30,000
						TOTAL JUSTIFICATION:	**110,000**
4320	5401	MOBILE EQUIPMENT	238,987	0	0		
						TOTAL JUSTIFICATION:	
4320	5502	SANITARY SEWER IMPROVEMNT	45,756	109,884	46,332	SSES INVESTIGATION	75,000
						TOTAL JUSTIFICATION:	**75,000**
4320	5503	WATER IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
			284,743	109,884	46,332		185,000

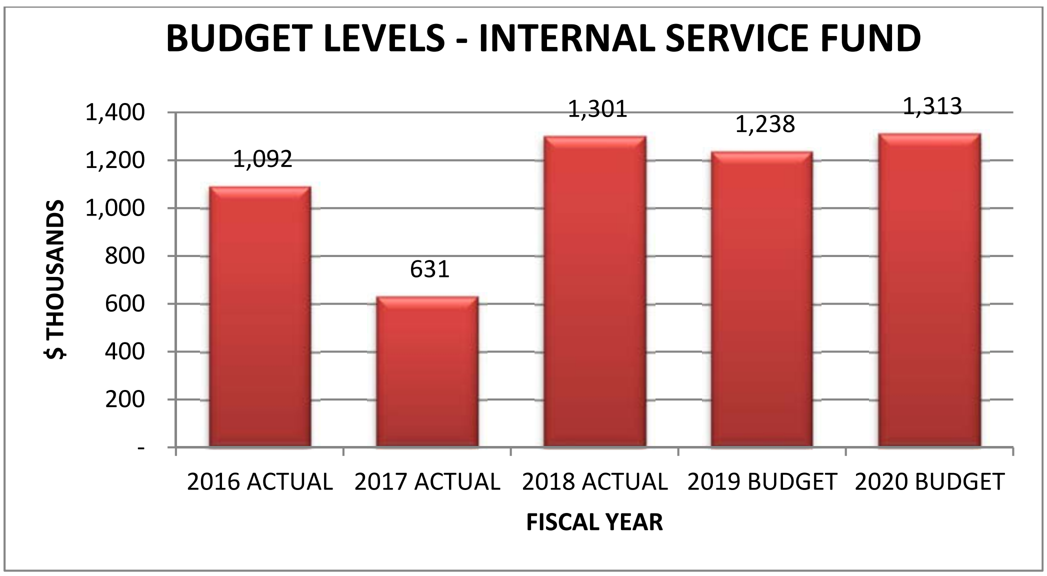
FY 2020 BUDGET WORKSHEET
WATER SYSTEM R&R PROJECT

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4330	5101	LONGEVITY	370	370	370	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.40)	240
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.30)	390
						REMAINING LONGEVITY CHARGED TO 3410 (CAP PROJ FUND) &	0
						1400 (ENGINEERING/CIP)	0
						TOTAL JUSTIFICATION:	**630**
4330	5102	OVERTIME	395	77	33		
						TOTAL JUSTIFICATION:	
4330	5103	SEASONAL HELP	0	0	0		
						TOTAL JUSTIFICATION:	
4330	5104	SALARIES	43,968	45,187	46,474	W/S FUND SHARE OF ENGINEERING SALARIES	116,260
						TOTAL JUSTIFICATION:	**116,260**
4330	5108	EMPLOYER CONTRIBUTIONS	9,151	8,953	8,318	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR CAPITAL	0
						PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410)	23,335
						TOTAL JUSTIFICATION:	**23,335**
4330	5206	CONSULTING SERVICES	30,701	74,452	98,110	WATER MAIN REPLACEMENT PROGRAM	80,000
						ELEVATED TANK RE-COATING AND REPAIR PROGRAM	42,000
						LEAD SERVICE LINE REPLACEMENT	160,000
						TOTAL JUSTIFICATION:	**282,000**
4330	5212	EMPLOYEE HEALTH INSURANCE	9,343	9,698	9,599	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/	0
						CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	20,755
						TOTAL JUSTIFICATION:	**20,755**
4330	5503	WATER IMPROVEMENTS	1,287,948	43,544	1,505,012	ELEVATED TANK RECOATING AND REPAIR	585,000
						WATER MAIN REPLACEMENT PROGRAM	0
						WELL 7 IMPROVEMENTS	260,000
						LEAD SERVICE LINE REPLACEMENT	2,100,000
						WATER FACILITY IMPROVEMENTS	30,000
						TOTAL JUSTIFICATION:	**2,975,000**
			1,381,878	182,281	1,667,915		3,417,980

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
4340	5502	SANITARY SEWER IMPROVEMNT	338,595	225,501	393,765	SANITARY SEWER RELINING PROGRAM	180,000
						LIFT STATION IMPROVEMENTS	60,000
						MANHOLE LINING & REHABILITATION	0
						WATERMAIN REPLACEMENT PROGRAM	0
						SEWER ROOT CONTROL PROGRAM	75,000
						TOTAL JUSTIFICATION:	**315,000**
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
						TOTAL JUSTIFICATION:	
			338,595	225,501	393,765		315,000

