



2024 ANNUAL BUDGET



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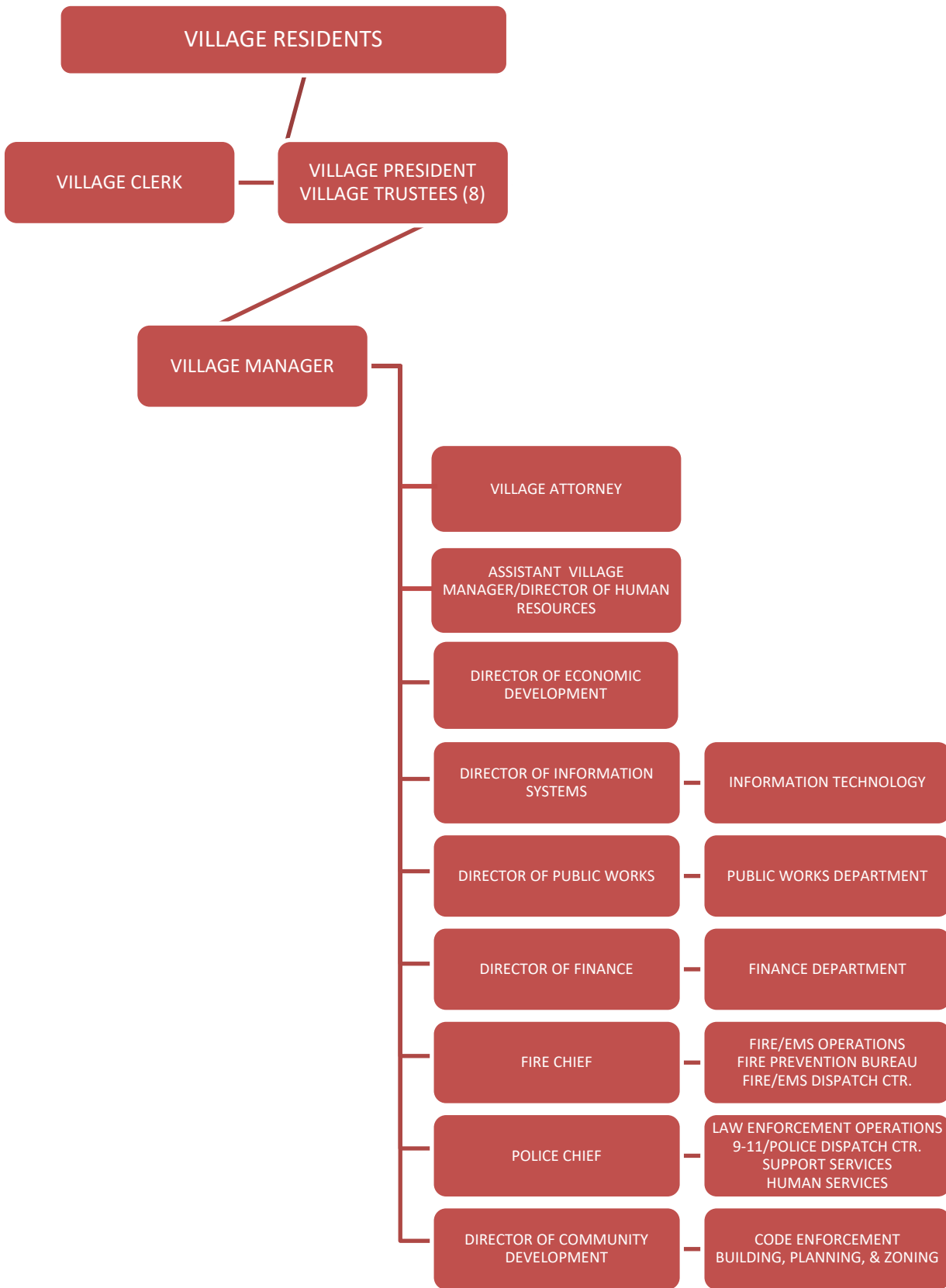
ANNUAL OPERATING BUDGET
VILLAGE OF WHEELING, ILLINOIS
JANUARY 1, 2024 - DECEMBER 31, 2024

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James Dunne - *Police Chief*
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Daniel Kaup - *Director of Public Works*
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For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrill

Executive Director

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TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 18, 2023

RE: Letter of Transmittal – Fiscal Year 2024 Budget

Staff is pleased to present the Fiscal Year 2024 budget for the Village of Wheeling. The budget incorporates the total program of Village expenditures and supporting revenues for the coming year and maintains operating reserves at more than their minimum recommended levels. The Village has prepared the operating and capital budgets contained herein per Illinois Statutes, Village Code, and generally accepted accounting principles.

| |
|-----------------------|
| Strategic Plan |
|-----------------------|

Staff based the budget on the Village Board’s direction as outlined 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 resulted in short- and long-term objectives for providing services to the community and managing growth. The Village updated the plan in 2021 by reviewing, refining, and reassessing the original priorities and introducing new strategies to build upon the successes of the original plan. After updating the plan, the Village instituted the practice of including in

agenda items the strategic initiative being addressed by every resolution and ordinance sent to the Board for approval.

A summary of Wheeling's revised 2021-2025 Strategic Plan, including the objectives that are the source of many of the goals referenced in each department's budget, can be found in the FY 2023 budget located on the Village's website.

Budget Process

The budget is a comprehensive document containing detailed revenues and expenditures for all Village's funds. Readers can find budget details in the pages immediately following this budget message.

The staff prepares the annual budget under the direction of the Village Manager. Each department director formulates that segment of the budget related to their department, presents it to the Village Manager and Finance Director, and then makes revisions as directed. After staff finalizes revenue and expenditure estimates, the Village Manager sends the proposed budget to the Village President and Board of Trustees for review and comment. If necessary, staff makes further revisions, and finally, the Village offers the recommended budget for public comment and subsequent adoption by the Village President and Board of Trustees.

The Village's budget was prepared using a "target-based" process. There are three main reasons for using this approach:

1. To identify and eliminate unnecessary or duplicative costs in the budget.
2. To provide elected officials with various program and service options.
3. To annually reevaluate the benefits of funding particular service requests.

The target-based budget has two primary components: 1) a "Target Level" budget that 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 specific service or to fund a particular program, project, or piece of equipment, and each 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.

Staff prepared the budget according to the following steps:

- l) A Target-level expenditure base was established for each department within the General Fund and the Water and 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 the Village Manager approved Current or Expanded Service Levels or programs, the Finance Department added them to the proposed budget; those not approved were not included. For the reader’s information, Current and Expanded Level requests— whether approved by the Village Manager or not—can be found at the end of the proposed budget document on the Village’s website.
- 3) Department heads ranked Current and Expanded Level requests in priority order.
- 4) Staff estimated revenues for the General and Water and Sewer Funds and finalized the budget by funding the service level requests that, in the Village Manager’s opinion, were the highest priority within our revenue constraints.
- 5) Staff prepared additional budgets 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, a joint venture of the two communities. The Airport derives revenue required to support its services 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 Airport staff prepares the annual fiscal year budget for Chicago Executive Airport and then forwards it 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 2023 Estimated Results

The FY 2023 budget approved by the Board in December of 2022 reflected a surplus of \$1,389,514 that was due to better-than-expected sales and income tax receipts and a mostly status-quo expenditure budget. Notably, the Fiscal Year 2023 budget represented the seventh time in eight years that the Village approved a balanced or surplus budget, a display of long-term financial stability accomplished primarily by managing expenditures.

The Village has balanced the budget in recent years by not adding new positions, reducing other expenditures, and increasing revenue only to the extent necessary to provide core services to residents and businesses. In fact, in two of the last three years, the Village Board did not increase the property tax levy and increased it by only 1.65% (i.e., excluding the “new

growth” increase attributable to the termination of the Crossroads TIF District in 2019) annually on average between Tax Years 2018 and 2022. The Village is in a strong financial position today due to how it has managed its budget, something S&P Ratings recognized when the agency last affirmed Wheeling’s AA bond rating on November 12, 2021.

While the FY 2023 budget reflected a surplus of \$1,389,514, as of today’s date, staff estimates that the Village will end the year with a surplus of \$2,853,176. The larger-than-expected surplus is primarily due to strong sales tax, income tax, and ambulance fee revenue.

When staff prepared the budget in the fall of 2022, inflation threatened the economy but positively impacted staff’s revenue projections for 2023. That’s because while inflation increases the cost of goods, services, and labor, it also generates additional sales and income tax revenue. Consequently, the Village’s major revenue sources have fared much better than expected in the last two years. As a result, the Village will end FY 2023 with a significant surplus, a positive development for both the organization and the community.

Assuming staff’s projections are correct, the General Fund will end FY 2023 with a fund balance (before optional transfers to the pension funds or Capital Projects Fund) of approximately \$20.8 million, representing 41 percent of annual operating expenditures, well above the 25 percent minimum required by policy. The projected surplus is due to staff’s expectation that revenues will exceed the budget by \$1,130,694 (2.27%) and that expenditures will be \$332,969 (0.69%) below budget.

Revenue-Related Variances:

Significant revenue-related variances (i.e., budget versus estimated actual) in the FY 2023 budget are primarily due to the following:

Sales Tax – Staff’s expectations for sales tax revenue were overly optimistic; consequently, we now anticipate that receipts will fall short of budget estimates by \$491,140 (-4.06%). Nevertheless, FY 2023 receipts will set a new high-water mark for the Village, eclipsing FY 2022’s record of \$11,220,000 by approximately \$395,000. The expected year-over-year increase is noteworthy because the recession many economists expected never materialized, and demand for goods and services has remained high.

Income Tax – Fiscal Year 2023 income tax receipts were much stronger than Illinois Municipal League (IML) projections, exceeding the budget by \$341,250 (5.77%). Income tax receipts have been stronger in the past two years than in any year before, which is attributable to strong corporate earnings, higher wages, and low unemployment.

Ambulance Fee Revenue – While sales and income tax are the two sources of revenue most often responsible for surplus budgets, ambulance fee revenue has also performed much better than anticipated due to the Village’s participation in the Ground Emergency Medical Transportation (GEMT) program. As the Board will recall, in September 2020,

the Village signed an Intergovernmental Agreement (IGA) to participate in the GEMT program. GEMT is a federally funded Medicaid program that allows municipalities to seek reimbursement for ambulance services above what the state pays for Medicaid claims. Staff was initially told that the program—which does not affect the rates the Village charges or what individuals pay for ambulance service—would generate an additional \$300,000 in revenue annually. Actual receipts, however, have been much higher, and staff now anticipates that the Village will net \$1,146,500 in program revenue this year after sharing 50 percent of the GEMT revenue, as required by the IGA, with the Illinois Department of Healthcare and Family Services.

Ordinary (i.e., non-GEMT program) ambulance fee receipts are up, too; as a result, staff estimates that the Village will net \$2,576,500 in total ambulance fee revenue this year, an increase of \$472,740 (22.47%) in net revenue compared to the FY 2023 budget.

Other Revenue – Staff expects several other sources of revenue to exceed the budget by \$211,344 (0.72%) in aggregate for less important reasons than those described above.

Expenditure-Related Variances:

General Fund expenditures typically end the year under budget, and staff anticipates that operating expenditures will be \$332,969 (-0.69%) below budget this year. Most of the Village's expenditures are tracking close to the original budget (with some positive and negative variances from one category to the next) except for overtime costs in the Fire Department. Overtime costs are up in the Fire Department because workers' compensation injuries have created the need to call in firefighters to meet staffing requirements.

While high interest rates and inflation are still concerns for FY 2024, the Village's major sources of revenue (excluding property tax receipts) have grown substantially in the last two years, a welcome development after years of stagnation. The following table illustrates the significance of that growth by comparing actual 2019 receipts to estimated 2023 receipts.

| Major Sources of General Fund Revenue (not including property tax) - 2019 vs 2023 | | | | | |
|---|---------------------|---------------------|---------------------|---------------|--------------|
| | FY 2019 | FY 2023 | \$ | Total | Compounded |
| Source | Actual | Estimated | Difference | % Increase | Annual % |
| Sales Tax | \$ 9,342,868 | \$ 11,615,000 | \$ 2,272,132 | 24.32% | 5.59% |
| Income Tax | \$ 4,007,217 | \$ 6,250,937 | \$ 2,243,720 | 55.99% | 11.76% |
| Telecom Tax | \$ 973,144 | \$ 639,000 | \$ (334,144) | -34.34% | -9.98% |
| Water/Sewer Reimb | \$ 1,280,610 | \$ 1,407,960 | \$ 127,350 | 9.94% | 2.40% |
| Hotel/Motel Tax | \$ 1,110,229 | \$ 1,000,000 | \$ (110,229) | -9.93% | -2.58% |
| Food & Beverage Tax | \$ 969,570 | \$ 1,162,000 | \$ 192,430 | 19.85% | 4.63% |
| Solid Waste/SWANCC Fees | \$ 858,417 | \$ 863,000 | \$ 4,583 | 0.53% | 0.13% |
| Local Use Tax | \$ 1,270,305 | \$ 1,543,000 | \$ 272,695 | 21.47% | 4.98% |
| Cable TV Franchise Fees | \$ 506,796 | \$ 408,053 | \$ (98,743) | -19.48% | -5.27% |
| Ambulance Fees | \$ 946,825 | \$ 2,576,500 | \$ 1,629,675 | 172.12% | 28.44% |
| TIF Surplus | \$ 476,310 | \$ 606,756 | \$ 130,446 | 27.39% | 6.24% |
| Court Fines/Citations | \$ 487,883 | \$ 373,940 | \$ (113,943) | -23.35% | -6.43% |
| PPRT | \$ 216,369 | \$ 545,607 | \$ 329,238 | 152.17% | 26.01% |
| Towing Charges | \$ 181,970 | \$ 228,000 | \$ 46,030 | 25.30% | 5.80% |
| Liquor Licenses | \$ 199,158 | \$ 215,554 | \$ 16,396 | 8.23% | 2.00% |
| Interest Revenue | \$ 277,945 | \$ 453,259 | \$ 175,314 | 63.08% | 13.00% |
| Video Gaming Tax & Licenses | \$ 357,741 | \$ 656,000 | \$ 298,259 | 83.37% | 16.37% |
| Major Sources Total: | \$23,463,357 | \$30,544,566 | \$ 7,081,209 | 30.18% | 6.82% |

The Village’s major sources of revenue—excluding property tax revenue—have grown by almost \$7.1 million (30.18%) in the last five years. Unprecedented increases in sales tax, income tax, and ambulance fees are why the Village has had surplus budgets since 2019 and has only increased the property tax levy by 1.65% annually on average.

The Village’s strong financial position has allowed it to contribute more to its pension funds than is actuarially required while fully funding its capital improvement and capital equipment replacement programs without issuing debt. Wheeling’s pay-as-you-go approach to funding its infrastructure and equipment programs has helped ensure that funds are available to pay for important infrastructure and equipment needs when needed.

FY 2024 Budget – All Funds Overview

The Fiscal Year 2024 budget (i.e., all funds) totals \$106,062,935, excluding interfund transfers (see Attachment 1). Of this amount, \$35,743,842 is budgeted for personnel services (including salaries and pension benefits). An additional \$27,113,845 is budgeted for contractual services,

including employee health insurance, liability and workers' compensation insurance, and consulting services. Commodities total \$3,890,244 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 (including Tax Increment Financing Notes) are budgeted at \$5,824,800. Only \$2,850,512 is funded by the property tax levy; the Village pays the remaining debt service expenses with revenue from the General Fund, Water and Sewer Fund, Capital Projects Fund, and Tax Increment Financing (TIF) Funds. Finally, the budget includes \$20,057,000 for capital improvements and outlay, including street, water, and sewer system infrastructure work, equipment purchases, and building improvements. The capital improvement and outlay categories represent 17.63% of the total budget, a significant investment in the Village's infrastructure and capital equipment.

Finally, it is important to note that while staff carefully reviewed the Target Level budget for opportunities to reduce expenditures, the budget maintains core services at current levels and is essentially a status-quo spending plan reflecting no significant service-level changes and no Expanded-Level requests.

FY 2024 Budget – General Fund Highlights

Staff is pleased to report that the FY 2024 budget reflects a General Fund surplus despite ongoing concerns about inflation. The projected surplus of \$1,524,007 is due to Village and IML staff expectations of strong sales tax, income tax, and ambulance fee receipts and a status-quo expenditure budget that is up \$1,876,969 (3.87%) compared to the FY 2023 budget.

The following is a high-level look at the revenue and expenditure-related reasons staff anticipates a General Fund surplus next year:

Sales Tax – Some economists expect a slowing economy next year that would negatively impact sales tax revenue, so staff has budgeted \$11,812,455 in FY 2024, a modest \$197,455 (1.70%) increase compared to FY 2023 estimated receipts. Though the economy is strong at this point, actual results may vary significantly from projections. Consequently, staff will monitor sales tax receipts closely throughout the year and provide monthly updates to the Board.

Income Tax – Staff expects income tax receipts will increase by \$324,079 (5.18%) in FY 2024 compared to this year's estimated receipts of \$6,250,937. The budget is based on the Illinois Municipal League's (IML's) expectation that municipalities will receive \$168.00 per capita in Fiscal Year 2024 compared to \$159.72 per capita this year. The IML's analysts anticipate more revenue next year due to strong individual earnings and corporate profits.

Tax Increment Financing (TIF) District Surplus – The budget includes surplus tax increment financing revenue from each of the Village's four TIF Districts. The Lake Cook/ Milwaukee, South Milwaukee, Town Center and Southeast TIF Districts generate substantial property tax

increment that is not obligated to any current or future economic development projects. As such, staff recommends that the Board continue declaring surpluses and distributing the surplus funds to the overlapping taxing districts, including the Village. If approved, next year's budgeted surpluses will produce \$767,821 in revenue for the General Fund and \$450,942 for the Police and Fire Pension Funds.

It is worth noting that the South Milwaukee TIF District terminates on 12/31/2023, which means that the Village will receive the last property tax increment from that district in FY 2024. In addition, and based on preliminary numbers that may change, the Village Board will want to consider increasing the Tax Year 2024 property tax levy (i.e., approved in December of 2024) by approximately 1.3% to capture the "new growth" from the terminated district. If the Board chooses to take that action, it can generate approximately \$236,000 in annual revenue for the General Fund without impacting existing taxpayers.

Property Tax – The budget reflects no increase in the Village's property tax levy, the General Fund's second-largest source of revenue. As noted earlier, significant gains in sales, income tax revenue, and ambulance fees make a property tax increase unnecessary for a second consecutive year, a welcome development for the Village's taxpayers.

The following expenditure-related highlights are noteworthy as well:

Salaries and Benefits - Staff expects salary and benefit costs to increase by \$1,166,570, or 3.02%, next year. The 3.02% increase reflects the cost of cost-of-living increases for most employees, step increases for those early in their careers, and a 5.00% increase in health insurance premiums.

Pension Fund Contributions – A Village-hired actuary completes a valuation of the Police and Fire Pension Funds each year to determine the employer contribution, and the Illinois Municipal Retirement Fund (IMRF) does the same for non-sworn employees. Staff is pleased to report that the required FY 2024 General Fund contribution to the three pension funds has decreased by \$618,490 (-7.98%) compared to the FY 2023 contribution. The decrease is partly because the Village Board contributed 15 percent more to the Police and Fire Pension Funds this year than actuarially required in anticipation of poor stock market returns. Staff recommended increasing the employer contribution because strong sales and income tax receipts and the resulting General Fund surplus were rare opportunities to reduce the Funds' unfunded liabilities. In addition, increasing the contribution last year reduced the need for larger contributions to the funds in future years.