INTERNAL SERVICE FUND

Liability Insurance Fund $1,312,891

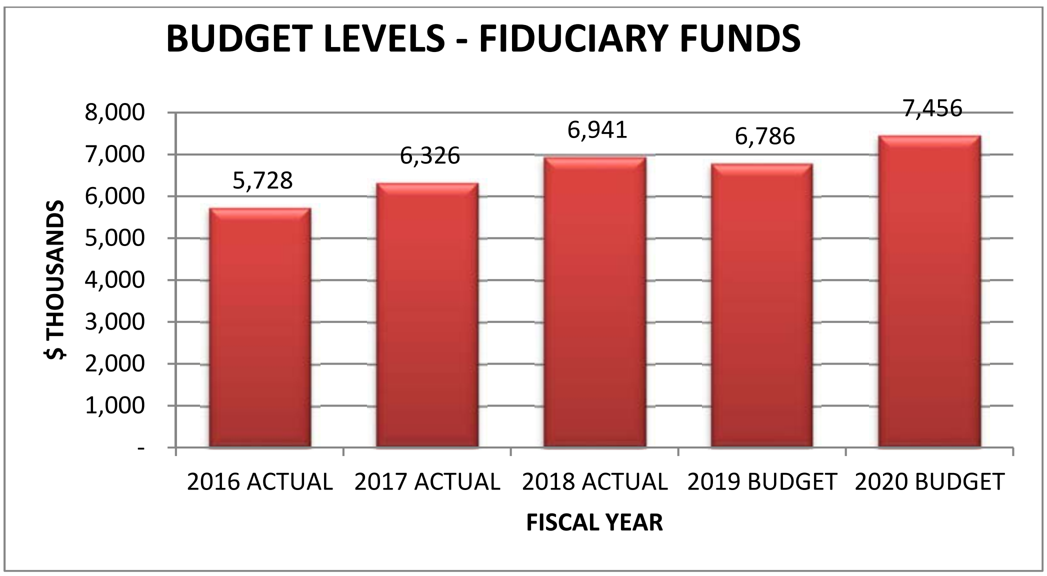


FY 2020 BUDGET WORKSHEET
LIABILITY INSURANCE FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
51	5206	CONSULTING SERVICES	35,500	55,900	56,500	COST OF RISK MANAGEMENT CONSULTING SERVICES	21,630
						BROKER FEES	36,565
						TOTAL JUSTIFICATION:	**58,195**
51	5213	GEN LIABILITY INSURANCE	442,383	410,653	411,771	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS'	434,696
						COMPENSATION COVERAGE.	0
						TOTAL JUSTIFICATION:	**434,696**
51	5271	INSURANCE CLAIMS ADMIN	90,324	32,725	50,661	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES.	70,000
						TOTAL JUSTIFICATION:	**70,000**
51	5272	INSURANCE CLAIMS	62,895	771,809	415,190	ANTICIPATED CLAIM-RELATED LOSSES	750,000
						TOTAL JUSTIFICATION:	**750,000**
51	5707	TRANSFER TO CERF	0	30,121	0		
						TOTAL JUSTIFICATION:	
			631,103	1,301,208	934,122		1,312,891

FIDUCIARY FUNDS

Police Pension Fund	$3,852,851
Fire Pension Fund	3,602,682
TOTAL	**$7,455,533**



POLICE PENSION FUND

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

Members of the Police Pension Fund hired before January 1, 2011, are entitled to a normal retirement pension on or after age 50 and completion of 20 years of creditable service. At that time, they receive a monthly benefit equal to 50.00% of either the annual salary for the rank held for one (1) year prior to retirement or the salary attached to the rank held on the last day of service, whichever is greater. In addition, members receive 2.50% of such salary for each year of service in excess of 20 to a maximum of ten (10). The maximum pension a police officer can receive is 75.00% of salary.

Members of the Police Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Police officers receive a pension equal to 2.50% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the greater of (1) the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months in which the total salary was the highest by the number of months in that period; or (2) the average monthly salary obtained during the 96 consecutive months of services within the last 120 months of service for which the total salary was the highest by the number of months of service in that period. Police officers can retire at age 50, but are penalized .50% for every month they are under age 55. The maximum pension a police officer can receive is 75.00% of final average salary.

If the officer is disabled in the line of duty, he or she is entitled to a lifetime annuity equal to the greater of 1) 65.00% of salary for the rank at the date of suspension of duty or retirement, or 2) the benefit he or she could have received if retiring on a service pension. If the member is disabled but not while on duty, he or she receives a life annuity of 50.00% of salary for the rank at the date of suspension of duty or retirement.

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

During the 2019 Fiscal Year, the Village hired Todd Schroeder, a certified actuary with the firm Lauterbach and Amen, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's police officers. The results of the analysis are:

	As of 1/1/2018	As of 1/1/2019
Actuarial Accrued Liability	$76,965,351	$79,385,983
Market Value of Assets	$53,091,331	$49,951,512
Actuarial Value of Assets	$53,141,756	$54,376,349
Unfunded Actuarial Accrued Liability (Surplus)	$23,823,595	$25,009,634
Percent Funded (Actuarial Value)	69.05%	68.50%
Percent Funded (Market Value)	68.98%	62.92%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied $2,214,325 for the 2019 tax year which was $94,221 (4.44%) more than the 2018 levy.