The table below summarizes the information contained in the previous paragraph.

Employer Contributions (from General Fund Only):

| Fund | FY 2023 | FY 2024 | Change | Percent |
|------------------------------|-------------|-------------|------------|---------|
| Police Pension Fund | \$3,161,749 | \$2,762,093 | -\$399,656 | +12.64% |
| Fire Pension Fund | \$3,232,752 | \$2,965,945 | -\$266,807 | -8.25% |
| IL Municipal Retirement Fund | \$774,576 | \$784,647 | +\$ 10,071 | +1.30% |
| FICA | \$599,724 | \$622,895 | +\$23,171 | +3.86% |
| Total \$ and %: | \$7,768,801 | \$7,135,580 | -\$633,221 | - 8.15% |

Capital Projects Fund Transfer – The Fiscal Year 2024 budget includes a \$1.2 million transfer to the Capital Projects Fund to offset future debt service costs that are expected to increase in the next few years. When the Village issued its building-construction-related debt between 2007 and 2009, it did so knowing that the principal payments would increase significantly between 2025 and 2029, right before the bonds matured. By transferring \$1.2 million of the anticipated General Fund surplus to the Capital Projects Fund next year and using some of the \$2.5 million transferred last year, the Village will have the funds necessary to make those final bond payments without increasing the property tax levy.

These mostly positive changes to General Fund revenues and expenditures are why staff expects a surplus next year. At the same time, the budget funds the Capital Improvement Program (CIP) and the Capital Equipment Replacement Fund (CERF) without borrowing to pay for critical infrastructure and equipment needs. If the Village can adhere to its longstanding pay-as-you-go policy, Wheeling will have no tax-levy-related debt after 2030 and no debt of any kind after 2032 (i.e., when the Village makes the final payment on its water meter bonds using Water and Sewer Fund revenue).

The following is a detailed discussion of the assumptions staff has made in the budget and the issues affecting the General Fund for FY 2024:

| |
|--|
| FY 2024 Budget – General Fund Revenue |
|--|

The FY 2024 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$51,873,177, representing an increase of \$880,768 (1.73%) compared to FY 2023 estimated receipts. Estimating revenue is challenging because some economists expect a slowing economy next year, so actual receipts might vary significantly from projections. With that in mind, the following paragraphs explain the staff’s reasoning behind each major revenue source assumption:

State & Home Rule Sales Tax – Sales tax, the largest source of General Fund revenue, representing 22.77% of all receipts, reflects Wheeling’s one-percentage-point (1.00%) share of the state sales tax rate and its one-percentage-point (1.00%) home-rule sales tax rate. The

Village allocates all sales tax revenue—which the State of Illinois collects and remits monthly—to the General Fund to support the Village’s operating expenditures.

Sales tax receipts are highly susceptible to economic changes and can fluctuate significantly yearly. Since some economists expect the economy to slow next year, staff has taken a conservative approach to estimating sales tax growth from existing businesses. That said, staff’s projection of \$11,812,455 in revenue includes a \$197,455 (1.70%) increase in the revenue generated by existing and new businesses opening in Wheeling this year and next.

The Village’s share of sales tax revenue increased significantly when the Level the Playing Field for Illinois Retail Act was enacted on January 1, 2021. The Act requires most online retailers—those that meet sales thresholds of 200 annual transactions or \$100,000 in annual gross receipts—to collect sales tax revenue based on the rate imposed by the community to which the product ships. Before 2021, those retailers collected the state’s 6.25% use tax rate on online transactions, and the state distributed a small fraction of that revenue to all municipalities per capita. The new law means that online retailers now collect the Village’s ten percent sales tax rate on any product shipped from out-of-state to addresses in the Cook County portion of Wheeling and eight percent in the Lake County portion. Consequently, the Village is now collecting its full two-percent share of sales tax revenue on many of these transactions. Staff estimates that in FY 2022, this change in law produced more than \$1,000,000 in new revenue for the Village.

Property Tax – The property tax levy is the second-largest source of revenue to the Village’s General Fund, comprising 16.60% of all receipts. The Village Board approves a tax levy each December, and the following year, the offices of the Cook and Lake County Treasurers collect the funds and remit them to the Village. It is 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 2024 budget reflects no increase in the tax levy (including the individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund) because stronger-than-expected sales and income tax receipts have offset the need to generate new property tax revenue. Tax Year 2023 represents the second consecutive year the Board has not increased the levy, thereby providing meaningful property tax relief to Wheeling’s residents and businesses.

State Income Tax – State Income Tax is the third-largest source (12.68%) of General Fund revenue. The State of Illinois collects income tax revenue and distributes it to municipalities on a per-capita basis, meaning that the Village’s share of this source of revenue has no relationship to what Wheeling’s residents and businesses are actually paying. The 2024 budget for income tax is \$6,575,016, which is \$324,079 (5.18%) more than the Village received this year.

Staff has budgeted \$6,575,016 in income tax revenue next year based on the Illinois Municipal League’s (IML’s) expectation that municipalities will receive \$168.00 per capita in calendar year

2024. The IML expects more revenue next year due to inflation, higher wages, and strong corporate profits.

More than most sources of revenue, changes in the economy affect state income tax revenue positively or negatively. As such, staff will continue to monitor receipts closely to avoid problems resulting from a drop in revenue.

Ambulance Fee Revenue – Before signing an Intergovernmental Agreement (IGA) in 2020 to participate in the Ground Emergency Transportation Program (GEMT) program, ambulance fees generated approximately \$900,000 in revenue annually. Today, ambulance fees represent the Village’s fourth-largest source of revenue and are a key reason why the Village has been able to generate surpluses in recent years while avoiding the need for large property tax increases.

As a reminder, GEMT is a federally funded Medicaid program that allows municipalities to seek reimbursement for ambulance services above what the state reimburses for Medicaid claims. Staff anticipates that the Village will net \$1,146,500 in program revenue next year after sharing 50 percent with the Illinois Department of Healthcare and Family Services (as required by the IGA).

Ordinary (i.e., non-GEMT program) ambulance fee receipts are up, too, due to increases in calls for service; as a result, staff estimates that the Village will collect \$2,633,700 in total ambulance fee revenue (i.e., ordinary plus net GEMT program revenue) next year, an increase of \$57,200 (2.22%) compared to FY 2023 estimated receipts.

Food & Beverage Tax – The Village’s one percent tax on food and beverages applies to nearly all restaurants that provide food and drinks for immediate consumption. The budget for FY 2024 includes revenue of \$1,202,670, which is \$40,670 (3.50%) more than FY 2023 estimated receipts. This assumption is based on the expectation that revenue from existing restaurants will continue to grow due to inflation and a strong economy.

Telecommunications Tax – In January 2003, the State of Illinois began collecting telecommunications tax for all municipalities that levied such a tax. Since then, it has been remitted to the Village monthly. The Village’s six percent tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$581,490 next year, reflecting a decrease of \$57,510 (-9.00%) compared to estimated 2023 receipts.

The projected decrease reflects the reality that this source of revenue has consistently declined over the years as people eliminate landlines. In fact, staff’s projection for FY 2024 is nearly \$1.5 million less than what the Village received from this revenue source in FY 2007. Staff will continue to monitor telecommunications tax revenue closely but expect this trend to continue.

Hotel/Motel Tax – The Village Board approved a five percent hotel/motel tax on April 22, 2002, and increased it to six percent on February 1, 2010. At its high point in FY 2019, the Village collected \$1,110,229 in tax revenue, but collections dropped to \$445,235 (i.e., its historical low

point) in FY 2020 during the pandemic. Since then, hotel/motel tax collections have rebounded, and staff expects the Village to collect \$1,000,000 in tax revenue this year.

Wheeling's hotels and motels have done well this year; therefore, staff projects collections of \$1,035,000 next year, an increase of \$35,000 or 3.50% compared to FY 2023 estimated receipts.

Des Plaines Dispatching Agreement – In 2015, the Village began receiving revenue from the City of Des Plaines, representing the cost of providing Emergency 911 dispatching services to its residents and businesses. The Village will receive \$2,580,948 next year from the City and will allocate \$1,093,878 to the General Fund and \$1,487,070 to the Emergency 911 Fund, which will partially offset the cost of providing Emergency 911 services to both communities.

Fiscal Year 2024 is the last year the Village will receive revenue from the City of Des Plaines because, the following year, the Village will close its dispatching center and join the Northwest Central Dispatch System (NWCDS). The NWCDS is an intergovernmental consolidated emergency dispatch system that provides 9-1-1 services for several communities in northwest suburban Chicago and serves a combined population of approximately 500,000 people covering 170 square miles.

Interest Income – Staff projects that the General Fund will earn \$726,473 in interest income next year based on the money in reserves and current interest rates. Investment income has increased this year due to rising interest rates, as evidenced by the 5.62% return the Village earns on funds held by Fifth Third Bank. At the same time, five-year negotiable certificates of deposit now yield approximately 4.40%, up from one year ago when they paid between 3.50% and 4.00%.

The Village invests its idle funds in United States Treasury bills and notes, negotiable certificates of deposit, and government agency debt. Wheeling also receives interest from its bank, which pays the Village a rate equal to the Illinois Funds' (i.e., the state's investment pool) rate plus 15 basis points.

FY 2024 Budget - General Fund Expenditures

FY 2024 expenditures in the General Fund reflect the general operations of the Village and total \$50,349,170, including interfund transfers. The increase of \$1,876,969 (3.87%) compared to the FY 2023 approved budget reflects the following significant changes:

- A \$1.2 million transfer to the Capital Projects Fund to offset the cost of principal and interest expenses on the Village's debt that is due between Fiscal Years 2025 and 2029. The transfer will allow the Village to avoid increasing the property tax levy to make debt service payments that balloon immediately before the bonds mature.
- A \$667,555 increase in the transfer to the Capital Equipment Replacement Fund (CERF). The increase is necessary because the cost of vehicles and equipment has risen significantly due to supply chain issues.

- A \$537,048 increase in the budget for mostly one-time costs related to closing Wheeling's 9-1-1 dispatching center and transitioning to the Northwest Central Dispatch System (NWCDs). The Village expects to move to the NWCDs in early 2025.

It is important to note that personnel costs represent 76 percent of the FY 2024 General Fund budget (excluding the \$1.2 million transfer to the Capital Projects Fund), including the costs related to dispatching that staff has budgeted in the Emergency 911 Fund. State law required the Village to combine its Emergency 911 Fund with that of the City of Des Plaines, for whom the Village provides police dispatching services. To facilitate that change, staff moved personnel costs related to dispatching from the General Fund to the Emergency 911 Fund.

Including the dispatcher salaries and benefits (i.e., an apples-to-apples approach), personnel costs are expected to increase by \$1,299,139 next year, 3.60% higher than the current fiscal year. The increase is due to cost-of-living adjustments and increases in health insurance costs.

As mentioned earlier, staff estimates FY 2024 General Fund revenue at \$51,873,177, resulting in a surplus of \$1,524,007. It is worth noting that the surplus reflects the following budgetary practices, which have reduced the gap between revenues and expenditures:

- Reduce the budget for salaries and benefits by one percent (\$277,567). History has shown that departments seldom spend their full salary and benefits budgets due to vacancies.
- Budget the cost of engineers engaged in capital improvement planning (\$388,401) in the Capital Projects and Water & Sewer Funds rather than the General Fund.

The total savings to the General Fund attributable to these practices is \$665,968.

FY 2024 Budget – Water & Sewer Fund

Revenue Assumptions

Staff based projected FY 2024 Water & Sewer Fund revenue on the expectation that the Village will sell 1.1 billion gallons of water and on a 3.50% (rounded) rate increase effective for water sold beginning January 1, 2024. The rate increase is necessary to continue to pay for the Village's water and sewer main replacement program and other capital projects that help provide reliable water and sewer service.

Water sales finally stabilized after several years of trending downward due to energy-saving appliances and conservation efforts. Costs continue to increase each year; however, and water sales are the only source of revenue to the Fund, so there is little the Village can do other than raise rates to offset rising costs. Consequently, staff recommended, and the Board approved an increase to ensure enough revenue is available to maintain and repair the water and sewer system.

That said, staff recently surveyed nearby communities to learn what they charge for water and sewer use and found that Wheeling’s rates were the lowest of 11 communities. With that in mind, the approved increase 2024 will allow Wheeling to maintain fund balance reserves through FY 2028 that are consistent with Village policy while providing funding for the Village’s CIP projects.

Anticipated revenues next year are \$10,990,931, which is \$23,621 more than budgeted expenditures. Expenditures in this Fund tend to fluctuate significantly from one year to the next due to fluctuations in the capital improvement project schedule. Therefore, large surpluses or deficits from year to year are expected and not cause for concern.

The table below shows a history of water and sewer rate increases for the last five years, including the approved increase. All numbers are per 1,000 gallons of water sold. The 2024 increase reflects an estimated 4 percent increase in the Northwest Water Commission’s water rates of 4 percent.

| Fiscal Year | Water Rate | Sewer Rate | Total Rate | % Increase |
|-----------------|------------|------------|------------|------------|
| 2024 | \$7.38 | \$1.83 | \$9.21 | 3.48% |
| 2023 | \$7.13 | \$1.77 | \$8.90 | 3.49% |
| 2022 | \$6.89 | \$1.71 | \$8.60 | 3.49% |
| 2021 | \$6.66 | \$1.65 | \$8.31 | 3.62% |
| 2020 | \$6.43 | \$1.59 | \$8.02 | 3.08% |
| Average: | | | | 3.43% |

As shown above, the average increase in water and sewer rates since FY 2020 has been 3.43%. Staff recommends that the Village Board raise rates incrementally each year to avoid the need for substantial increases in future years or the need to issue debt to pay for repair and replacement projects.

Expenditure Assumptions

FY 2024 operating expenditures (excluding funds budgeted for capital projects and debt service) in the Water & Sewer Fund are \$7,232,932, an increase of \$194,723 (2.77%) compared to FY 2023 budgeted expenditures of \$7,038,209. Costs are higher next year due to cost-of-living adjustments and health insurance expenditures. Total budgeted expenditures (including capital projects and debt service) are \$10,967,310.

As noted earlier, estimated revenue for FY 2024 assumes a 3.50% (rounded) rate increase and that the Village will sell 1.1 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 percent level stipulated by the Village's fund reserve policy and to avoid the need to sell bonds—except for the water meter replacement project—to pay for capital projects.

The water and sewer rate increase of 31 cents per 1,000 gallons would cost the average residential customer using 5,000 gallons per month an additional \$1.55 monthly, or \$18.60 annually.

Other Major Fund Expenditures

The Fiscal Year 2024 budget also includes budgeted expenditures for other funds of the Village, including those classified as Special Revenue (i.e., Motor Fuel Tax, Foreign Fire Insurance, Emergency Telephone System, and Grant Funds), Capital Projects (i.e., Capital Projects, Capital Equipment Replacement, Stormwater, and TIF Funds), Debt Service (i.e., Bond Funds), Internal Service (i.e., Liability Insurance Fund), and Fiduciary Funds (i.e., Police and Fire Pension Funds). Staff provided line-item detail, narrative information, and expenditure figures in each instance. A discussion of the more significant funds not discussed previously follows:

Capital Equipment Replacement Fund (CERF) – The Village Board created the Capital Equipment Replacement Fund (CERF) 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 the Village will replace vehicles and equipment when necessary for operating and safety-related reasons, notwithstanding the competing interests of other programs.

The FY 2024 contribution to the CERF from the General and Water and Sewer Funds is \$3,215,790, an increase of \$756,965 (30.79%) compared to this year's budget. The contribution has increased substantially this year due to supply chain issues, which have also lengthened the amount of time it takes to receive vehicles and equipment after staff places an order. As an example, the Fire Department recently learned that orders for new ambulances must now be placed two years in advance of the desired delivery date.

Stormwater Fund – In late January 2015, an engineering firm presented the Village Board with a Stormwater Management Plan that reflected 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 needs to fund to maintain the stormwater system.

In 2016, the Village implemented a stormwater utility fee that generates 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). Single-family homes pay for one ERU per month, and commercial, industrial, and multi-family developments pay a

multiple of one ERU based on the amount of impervious area on their properties. In each of the last seven years, the Board increased the fee by 25 cents, such that the fee is now \$3.75 per ERU.

Staff recommended and the Board approved increasing the stormwater fee next year from \$3.75 to \$4.00 per ERU to provide additional revenue to fund projects. When the Village implemented the fee, it started low to reduce the impact on those users with substantial amounts of impervious area on their property and has increased the rate incrementally over time to address the needs identified in the Stormwater Management Plan.

At \$4.00 per ERU, Wheeling's rate is still low. In fact, a recent survey of communities with stormwater fees showed that most charge single-family rates that varied from \$1.50 per month on the low end to \$21.83 per month on the high end. Wheeling's rate was the fourth-lowest of the 12 communities surveyed and well below the average (not including Wheeling) of \$7.39 per month.

At \$4.00 per ERU, the Village can expect to raise \$1,264,000 in revenue next year, which, combined with fund balance, will offset budgeted expenditures of \$4,341,000. The additional 25 cents would generate another \$64,000 for the Stormwater Fund annually.

The FY 2024 budget includes expenditures for South Dunhurst storm sewer improvements, Wheeling Road improvements, and a stormwater televising, mapping, and condition assessment. The budget also includes a transfer to the Water and Sewer Fund to pay for stormwater-related operating costs, consistent with the Village's financial policy, which allows the use of up to 25 percent of stormwater revenue for that purpose.

TIF Funds – The FY 2024 budget includes \$18,806,739 in expenditures in the South Milwaukee, North Milwaukee/Lake Cook, Town Center-II, and Southeast-II TIF districts. Most of those funds are budgeted for a watermain project from River Mill to Sumac, Milwaukee Avenue corridor improvements, restaurant and retail build-out incentives, and debt service payments.

In addition, the budget includes more than \$9.6 million in surplus funds (in the North Milwaukee/Lake Cook, South Milwaukee, Town Center and Southeast Milwaukee TIF Districts) that staff recommends the Village distribute to the overlapping taxing districts. The Village's share of the TIF surplus fund distribution—\$1,219,000 next year—has become an important source of General Fund revenue and a way to contribute more to the Police and Fire Pension Funds than is actuarially required.

Funds are also budgeted in the Town Center-II TIF District for principal and interest payments on TIF notes the Village issued to the Uptown 500 developers. In addition, staff has budgeted funds in the Southeast Milwaukee TIF District to pay a TIF incentive - TIF notes were not issued in this case - to the Hutton gas station project developer. A detailed breakdown of the capital improvements included in the TIF district budgets is included in the Capital Improvement Program worksheets.

Finally, and as mentioned previously, the South Milwaukee TIF District terminates on 12/31/2023, which means that the Village will receive the last property tax increment from that district in FY 2024. Based on preliminary numbers that may change, the Village Board may want to consider increasing the Tax Year 2024 property tax levy (i.e., approved in December of 2024) by approximately 1.3% to capture the “new growth” from the terminated district. If the Board chooses to take that action, it can generate approximately \$236,000 in annual revenue for the General Fund without impacting existing taxpayers.

Debt Service – The Village’s General Obligation (G.O.) principal and interest debt payments for FY 2024 are \$4,351,801. Of that amount, only \$2,850,512 comes from the property tax levy; the Village will use existing TIF, Water and Sewer, Capital Projects, and Bond funds to pay the remaining debt service costs.

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 and is improving every year as the Village moves closer to being debt-free. One of these companies, Standard and Poor’s, uses many criteria to rate municipal debt, some instructive in determining whether the Village has “too much debt.”