FY 2020 BUDGET WORKSHEET
POLICE PENSION FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
61	5203	AUDIT	8,000	8,000	8,000	DEPT OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
						TOTAL JUSTIFICATION:	**8,000**
61	5205	MULTIPLE DAY TRAINING	2,579	3,414	2,885		
						TOTAL JUSTIFICATION:	
61	5206	CONSULTING SERVICES	103,329	108,786	57,054	INVESTMENT MANAGEMENT FEES	65,000
						TOTAL JUSTIFICATION:	**65,000**
61	5213	GEN LIABILITY INSURANCE	4,944	4,944	5,001	GALLAGHER FIDUCIARY LIABILITY INSURANCE	5,200
						TOTAL JUSTIFICATION:	**5,200**
61	5218	LEGAL SERVICES	7,276	9,511	15,125	LEGAL FEES/PENSION BOARD MEETINGS AT $500/MEETING	2,000
						ADDITIONAL EXPENSES	4,000
						TOTAL JUSTIFICATION:	**6,000**
61	5222	MEMBERSHIP DUES	795	795	795	IPPFA ANNUAL MEMBERSHIP DUES	1,550
						TOTAL JUSTIFICATION:	**1,550**
61	5241	ACCOUNTING / BOOKKEEPING	23,315	30,050	31,180	CONTRACTUAL ACCOUNTING AND ADMIN SERVICES	28,000
						TOTAL JUSTIFICATION:	**28,000**
61	5246	MEDICAL EXAMS	0	0	27,335		
						TOTAL JUSTIFICATION:	
61	5318	OFFICE SUPPLIES	0	0	0	MISC OFFICE SUPPLIES	250
						TOTAL JUSTIFICATION:	**250**
61	5702	REFUND PENSION CONTRIBUTI	23,335	0	0		
						TOTAL JUSTIFICATION:	
61	5704	RETIREMENT PENSION	2,658,657	2,897,045	3,077,521	PENSION BENEFIT FOR RETIRED POLICE OFFICERS	3,169,000
						PENSION FOR UNANTICIPATED RETIREES	60,000
						TOTAL JUSTIFICATION:	**3,229,000**
61	5714	NON-DUTY DISABILITY PENSN	64,841	66,080	67,319	NON-DUTY RELATED RETIREMENT BENEFIT	69,339
						TOTAL JUSTIFICATION:	**69,339**
61	5716	DUTY DISABILITY PENSION	79,564	80,322	81,080	PENSION BENEFIT FOR POLICE OFFICERS	83,512
						TOTAL JUSTIFICATION:	**83,512**
61	5718	SURVIVING SPOUSE PENSION	204,695	307,690	389,901	SURVIVING SPOUSE BENEFIT FOR SPOUSES	280,000
						TOTAL JUSTIFICATION:	**280,000**
61	5719	CHILDREN'S PENSION	0	44,588	76,436	CHILDREN'S PENSION	77,000
						TOTAL JUSTIFICATION:	**77,000**
			3,181,328	3,561,224	3,839,633		3,852,851

FIREFIGHTERS' PENSION FUND

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

Members of the Firefighters' Pension Fund hired prior to January 1, 2011, are entitled to a normal pension on or after age 50 and completion of 20 years of creditable service. They receive 50% of the annual salary for the rank held at the time of retirement plus 2.50% of such salary for each year of service in excess of 20 to a maximum of 10. The maximum pension a firefighter can receive is 75.00% of salary. Firefighters disabled in the line of duty receive a life annuity equal to the greater of 1) 65.00% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases.

Members of the Firefighters' Pension Fund hired on or after January 1, 2011, are entitled to a normal retirement pension on or after age 55 and completion of 10 years of creditable service. Firefighters receive a pension equal to 2.50% of their final average salary for every year of creditable service they have earned. Final average salary is defined as the greater of (1) the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last 60 months in which the total salary was the highest by the number of months in that period; or (2) the average monthly salary obtained during the 96 consecutive months of services within the last 120 months of service for which the total salary was the highest by the number of months of service in that period. Firefighters can retire at age 50, but are penalized .50% for every month they are under age 55. The maximum pension a firefighter can receive is 75.00% of final average salary.

A non-duty disability pension provides a lifetime annuity of 50.00% of salary for rank at the date of suspension of duty or retirement if they have at least 7 years of creditable service.

An occupational disease disability pension pays an annuity equal to the greater of 1) 65.00% of salary for rank at the date they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases if the firefighter has at least 5 years of creditable service and is disabled by reason of heart disease, cancer, stroke, tuberculosis or any disease of the lungs or respiratory tract resulting from service as a firefighter. The pension laws also provide benefits for spouses and dependant children in certain circumstances.

During the 2019 Fiscal Year, the Village hired Todd Schroeder, a certified actuary with the firm Lauterbach and Amen, to perform an independent analysis of the fund utilizing several actuarial assumptions consistent with the performance and management of the fund and experience with the Village's firefighters. The results of the analysis are:

	As of 1/1/2018	As of 1/1/2019
Actuarial Accrued Liability	$68,941,560	$71,967,147
Market Value of Assets	$40,452,719	$38,254,885
Actuarial Value of Assets	$39,852,527	$41,524,968
Unfunded Actuarial Accrued Liability (Surplus)	$29,089,033	$30,442,179
Percent Funded (Actuarial Value)	57.81%	57.70%
Percent Funded (Market Value)	58.68%	53.16%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied $2,851,050 for the 2019 tax year, which was $169,007 (6.30%) higher than the 2018 levy.

FY 2020 BUDGET WORKSHEET
FIRE PENSION FUND

DEPT #	ACCT #	ACCT TITLE	2017 ACTUAL	2018 ACTUAL	2019 YTD ACTUAL	BUDGET JUSTIFICATION	2020 APPROVED
62	5203	AUDIT	6,763	7,149	7,655	DEPT. OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
						TOTAL JUSTIFICATION:	**8,000**
62	5205	MULTIPLE DAY TRAINING	0	3,499	1,785	EDUCATIONAL SEMINARS AND TRAVEL	3,000
						TOTAL JUSTIFICATION:	**3,000**
62	5206	CONSULTING SERVICES	58,057	60,586	47,961	INVESTMENT MANAGEMENT FEES	50,000
						TOTAL JUSTIFICATION:	**50,000**
62	5213	GEN LIABILITY INSURANCE	0	6,166	6,166	FIDUCIARY LIABILITY POLICY ARTHUR GALLAGHER	6,500
						TOTAL JUSTIFICATION:	**6,500**
62	5218	LEGAL SERVICES	969	475	177	LEGAL SERVICES	2,500
						TOTAL JUSTIFICATION:	**2,500**
62	5219	BANK CHARGES	0	0	0	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
						TOTAL JUSTIFICATION:	**0**
62	5222	MEMBERSHIP DUES	795	795	795	MEMBERSHIP DUES	1,550
						TOTAL JUSTIFICATION:	**1,550**
62	5241	ACCOUNTING / BOOKKEEPING	14,750	30,680	29,345	ACCOUNTING SERVICES PER CONTRACT WITH L&A	29,480
						TOTAL JUSTIFICATION:	**29,480**
62	5246	MEDICAL EXAMS	110	110	195	MEDICAL EXAMINATIONS	1,000
						TOTAL JUSTIFICATION:	**1,000**
62	5702	REFUND PENSION CONTRIBUTI	14,729	0	0		
						TOTAL JUSTIFICATION:	
62	5704	RETIREMENT PENSION	2,371,704	2,589,763	2,665,372	SERVICE PENSION BENEFIT FOR RETIRED FIREFIGHTERS	2,769,289
						ANTICIPATED RETIREMENTS	60,000
						TOTAL JUSTIFICATION:	**2,829,289**
62	5714	NON-DUTY DISABILITY PENSN	0	0	0		
						TOTAL JUSTIFICATION:	
62	5716	DUTY DISABILITY PENSION	443,742	448,203	452,331	DUTY-DISABILITY PENSION FOR FIREFIGHTERS	462,000
						TOTAL JUSTIFICATION:	**462,000**
62	5718	SURVIVING SPOUSE PENSION	232,623	232,623	232,623	SURVIVING SPOUSE BENEFIT FOR PARTICIPANTS	209,363
						TOTAL JUSTIFICATION:	**209,363**
			3,144,242	3,380,049	3,444,405		3,602,682

CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2020 through 2024.