To produce a bond rating for the Village, the rating agencies look at its overall structure and the environment in which it operates, including its financial condition, the economy, how the organization is managed, and existing debt. While they rely on several measures to derive their rating, two standards help determine where the Village’s debt stands compared to other municipalities.

One such standard considers a community’s total governmental funds debt service as a percentage of expenditures. Communities with percentages less than 15 percent are deemed “strong,” and those with less than eight percent are considered “very strong.” At the beginning of FY 2024, Wheeling’s percentage will be 5.85%.

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 three percent of market value receive high marks. At the beginning of FY 2024, the Village’s net debt will represent only 0.60% of market value, a strong position as viewed by the rating agencies.

The Village has an AA-bond rating with Standard & Poor’s, the third highest rating available to municipalities. The rating reflects the agency’s confidence in the Village’s ability to manage its debt and make its scheduled debt service payments. At this point, the Village has no plans to issue additional debt other than that which may be necessary for economic development and would, therefore, be supported by the Village’s TIF Funds.

Liability Insurance Fund – On January 1, 2000, the Village implemented a self-insurance program for liability and workers’ compensation coverage while purchasing excess insurance to

cover large claims. This year, the Village is responsible for paying \$50,000 to \$100,000 (depending on the type) for each property and casualty claim; in addition, the Village has workers' compensation coverage with a maximum exposure per claim of \$750,000 for police and fire claims and \$550,000 for all others. The Village's property and liability claim losses (after insurance policy recoveries) between 2013 and 2022 averaged \$125,000 annually, while workers' compensation losses averaged \$403,000.

The FY 2024 budget includes a \$1,679,650 contribution from the General and Water and Sewer Funds to the Liability Insurance Fund, which staff expects will offset the cost of insurance premiums, claims administration costs, and estimated claim expenses. The \$1.68 million contribution reflects a 2 percent increase (\$32,940) compared to FY 2023 because the Village has had a favorable claim experience in recent years, and fund balance exceeds the minimum amount required by policy. After three years of significant increases in premiums, the insurance market has moderated, and the 2024 program reflects an increase of only \$2,949 (0.31%) in premiums and related costs compared to the 2023 program, albeit with some changes in coverage.

When premiums and actual claim losses are less than expected, the "surplus" helps reduce future contributions to the Fund while ensuring that reserves are consistent with Village policy, requiring a balance equal to at least two years of average claim losses.

Health Insurance – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool of 154 entities that local government units established to administer their medical and life insurance programs. The IPBC currently provides health insurance benefits to 17,200 employees and retirees and can 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 preferred provider organization (PPO) plan and is responsible for the first \$50,000 of each employee's claims. IPBC members share claims between \$50,000 and \$1,000,000 based on their number of employees and retirees, and the pool maintains stop-loss insurance to cover claims over \$1,000,000. The pool also offers a health maintenance organization (HMO) plan for member employees, which pools the claims of all members without requiring each member to pay for its employees' claims.

Increases in health insurance premiums have averaged 4.38% per year for the PPO plan and 1.65% for the HMO plan for the last five years. That said, the PPO and HMO plan premiums increased by 3.50% and 9.90%, respectively, on July 1, 2023, so staff has budgeted a 5 percent rate increase for FY 2024.

The following table illustrates how the Village shares health insurance costs with active employees and retirees and compares budgeted contributions for FY 2024 to FY 2023:

| Health Insurance Costs | 2024 Costs | Percent | 2023 Costs | Percent |
|-------------------------------|-------------------|----------------|-------------------|----------------|
| <i>Village Share</i> | \$4,475,408 | 79.19% | \$4,226,963 | 78.08% |
| <i>Active Employee Share</i> | \$ 669,536 | 11.85% | \$ 585,819 | 10.82% |
| <i>Retiree Share</i> | \$ 533,326 | 8.96% | \$ 600,598 | 11.09% |
| <i>Totals:</i> | \$5,651,175 | 100.00% | \$5,413,380 | 100.00% |

The Village works 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 help 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 positions, and the Village Board approves a property tax levy that provides for the employer's contribution. The Illinois Municipal Retirement Fund (IMRF) hires an actuary, to determine the Village's annual contribution to that pension fund.

On December 18, 2019, Governor Pritzker signed Public Act 101-0610, which consolidated approximately 650 Police and Fire Pension Funds throughout the state for investment purposes. The Act required the transfer of all assets and investment authority to the two consolidated funds—one for police and one for fire—no later than June 30, 2022. As a result, the Wheeling Police and Fire Pension Funds are no longer responsible for investing pension fund assets.

The State of Illinois approved the legislation consolidating the funds to improve investment returns and reduce or eliminate many duplicative costs the funds currently incur when they hire their own investment managers, actuaries, attorneys, and accountants. If the consolidated pension funds earn investment returns like the historical returns earned by IMRF, it will reduce the Village's cost of providing pension benefits in the future.

As of December 31, 2022, the Police Pension Fund was 64.57% funded (down from 79.81% the preceding year); the Fire Pension Fund was 61.27% funded (down from 74.35); and the Illinois Municipal Retirement Fund was 89.23% funded (down from 109.29%). That resulted in a combined unfunded liability for the three funds of \$74.2 million, up from \$32.2 million the prior year. Due to poor investment returns in 2022, the funded status of each of the three pension funds (see table below) is down from prior years.

| <i>Fund</i> | Funded %* | Unfunded Liability** |
|----------------------------|------------------|-----------------------------|
| <i>Police Pension Fund</i> | 64.57%* | \$33,691,532* |
| <i>Fire Pension Fund</i> | 61.27%* | \$32,390,440* |
| <i>IMRF</i> | 89.23%* | \$8,099,287* |
| <i>FICA</i> | N/A | N/A |
| <i>Average %/Total \$:</i> | 71.69%** | \$74,181,259 |
| <i>*Market value basis</i> | | |
| <i>** Unweighted</i> | | |

The table below compares the FY 2023 employer contribution to each pension fund (including Social Security) to the required FY 2024 contribution. The required contribution is down \$636,107 next year because the Village increased its FY 2023 Police and Fire Pension Fund contributions by 15 percent to reduce the size of future contributions.

Employer Contributions (from All Village Funds):

| <i>Fund</i> | FY 2023 Contribution | FY 2024 Approved | Difference | % Change |
|----------------------------|---------------------------------|-----------------------------|-------------------|---------------------|
| <i>Police Pension Fund</i> | \$3,161,749 | \$2,762,093 | -\$399,656 | -12.64% |
| <i>Fire Pension Fund</i> | \$3,232,752 | \$2,965,945 | -\$266,807 | -8.25% |
| <i>IMRF</i> | \$1,057,837 | \$1,051,409 | -\$6,428 | -0.61% |
| <i>FICA</i> | \$797,882 | \$834,665 | \$36,784 | 4.61% |
| <i>Totals:</i> | \$8,250,220 | \$7,614,112 | -\$636,107 | -7.71% |

In 2010, the Illinois General Assembly enacted pension reform measures that created a “Tier 2” level of benefits. Tier 2 benefits are less costly than Tier 1 benefits, in part because sworn police and fire pension employees cannot collect pension benefits until they are 55 years of age (compared to age 50 for Tier 1 employees), do not receive compounded cost-of-living adjustments, and are subject to a salary cap which is used to determine their pension benefits.

Similarly, non-sworn Tier 2 employees who participate in IMRF can collect reduced pension benefits at 62 years of age (compared to age 55 for Tier 1 employees), receive reduced cost-of-living adjustments, and are subject to a salary cap used to determine their pension benefits. In the long term, the changes in pension law will provide financial relief to the Village because the cost of providing pension benefits to those hired on or after January 1, 2011, is less than the cost for employees hired before that date. As of December 31, 2022, 38 of the Village’s 58 pension-eligible police officers (66 percent), 21 of the Village’s 55 pension-eligible firefighters (38 percent), and 42 of the Village’s 116 IMRF-eligible employees (36 percent) qualified for Tier 2 pension benefits.

Capital Improvements

The Village Board’s commitment to maintaining and improving Wheeling’s infrastructure is evident in the funds designated for capital improvements. The approved FY 2024 Capital Improvement Program (CIP) represents a one-year expenditure of \$21,620,950.

What follows is a summary of approved CIP-related expenditures by fund.

| Fund | 2024 Approved |
|--------------------------------|----------------------|
| <i>Capital Projects</i> | \$4,736,700 |
| <i>Water & Sewer</i> | \$3,047,500 |
| <i>Motor Fuel</i> | \$3,353,250 |
| <i>Tax Increment Financing</i> | \$6,142,500 |
| <i>Stormwater</i> | \$4,341,000 |
| Total: | \$21,620,950 |

The program document, which is available on the Village’s website, provides detailed information on the FY 2024 projects. The program includes \$2.8 million for South Dunhurst storm sewer improvements, \$4.080 million for watermain replacement, and \$2.330 million for street improvements.

2023 Property Tax Levy Overview

The budget does not include a property tax increase because sales tax, income tax, and ambulance fee receipts have produced a surplus budget without one. While concerns about a recession in the next 12 months have eased, if one were to occur, it could negatively impact both revenues and expenditures and necessitate incremental property tax increases in the future. For now, however, staff is pleased to recommend that the Board forgo a property tax increase next year.

Budget Transparency

Finally, in the interest of transparency, the budget includes the following significant policy-related items:

1. No more than 25 percent of Capital Projects Fund revenue is budgeted to pay for debt service expenses. The Board approved a financial policy in 2013 to reverse the Village’s reliance on using Capital Projects Fund revenue to pay for debt service expenses. Those steps were necessary to avoid large deficits and large property tax increases during the economic downturn that began in 2008 but left the Village in a position of underfunding critical infrastructure needs. By earmarking only \$325,000 of Capital Projects Fund revenue for debt service purposes, the Village will be able to

allocate more than \$5 million next year for the fire station and other critical projects. More importantly, the Village will avoid issuing debt to pay for these projects because the Board decided many years ago to earmark gas and electric use tax revenue for infrastructure purposes.

2. Full funding of the Village's Liability Insurance Fund. The budget reflects the cost of fully funding this program, which is necessary to ensure the Village has funds to pay for its general liability and workers' compensation losses. The Village has experienced better-than-average claim losses for several years, significantly reducing the transfers to the Liability Insurance Fund. However, premium costs will increase significantly next year for the reasons already discussed.
3. Full funding of the Village's actuarially required contributions to the pension funds. The Village has a long history of contributing more to the funds than actuarially required by declaring surpluses in TIF funds, transferring its resulting distribution to the pension funds, and transferring General Fund surpluses to the pension funds. Once again, this year's budget includes full funding of those programs.
4. A \$3,215,790 transfer to the Capital Equipment Replacement Fund (CERF) reflecting the full cost of funding that program. The Village can fully contribute to the CERF for the ninth consecutive year. 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 operating and safety concerns.
5. A \$1,200,000 transfer from the General Fund to the Capital Projects Fund. A transfer to the Capital Projects Fund is necessary to offset higher debt service payments due between Fiscal Years 2025 and 2029. When the Village issued its building-construction-related debt between 2007 and 2009, it did so knowing that the principal payments would increase significantly between 2025 and 2029, right before the bonds matured. By transferring \$1.2 million of the anticipated General Fund surplus to the Capital Projects Fund next year and using some of the \$2.5 million the Board transferred last year for the same purpose, the Village will have the funds necessary to make those final bond payments without increasing the property tax levy.

2024 Prognosis

The FY 2024 budget is a status quo spending plan with no expanded-level items. As a result, staff expects that the fund balance in the General Fund will exceed 25 percent of annual operating expenditures at the end of 2024, the threshold required by Village policy.

A recession next year would negatively impact the Village's major revenue sources, but based on what we know now, the General Fund budget reflects a surplus, and the total budget funds the

Village’s Capital Improvement Plan, Capital Equipment Replacement Fund, and Liability Insurance Fund on a pay-as-you-go basis. In addition, the budget fully funds the Village’s three pension plans with no increase in the property tax levy, providing tax relief to residents and businesses struggling with the effects of inflation. The Village is in an excellent financial position, made possible by the Board’s longstanding commitment to fully funding core services.

In closing, we would like to express our appreciation to the members of the Village staff who worked long hours identifying departmental needs and preparing budget proposals based on those 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
Village Manager



Michael Kaplan
Director of Finance

VILLAGE OF WHEELING, ILLINOIS
 Budget Summary - Total by Category and Fund
 2024 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 | 2024 TOTAL BUDGET | 2023 ORIGINAL BUDGET | 2022 ACTUAL | CHANGE (24 vs 23) | |
|---|-------------------|------------------|-------------------|----------------|----------------------|-------------------|------------------|------------------|------------------|-------------------|------------------------|------------------|-----------------------|---------------------------------|----------------------|---------------------|--------------------|--------------|
| BEGINNING FUND BALANCE | 20,756,358 | 2,563,132 | - | - | 118,717 | 6,391,100 | 9,035,536 | 8,691,037 | 2,789,771 | 5,618,111 | 307,658 | 4,405,457 | 112,261,221 | | | | | |
| REVENUES & OTHER FINANCING SOURCES: | | | | | | | | | | | | | | | | | | |
| Property Tax | 8,612,390 | | | | 2,850,512 | | | | | | | | 5,728,038 | 17,190,940 | 17,190,940 | 19,436,983 | 0.0 | |
| Sales Tax | 11,812,455 | | | | | | | | | | | | | 11,812,455 | 12,163,270 | 11,219,966 | -2.9 | |
| State Income Tax | 6,575,016 | | | | | | | | | | | | | 6,575,016 | 5,909,687 | 6,377,267 | 11.3 | |
| Local Use Tax | 1,667,236 | | | | | | | | | | | | | 1,667,236 | 1,526,343 | 1,586,150 | 9.2 | |
| Food & Beverage Tax | 1,202,670 | | | | | | | | | | | | | 1,202,670 | 1,118,740 | 989,539 | 7.5 | |
| Use Tax (Gas/Electricity) | | | | | | | | 2,700,000 | | | | | | 2,700,000 | 2,925,000 | 2,888,085 | -7.7 | |
| Telecommunications Tax | 581,490 | | | | | | | | | | | | | 581,490 | 526,890 | 659,888 | 10.4 | |
| Solid Waste/SWANCC Fees | 863,000 | | | | | | | | | | | | | 863,000 | 863,000 | 863,936 | 0.0 | |
| Hotel/Motel Tax | 1,035,000 | | | | | | | | | | | | | 1,035,000 | 1,000,000 | 837,837 | 3.5 | |
| Fines | 1,041,378 | | | | | | | | | | | | | 1,041,378 | 925,940 | 709,322 | 12.5 | |
| Cable TV Franchise Fees | 399,892 | | | | | | | | | | | | | 399,892 | 445,753 | 438,962 | -10.3 | |
| Ambulance Fees | 3,780,200 | | | | | | | | | | | | | 3,780,200 | 2,824,800 | 3,508,757 | 33.8 | |
| Licenses, Permits, Insp. | 1,154,148 | | | | | | | | | | | | | 1,154,148 | 1,038,229 | 1,172,526 | 11.2 | |
| IGA Revenue | 1,093,878 | | | | | | | | | | | | | 1,093,878 | 1,145,681 | 767,368 | -4.5 | |
| Water Sales | | | | | | | | | | 8,118,000 | | | | 8,118,000 | 7,557,800 | 7,437,924 | 7.4 | |
| Water & Sewer Conn. Fees | | | | | | | | | | 75,000 | | | | 75,000 | 80,000 | 344,766 | -6.3 | |
| W/S Fund Reimb | 1,481,923 | | | | | | | | | | | | | 1,481,923 | 1,407,960 | 1,354,350 | 5.3 | |
| Sewer Use Fees | | | | | | | | | | 2,013,000 | | | | 2,013,000 | 1,876,200 | 1,751,995 | 7.3 | |
| Stormwater Fee | | | | | | | | | 1,264,000 | | | | | 1,264,000 | 1,213,200 | 1,131,179 | 4.2 | |
| Investment Income | 726,473 | 89,710 | 15,000 | | | 207,292 | 323,719 | 119,267 | 94,885 | 207,449 | | 154,191 | 1,000,000 | 2,937,986 | 2,209,452 | 2,022,477 | 33.0 | |
| Intergovernmental Revenue | 1,481,739 | 1,749,680 | | 226,587 | | | | | | | | | | 3,458,006 | 3,626,144 | 3,341,799 | -4.6 | |
| TIF Surplus Revenue | 767,821 | | | | | | | | | | | | | 767,821 | 632,280 | 513,834 | 21.4 | |
| TIF Property Tax Increment | | | | | | 18,209,774 | | | | | | | | 18,209,774 | 15,566,094 | 13,797,570 | 17.0 | |
| Employee Contributions | | | | | | | | | | | | | 1,296,487 | 1,296,487 | 1,208,349 | 1,120,858 | 7.3 | |
| Other | 7,596,468 | | 2,137,070 | 15,200 | | 600,000 | 350,000 | 1,020,000 | 261,482 | 104,262 | | | | 12,084,482 | 10,365,239 | (2,617,009) | 16.6 | |
| Revenue Sub-Total | 51,873,177 | 1,839,390 | 2,152,070 | 241,787 | 2,850,512 | 19,017,066 | 323,719 | 3,169,267 | 2,378,885 | 10,674,931 | 104,262 | 154,191 | 8,024,525 | 102,803,782 | 95,346,991 | 81,656,330 | 7.8 | |
| Adjust (To)/From Fund Bal. | 1,524,007 | (1,513,860) | 0 | 110 | (66,999) | 603,027 | 848,009 | (930,573) | (1,962,115) | 23,621 | 4,262 | (149,045) | (1,639,596) | 3,259,152 | 11,791,968 | 4,133,292 | -72.4 | |
| Interfund Transfer In | | | | 55,178 | 825,689 | 392,700 | 3,215,790 | 1,200,000 | | 316,000 | | | 1,679,650 | 7,685,007 | 10,462,696 | 7,694,756 | -26.5 | |
| BUDGETED REVENUES | 51,873,177 | 1,839,390 | 2,152,070 | 296,965 | 3,676,201 | 19,409,766 | 3,539,509 | 4,369,267 | 2,378,885 | 10,990,931 | 104,262 | 1,833,841 | 8,024,525 | 110,488,789 | 105,809,687 | 89,351,086 | 4.4 | |
| | | | | | | | | | | | | | | LESS INTERFUND TRANSFERS | (7,685,007) | (10,462,696) | (7,694,756) | -26.5 |
| | | | | | | | | | | | | | | NET NEW REVENUE | 102,803,782 | 95,346,991 | 81,656,330 | 7.8 |
| EXPENDITURES & OTHER FINANCING USES: | | | | | | | | | | | | | | | | | | |
| Personnel Services | 31,497,680 | | 1,724,079 | 206,775 | | 114,513 | | 204,780 | | 1,996,015 | | | | 35,743,842 | 33,168,686 | 35,390,737 | 7.8 | |
| Contractual Services | 10,561,193 | 1,105,000 | 362,991 | 90,080 | | 10,222,526 | | 1,295,060 | 25,000 | 1,343,269 | | 1,982,886 | 125,840 | 27,113,845 | 22,187,615 | 20,938,889 | 22.2 | |
| Commodities | 2,251,399 | 148,250 | 65,000 | | | 96,500 | 887,000 | | | 342,095 | 100,000 | | | 3,890,244 | 2,728,704 | 2,474,676 | 42.6 | |
| Capital Outlay | | | | | | | 1,804,500 | | | | | | | 1,804,500 | 1,972,900 | 1,055,322 | -8.5 | |
| Capital Improvements | | 2,100,000 | | | | 5,862,500 | | 3,475,000 | 4,000,000 | 2,815,000 | | | | 18,252,500 | 11,768,500 | 3,384,764 | 55.1 | |
| Debt Service | | | | 3,743,200 | 2,045,700 | | | | | 35,900 | | | | 5,824,800 | 11,682,299 | 10,602,421 | -50.1 | |
| Other | 75,000 | | | | | 465,000 | | | | 3,354,923 | | | 9,538,281 | 13,433,204 | 12,521,843 | 11,942,813 | 7.3 | |
| Interfund Transfer Out | 5,963,898 | | | | | | | 325,000 | 316,000 | 1,080,108 | | | | 7,685,006 | 5,912,428 | 7,694,756 | 30.0 | |
| BUDGETED EXPENDITURES | 50,349,170 | 3,353,250 | 2,152,070 | 296,855 | 3,743,200 | 18,806,739 | 2,691,500 | 5,299,840 | 4,341,000 | 10,967,310 | 100,000 | 1,982,886 | 9,664,121 | 113,747,941 | 101,942,975 | 93,484,378 | 11.6 | |
| ENDING FUND BALANCE | 22,280,365 | 1,049,272 | - | 110 | 51,718 | 6,994,127 | 9,883,545 | 7,760,464 | 827,656 | 5,641,732 | 311,920 | 4,256,412 | 110,621,625 | | | | | |
| | | | | | | | | | | | | | | LESS INTERFUND TRANSFERS | (7,685,006) | (5,912,428) | (7,694,756) | 30.0 |
| | | | | | | | | | | | | | | NET EXPENDITURES | 106,062,935 | 96,030,547 | 85,789,622 | 10.4 |

* INDICATES MAJOR GOVERNMENTAL FUND.