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

2020 thru **2024**

PROJECTS BY FUNDING SOURCE

Source	Project #	2020	2021	2022	2023	2024	Total
Capital Infrastructure (3410)							
Sidewalk & Concrete Program	*CP -10*	40,000	40,000	40,000	40,000	40,000	*200,000*
Willow Road Reconstruction*	*CP -11*	1,500,000					*1,500,000*
New Public Sidewalk Construction Program*	*CP -15*	14,000	16,500				*30,500*
Wolf Road Recon-Manchester to Milwaukee*	*CP -29*	237,000	553,000				*790,000*
Streetlight Replacement Program	*CP -41*	265,000	30,000	280,000	30,000	260,000	*865,000*
Sidewalk Grinding Program	*CP -70*	20,000	20,000	20,000	20,000	20,000	*100,000*
Lake Cook Road Improvements*	*CP -71*	335,000	250,000				*585,000*
Engineering Salaries and Benefits*	*CP -99*	228,735	234,825	241,869	249,125	256,633	*1,211,187*
Street Improvement Program*	*MFT-01*	280,000	280,000	280,000	280,000	280,000	*1,400,000*
Watermain Replacement Program*	*WRR-01*		315,000		560,000		*875,000*
Capital Infrastructure (3410) Total		**2,919,735**	**1,739,325**	**861,869**	**1,179,125**	**856,633**	***7,556,687***
Capital Non-Infrastructure (3420)							
Pavement Markings	*CP(N)-06*	40,000	40,000	40,000	40,000	40,000	*200,000*
HVAC Unit Replacement Program*	*CP(N)-07*	83,000		190,000		196,000	*469,000*
Parkway Tree Planting Program	*CP(N)-11*	20,000	50,000	50,000	50,000	50,000	*220,000*
Entrance Signs	*CP(N)-28*	25,000					*25,000*
New Entrance Sign on Dundee Road	*CP(N)-29*	95,000					*95,000*
Asphalt Pavement-Sealing Municipal Lots	*CP(N)-55*		135,000				*135,000*
Parking Lot Improvements	*CP(N)-56*	100,000					*100,000*
Crack Sealing Program	*CP(N)-57*	40,000	40,000	40,000	40,000	40,000	*200,000*
Paver Brick Maintenance	*CP(N)-58*			100,000			*100,000*
Pavement Assessment	*CP(N)-61*	30,000	30,000	30,000	30,000	30,000	*150,000*
Fiber Optic Installation	*CP(N)-62*	370,000					*370,000*
Fire Station 23	*CP(N)-69*	4,200,000					*4,200,000*
Fire Station 42 (allocation)	*CP(N)-70*	500,000	500,000	500,000	500,000	500,000	*2,500,000*
Asphalt Surface Treatment Program	*CP(N)-72*	400,000	400,000	400,000	400,000	400,000	*2,000,000*
Roof Replacement Program*	*CP(N)-80*		150,000	280,000	52,000		*482,000*
Bonds*	*CP(N)-99*	620,650	747,650	747,650	747,650	747,650	*3,611,250*
Capital Non-Infrastructure (3420) Total		**6,523,650**	**2,092,650**	**2,377,650**	**1,859,650**	**2,003,650**	***14,857,250***
Motor Fuel Tax (MFT) (11)							
Street Improvement Program*	*MFT-01*	1,475,000	1,475,000	1,475,000	1,475,000	1,475,000	*7,375,000*
General Maintenance	*MFT-02*	248,750	248,750	248,750	248,750	248,750	*1,243,750*
Motor Fuel Tax (MFT) (11) Total		**1,723,750**	**1,723,750**	**1,723,750**	**1,723,750**	**1,723,750**	***8,618,750***
Sewer Capital Fund (4320)							
Roof Replacement Program*	*CP(N)-80*	30,000					*30,000*
Portable Generator	*SWR-1*	80,000					*80,000*
SSES Investigation	*SWR-16*	75,000	40,000	40,000	40,000	40,000	*235,000*

** Multiple Funding Sources*

Source	Project #	2020	2021	2022	2023	2024	Total
Sewer Capital Fund (4320) Total		**185,000**	**40,000**	**40,000**	**40,000**	**40,000**	***345,000***

Sewer System R&R (4340)

Source	Project #	2020	2021	2022	2023	2024	Total
Sanitary Sewer Lining Program	*SRR-01*	180,000		180,000		180,000	*540,000*
Lift Station Improvements	*SRR-02*	60,000	90,000	90,000	90,000	90,000	*420,000*
Manhole Lining and Rehabilitation	*SRR-14*			10,000	220,000	10,000	*240,000*
Sewer Root Control Program	*SRR-17*	75,000	75,000	75,000			*225,000*
Watermain Replacement Program*	*WRR-01*		100,000		100,000		*200,000*
Sewer System R&R (4340) Total		**315,000**	**265,000**	**355,000**	**410,000**	**280,000**	***1,625,000***

Storm Sewer Fund (4510)

Source	Project #	2020	2021	2022	2023	2024	Total
Street Improvement Program*	*MFT-01*	500,000	500,000	500,000	500,000	500,000	*2,500,000*
Drainage Improvements - East Dunhurst	*STS-01*	2,015,000					*2,015,000*
Longtree Basin Expansion	*STS-02*	600,000					*600,000*
Buffalo Creek Floodplain Re-Mapping	*STS-09*	20,000					*20,000*
Eastchester Drainage Improvements	*STS-12*	310,000					*310,000*
Stormwater Operating Cost Fund Transfer	*STS-99*	223,809	242,459	261,110	279,761	287,835	*1,294,974*
Storm Sewer Fund (4510) Total		**3,668,809**	**742,459**	**761,110**	**779,761**	**787,835**	***6,739,974***

Water Capital Fund (4310)

Source	Project #	2020	2021	2022	2023	2024	Total
Lake Cook Road Improvements*	*CP -71*	140,000	140,000				*280,000*
HVAC Unit Replacement Program*	*CP(N)-07*	62,000		16,000			*78,000*
Roof Replacement Program*	*CP(N)-80*	175,000				34,000	*209,000*
Bonds*	*CP(N)-99*	83,700	78,550	73,750	68,800	63,550	*368,350*
Emergency Interconnect	*WTR-14*		45,000	250,000			*295,000*
Station Parking Lot Improvements	*WTR-19*	150,000					*150,000*
Water Capital Fund (4310) Total		**610,700**	**263,550**	**339,750**	**68,800**	**97,550**	***1,380,350***

Water System R&R Fund (4330)