Strategic Plan

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

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

High-Stakes Strategies:

Restaurant Row

Wheeling has had the reputation of a world-class Restaurant Row along Milwaukee Avenue, anchored by destination restaurants, which has been a main source of pride. The evolution of Restaurant Row to what it is today provides an opportunity to focus on the corridor (Hintz to Lake Cook) in order to support existing and attract new restaurants that will continue to contribute to Wheeling's positive reputation. It is a priority for Wheeling to ensure that Restaurant Row remains a source of pride.

Village Board Policy:

- Create and implement financial assistance specifically targeting the recruitment of restaurants to the Corridor
- Pass ordinances and adopt initiatives aimed at recruiting restaurants (e.g., a redefined Facade grant, expansion of the Cook County Class 7 program)
- Make decisions that reinforce compliance within the current zoning and master planning profiles identifying this area as a restaurant focus, and that support the success of a vibrant Restaurant Row

Initiatives:

- Develop and implement measures to create and support a sense of place associated with Restaurant Row
- Evaluate and determine whether the concept of a Riverwalk is advisable and feasible, and if so, capitalize on existing opportunities
- Review and adopt Code language that supports the success of Restaurant Row as measured by the efficiency and ease of process for development

- Create, implement, and support financial incentive opportunities designed to target restaurant business and activity

Dundee Road Corridor

Wheeling's main east/west corridor is Dundee Road. Significant earlier development has, over time, become obsolete, and the aesthetic appearance of the area has suffered. Consequently, changes were and are needed to meet evolving transportation, aesthetic, and economic development standards for the properties on and adjacent to Dundee Road. The Village has a history of taking an active role in roadway and land use improvements in order to create a better experience and provide economic opportunity for its residents along the Corridor.

Wheeling's efforts have been successful at the four corners of the Milwaukee Avenue intersection, at the municipal complex, and in the Wheeling Town Center. Consistent with the Village's Master Land Use Plan, there remain opportunities to further revitalize and modernize targeted areas along the Dundee Road corridor, primarily, though not exclusively, west of the railroad tracks.

Village Board Policy:

- Make decisions consistent with the conclusions contained within the Master Land Use Plan
- Require that all affected properties address improvements along Dundee Road, including traffic flow, hardscape, softscape, etc.
- Cooperate and coordinate with the State in order to realize roadway/right-of-way improvements
- Continue to judiciously use incentives (e.g., TIF) to promote desired land use mixes

Initiatives:

- Identify and pursue specific end users that meet the needs of, and are consistent with, the adopted Downtown Station Area Plan
- Consider new financial incentives within the TIF districts to attract appropriate development and support improvements to existing businesses
- Actively seek businesses that represent the cultural diversity of the community

Financial Strength

Wheeling is primarily a residential and industrial community. Given this fact, and the Village Board's established level of core services, Wheeling has limited options for raising revenue needed to fund general operations. Unfunded mandates and growing pension obligations mean that there are fewer new dollars available to fund said core service operations. When weighed against an increased need for services, the dependency on property taxes becomes exacerbated.

Therefore, the Village Board will prioritize projects and policies that provide revenue in addition to property taxes.

Village Board Policy:

- Respond to market opportunities (e.g., recreational cannabis) through appropriate Code updates
- Support and incentivize the recruitment of industrial uses with a sales tax component
- Capitalize on opportunities that are created or presented concerning the method of delivery of core services
- In lieu of other options, maintain a willingness to increase the tax levy incrementally on an annual basis

Initiatives:

- Review Code and identify opportunities that would allow for enterprise expansion within existing uses
- Review Code and implement appropriate changes in order to capitalize on sales tax opportunities within the industrial sector
- Target recruitment towards retail industrial uses

Key-Themes:

Residential Life

Vision

Standing in the future, the Village of Wheeling is known for neighborhoods containing diverse populations of young families, young professionals, and retirees. People want to live in Wheeling because of the presence of quality schools, solid property values, 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.

GOVERNANCE GOALS FOR 2021–2025:

1. Further connect people and places with additional and improved sidewalks and paths to increase neighborhood access
 - Initiate and complete phase one engineering for projects consistent with the Active Transportation Plan so the Village is in the best position to pursue grant opportunities as they become available
 - Install new sidewalks pursuant to the approved bike and pedestrian path plan
 - Determine cost parameters, and develop and recommend a plan to the Village Board for additional pedestrian and bikeway signage
2. Seek to increase citizen engagement, awareness, and pride, in order to involve residents in ways that give them a stake in the quality of community life
 - Identify existing community leaders or social groups and seek input on ways to increase citizen engagement in the community
 - Consider establishing new or attending existing meetings with neighborhood and other community groups where elected officials and staff present information about the community

Multi-Year Plan:

- Build sense of community and neighborhood pride; provide a reason to reinvest
- Increase investment in public amenities, destination points for pedestrians, and access to Forest Preserve
- Utilize the transportation plan to connect neighborhoods with sidewalks and bike paths
- Address growing needs of aging population by partnering with Park District for services and amenities
- Pursue consistent code enforcement
- Promote neighborhood aesthetics through street improvements and code compliance
- Encourage efforts by the schools to improve their reputation in order to be more attractive to new residents
- Encourage homeowners to make property investments

Financial Strength

Vision

Standing in the future, the Village of Wheeling has the financial strength to provide needed and appropriate local government services to its entire constituency. 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 independent bond ratings, reserves, limited general obligation debt, well-funded pensions, and ability to pay for the appropriate level of services on a pay-as-you-go basis.

GOVERNANCE GOALS FOR 2021–2025:

1. Review and re-establish appropriate strategies and policies to balance realistic expectations concerning revenue streams with appropriate revenue growth assumptions.
 - Review and update financial forecasting as appropriate
 - Identify opportunities for new sources of revenue (e.g., expansion of food & beverage tax, streaming service tax, etc.)
 - Strive for an incremental approach to raising the property tax to avoid large increases
2. Make strides in efforts to influence State of Illinois lawmakers with respect to the costs of pensions, unfunded mandates, etc.
 - Maintain an active role and actively participate in efforts of the Northwest Municipal Conference and the Illinois
 - Municipal League
 - Consider resolutions of support for efforts that can be used to make clear Wheeling's interests
 - Partner with other communities and organizations as opportunities arise
3. Reaffirm commitment to pay-as-you-go financing of infrastructure and equipment needs
 - Avoid issuing property-tax-levy-supported debt and work toward having no property-tax-levy debt by 2030
 - Strive for full funding of the Capital Equipment Replacement Fund (CERF)
 - Strive for incremental increases to water, sewer, and stormwater rates to avoid the need for large increases

4. Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies
 - Work with the Northwest Municipal Conference, the Illinois Municipal League, local taxing bodies, and other municipalities to identify possibilities for alternate revenue sources and cost-sharing opportunities
 - Prepare recommendations of feasible options to be considered by the Village Board as part of the annual budget process

Multi-Year Plan:

- Realize annual growth in all major sources of revenue
- Ensure strong financial policies, practices, and public transparency
- Maintain a sustainable multi-year financial and capital plan
- Fund long-term pension obligations at required and acceptable levels
- Fund infrastructure improvements through existing sources
- Reduce unfunded pension and insurance liabilities
- Balance General Fund without reliance on other funds
- Balance reliance on property tax against increases in other revenues
- Fully fund Capital Improvement and Capital Equipment Replacement programs
- 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 and 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.

GOVERNANCE GOALS FOR 2021–2025:

1. Build upon the success of the Wheeling Town Center through implementation of the adopted Downtown Station Area Plan
 - Encourage redevelopment consistent with the vision identified in the Plan
 - Identify and target specific end users for the Station Area
2. Take an active role in creating roadway and land use improvements and provide economic opportunity along the Dundee Road Corridor
 - Identify and pursue specific end users that meet the needs of, and are consistent with, the adopted Downtown Station Area Plan
 - Create financial incentives within TIF districts to attract appropriate development and to support improvements to existing businesses
 - Actively seek businesses that represent the cultural diversity of the community
3. Enhance Restaurant Row and bolster the Milwaukee Avenue corridor accordingly
 - Evaluate and determine whether a Riverwalk is advisable and feasible, and if so, capitalize on existing opportunities
 - Create and support a sense of place through appropriate marketing and branding
 - Consider complementary uses to Restaurant Row (e.g., entertainment uses, high daytime generators, etc.)
 - Create and implement financial incentive opportunities designed to target restaurant business and activity
4. Fill vacant retail space, develop available sites, and redevelop properties where appropriate
 - Target retailers, restaurants, brokers, and developers to secure tenants for vacant retail spaces, vacant sites, and redevelopment opportunities
 - Prepare site-specific marketing materials for vacant sites and properties appropriate for redevelopment
 - Continue to find ways to market the community in an innovative yet effective manner

Multi-Year Plan

- Redevelop Village-owned commercial properties
- Promote industrial and commercial development

- Support and initiate actions to create attractive, refurbished, repurposed, and code-compliant retail centers/buildings
- Encourage additional move-up housing opportunities
- Promote Wheeling locally and regionally to targeted businesses/future residents
- Recreate and renew Restaurant Row as an acclaimed dining destination
- Promote retail development throughout the community

Transportation & 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 comprehensive options for commuting, shopping, traveling, and recreation. Wheeling's multi-faceted transportation network, including Chicago Executive Airport, serves a public that is highly mobile and international.

GOVERNANCE GOALS FOR 2021–2025:

1. Expand beautification initiatives
 - Continue to implement the Village-wide streetscape plan
 - Implement newly revamped Restaurant & Retail Build-Out Grant program
1. Strive to minimize the impact of new development on the existing transportation network in Wheeling
 - Monitor the impact of new development on traffic
 - Enhance alternative transportation opportunities that serve to mitigate traffic issues
2. Address regional mass transit
 - Capitalize on membership in the Northwest Municipal Conference, specifically through the Transportation Committee, to lobby for regional transportation initiatives
 - Support measures to expand Metra and Pace service

Multi-Year Plan

- Evaluate infrastructure projects to attract new development

- Identify areas for streetscape projects, including potential median improvements and landscaping
- Work cooperatively with Commonwealth Edison to address system reliability
- Review appropriate designation of truck routes throughout the community
- Identify areas for interconnection of neighborhoods to other neighborhoods as well as to major streets
- Foster regional mass transit planning, Metra/Pace expansion, vehicle traffic impact, and signal synchronization
- Perform an asset condition assessment of all capital infrastructure

Community Image

Vision

Standing in the future, people and businesses are proud to call Wheeling home. 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.

GOVERNANCE GOALS FOR 2021–2025:

1. Enhance the Village's cyber identity
 - Stay on trend with social media platforms
 - Periodically redesign the Village website in order to serve the changing needs of the community as appropriate
2. Employ a comprehensive municipal marketing strategy
 - Continue to positively promote Wheeling through effective marketing
3. Promote positive aesthetics and community pride by enforcing property maintenance and appearance standards that have a desired effect on property values
 - Review property code provisions and enforcement practices, and continue to implement best practices that maximize the aesthetics of the community
 - Identify and promote existing programs aimed at community collection and clean-up events

Multi-Year Plan

- Revitalize Wheeling’s community image Foster effective & cooperative relationships with community stakeholders
- Maintain a social media presence for the Village of Wheeling
- Consider a marketing campaign that focuses on Wheeling’s identity as Restaurant Row
- Seek and encourage greater citizen involvement
- Foster effective & cooperative relationships with community stakeholders
- Publicly showcase community achievements (e.g., residents, businesses, and students)
- Manage the Village’s cyber identity with regard to changing technology and community needs

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 FOR 2021–2025:

1. Use the budget process to reflect the vision of this Strategic Plan
 - Present recommendations to the Village Board in order to create short and long-term financial plans and policies
 - Foster a culture of innovation at the department level where new ideas are actively encouraged
 - Encourage and provide funding to ensure that employees receive appropriate training and professional development
2. Implement the strategic plan
 - Provide annual written status reports to the Village Board and engage open discussion between the Village Board and staff regarding the status of the Strategic Plan every 24 months

- Utilize social media to inform the public of ongoing efforts to achieve the goals of the Strategic Plan
3. Promote and encourage diversity in hiring
 - Continue and expand recruitment efforts to reach a diverse candidate pool
 - Consider Village-wide training for all employees on such topics as anti-discrimination and implicit bias
 4. Engage at the elected-official level with other government and private agencies to promote common goals and build alliances
 - Remain engaged with the Northwest Municipal Conference and the Illinois Municipal League
 - Coordinate annual planning and discussion sessions with the Park District
 - Initiate discussions between the Village and various school district officials to foster working partnerships
 5. Provide for succession planning so that others are ready, willing, and able to serve
 - Consider strategies to increase interest in volunteer service with the Village
 - Identify the base of professional knowledge necessary or desired for key staff positions and target professional development opportunities to those standards

Multi-Year Plan

- Foster trust and positive relationships between the Village Board and staff through team-building exercises
- Promote and encourage diversity within the organization
- Create opportunities for greater intergovernmental idea-generation and cooperation
- Adhere to the tenets and specific goals of the approved Strategic Plan
- Create SMART* priorities

TOP TEN MOST COMMON BUDGET QUESTIONS AT A GLANCE

1. What is the Village's property tax rate?

The Village of Wheeling's tax rate for Tax Year 2022 was 1.387. That means that the owner of a home with a market value of \$300,000 would pay \$1,078 annually in property taxes to the Village of Wheeling.

2. What is the total budget for the Village?

The Village's total budget for FY 2024 is \$106,062,935 excluding interfund transfers.

3. What is the General Fund's fund balance for Fiscal Year 2024?

The Village's estimated ending Fiscal Year 2024 General Fund fund balance is \$22,280,364, representing 44% of annual operating expenditures.

4. How much of the Village's revenue comes from property taxes?

The Village expects to receive \$17,190,940 in property tax revenue and will allocate it to the General Fund, Pension Funds, and Debt Service Funds. Property tax revenue represents 16.72% of total Village revenue excluding interfund transfers.

5. What are the other major sources of revenues for Fiscal Year 2024?

The chart below describes the Village’s major sources of revenue in more detail:

| | Revenue Source | All Funds | % Of All Funds | General fund | % Of General Fund | Impact of Changes in Economy |
|----|-------------------------|--------------|----------------|--------------|-------------------|------------------------------|
| 1 | Property Tax Levy | \$17,190,940 | 16.72% | \$8,612,390 | 16.24% | Minimal |
| 2 | TIF Increment | \$18,209,774 | 17.71% | N/A | | Minimal |
| 3 | Sales Tax | \$11,812,455 | 11.49% | \$11,812,455 | 22.77% | Substantial |
| 4 | Water/Sewer Fees | \$10,131,000 | 9.85% | N/A | | Minimal |
| 5 | State Income Tax | \$6,575,016 | 6.40% | \$6,575,016 | 12.68% | Substantial |
| 6 | Gas/Electricity Use Tax | \$2,700,000 | 2.63% | N/A | | Minimal |
| 7 | Ambulance Fees | \$3,780,200 | 3.68% | \$3,780,200 | 7.29% | Minimal |
| 8 | Des Plaines IGA | \$2,580,948 | 2.51% | \$1,093,878 | 2.11% | None |
| 9 | Motor Fuel Tax | \$1,749,680 | 1.70% | N/A | | Moderate |
| 10 | Local Use Tax | \$1,667,236 | 1.62% | \$1,667,236 | 3.21% | Substantial |

6. How many employees work for the Village?

The Village has 227 full-time employees. Click to see Budgeted Full Time Personnel for a breakdown by department.

7. What is Wheeling’s population?

Wheeling’s population as of the 2020 census was 39,137.

8. What capital projects does the Village have planned for the next five years?

The Five-Year Capital Improvement Plan (CIP) includes over \$59.5 million in capital projects. The following is a link to the document:

<https://www.wheelingil.gov/DocumentCenter/View/4386/Capital-Improvement-Plan-2024-2028-PDF?bidId=>

9. How much debt does the Village have?

The Village’s outstanding General Obligation debt totaled \$23.6 million as of December 31, 2023. Nearly all the Village’s debt will be retired by December 1, 2030.

10. What is the Village’s bond rating?

The Village’s bond rating is AA with S&P Global Ratings, which is one of the highest ratings awarded to municipalities (see the table below for Standard and Poor’s bond ratings).

| | Description | Standard & Poor’s Ratings |
|----|--------------------|---------------------------|
| 1 | Best Quality | AAA |
| 2 | High Quality | AA+ |
| 3 | High Quality | AA |
| 4 | High Quality | AA- |
| 5 | Upper Medium Grade | A+ |
| 6 | Upper Medium Grade | A |
| 7 | Upper Medium Grade | A- |
| 8 | Medium Grade | BBB+ |
| 9 | Medium Grade | BBB |
| 10 | Medium Grade | BBB- |

COMMUNITY PROFILE

Wheeling's History



Wheeling began as an overnight stop for Chicago travelers 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 1830s began 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 1960s. Manufacturing plants clustered in Wheeling brought rail transportation (SOO LINE) for freight shipping 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 approximately 8.4 square miles in northwestern Cook and southern Lake Counties. Over ninety-nine percent (99%) of the Village's assessed valuation is 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, and 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 government units provide parks, 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 make 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 proximity to O'Hare International Airport. This unsurpassed accessibility in any direction and 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 enjoy the city's attractions without driving. Wheeling's Metra Line, 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 nearby communities in northern Cook County and southern Lake County.



Wheeling is just eight miles north of O'Hare International Airport, and it's home to Chicago Executive Airport, the third busiest airport in Illinois. Chicago Executive is a state-of-the-art regional airport that 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. 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. The Illinois Department of Transportation found that the airport's economic impact on the area is \$429 million annually, and data shows 2,444 direct and indirect jobs connected to the facility.

Center for Business and Industry

Wheeling's reputation as a dynamic business and industrial center continues to grow. It is home to over 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, have 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 in their size and price ranges. There are many well-maintained townhome/condominium developments in the Village for empty nesters and homeowners on the go.

Growth and development in and around Wheeling offer much competition for local consumers' shopping dollars. 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 meet residents' healthcare needs in Wheeling. Six major hospitals are 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. Wheeling's schools have consistently exceeded the state averages for reading and math skills from primary through high school. Wheeling's secondary education students attend either Wheeling or Buffalo Grove High School in Township High School 214. National Louis University has a Wheeling campus offering graduate-level business and education courses. William Rainey Harper College, a leading two-year community college, serves Wheeling, offering certificate and associate degree programs and 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 use several amenities within its Recreation Center, including a fitness center, gymnasium, indoor track, indoor lap pool, and meeting rooms. Numerous parks, walking paths, and playgrounds throughout the community provide open space for enjoyable outdoor activities, including baseball, soccer, tennis, rollerblading, 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 \$38,000,000 renovation of Heritage Park through an intergovernmental agreement with the Village of Wheeling and the Metropolitan Water Reclamation District of Chicago. The partnership created compensatory storage at Heritage Park for the Levee 37 project on the Des Plaines River

while providing recreational amenities for Village residents. The amenities included a new athletic complex with three artificial turf baseball fields and one football/soccer/baseball field, a centrally located concession building with restrooms, a bandshell with natural amphitheater seating, a pavilion with lake overlook, walking paths looping the entire park, a new playground and basketball and tennis courts.

MISCELLANEOUS STATISTICS

Population:

| | |
|---------------------|--------|
| 1970 Census | 13,243 |
| 1974 Special Census | 18,106 |
| 1979 Special Census | 21,503 |
| 1980 Census | 23,266 |
| 1986 Special Census | 26,276 |
| 1990 Census | 29,911 |
| 2000 Census | 34,496 |
| 2006 Special Census | 38,555 |
| 2010 Census | 37,648 |
| 2020 Census | 39,137 |

Age by Group:

| | |
|------------------|-------|
| Under five years | 5.8% |
| Under 18 years | 19.9% |
| 65 and over | 16.4% |

| | |
|--|----------|
| Median Household Income (in 2021 dollars), 2017-2021 | \$74,331 |
| Per capita income in past 12 months (in 2021 dollars), 2017-2021 | \$37,719 |

Housing Tenure:

| | |
|---|-----------|
| Owner-occupied housing units | 62.5% |
| Median value of owner-occupied housing units, 2017-2021 | \$213,500 |
| Median gross rent, 2017-2021 | \$1,349 |

Educational Attainment:

| | |
|--|-------|
| High School Graduate or Higher, percent of persons age 25+ | 88.7% |
| Bachelor's Degree or higher, percent of persons 25+ | 42.0% |

Village Bond Rating:

| | |
|-------------------|----|
| Standard & Poor's | 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 | 8,000 |
|----------------------------|-------|

Source for Census Data: Census.gov QuickFacts for Wheeling, IL (as of 1/13/2023)

Building Activity

| <i>New Buildings</i> | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|------------------------|------|------|------|------|------|------|------|
| <i>Residential</i> | 0 | 8 | 1 | 0 | 3 | 6 | 11 |
| <i>Non Residential</i> | 6 | 9 | 2 | 2 | 2 | 2 | 3 |

Note: The Village of Wheeling is nearly built out; therefore, few permits are 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 2022 Comprehensive Annual Financial Report, page 115)

Elections:

| | |
|---|--------|
| Number of Registered Voters (As of April 4, 2023) | 20,815 |
| Number of Ballots Cast in the Last Municipal Election (April 4, 2023) | 1,330 |

(Source: cookcountyclerk.com)

Tax Levy History

| Tax Year | EAV | Rate | Tax Levy |
|----------|---------------|-------|------------|
| 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 |
| 2019 | 1,115,105,481 | 1.561 | 16,853,862 |
| 2020 | 1,143,409,822 | 1.523 | 16,853,862 |
| 2021 | 1,066,001,496 | 1.666 | 17,190,940 |
| 2022 | 1,280,599,467 | 1.387 | 17,190,940 |

Ten Largest Taxpayers as a % of Total Tax Year 2021 Village EAV:

11.71%

Source: Office of the County Clerk (2022 Comprehensive Annual Financial Report)

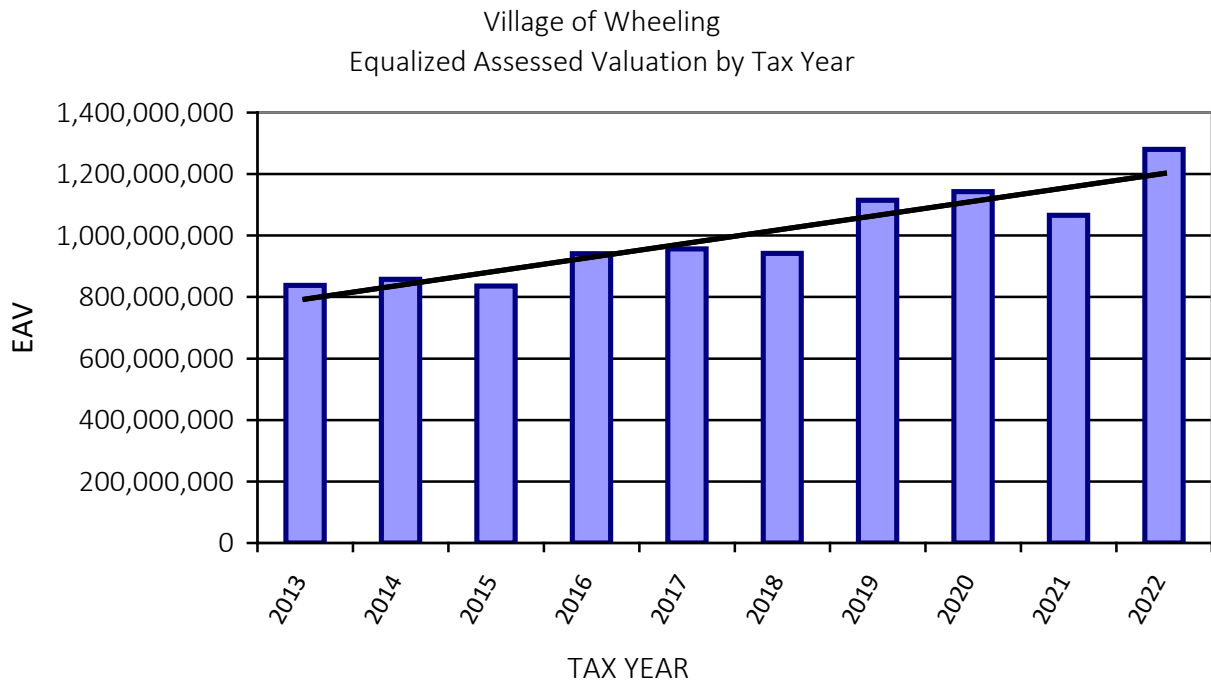


Chart explanation: The value of Village property has increased in recent years due to new retail and residential development and increases in property values.

Village of Wheeling Unemployment Rates (annual averages):

| | |
|----------------------|------|
| 2013 | 8.0% |
| 2014 | 6.1% |
| 2015 | 4.9% |
| 2016 | 4.8% |
| 2017 | 3.8% |
| 2018 | 3.3% |
| 2019 | 3.0% |
| 2020 | 7.8% |
| 2021 | 4.7% |
| 2022 | 3.7% |
| 2023 (as of 10/2023) | 3.2% |

Source: Illinois Dept. of Employment Security – Website Address: <http://www.ides.illinois.gov>
 Labor Market Information/Local Area Unemployment Statistics/Historical Data/Annual Average Data/Cities (as of 1/13/2023). Look at Historical Data for prior-year information and Year to Date data for current-year information. Note that the state adjusts the previous year's information occasionally.

Village of Wheeling
 Percent Unemployed by Year

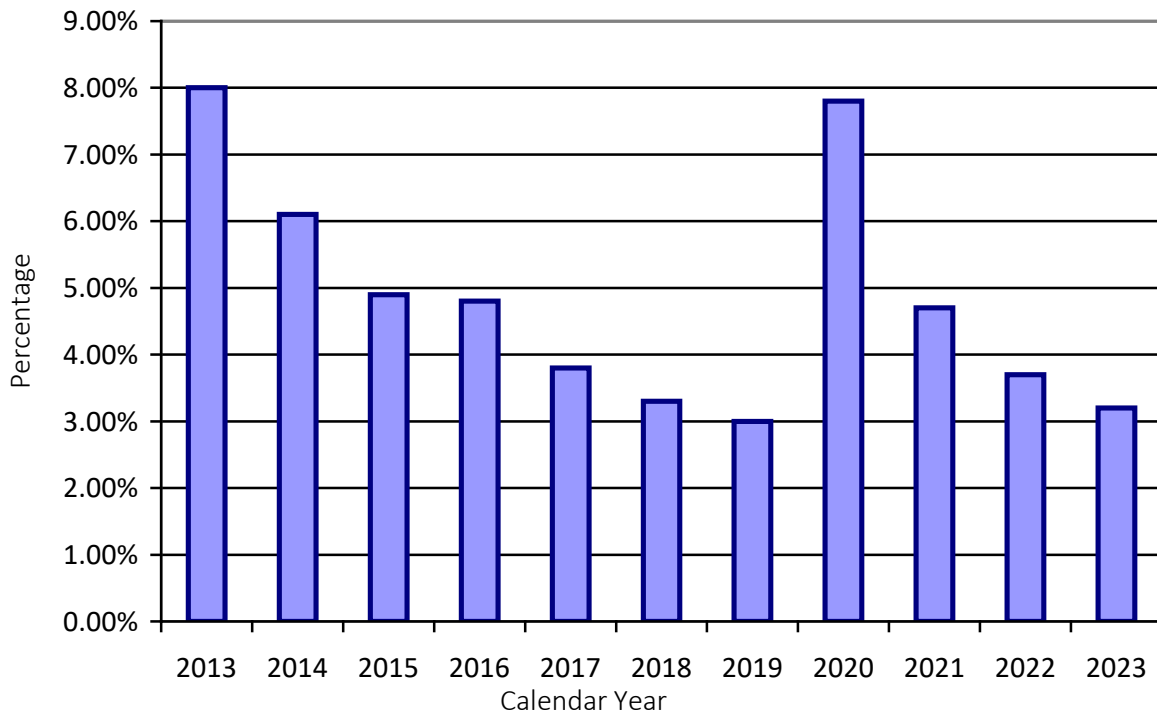


Chart explanation: The number of unemployed workers in Wheeling increased substantially in 2020 due to the COVID-19 pandemic but began improving in 2021 after vaccinations became widely available.

FISCAL POLICIES

PURPOSE

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

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

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

DEBT MANAGEMENT POLICY

Introduction

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

Guidelines for Debt Issuance

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

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

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

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

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

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

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

Bond issues should be planned to minimize the frequency of issuance, thereby ensuring the lowest possible costs of issuance. When determining the size of a bond issue,

consideration shall be given to issuance and construction costs, capitalized interest, debt service payments and earnings on unspent bond funds.

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

Method of Sale

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

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

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

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

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

Constitutional and Statutory Limitations

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

Self-Imposed Debt Targets

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

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

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

Types of Debt Issuance

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

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

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

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

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

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

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

Refunding of Debt

Bonds shall be considered for refunding when the refunding results in aggregate net present value savings to the Village. In determining whether a refunding is advisable, the Village Board shall take into account, among other factors, the level of savings, the call date and final maturity date of the refunded bonds, and projected interest rates relative to historical interest rate levels. The Director of Finance in conjunction with the Village's financial advisor shall have the responsibility to periodically analyze outstanding bond issues to determine whether bonds can be refunded for debt service savings.

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

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

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

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

Credit Enhancements

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

Use of Derivatives

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

Investor Relations, Disclosure and Communication

The Village will maintain communication with bond rating agencies to keep them abreast of its financial condition by providing the Village's Annual Comprehensive 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.

Debt Management Policy 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 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 Annual Comprehensive 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 is 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.

5. Environmental, Social and Governance (ESG) Factors

Consistent with achieving the investment objectives set forth herein, the Village shall prudently exercise ethical and social stewardship in its investment decision-making to promote a more just, accountable, and sustainable society.

Investment decisions shall be made taking into consideration the following environmental, social and governance ("ESG") factors as required by state law:

1. Corporate governance and leadership such as the independence of boards and auditors, the expertise and competence of corporate boards and executives, systemic risk management practices, executive compensation structures, transparency and reporting, leadership and diversity, regulatory and legal compliance, shareholder rights, and ethical conduct.
2. Environmental factors that may have an adverse or positive financial impact on investment performance, such as greenhouse gas emissions, air quality, energy management, water and wastewater management, waste and hazardous materials management and ecological impacts.

3. Social capital factors that impact relationships with key outside parties, such as customers, local communities, the public, and the government, which may impact investment performance. Social capital factors include human rights, customer welfare, customer privacy, data security, access, and affordability, selling practices and product labeling, community reinvestment, and community relations.
4. Human capital factors that recognize that the workforce is an important asset to delivering long-term value, including factors such as labor practices, responsible contractor and responsible bidder policies, employee health and safety, employee engagement, diversity and inclusion and incentives and compensation.
5. Business model and innovation factors that reflect an ability to plan and forecast opportunities and risks, and whether a company can create long-term shareholder value, including factors such as supply chain management, materials sourcing and efficiency, business model resilience, product design and life cycle management, and physical impacts of climate change.

When making investment decisions, staff will analyze the factors outlined above in a variety of ways, including, but not limited to: (1) direct financial impacts and risks; (2) legal, regulatory, and policy impacts and risks; (3) against industry norms, best practices, and competitive drivers; and (4) stakeholder engagement. Staff will work with the Village's investment managers and brokers to develop criteria for socially responsible investing that may pertain to particular products, funds, companies, or government bodies, and that criteria shall factor into the investment manager's or broker's investment product recommendations.

III. Standards of Care

1. Prudence

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

2. Public Trust

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

3. Delegation of Authority

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

4. Ethics and Conflicts of Interest

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

IV. Safekeeping and Custody

1. Authorized Financial Dealers and Institutions

a. Broker/Dealers

The Director will maintain a list of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State

of Illinois. All broker/dealers who desire to become qualified bidders for investment transactions must supply the Director with audited financial statements. A current audited financial statement is required to be on file for each broker/dealer in which the village invests.

b. Financial Institutions

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

1. Security

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

2. Size

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

3. Statement of Condition

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

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

2. Internal Controls

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

derived and (2) the valuation of costs and benefits require estimates and judgments by management.

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

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

3. Delivery vs. Payment

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

Authorized and Suitable Investments

1. Investment Types

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

A summary of authorized investments is as follows:

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

2. Bonds, notes, debentures, or other similar obligations of the United States of America or its agencies. Agencies include: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory thereto; (b) the federal home loan banks and the federal home loan mortgage corporation; and (c) and any other agency created by Act of Congress.
3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois banking Act.
4. Short term obligations of corporations (commercial paper) organized in the United States with assets exceeding \$500,000,000 if (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations and (c) no more than one-third of the public agency's funds may be invested in short term obligations of corporations.
5. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraphs 1 and 2 of this section and to agreements to repurchase such obligations.
6. Interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district. The bonds shall be registered in the name of the municipality or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
7. Banks, savings banks and savings and loan associations that are insured by the Federal Deposit Insurance Corporation.
8. Short term discount obligations of the Federal National Mortgage Association.
9. Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or the United States provided the principal office of any such credit union is

located within the State of Illinois. Investments may be made only in credit unions which are insured by applicable law.

10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. Any public agency may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank or subsidiary of a bank holding company or use the services of such an entity to hold and invest, or advise, regarding the investment of any public funds.
11. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986 subject to the provisions of said Act and the Regulations issued thereunder. The government securities, unless registered or inscribed in the name of the public agency, shall be purchased through banks or trust companies authorized to do business in the State of Illinois. Repurchase agreements not subject to the provisions of the Act which meet the requirements included in Illinois Compiled Statutes 30 ILCS 235/2 subsection (h).

2. Collateralization

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

The Village chooses to limit collateral to the following:

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

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

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

the Village but shall permit collateral substitution consistent with the requirements in this section.

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

Investment Parameters

1. Diversification

The investments shall be diversified by:

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

2. Investment Maturities

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

Reporting

1. Methods

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

- Purchase date
- Maturity date
- Interest rate or yield

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

2. Performance Standards

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

3. Marking to Market

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

Investment Policy Adoption

1. Exemption

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

2. Amendments

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

Adopted May 17, 1999, Amended November 5, 2018, Amended April 20, 2020 (to add ESG factor language).

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 POLICY

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 ensure 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 following guidelines.

| Type of Asset: | Useful Life: |
|-----------------------------------|------------------------|
| Buildings | 30-50 Years |
| Building Improvements | 5-50 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 | 10-55 Years |
| Street Improvements (Residential) | 15-50 Years |
| Street Improvements (Industrial) | 15-50 Years |
| Water & Sewer Infrastructure | 20-65 Years |
| Other Infrastructure | 20-50 Years |

Adopted June 6, 2002. Revised June 5, 2017, and March 6, 2023

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.

Village of Wheeling Financial Policies Compliance Chart

| Policy | In Compliance? | Explanation for Non- Compliance |
|------------------------------------|----------------|-------------------------------------|
| Debt Management | Yes | |
| Accounting Policies | Yes | |
| Capital Equipment Replacement Fund | Yes | |
| Capital Projects Fund | Yes | |
| Investment | Yes | |
| Fund Reserves | No | See below for a further explanation |
| General Fund Surplus | Yes | |
| Revenue | Yes | |
| Operating | Yes | |
| Capital Budget | Yes | |
| Fixed Asset | Yes | |

Note: The Village does not comply with paragraph 2 of its Fund Reserves policy, which relates to the 911 Fund and requires the maintenance of a fund balance equal to at least 15 percent of annual operating expenditures. This policy was approved before the Village consolidated its dispatching operation with the City of Des Plaines. Now that the two communities have a joint emergency telephone system fund to account for 911-related revenues and expenditures, there is no need to maintain a minimum fund balance.

Furthermore, the Village decided to join the Northwest Central Dispatch System (NWCDS) in early 2025. Northwest Central Dispatch System (NWCDS) is an intergovernmental consolidated emergency dispatch system that provides 9-1-1 services for several communities in northwest suburban Chicago. As a condition of membership, the NWCDS will begin receiving the Village’s 911-related revenue in 2025, and the Village will close the 911 Fund then.

FUND STRUCTURE

The financial activities of a governmental unit are carried out using 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 most Village activities such as police and fire protection, planning, engineering, and administration.

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

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

Debt Service Funds accumulate resources for payment of general long-term debt principal and interest. The Village has three outstanding general obligation bonds: Series 2007, 2020, and 2021. Only the Series 2007 and Series 2021 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 Series 2020 bonds, the debt service payments are made from the Lake Cook/Milwaukee TIF Fund, Capital Projects Fund, and Water/Sewer Fund.

Proprietary Funds

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

Enterprise Funds account for activities financed and operated like a private business. 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.

Major Funds

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.

For budgeting purposes, a major fund is one in which fund revenues or expenditures represent 10 percent or more of the Village's total revenue or expenditure appropriation for the year. The Budgetary Fund Structure Table in this document identifies which funds were considered major for the preceding fiscal year.

BUDGET INFORMATION

Statutory Authority

The Wheeling Municipal Code (Chapter 2.21.060) requires that the Village Manager direct preparation of the annual budget. 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 before 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 before its approval.