Source	Project #	2020	2021	2022	2023	2024	Total
Engineering Salaries and Benefits*	*CP -99*	160,980	165,809	170,784	175,907	181,844	*855,324*
Watermain Replacement Program*	*WRR-01*	80,000	2,560,000	80,000	1,612,000	80,000	*4,412,000*
Elevated Tank Re-coating & Repair Program	*WRR-02*	627,000					*627,000*
Water Facility Improvements	*WRR-03*	30,000	30,000	30,000	30,000	30,000	*150,000*
Well 7 Improvements	*WRR-05*	260,000					*260,000*
Lead Service Line Replacement	*WRR-06*	2,260,000					*2,260,000*
Well #5 Rehabilitation	*WRR-07*		180,000				*180,000*
Well #7 Rehabilitation	*WRR-08*			250,000			*250,000*
Water System R&R Fund (4330) Total		**3,417,980**	**2,935,809**	**530,784**	**1,817,907**	**291,844**	***8,994,324***

TIF, North (3900)

Source	Project #	2020	2021	2022	2023	2024	Total
Wolf Road Recon-Manchester to Milwaukee*	*CP -29*	48,000	112,000				*160,000*
Facade & Bld Improvement Grant Program	*TIF(35)-18*	50,000	50,000	50,000	50,000	50,000	*250,000*
TIF, North (3900) Total		**98,000**	**162,000**	**50,000**	**50,000**	**50,000**	***410,000***

TIF, South (3200)

Source	Project #	2020	2021	2022	2023	2024	Total
New Public Sidewalk Construction Program*	*CP -15*		25,000				*25,000*
TIF, South (3200) Total			**25,000**				***25,000***

** Multiple Funding Sources*

Source	Project #	2020	2021	2022	2023	2024	Total
TIF, Southeast (II) (3600)							
New Public Sidewalk Construction Program*	*CP -15*		375,000				*375,000*
Facade & Bld Improvement Grant Program	*TIF(35)-18*	50,000	50,000	50,000	50,000	50,000	*250,000*
Watermain Loop from River Mill to Sumac	*TIF(36)-06*	200,000	1,900,000				*2,100,000*
TIF, Southeast (II) (3600) Total		**250,000**	**2,325,000**	**50,000**	**50,000**	**50,000**	***2,725,000***
TIF, Town Center II (3500)							
Wolf Road Recon-Manchester to Milwaukee*	*CP -29*	15,000	35,000				*50,000*
Facade & Bld Improvement Grant Program	*TIF(35)-18*	50,000	50,000	50,000	50,000	50,000	*250,000*
TIF, Town Center II (3500) Total		**65,000**	**85,000**	**50,000**	**50,000**	**50,000**	***300,000***
GRAND TOTAL		**19,777,624**	**12,399,543**	**7,139,913**	**8,028,993**	**6,231,262**	***53,577,335***

** Multiple Funding Sources*

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2020 COST	DESCRIPTION	OPERATING BUDGET IMPACT
FIBER OPTIC CABLE INSTALLATION	$370,000	CAPITAL PROJECTS FUND	$370,000	This project funds installation of fiber optic cable, networking equipment, transceivers, testing equipment, software, training and fiber patch cords to light up or(utilize) the new fiber to Fire Station 24 and 23.	New infrastructure (Est. annual maintenance expense of $1,000).
WOLF ROAD RECONSTRUCTION	$1,000,000	CAPITAL PROJECTS FUND / TIF FUNDS	$300,000	The project includes reconstruction of Wolf Road including curb and gutter, enclosed drainage system, sidewalk.	Jurisdictional transfer of the reconstructed roadway will impact the operating budget. (Est. annual operating & maintenance expense of $30,000).
DRAINAGE IMPROVEMENTS - EAST DUNHURST	$2,630,000	STORM SEWER CAPITAL FUND	$615,000	Improvements necessary to resolve the flooding in East Dunhurst area during large storms.	We estimate approximately $4,000 per year in savings because of the reduction in flooding.
STREET IMPROVEMENT PROGRAM	$11,275,000	CAPITAL PROJECTS FUND / MOTOR FUEL TAX FUND / STORM SEWER FUND	$2,255,000	Resurfacing or reconstruction of existing streets in accordance with the 5-year pavement management program.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. $50,000 annual savings).
FIRE STATION 23	$4,200,000	CAPITAL PROJECTS FUND	$4,200,000	Construction of new Fire Station.	We estimate approximately $5,000 per year in savings.
FIRE STATION 42 (ALLOCATION)	$2,500,000	CAPITAL PROJECTS FUND	$500,000	Fund allocation for construction of new Fire Station.	No operating budget impact. The Village is simply earmarking funds for the eventual construction of a new fire station intended to better serve the needs of residents and businesses.
LEAD SERVICE LINE REPLACEMENT	$2,260,000	WATER CAPITAL FUND	$2,260,000	This project entails replacing the entire length of residential lead service lines from the municipal water main to the residence, in an effort to reduce the amount of lead in drinking water.	We estimate approximately $5,000 per year in savings.