Strategic Plan

The Village Board began a strategic planning process in late 2014 and approved the plan in early 2015. The strategic planning process began when the Village hired an outside consultant to facilitate it. The consultant met with key stakeholders through individual interviews with each elected official, department heads, and leaders from the various Village departments. From those interviews, themes were developed and discussed during a public meeting where any public input was encouraged. Following that meeting, more specific goals and action items were identified to support the themes, and the Village Board ultimately approved a final plan. To the extent that those action items had a budgetary impact, the Village Budget was prepared to include expenditures that supported the Strategic Plan.

In 2020, the Village began updating its strategic plan using the same consultant who facilitated the process in 2014. The 2020 process began with individual interviews of elected officials and department heads, done virtually due to COVID restrictions. The data from those interviews was condensed to identify three to five overarching priorities the Village would focus on over the short and long term. The end product, published in 2021, consisted of a Village Board-approved statement of these strategic priorities and a more specific updated action plan done at the departmental level. The priorities were the subject of a public meeting where public input was welcomed and encouraged.

The objectives identified in the final 2021-2025 plan are the source of many of each department's annual goals. The Village Manager is responsible for updating the Village Board throughout the year on the progress made toward achieving the objectives and

does so regularly.

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.

Budget Process

The budget is a comprehensive document containing detailed revenues and expenditures for all Village's funds. 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 and presents it to the Village Manager at internal meetings held in early September.

The departments prepared their budget requests using a "target-based" approach. Three main reasons for using this process are to identify and eliminate unnecessary or duplicative costs in the budget; to provide elected officials with various program and service options; and 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 request describes the expenditures that are necessary 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 are employed in the development of the budget:

- 1) The Village Manager established a Target Level expenditure base for all departments within the General Fund and the Water & Sewer Fund, which is 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 the Village Manager approves current or expanded service levels or programs, those services and programs are added to the Target Level budget. Current or Expanded Level requests not approved by the Village Manager are identified for the Village Board’s review but are not added to the Target Level budget.
- 3) Department heads rank Current and Expanded Level requests in priority order.
- 4) Revenues for the General Fund and Water and Sewer Fund are estimated, and the budget is finalized by funding the service level requests that, in the Village Manager’s opinion, are of the highest priority within our revenue constraints.
- 5) Additional budgets are prepared for all special revenue, internal, debt service, enterprise, and capital project funds.

After staff finalizes the revenue and expenditure estimates for each Fund, the Finance Department, in early October, posts the proposed budget to the Village’s website for public review and distributes it to the Village President and Board of Trustees. The Village President and Trustees then review the budget requests and meet individually with the department for which they serve as a liaison so they can ask questions about that department’s budget and give feedback to the Department Head who prepared it. If necessary, based on that feedback, staff makes further revisions to the proposed budget.

In late October or early November, the Village holds a budget workshop and invites the public to participate and offer comments. The Finance Director presents an overview of the proposed budget and the Village’s financial position, and following that discussion, the Village President and Trustees provide their thoughts on the department’s budget, for which they are a liaison. The Board then directs staff on changes they want reflected in the budget and decides whether to approve Current and Expanded levels requests for changes to existing programs or new programs and services.

Finally, in early December of each year, the Village Board holds a public hearing on the budget to give the public another opportunity to comment on it before the Board adopts it two weeks later; each public member is given five minutes to make suggestions and recommend changes. Finally, in late December, the Village Board votes to approve or reject the budget at a regularly scheduled meeting where the public can comment on the budget once again. Once approved, the final budget is prepared and posted to the Village’s website.

Changes From FY 2024 Proposed to Final Budget

Village staff made the following changes to the FY 2024 General Fund proposed budget before the Village Board approved the final budget:

General Fund Budget:

| Description | Amount | Explanation |
|--------------------------------------|--------------------|---|
| 2024 Proposed Budget Surplus: | \$1,034,116 | |
| Home Rule Sales Tax Revenue | +\$92,547 | Adjustment based on up-to-date receipts |
| State Sales Tax Revenue | +\$113,904 | Adjustment based on up-to-date receipts |
| PPRT Tax Revenue | +\$74,504 | Adjustment based on up-to-date receipts |
| CPR Fee Revenue | +\$766 | Adjustment based on up-to-date receipts |
| Local Ordinance Fine Revenue | -\$64,480 | Adjustment based on up-to-date receipts |
| Sale of Fixed Assets Revenue | +60,000 | Adjustment based on up-to-date receipts |
| Interest Revenue | +\$25,616 | Adjustment based on up-to-date receipts |
| TIF Surplus | +\$191,134 | Adjustment based on up-to-date receipts |
| Administration Budget | -\$600 | Add funds for Chamber of Commerce Golf Outing |
| Finance Department Budget | -\$2,000 | Add funds for tuition reimbursement program |
| Special Events Budget | -\$1,500 | Add funds for volunteer appreciation dinners |
| 2024 Final Surplus: | \$1,524,007 | |

In addition to the changes to the General Fund budget, staff made the following expenditure-related changes to other Funds for the reasons noted:

Other Fund Budgets:

| Fund | Amount | Explanation |
|--------------------------|--------------|---|
| Water/Sewer Fund | -\$647,500 | Reduce watermain replacement project |
| Water/Sewer Fund | +\$73,000 | Add funds for a cost of water increase |
| Town Center TIF Fund | -\$1,049,500 | Adjust TIF Note Payments |
| Town Center TIF Fund | +\$1,577,500 | Add funds for watermain replacement project |
| Town Center TIF Fund | +\$1,015,080 | Add funds for TIF surplus distribution |
| South Milwaukee TIF Fund | +\$151,002 | Add funds for TIF surplus distribution |

Process Required to Amend the Village Budget

Under 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.

Definition of Balanced Budget

Current expenditures will not exceed current revenues. The budget shall be considered balanced when projected revenues and fund balance equal or exceed projected expenditures within a given fund.

Capital Improvement Program

A separate five-year capital improvement program is also reviewed and approved by the Village Board. Projects that apply to this year's budget are contained in the appropriate fund/function and are cross-referenced to the CIP by assignment of project numbers. Members of the public who are interested in reviewing the CIP document may do so by clicking this link:

<https://www.wheelingil.gov/DocumentCenter/View/4386/Capital-Improvement-Plan-2024-2028-PDF?bidId=>

BUDGET CALENDAR - FISCAL YEAR 2024

| <u>DATE</u> | <u>ACTIVITY</u> |
|-------------------------------|---|
| Monday, June 19, 2023 | Budget worksheets available in BS&A. Departments may begin entering their budget justification in BS&A. For help, contact Angela Peters at 847-499-9021. |
| July 13-14, 2023 | CERF Review Meetings (if necessary) |
| Friday, July 21, 2023 | Finance Supplied numbers (subject to revision as necessary) distributed to departments. |
| Friday, August 4, 2023 | Target and Expanded level requests due to Finance Department. |
| September 5 - 8, 2023 | Budget review meetings with departments & Village Manager. |
| Wednesday, September 13, 2023 | CIP review meeting with Village Manager. |
| Friday, September 15, 2023 | Village Manager finalizes budget recommendations for Board. |
| Friday, October 13, 2023 | Send proposed budget to Board and post on Village website. |
| Saturday, November 4, 2023 | Budget Workshop Meeting |
| Friday, November 17, 2023 | 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, November 20, 2023 | CIP Discussion with Village Board |
| Monday, December 4, 2023 | Public Hearing |
| Monday, December 18, 2023 | Board approval of FY 2024 Annual Budget & CIP. |
| Tuesday, December 19, 2023 | Post new IMRF compensation spreadsheet on Village website within 6 days of budget approval). |

Village of Wheeling

Fiscal Year 2024 Budget Process

Calendar Year 2023 Highlights



VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2024

| Account | Description | General | Water & Sewer | E911 | Total Operating Funds | FY 2023 Operating Funds | YR/YR Change |
|---|---------------------------------------|-------------------|------------------|------------------|-----------------------|-------------------------|--------------|
| Expenditures and Other Financing Sources | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 5101 | Longevity | 95,436 | 10,700 | 3,179 | 109,315 | 89,601 | 22.0% |
| 5102 | Overtime | 1,576,985 | 68,000 | - | 1,644,985 | 1,444,385 | 13.9% |
| 5103 | Seasonal Help | 50,600 | 8,250 | - | 58,850 | 57,250 | 2.8% |
| 5104 | Salaries | 21,988,115 | 1,630,775 | 1,504,070 | 25,122,960 | 23,616,045 | 6.4% |
| 5105 | Local Training & Meetings | 224,226 | 3,500 | 6,000 | 233,726 | 200,555 | 16.5% |
| 5106 | Uniform/Tool Allowance | 160,200 | 8,400 | - | 168,600 | 141,000 | 19.6% |
| 5108 | Employer Contrib.-IMRF/FICA/Medicare | 1,553,220 | 264,790 | 209,500 | 2,027,510 | 1,959,865 | 3.5% |
| 5109 | Employer Contrib.-Police/Fire Pension | 5,728,038 | - | - | 5,728,038 | 6,394,501 | -10.4% |
| 5110 | College Incentive | - | - | - | - | - | N/A |
| 5111 | Unemployment Comp. | - | - | - | - | - | N/A |
| 5112 | Health Insurance Opt Out | - | - | - | - | - | N/A |
| 5113 | Tuition Reimbursement | 10,000 | - | - | - | - | N/A |
| 5115 | Post Employment Health Plan | 52,395 | - | - | 52,395 | 63,000 | -16.8% |
| 5116 | Sick Leave Buy Back | 58,465 | 1,600 | 1,330 | 61,395 | 59,080 | 3.9% |
| TOTAL PERSONNEL SERVICES | | 31,497,680 | 1,996,015 | 1,724,079 | 35,217,774 | 34,029,282 | 3.5% |
| CONTRACTUAL SERVICES | | | | | | | |
| 5201 | Publishing | 17,800 | - | - | 17,800 | 16,950 | 5.0% |
| 5202 | Animal Impound | 1,500 | - | - | 1,500 | 1,500 | 0.0% |
| 5203 | Audit | 52,060 | - | - | 52,060 | 49,000 | 6.2% |
| 5204 | Codification | 7,640 | - | - | 7,640 | 7,500 | 1.9% |
| 5205 | Multiple Day Training | 109,075 | 6,100 | 3,000 | 118,175 | 104,810 | 12.8% |
| 5206 | Consulting Services | 112,250 | 166,500 | - | 278,750 | 651,515 | -57.2% |
| 5207 | IS Service & Maintenance Agreement | 856,666 | 192,160 | 154,821 | 1,203,647 | 1,027,706 | 17.1% |
| 5208 | Debris Dump Charges | 3,350 | 2,000 | - | 5,350 | 5,300 | 0.9% |
| 5209 | Gas & Electric | 112,550 | 105,000 | - | 217,550 | 248,965 | -12.6% |
| 5210 | Extermination Services | 7,000 | - | - | 7,000 | 7,000 | 0.0% |
| 5211 | Extinguisher Service | 2,000 | - | - | 2,000 | 1,680 | 19.0% |
| 5212 | Employee Group Insurance | 3,362,100 | 300,745 | 150,570 | 3,813,415 | 3,532,540 | 8.0% |
| 5213 | General Liability Insurance | 1,486,490 | 193,160 | - | 1,679,650 | 1,646,710 | 2.0% |
| 5214 | Testing / Hydrants | - | 45,000 | - | 45,000 | 30,000 | 50.0% |
| 5215 | Janitorial Service | 103,400 | - | - | 103,400 | 99,500 | 3.9% |
| 5216 | Laundry Service | - | - | - | - | - | N/A |
| 5217 | Landscape Maintenance | 244,944 | 69,368 | - | 314,312 | 306,750 | 2.5% |
| 5218 | Legal Services | 421,400 | - | - | 421,400 | 441,400 | -4.5% |
| 5219 | Bank Charges | 19,705 | 14,250 | - | 33,955 | 33,955 | 0.0% |
| 5220 | Maint. of Office/Spec. Equip. | 221,570 | 7,800 | - | 229,370 | 197,865 | 15.9% |
| 5221 | Maint. of Radio Equipment | 181,465 | - | - | 181,465 | 108,661 | 67.0% |
| 5222 | Membership Dues | 171,804 | 7,065 | - | 178,869 | 175,363 | 2.0% |
| 5223 | Engineering & Design Svc. | - | 75,000 | - | 75,000 | 150,000 | -50.0% |
| 5224 | Newsletter / Mailing | - | - | - | - | - | N/A |
| 5225 | Actuarial Services | 12,590 | - | - | 12,590 | 14,600 | -13.8% |
| 5226 | Personnel Testing | 31,250 | - | - | 31,250 | 70,910 | -55.9% |
| 5227 | Postage | 64,705 | 22,820 | - | 87,525 | 85,525 | 2.3% |
| 5228 | Printing and Binding | 31,150 | 17,465 | - | 48,615 | 48,595 | 0.0% |
| 5229 | Prisoner Welfare | 1,000 | - | - | 1,000 | 1,000 | 0.0% |
| 5230 | Recording Fees | 1,000 | - | - | 1,000 | 1,000 | 0.0% |
| 5231 | Regional Special Agency | 1,271,757 | - | - | 1,271,757 | 1,169,385 | 8.8% |
| 5232 | Rental Agreements | 18,000 | - | - | 18,000 | 18,000 | 0.0% |
| 5233 | Rental Equipment | 10,700 | - | - | 10,700 | 10,020 | 6.8% |
| 5234 | Service to Maintain Trees | 105,000 | 30,000 | - | 135,000 | 135,000 | 0.0% |
| 5236 | Credit Card Fees | 34,175 | 58,800 | - | 92,975 | 64,950 | 43.1% |
| 5237 | Telemetric Equipment | - | 23,110 | - | 23,110 | 23,200 | -0.4% |

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2024

| Account | Description | General | Water & Sewer | E911 | Total Operating Funds | FY 2023 Operating Funds | YR/YR Change |
|---|----------------------------------|-------------------|------------------|----------------|-----------------------|-------------------------|--------------|
| Expenditures and Other Financing Sources | | | | | | | |
| 5238 | Tele-Communication Serv. | 200,000 | - | 54,600 | 254,600 | 217,000 | 17.3% |
| 5239 | Cellular Services | 109,950 | - | - | 109,950 | 106,920 | 2.8% |
| 5240 | Travel and Transportation | - | - | - | - | - | N/A |
| 5242 | Retiree Health Insurance | 587,545 | 18,835 | - | 606,380 | 623,085 | -2.7% |
| 5243 | Pump House Maintenance | - | 16,000 | - | 16,000 | 16,000 | 0.0% |
| 5244 | Duplication Services | 3,000 | - | - | 3,000 | 3,000 | 0.0% |
| 5246 | Medical Exams | 48,242 | 2,126 | - | 50,368 | 56,340 | -10.6% |
| 5247 | Pavement Marking | - | - | - | - | - | N/A |
| 5248 | Finger Printing Fees | 1,150 | - | - | 1,150 | 1,150 | 0.0% |
| 5250 | Pedestrian Overpass | - | - | - | - | - | N/A |
| 5251 | Street Light Maintenance | 33,200 | - | - | 33,200 | 33,000 | 0.6% |
| 5297 | Programs/Activities Expenditures | 102,750 | - | - | - | - | - |
| 5299 | Misc. Contractual Services | 1,885,750 | 163,125 | - | 2,048,875 | 1,623,826 | 26.2% |
| TOTAL CONTRACTUAL SERVICES | | 12,047,683 | 1,536,429 | 362,991 | 13,947,103 | 13,270,726 | 5.1% |
| COMMODITIES | | | | | | | |
| 5301 | Auto Petrol. Products | 284,200 | 52,000 | - | 336,200 | 336,000 | 0.1% |
| 5302 | Books and Subscriptions | 47,748 | 1,400 | - | 49,148 | 27,795 | 76.8% |
| 5303 | Chemicals | 9,700 | 15,000 | - | 24,700 | 22,650 | 9.1% |
| 5305 | Firefighting Supplies | 314,747 | - | - | 314,747 | 132,182 | 138.1% |
| 5306 | Health Test Supplies | 250 | - | - | 250 | 250 | 0.0% |
| 5308 | Water Samples | - | 12,095 | - | 12,095 | 18,500 | -34.6% |
| 5309 | Janitorial Supplies | 35,000 | - | - | 35,000 | 35,000 | 0.0% |
| 5310 | Vehicle Maintenance | 208,550 | 50,000 | - | 258,550 | 248,550 | 4.0% |
| 5311 | Building/Ground Maint. | 164,425 | 10,000 | - | 174,425 | 140,950 | 23.7% |
| 5312 | Medical Supplies | 39,907 | - | - | 39,907 | 43,000 | -7.2% |
| 5313 | IS Misc Equipment & Supplies | 251,350 | 12,200 | 50,000 | 313,550 | 246,125 | 27.4% |
| 5314 | Minor Street Repairs | 85,000 | - | - | 85,000 | 95,000 | -10.5% |
| 5315 | Small Tools and Equip. | 117,409 | 14,000 | - | 131,409 | 122,875 | 6.9% |
| 5316 | Range Supplies | 46,000 | - | - | 46,000 | 44,250 | 4.0% |
| 5317 | Misc. Operating Supplies | 109,198 | 900 | - | 110,098 | 97,865 | 12.5% |
| 5318 | Office Supplies | 32,775 | 500 | - | 33,275 | 33,000 | 0.8% |
| 5319 | Protective Clothing | 102,315 | 6,000 | - | 108,315 | 71,431 | 51.6% |
| 5320 | Street Signs | 1,000 | - | - | 1,000 | 8,000 | -87.5% |
| 5322 | Water Charge | 79,000 | - | - | 79,000 | 69,950 | 12.9% |
| 5323 | Awards/Decorations | 14,325 | - | - | 14,325 | 12,125 | 18.1% |
| 5325 | Investigative Funds | 5,000 | - | - | 5,000 | 5,000 | 0.0% |
| 5327 | IS Misc. Software | 233,500 | - | 15,000 | 248,500 | 153,616 | 61.8% |
| 5333 | Business Recruitment | 70,000 | - | - | 70,000 | 70,000 | 0.0% |
| 5340 | Lift Stations | - | 20,000 | - | 20,000 | 20,000 | 0.0% |
| 5341 | Meters | - | 24,000 | - | 24,000 | 45,000 | -46.7% |
| 5342 | Sewer Lines | - | 62,000 | - | 62,000 | 62,000 | 0.0% |
| 5344 | Water Mains | - | 40,000 | - | 40,000 | 45,000 | -11.1% |
| 5345 | Water Storage | - | 22,000 | - | 22,000 | 22,000 | 0.0% |
| TOTAL COMMODITIES | | 2,251,399 | 342,095 | 65,000 | 2,658,494 | 2,228,114 | 19.3% |
| CAPITAL OUTLAY | | | | | | | |
| 5401 | Mobile Equipment | - | - | - | - | 11,524 | N/A |
| 5402 | Radio Equipment | - | - | - | - | - | N/A |
| 5404 | Firefighting Equipment | - | - | - | - | - | N/A |
| 5405 | Medical Equipment | - | - | - | - | - | N/A |
| 5406 | Misc. Equipment | - | - | - | - | - | N/A |
| 5407 | Office Equipment | - | - | - | - | - | N/A |
| 5408 | Building Equipment | - | - | - | - | - | N/A |