VILLAGE OF WHEELING, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

December 31, 2019

Taxpayer	Type of Business	2018 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Wheeling Hotel Owner	Hotel, Retail Stores	$ 19,395,728	2.06%
Linda A Nagle Atty	Woodland Creek Apartments	14,824,841	1.57%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	12,651,505	1.34%
Capstone Realty	Arlington Club/Village Green Apartments	9,195,056	0.98%
Azure Partners LLC	Northgate Crossings Apartments	8,811,923	0.94%
Mallard Lake Apartments	Mallard Lake Apartments	8,368,101	0.89%
Durable Inc.	Aluminum Foil Products	7,593,810	0.81%
Pactiv Corp.	Food Packaging and Food Service Products	6,988,872	0.74%
Liberty Property Trust	Real Estate Holdings	5,869,102	0.62%
Wheeling SC LLC	Retail Stores	5,605,928	0.60%
TOTAL		$ 99,304,866	10.55%

Data Source

Office of the Cook County Clerk

BUDGETED FULL TIME PERSONNEL
BY FISCAL YEAR

DEPARTMENT or DIVISION	2014	2015	2016	2017	2018	2019	2020
Administration & BOT	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Finance	8	8	8	8	8	8	8
Information Systems	4	4	4	4	4	4	4
Human Resources	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Comm. Devel.	15.5	15.5	12 (2)	12	11 (5)	11	12 (13)
Senior Sevices	2.5	2.5	2.5	2.5	2.5	0 (11)	0
Social Services	3.5	3.5	3.5	3.5	2.5 (6)	5 (11)	4 (14)
Police	85	96 (1)	96	95 (3)	92 (7)	92	92
Fire	53	53	53	53 (4)	52 (8)	52	52
Capital Projects & Design	2.5	2.5	0 (2)	0	0	0	0
PW Administration	4	4	4	4	3 (9)	3	3
Engineering/CIP	0	0	4 (2)	4	4	4	4
Bldg. Services	6	6	6	6	5 (10)	0 (12)	0
Fleet Services	5	5	5	5	5	5	5
Street	4.5	4.5	4.5	4.5	4.5	0 (12)	0
Forestry	4.5	4.5	4.5	4.5	4.5	0 (12)	0
Streets/Facilities	0	0	0	0	0	14 (12)	14
Total Budgeted Personnel - General Fund	**205**	**216**	**214**	**213**	**205**	**205**	**205**
Water	9	9	9	9	9	9	9
Sewer	9	9	9	9	9	9	9
Total Budgeted Personnel - Enterprise Fund	**18**	**18**	**18**	**18**	**18**	**18**	**18**
TOTAL	**223**	**234**	**232**	**231**	**223**	**223**	**223**

Footnotes:

1. Addition of eleven (11) new radio operator positions.
2. Eliminated the village planner and associate planner positions and replaced them with the senior planner position; eliminated the capital projects & design manager position; transferred 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.
3. Eliminated (1) sergeant, (1) records clerk, and the FBR liaison position and the added the newly created positions of 911 communications manager and records supervisor.
4. Replaced the staff secretary position with the newly created position of management analyst.
5. Eliminated the staff secretary, permit coordinator and health inspector positions; added the planning & project manager (position re-titled to assistant community development director during FY2018) and permit specialist positions.

6. Eliminated one (1) social worker position.
7. Eliminated (1) police officer; (1) radio operator and (1) staff secretary position.
8. Eliminated the administrative secretary position in the Fire Department.
9. Eliminated the administrative secretary position in the Public Works Department.
10. Eliminated the superintendent of building services position and replaced (1) maintenance operator position with a facilities foreman position.
11. Eliminated program planner/site coordinator position and changed the P/T congregate meal site supervisor to a F/T position.
12. Personnel from the Building Services, Street and Forestry Divisions were consolidated under the newly formed Streets/Facilities Division.
13. Community Development replaced the community development coordinator position with a customer service supervisor-permits and development position; created a building supervisor position; added an additional municipal inspector position and eliminated the plumbing inspector and P/T electrical inspector positions.
14. Eliminated the custodian position and replaced it with a P/T kitchen assistant.

VILLAGE OF WHEELING PROPOSED FY 2020 BUDGET PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 2, 2019, 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, 2020 and ending December 31, 2020.

A copy of the proposed FY 2020 budget has been available since October 16, 2019 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 22, 2019 (4535667)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Daily Herald

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

County(ies) of Cook, Kane, Lake, McHenry

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

I further certify that the DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 11/22/2019 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 Paula Baltz
Authorized Agent

Control # 4535667

ORDINANCE No. 5316

ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020

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

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

WHEREAS, the Corporate Authorities of the Village of Wheeling held a public hearing for the purpose of obtaining public comment on the proposed budget on December 2, 2019; 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 2020, a copy of which is on file with the Village Clerk, in the total amount of NINETY FOUR MILLION FIVE HUNDRED NINETY FOUR THOUSAND SIX HUNDRED SIXTY ONE DOLLARS ($94,594,661) of which FORTY MILLION TWO HUNDRED EIGHTY FIVE THOUSAND NINE HUNDRED TWENTY FOUR DOLLARS ($40,285,924) is for the General Fund, FOUR MILLION SIXTY SEVEN THOUSAND EIGHT HUNDRED FIFTY DOLLARS ($4,067,850) is for the Special Revenue Funds, THREE MILLION TWO HUNDRED EIGHTY EIGHT THOUSAND THREE HUNDRED NINETEEN DOLLARS ($3,288,319) is for the Debt Service Funds, TWENTY SIX MILLION SEVENTY TWO THOUSAND FOUR HUNDRED THIRTY EIGHT DOLLARS ($26,072,438) is for the Capital Project Funds; TWELVE MILLION ONE HUNDRED ELEVEN THOUSAND SEVEN HUNDRED SIX DOLLARS ($12,111,706), is for the Enterprise Funds, ONE MILLION THREE HUNDRED TWELVE THOUSAND EIGHT HUNDRED NINETY ONE DOLLARS ($1,312,891) is for the Internal Service Funds, and SEVEN MILLION FOUR HUNDRED FIFTY FIVE THOUSAND FIVE HUNDRED THIRTY THREE DOLLARS ($7,455,533) is for the Pension Trust Funds, a summary of which is attached hereto and marked as Attachment 1, is hereby adopted and approved.