VILLAGE OF WHEELING
Operating Funds Detail
Fiscal Year Ending December 31, 2024

| Account | Description | General | Water & Sewer | E911 | Total Operating Funds | FY 2023 Operating Funds | YR/YR Change |
|---|-----------------------------|-------------------|-------------------|------------------|-----------------------|-------------------------|----------------|
| Expenditures and Other Financing Sources | | | | | | | |
| 5411 | Special Equipment | - | - | - | - | - | N/A |
| 5413 | IS Capital Software | - | - | - | - | - | N/A |
| 5420 | Land Acquisition | - | - | - | - | - | N/A |
| TOTAL CAPITAL OUTLAY | | - | - | - | - | 11,524 | -100.0% |
| CAPITAL IMPROVEMENTS | | | | | | | |
| 5502 | Sanitary Sewer Improvements | - | 505,000 | - | 505,000 | 350,000 | 44.3% |
| 5503 | Water Imprvmnts. | - | 2,115,000 | - | 2,115,000 | 5,580,000 | -62.1% |
| 5504 | Storm System Imprvmnts. | - | - | - | - | - | N/A |
| 5506 | Streetscape Improvements | - | - | - | - | - | N/A |
| 5507 | Sidewalk Improvements | - | - | - | - | - | N/A |
| 5508 | Pavement Improvements | - | 195,000 | - | 195,000 | 4,000 | 4775.0% |
| 5509 | Building Improvements | - | - | - | - | - | N/A |
| 5513 | Waterway Improvements | - | - | - | - | - | N/A |
| TOTAL CAPITAL IMPROVEMENTS | | - | 2,815,000 | - | 2,815,000 | 5,934,000 | -52.6% |
| DEBT SERVICE | | | | | | | |
| 5609 | Fiscal Agent Fees | - | - | - | - | - | N/A |
| 5623 | Bond Principal | - | - | - | - | - | N/A |
| 5624 | Bond Interest | - | 35,900 | - | 35,900 | 39,400 | -8.9% |
| TOTAL DEBT SERVICE | | - | 35,900 | - | 35,900 | 39,400 | -8.9% |
| OTHER | | | | | | | |
| 5701 | Contingencies | - | - | - | - | - | N/A |
| 5703 | Misc. Overhead | - | 1,481,923 | - | 1,481,923 | 1,407,960 | 5.3% |
| 5705 | NWWC Water Charge | - | 1,873,000 | - | 1,873,000 | 1,730,000 | 8.3% |
| 5706 | Debt Service Payment | - | 500,688 | - | 500,688 | 933,824 | -46.4% |
| 5707 | Transfer to CERF | 2,829,530 | 386,260 | - | 3,215,790 | 2,458,825 | 30.8% |
| 5709 | Transfer to W/S Capital | - | - | - | - | - | N/A |
| 5750 | TIF Incentive Payments | - | - | - | - | - | N/A |
| 5751 | Sales Tax Sharing | 75,000 | - | - | 75,000 | 75,000 | 0.0% |
| 5820 | Transfer to 911 Fund | - | - | - | - | - | N/A |
| 5834 | Transfer to Capital PR FD | 1,200,000 | - | - | 1,200,000 | 2,500,000 | -52.0% |
| 5839 | Transfer to North TIF | 392,700 | - | - | 392,700 | 395,300 | -0.7% |
| 5855 | Transfer to Grant Fund | 55,178 | - | - | 55,178 | 123,100 | -55.2% |
| TOTAL OTHER | | 4,552,408 | 4,241,871 | - | 8,794,279 | 9,624,009 | -8.6% |
| GRAND TOTAL | | 50,349,170 | 10,967,310 | 2,152,070 | 63,468,550 | 65,137,055 | -2.6% |
| LESS INTERFUND TRANSFERS | | (5,963,898) | (1,080,108) | - | (7,044,006) | (8,057,759) | -12.6% |
| TOTAL OPERATING BUDGET | | | | | 56,424,544 | 57,079,296 | -1.1% |

VILLAGE OF WHEELING
Supporting Funds Detail
Fiscal Year Ending December 31, 2024

| 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 2023 Total | YR/YR Chge |
|---|--------------------------------|------------------|-----------------------|------------------|------------------|-------------------|---------------------|------------------------|------------------|---------------------|----------------|-------------------|-------------------|---------------|
| Expenditures and Other Financing Sources | | | | | | | | | | | | | | |
| PERSONNEL SERVICES | | | | | | | | | | | | | | |
| 5101 | Longevity | - | - | 450 | - | - | - | - | - | - | 135 | 585 | 600 | -2.5% |
| 5102 | Overtime | - | - | - | - | - | - | - | - | - | 120,590 | 120,590 | 115,000 | 4.9% |
| 5103 | Seasonal Help | - | - | - | - | 18,000 | - | - | - | - | - | 18,000 | 18,000 | 0.0% |
| 5104 | Salaries | - | - | 176,915 | - | 81,108 | - | - | - | - | 73,495 | 331,518 | 504,270 | -34.3% |
| 5105 | Local Training & Meetings | - | - | - | - | 1,500 | - | - | - | - | - | 1,500 | 2,000 | -25.0% |
| 5108 | Employer Contribution | - | - | 27,415 | - | 13,905 | - | - | - | - | 12,465 | 53,785 | 82,455 | -34.8% |
| 5116 | Sick Leave Annual Buy Back | - | - | - | - | - | - | - | - | - | 90 | 90 | 175 | - |
| TOTAL PERSONNEL SERVICES | | - | - | 204,780 | - | 114,513 | - | - | - | - | 206,775 | 526,068 | 722,500 | -27.2% |
| CONTRACTUAL SERVICES | | | | | | | | | | | | | | |
| 5201 | Advertising & Publishing | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5203 | Audit/Annual Report | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5205 | Multiple Day Training | - | 5,000 | - | - | 8,250 | - | - | - | - | - | 13,250 | 14,000 | -5.4% |
| 5206 | Consulting Services | 180,000 | - | 242,500 | - | 205,000 | - | - | 25,000 | 65,084 | - | 717,584 | 1,483,000 | -51.6% |
| 5209 | Energy | 50,000 | - | - | - | - | - | - | - | - | - | 50,000 | 60,000 | -16.7% |
| 5212 | Employee Health Insurance | - | - | 33,360 | - | 19,890 | - | - | - | - | 14,240 | 67,490 | 83,470 | -19.1% |
| 5213 | General Liability Insurance | - | 14,700 | - | - | - | - | - | - | 952,052 | - | 966,752 | 1,321,500 | -26.8% |
| 5218 | Legal/Medical Services | - | 26,000 | - | - | 75,000 | - | - | - | - | - | 101,000 | 224,900 | -55.1% |
| 5219 | Bank Charges | - | 12,000 | - | - | - | - | - | - | - | - | 12,000 | - | N/A |
| 5222 | Membership Dues | - | 1,640 | - | - | 4,665 | - | - | - | - | - | 6,305 | 3,590 | 75.6% |
| 5223 | Engineering & Design Services | 810,000 | - | 530,000 | - | 100,000 | - | - | - | - | - | 1,440,000 | 480,000 | 200.0% |
| 5233 | Rental Equipment | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5240 | Travel & Transportation | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5241 | Accounting/Bookkeeping | - | 66,000 | - | - | - | - | - | - | - | - | 66,000 | 65,500 | 0.8% |
| 5246 | Medical Exams | - | 500 | - | - | - | - | - | - | - | - | 500 | 1,000 | -50.0% |
| 5247 | Pavement Markings | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5251 | Street Light Maint | 65,000 | - | - | - | - | - | - | - | - | - | 65,000 | 45,000 | 44.4% |
| 5271 | Insurance Claims Admin. | - | - | - | - | - | - | - | - | - | - | 47,000 | 47,000 | - |
| 5272 | Insurance Claims | - | - | - | - | - | - | - | - | 47,000 | - | 47,000 | 73,060 | -35.7% |
| 5299 | Misc. Contractual Services | - | - | 489,200 | - | 9,809,721 | - | - | - | 918,750 | - | 918,750 | 826,875 | 11.1% |
| TOTAL CONTRACTUAL SERVICES | | 1,105,000 | 125,840 | 1,295,060 | - | 10,222,526 | - | - | 25,000 | 1,982,886 | 90,080 | 14,846,392 | 10,827,433 | 37.1% |
| COMMODITIES | | | | | | | | | | | | | | |
| 5302 | Books & Subscriptions | - | - | - | - | - | - | - | - | - | - | - | 1,000 | -100.0% |
| 5303 | Chemicals | 136,250 | - | - | - | - | - | - | - | - | - | 136,250 | 136,250 | 0.0% |
| 5305 | Firefighting Supplies | - | - | - | - | - | - | - | - | - | - | 25,000 | - | -100.0% |
| 5313 | IS Misc Equip & Supplies | - | - | - | - | 720,000 | - | - | - | - | - | 720,000 | 741,000 | -2.8% |
| 5314 | Minor Street Repairs | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5315 | Small Tools & Equipment | - | - | - | - | 167,000 | - | - | - | - | - | 167,000 | 165,000 | 1.2% |
| 5317 | Misc. Operating Supplies | - | - | - | - | - | 100,000 | - | - | - | - | 100,000 | 5,000 | 1900.0% |
| 5318 | Office Supplies | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5320 | Street Signs | 12,000 | - | - | - | - | - | - | - | - | - | 12,000 | 5,000 | 140.0% |
| 5322 | Water Charge | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5325 | Investigative Fund | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5333 | Business Recruitment | - | - | - | - | 96,500 | - | - | - | - | - | 96,500 | 120,075 | -19.6% |
| 5342 | Sewer Line Maintenance | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| TOTAL COMMODITIES | | 148,250 | - | - | - | 96,500 | 887,000 | 100,000 | - | - | - | 1,231,750 | 1,198,325 | 2.8% |
| CAPITAL OUTLAY | | | | | | | | | | | | | | |
| 5401 | Automotive Equipment | - | - | - | - | - | 1,804,500 | - | - | - | - | 1,804,500 | 3,148,000 | -42.7% |
| 5406 | Misc. Equipment | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5407 | Office Equipment | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5408 | Building Equipment | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5411 | Special Equipment | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5412 | IS Capital Equipment/Supplies | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5413 | IS Capital Software | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5420 | Land Acquisition | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| TOTAL CAPITAL OUTLAY | | - | - | - | - | - | 1,804,500 | - | - | - | - | 1,804,500 | 3,148,000 | -42.7% |
| CAPITAL IMPROVEMENTS | | | | | | | | | | | | | | |
| 5502 | Sanitary Sewer Improvements | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5503 | Water Improvements | - | - | - | - | 1,620,000 | - | - | - | - | - | 1,620,000 | - | N/A |
| 5504 | Storm System Improvements | - | - | - | - | 2,927,500 | - | - | 4,000,000 | - | - | 6,927,500 | 1,450,000 | 377.8% |
| 5506 | Streetscape Improvements | - | - | 875,000 | - | 1,315,000 | - | - | - | - | - | 2,190,000 | 1,651,000 | 32.6% |
| 5507 | Sidewalk Improvements | - | - | 120,000 | - | - | - | - | - | - | - | 120,000 | 100,000 | 20.0% |
| 5508 | Pavement Improvements | 2,100,000 | - | 545,000 | - | - | - | - | - | - | - | 2,645,000 | 4,152,000 | -36.3% |
| 5509 | Building Improvements | - | - | 1,935,000 | - | - | - | - | - | - | - | 1,935,000 | 6,132,000 | -68.4% |
| 5512 | Bridge Improvements | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5513 | Waterway Improvements | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| TOTAL CAPITAL IMPROVEMENTS | | 2,100,000 | - | 3,475,000 | - | 5,862,500 | - | 4,000,000 | - | - | - | 15,437,500 | 13,485,000 | 14.5% |
| DEBT SERVICE | | | | | | | | | | | | | | |
| 5609 | Agent Fees | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5623 | Principal Payments | - | - | - | 2,895,000 | 2,038,000 | - | - | - | - | - | 4,933,000 | 7,877,500 | -37.4% |
| 5624 | Interest Payments | - | - | - | 848,200 | 7,700 | - | - | - | - | - | 855,900 | 983,401 | -13.0% |
| TOTAL DEBT SERVICE | | - | - | - | 3,743,200 | 2,045,700 | - | - | - | - | - | 5,788,900 | 8,860,901 | -34.7% |
| OTHER | | | | | | | | | | | | | | |
| 5702 | Refund Pension Contribution | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5704 | Retirement Pension | - | 8,159,380 | - | - | - | - | - | - | - | - | 8,159,380 | 7,610,798 | 7.2% |
| 5714 | Non-Duty Disability Pension | - | 39,100 | - | - | - | - | - | - | - | - | 39,100 | 90,630 | -56.9% |
| 5716 | Duty Disability Pension | - | 564,133 | - | - | - | - | - | - | - | - | 564,133 | 548,839 | 2.8% |
| 5718 | Surviving Spouse Pension | - | 775,668 | - | - | - | - | - | - | - | - | 775,668 | 613,852 | 26.4% |
| 5719 | Children's Pension | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5750 | TIF Incentive Payments | - | - | - | - | 465,000 | - | - | - | - | - | 465,000 | 2,780,621 | -83.3% |
| 5822 | Transfer to 2008 Bond | - | - | 325,000 | - | - | - | - | - | - | - | 325,000 | 351,937 | -7.7% |
| 5831 | Transfer to Town Center TIF | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5838 | Transfer to Crossroads TIF | - | - | - | - | - | - | - | - | - | - | - | - | N/A |
| 5840 | Transfer to W/S Fund | - | - | - | - | - | - | 316,000 | - | - | - | 316,000 | 300,000 | 5.3% |
| 5843 | Transfer to W/S Capital Projec | - | - | - | - | - | - | - | - | - | - | - | 1,753,000 | - |
| TOTAL OTHER | | - | 9,538,281 | 325,000 | - | 465,000 | - | 316,000 | - | - | - | 10,644,281 | 14,049,677 | -24.2% |
| GRAND TOTAL | | 3,353,250 | 9,664,121 | 5,299,840 | 3,743,200 | 18,806,739 | 2,691,500 | 100,000 | 4,341,000 | 1,982,886 | 296,855 | 50,279,391 | 52,291,836 | -3.8% |
| LESS INTERFUND TRANSFERS | | - | - | (325,000) | - | - | - | - | (316,000) | - | - | (641,000) | (2,404,937) | -73.3% |
| TOTAL OPERATING BUDGET | | 3,353,250 | 9,664,121 | 4,974,840 | 3,743,200 | 18,806,739 | 2,691,500 | 100,000 | 4,025,000 | 1,982,886 | 296,855 | 49,638,391 | 49,886,899 | -0.5% |

Village of Wheeling Budgetary Fund Structure

| Fund | Major* | Governmental | | | | Proprietary | | Fiduciary |
|--|--------|--------------|-----------------------|--------------------|------------------------|------------------|---------------------------|------------------------|
| | | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | Liability Insurance Funds | Investment Trust Funds |
| General | X | X | | | | | | |
| Motor Fuel Tax | | | X | | | | | |
| Emergency Telephone System | | | X | | | | | |
| Grant | | | X | | | | | |
| Foreign Fire Insurance | | | X | | | | | |
| Debt Service | | | | X | | | | |
| TIF Implementation – Town Center II | X | | | | X | | | |
| TIF Implementation – South Milwaukee | | | | | X | | | |
| TIF Implementation – Southeast II | | | | | X | | | |
| TIF Implementation – North Milwaukee/Lake Cook | | | | | X | | | |
| Capital Projects | X | | | | X | | | |
| Capital Equipment Replacement | X | | | | X | | | |
| Stormwater | | | | | X | | | |
| Waterworks and Sewerage | X | | | | | 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 the determination of financial position and changes in financial position (sources, uses, and fund balances).
- ❖ **Proprietary** – a government’s business-type activities 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 a 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 accumulating 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.

*Based on Fiscal Year 2022 Annual Comprehensive Financial Report

VILLAGE OF WHEELING
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)
Fiscal Year Ending December 31, 2024

| Fund | FY 2024 | | | | FY 2024 Projected | Fund | | Fund Balance Reserve Policy |
|-----------------------------------|-----------------------------|---------------------------|-------------------------------|---------------------------|-----------------------|---------------------------|---------------------------|-----------------------------|
| | Est. Beginning Fund Balance | FY 2024 Budgeted Revenues | FY 2024 Budgeted Expenditures | FY 2024 Surplus (Deficit) | Ending Fund Balance | Balance as a % of Expend. | Incr/Decr in Fund Balance | |
| General | \$ 20,756,358 | \$ 51,873,177 | \$ 50,349,170 | \$ 1,524,007 | \$ 22,280,365 | 44.25% | 7.34% | 25% |
| Special Revenue Funds | | | | | | | | |
| Motor Fuel Tax | 2,563,132 | 1,839,390 | 3,353,250 | (1,513,860) | \$ 1,049,272 | 31.29% | -59.06% (1) | N/A |
| Emergency 911 System | - | 2,152,070 | 2,152,070 | - | \$ - | 0.00% | | 15.00% |
| Grant | - | 296,965 | 296,855 | 110 | \$ 110 | 0.04% | | N/A |
| Foreign Fire Insurance | 307,658 | 104,262 | 100,000 | 4,262 | \$ 311,920 | 311.92% | 1.39% | N/A |
| Debt Service Funds | | | | | | | | |
| General Obligation & Revenue Bond | 118,717 | 3,676,201 | 3,743,200 | (66,999) | \$ 51,718 | 1.38% | -56.44% | N/A |
| Capital Projects Funds | | | | | | | | |
| Crossroads TIF | 468,458 | - | - | - | \$ 468,458 | | 0.00% | N/A |
| Town Center TIF District (2) | 784,197 | 8,250,206 | 8,545,086 | (294,880) | \$ 489,317 | 5.73% | -37.60% (2) | N/A |
| South Milwaukee TIF District | 117,083 | 1,941,557 | 1,458,641 | 482,916 | \$ 599,999 | 41.13% | 412.46% (3) | N/A |
| Capital Equipment Replacement | 9,035,536 | 3,539,509 | 2,691,500 | 848,009 | \$ 9,883,545 | 367.21% | 9.39% | N/A |
| Capital Projects | 8,691,037 | 4,369,267 | 5,299,840 | (930,573) | \$ 7,760,464 | 146.43% | -10.71% (1) | N/A |
| Stormwater | 2,789,771 | 2,378,885 | 4,341,000 | (1,962,115) | \$ 827,656 | 19.07% | -70.33% (1) | N/A |
| Southeast TIF (2) | 3,315,354 | 2,959,166 | 3,495,606 | (536,440) | \$ 2,778,914 | 79.50% | -16.18% (2) | N/A |
| Lake Cook/Milwaukee TIF District | 1,706,008 | 6,258,838 | 5,307,406 | 951,432 | \$ 2,657,440 | 50.07% | 55.77% (4) | N/A |
| Enterprise Funds | | | | | | | | |
| Water and Sewer ** | 5,618,111 | 10,990,931 | 10,967,310 | 23,621 | \$ 5,641,732 | 51.44% | 0.42% | 25% |
| Internal Service Funds | | | | | | | | |
| Liability Insurance | 4,405,457 | 1,833,841 | 1,982,886 | (149,045) | \$ 4,256,412 | 214.66% | -3.38% | * |
| Fiduciary Funds | | | | | | | | |
| Police Pension | 60,873,053 | 3,960,411 | 5,353,118 | (1,392,707) | \$ 59,480,346 | N/A | -2.29% | N/A |
| Firefighters' Pension | 51,388,168 | 4,064,114 | 4,311,003 | (246,889) | \$ 51,141,279 | N/A | -0.48% | N/A |
| Totals | \$ 169,372,211 | \$ 110,488,790 | \$ 113,747,941 | | \$ 168,382,833 | | | |

* 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 (i.e., more than 10 percent) in Fund Balances:

- (1) The fund balances in these capital projects-related funds fluctuate from year-to-year depending on project activity and are not a reason for concern.
- (2) The fund balances in the Town Center, and Southeast TIF Funds are expected to decrease significantly due to the distribution of surplus property tax increment.
- (3) The South Milwaukee TIF District terminates on 12/31/2023. Fund balance is expected to increase so the Village can maintain adequate reserves to pay future year tax refunds.