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

Trustee LANG moved, seconded by Trustee RUFFATTO, that Ordinance No. 5316 be passed.

President Horcher	Aye		
Trustee Krueger	Aye	Trustee Ruffatto	Aye
Trustee Lang	Aye	Trustee Vito	Aye
Trustee Papantos	Aye	Trustee Vogel	ABSENT

APPROVED this 16th day of December, 2019, by the President and Board of Trustees of the Village of Wheeling, Illinois

Patrick Horcher
Village President

VILLAGE OF WHEELING, COOK AND LAKE COUNTIES
CORPORATE SEAL
ILLINOIS

ATTEST:

Karen Henneberry
Deputy Village Clerk

APPROVED AS TO FORM:

James V. Ferolo
Village Attorney

PUBLISHED in pamphlet form this 17th day of December, 2019, 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.

Audit: A systematic and independent examination of the Village's financial statements of the governmental activities, business-type activities, each major and non-major fund, aggregate remaining fund information and the related notes to the financial statements. The purpose of the audit is to determine if the basic financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of the last day of the fiscal year, and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

Balanced Budget: A balanced budget occurs when projected revenues are equal to projected expenditures within a given fund without relying on funds held in reserve to bridge the gap.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 in 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.

Personal Property Replacement Tax (PPRT): Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. Corporations pay 2.5 percent tax and partnerships, trusts and S corporations pay a 1.5 percent on income, and public utilities pay a 0.8 percent tax on invested capital. A portion of the tax proceeds is then distributed to the taxing districts on the basis of each district's share of personal property tax collections for the 1976 year. For example, if total taxes collected by all districts were $1 million and District A collected $35,000 of that total, District A's share of any future distributions would be 3.5 percent.

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

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

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

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

Revenue: Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

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

Sales Tax: A levy on the retail sale of tangible personal property, which is collected by retailers and remitted to the State Department of Revenue. The total tax in the Cook County portion of Wheeling is comprised of a 6.25% state levy, 1.00% regional transit agency tax, and 1.75% County levy. In addition, the Village levies an additional 1.00% home rule tax. The total tax on most items in Cook County is 10.00%; on autos and boats it is 7.25% (no home rule tax); and on groceries and drugs it is 2.25% (no state, county, or home rule component).

In the Lake County portion of Wheeling, the total tax is comprised of a 6.25% state levy, .75% regional transit agency tax and 1.00% home rule tax. The total tax on most items in the Lake County portion of Wheeling is 8.00%; on autos and boats it is 7.00% (no home rule tax); and on groceries and drugs it is 1.75% (no state, county, or home rule component).

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

Source: State of Illinois (Department of Revenue) Tax Rate Finder as of 1/5/2018

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

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

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

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

Tax Levy: The total amount to be raised by general property taxes for operating, pension and debt service purposes.

Tax Rate: The amount of tax levied for each $100 of assessed valuation.

Trend Adjustment: An adjustment made to a department's budget request to more accurately reflect historical expenditures.

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

ACRONYMS

ASCAP: American Society of Composers, Authors and Publishers

APWA: American Public Works Association

AV: Assessed Valuation

CAD: Computer Aided Dispatch

CAFR: Comprehensive Annual Financial Report

CBA: Collective Bargaining Agreement

CERF: Capital Equipment Replacement Fund

CIP: Capital Improvement Plan

EAB: Emerald Ash Borer

EAV: Equalized Assessed Valuation

FICA: Federal Insurance Contributions Act

FLSA: Fair Labor Standards Act

FBI: Federal Bureau of Investigation

FT: Full-time

GAAP: Generally Accepted Accounting Principals

GASB: Governmental Accounting Standards Board

GIS: Geographic Information System

GFOA: Government Finance Officers Association

G.O. - General Obligation

HVAC: Heating, Ventilation Air Conditioning

ICMA: International City/County Management Association

IEPA: Illinois Environmental Protection Agency

IMF: Infrastructure Maintenance Fee

IMRF: Illinois Municipal Retirement Fund

MABAS: Mutual Aid Box Alarm System

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

PT: Part-time

SLDPA: Sick Leave Deferred Payment Account

SWANCC: Solid Waste Agency of Northern Cook County

TIF: Tax Increment Financing

VOCA: Victims of Crime Act

VMA: Village Manager Adjustment

W/S: Water/Sewer