VILLAGE OF WHEELING
Revenue Summary - Total by Fund
Fiscal Year Ending December 31, 2024

| Fund | Actual 2020 | Actual 2021 | Actual 2022 | Budget 2023 | Budget 2024 |
|---|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| Revenues and Other Financing Sources | | | | | |
| General | \$ 38,157,666 | \$ 41,835,249 | \$ 47,664,702 | \$ 49,861,715 | \$ 51,873,177 |
| Special Revenue Funds | | | | | |
| Motor Fuel Tax | 2,263,647 | 2,357,327 | 2,454,846 | 1,776,116 | 1,839,390 |
| Emergency 911 System | 1,982,753 | 2,036,238 | 2,366,926 | 1,952,206 | 2,152,070 |
| Grant | 389,710 | 462,741 | 497,175 | 509,245 | 296,965 |
| Foreign Fire Insurance | 77,784 | 87,350 | 98,277 | 90,000 | 104,262 |
| Debt Service Funds | | | | | |
| General Obligation & Revenue Bond | 3,204,139 | 21,888,552 | 3,529,375 | 3,656,200 | 3,676,201 |
| Capital Projects Funds | | | | | |
| Crossroads TIF District | 4,062 | 740 | 7,675 | - | - |
| Town Center TIF District (2) | 13,096,954 | 5,618,333 | 5,756,943 | 6,354,801 | 8,250,206 |
| South Milwaukee TIF District | 1,655,730 | 1,724,443 | 1,771,222 | 1,905,905 | 1,941,557 |
| Capital Equipment Replacement | 2,210,490 | 1,759,872 | 1,940,314 | 2,588,825 | 3,539,509 |
| Capital Projects | 4,807,403 | 2,808,622 | 5,220,978 | 5,511,910 | 4,369,267 |
| Stormwater | 2,131,088 | 1,058,529 | 1,178,061 | 1,241,098 | 2,378,885 |
| Southeast TIF (2) | 2,062,972 | 2,199,532 | 2,004,058 | 2,463,945 | 2,959,166 |
| Lake Cook/Milwaukee TIF District | 9,520,000 | 4,764,468 | 4,978,624 | 5,376,406 | 6,258,838 |
| Enterprise Funds | | | | | |
| Water and Sewer | 10,064,439 | 9,720,131 | 10,285,875 | 12,238,513 | 10,990,931 |
| Internal Service Funds | | | | | |
| Liability Insurance | 1,218,323 | 2,722,586 | 1,646,710 | 1,740,979 | 1,833,841 |
| Fiduciary Funds | | | | | |
| Police Pension | 11,514,798 | 11,500,758 | (6,324,891) | 4,293,005 | 3,960,411 |
| Firefighters' Pension | 10,621,191 | 10,592,737 | (4,462,967) | 4,309,845 | 4,064,114 |
| Total Revenues | \$ 114,983,149 | \$ 123,138,208 | \$ 80,613,903 | \$ 105,870,714 | \$ 110,488,790 |

Note: Prior year actuals tie to Annual Comprehensive Financial Report (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 terminated on 12/31/2019 so there is no budget for this fund.

VILLAGE OF WHEELING
Expenditures Summary - Total by Fund
Fiscal Year Ending December 31, 2024

| Fund | Actual 2020 | Actual 2021 | Actual 2022 | Budget 2023 | Budget 2024 |
|--|----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| Expenditures and Other Financing Uses | | | | | |
| General | \$ 37,865,449 | \$ 38,945,931 | \$ 46,284,238 | \$ 48,472,201 | \$ 50,349,170 |
| Special Revenue Funds | | | | | |
| Motor Fuel Tax | 1,503,197 | 1,705,936 | 1,647,865 | 4,116,250 | 3,353,250 |
| Emergency 911 System | 1,982,753 | 2,036,238 | 2,366,926 | 1,952,206 | 2,152,070 |
| Grant | 389,710 | 462,751 | 497,175 | 509,245 | 296,855 |
| Foreign Fire Insurance | 46,711 | 44,959 | 36,881 | 76,000 | 100,000 |
| Debt Service Funds | | | | | |
| General Obligation & Revenue Bond | 3,287,833 | 21,856,131 | 3,531,088 | 3,656,200 | 3,743,200 |
| Capital Projects Funds | | | | | |
| Crossroads TIF District | - | - | - | - | - |
| Town Center TIF District (2) | 11,319,441 | 6,566,941 | 4,534,677 | 7,188,090 | 8,545,086 |
| South Milwaukee TIF District | 1,611,122 | 1,765,428 | 1,672,321 | 1,925,678 | 1,458,641 |
| Capital Equipment Replacement | 871,268 | 1,353,359 | 1,216,573 | 4,009,000 | 2,691,500 |
| Capital Projects | 4,781,747 | 6,197,597 | 3,613,129 | 9,901,540 | 5,299,840 |
| Stormwater | 2,874,261 | 346,807 | 398,060 | 1,241,000 | 4,341,000 |
| Southeast TIF (2) | 81,061 | 2,024,988 | 1,210,821 | 2,519,211 | 3,495,606 |
| Lake Cook/Milwaukee TIF District | 8,254,568 | 6,412,262 | 5,905,209 | 5,886,078 | 5,307,406 |
| Enterprise Funds | | | | | |
| Water and Sewer | 10,291,078 | 9,808,382 | 8,719,171 | 14,712,648 | 10,967,310 |
| Internal Service Funds | | | | | |
| Liability Insurance | 1,537,602 | 1,479,796 | 2,106,240 | 2,268,435 | 1,982,886 |
| Fiduciary Funds | | | | | |
| Police Pension | 4,159,486 | 4,535,869 | 5,034,365 | 4,826,226 | 5,353,118 |
| Firefighters' Pension | 3,609,935 | 3,873,593 | 4,072,704 | 4,168,883 | 4,311,003 |
| Total Expenditures | \$ 94,467,222 | \$ 109,416,968 | \$ 92,847,443 | \$ 117,428,891 | \$ 113,747,941 |

Note: Prior year actuals tie to the Annual Comprehensive Financial Report 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 and beyond.

VILLAGE OF WHEELING
Long-Term Financial Plan Summary - General Fund
Fiscal Years 2023 - 2028

| | ESTIMATED 2023 | BUDGET 2024 | PROJECTED 2025 | PROJECTED 2026 | PROJECTED 2027 | PROJECTED 2028 | ASSUMPTIONS |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------------|
| General Fund | | | | | | | |
| Beginning Fund Balance | \$ 17,932,119 | \$20,785,296 | \$22,309,302 | \$24,420,556 | \$25,883,495 | \$26,646,107 | |
| Property Taxes | \$8,426,000 | \$8,612,390 | \$9,314,570 | \$9,404,978 | \$9,502,424 | \$9,609,719 | 0% for 2024, 2.75% - 3.50% Thereafter |
| Sales Tax | \$11,615,000 | \$12,106,140 | \$12,137,298 | \$12,471,073 | \$12,814,028 | \$13,166,413 | 1.70% for 2024, 2.75% Thereafter |
| Other Taxes | \$9,869,774 | \$9,088,594 | \$9,882,556 | \$10,281,542 | \$10,709,534 | \$11,167,558 | 1.00% to 2.00% |
| Licenses & Permits | \$1,251,597 | \$1,154,148 | \$1,177,761 | \$1,202,082 | \$1,227,133 | \$1,252,935 | 3.00% |
| Income Tax | \$6,250,937 | \$6,575,016 | \$6,739,391 | \$6,907,876 | \$7,080,573 | \$7,257,587 | 2.50% |
| Other Intergovernmental Revenues | \$3,171,988 | \$3,148,975 | \$3,111,458 | \$3,142,008 | \$3,173,411 | \$3,205,690 | 3.00% |
| Charges for Services | \$8,004,701 | \$8,309,272 | \$7,333,032 | \$7,454,032 | \$7,578,999 | \$7,707,545 | 3.00% |
| Fines & Forfeitures | \$710,940 | \$1,041,378 | \$1,077,639 | \$1,089,238 | \$1,101,185 | \$1,113,491 | 3.00% |
| Misc Revenue | \$1,691,472 | \$1,837,263 | \$1,670,858 | \$1,604,507 | \$1,634,315 | \$1,650,688 | N/A |
| Total Revenues: | \$50,992,409 | \$51,873,176 | \$52,444,563 | \$53,557,336 | \$54,821,602 | \$56,131,626 | |
| Salaries & Longevity | \$20,608,620 | \$22,083,551 | \$22,976,058 | \$23,895,339 | \$24,842,199 | \$25,817,465 | 3.00% |
| Health Insurance | \$3,722,039 | \$3,949,645 | \$4,087,883 | \$4,230,958 | \$4,379,042 | \$4,532,308 | 3.50% |
| Illinois Municipal Retirement Fund | \$723,759 | \$784,647 | \$823,879 | \$865,073 | \$908,327 | \$953,743 | 5.00% |
| FICA/Medicare | \$673,571 | \$768,573 | \$791,630 | \$815,379 | \$839,840 | \$865,036 | 3.00% |
| Police Pension | \$3,161,749 | \$2,762,093 | \$2,927,819 | \$3,103,488 | \$3,289,697 | \$3,487,079 | 6.00% |
| Fire Pension | \$3,232,752 | \$2,965,945 | \$3,143,902 | \$3,332,536 | \$3,532,488 | \$3,744,437 | 6.00% |
| Liability Insurance | \$1,457,340 | \$1,486,490 | \$1,575,679 | \$1,670,220 | \$1,770,433 | \$1,876,659 | 6.00% |
| Overtime | \$1,701,199 | \$1,576,985 | \$1,624,295 | \$1,673,023 | \$1,723,214 | \$1,774,911 | 3.00% |
| All Other Expenditures | \$7,600,000 | \$9,418,833 | \$9,701,398 | \$9,992,440 | \$10,292,213 | \$10,600,980 | 3.00% |
| Transfer to CERF | \$2,161,975 | \$2,829,530 | \$2,737,435 | \$2,588,728 | \$2,570,942 | \$2,529,092 | Actual Costs |
| Transfer to Lake Cook TIF | \$395,300 | \$392,700 | \$400,000 | \$400,000 | \$400,000 | \$400,000 | Actual Costs |
| Other Transfers | \$2,625,928 | \$1,255,178 | \$55,178 | \$55,178 | \$55,178 | \$55,178 | Actual Costs |
| Sales Tax Payment to Prospect Heights | \$75,000 | \$75,000 | \$76,500 | \$78,030 | \$79,591 | \$81,182 | 2.00% |
| Savings Related to Closing Dispatching Center | | | (\$588,346) | (\$605,996) | (\$624,176) | (\$642,902) | |
| Total Expenditures: | \$48,139,232 | \$50,349,170 | \$50,333,309 | \$52,094,397 | \$54,058,989 | \$56,075,168 | |
| Surplus (Deficit) | \$2,853,177 | \$1,524,006 | \$2,111,254 | \$1,462,939 | \$762,613 | \$56,458 | |
| Ending Fund Balance | \$20,785,296 | \$22,309,302 | \$24,420,556 | \$25,883,495 | \$26,646,107 | \$26,702,565 | |
| Percentage of Expenditures | 41.28% | 44.32% | 46.88% | 47.88% | 47.52% | | |

The spreadsheet above, a summary of the Village's multi-year financial plan, indicates that staff expects the General Fund to run surpluses through 2028. Unforeseen economic events or programmatic needs could prove these projections to be inaccurate; in that case, the Village can avoid deficits by implementing new sources of revenue or reducing expenditures to meet the goals of the Strategic Plan.

Note that assumptions generally apply to the accounts in each category. Still, individual differences in each revenue and expenditure account mean that the numbers for each line item will not tie precisely to the noted percentages.

VILLAGE OF WHEELING
 Long-Term Financial Plan Summary - Water/Sewer Fund
 Fiscal Years 2023 - 2028

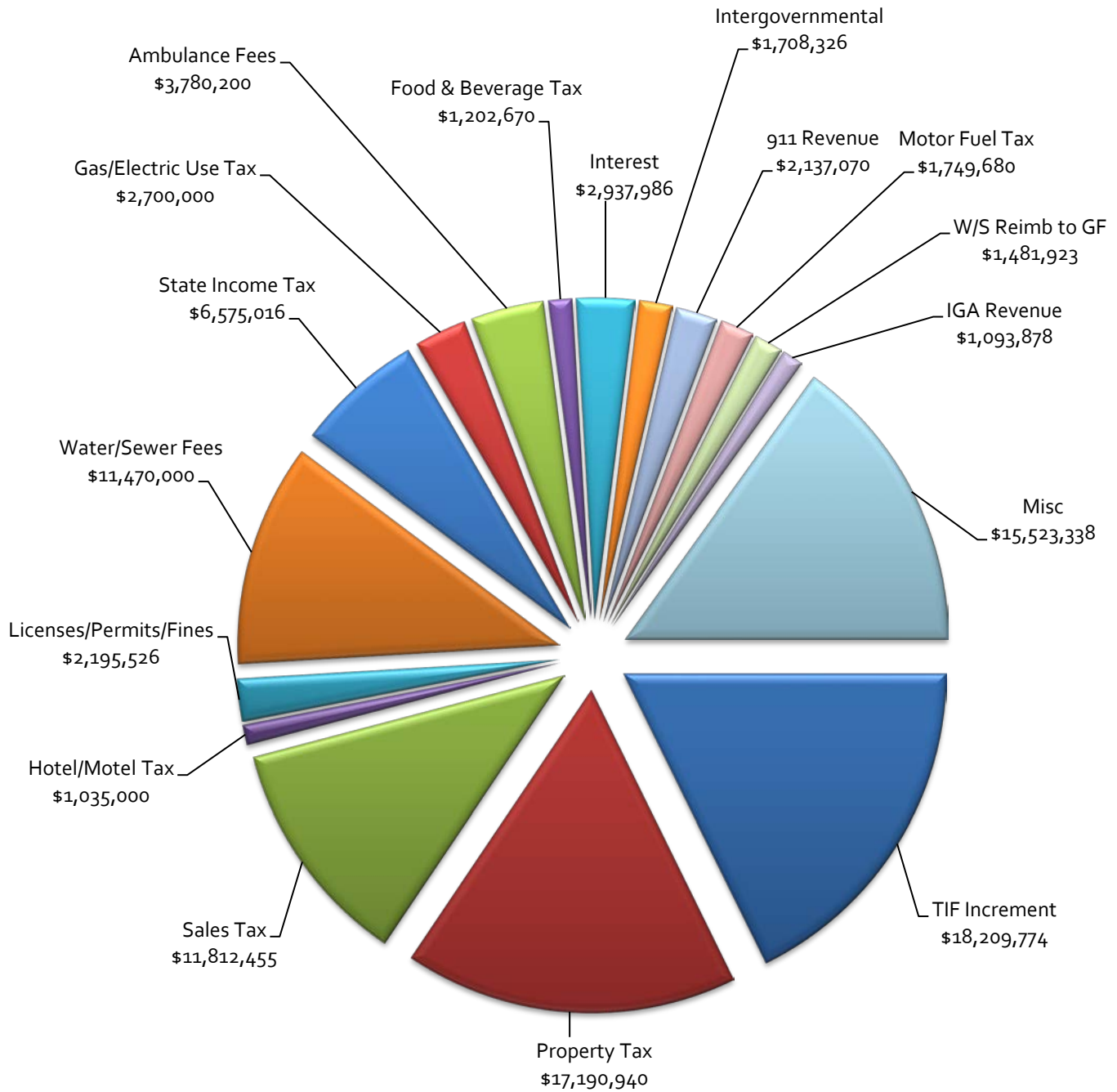
| | ESTIMATED 2023 | BUDGET 2024 | PROJECTED 2025 | PROJECTED 2026 | PROJECTED 2027 | PROJECTED 2028 | ASSUMPTIONS |
|----------------------------|-------------------|----------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Water/Sewer Fund | | | | | | | |
| Beginning Fund Balance | \$ 7,413,819 | \$5,927,111 | \$5,950,732 | \$5,325,523 | \$4,889,853 | \$5,469,470 | |
| Revenues | \$12,416,028 | \$10,990,931 | \$11,313,810 | \$11,683,890 | \$12,082,363 | \$12,497,628 | 3.50% |
| Expenditures | \$13,902,736 | \$10,967,310 | \$11,939,019 | \$12,119,560 | \$11,502,746 | \$9,079,781 | 3.00% to 4.00% |
| Surplus (Deficit) | (\$1,486,708) | \$23,621 | (\$625,209) | (\$435,670) | \$579,617 | \$3,417,847 | |
| Ending Fund Balance | \$5,927,111 | \$5,950,732 | \$5,325,523 | \$4,889,853 | \$5,469,470 | \$8,887,317 | |
| Percentage of Expenditures | 54.04% | 49.84% | 43.94% | 42.51% | 60.24% | | |

The Water and Sewer Fund supports the operation and maintenance of the Village's water and sewer system. The financial projections 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. The financial policy requires a 25% minimum balance to ensure sufficient funds are available for unexpected projects. Increases of 3.50% to water and sewer rates are factored into the projections shown above and should be adequate to maintain a fund balance at the levels required by policy. The Village expects that future funding levels will allow it to achieve the goals described in its Strategic Plan.

Note: Staff has adjusted the fund balance numbers to remove the effects of fixed assets, depreciation, and other non-cash related transactions; therefore, they will not tie to the Village's Annual Comprehensive Financial Report (ACFR).

FY 2024 Revenue by Source All Funds



Explanation: The Village's three largest sources of revenue are property tax (including TIF increment), Sales Tax and Income Tax. Combined, they make up nearly 52 percent of total Village revenue.

REVENUES - FOUR (4) YEAR COMPARISON BY FUND

| ACCOUNT # | ACCOUNT TITLE | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 APPROVED | FY 2024 MINUS FY 2023 |
|-------------------------------------|---------------------------|-------------------|-------------------|-------------------|---------------------|--------------------------|
| Fund: 01 GENERAL FUND | | | | | | |
| Account Category: BUDGETED REVENUES | | | | | | |
| 01-0000-0000-4111 | PROPERTY TAX-CURRENT YEAR | 8,953,786 | 9,308,783 | 8,426,000 | 8,612,390 | 186,390 |
| 01-0000-0000-4113 | PROPERTY TAXES-POLICE PEN | 2,650,346 | 2,875,586 | 3,161,749 | 2,762,093 | -399,656 |
| 01-0000-0000-4114 | PROPERTY TAXES - FIRE PEN | 3,206,438 | 2,934,488 | 3,232,752 | 2,965,945 | -266,807 |
| 01-0000-0000-4131 | HOME RULE SALES TAX | 4,126,369 | 4,859,937 | 5,286,540 | 5,085,000 | -201,540 |
| 01-0000-0000-4132 | STATE SALES TAX | 5,468,773 | 6,360,029 | 6,819,600 | 6,727,455 | -92,145 |
| 01-0000-0000-4133 | AUTO RENTAL TAX | 1,985 | 4,481 | 1,664 | 6,240 | 4,576 |
| 01-0000-0000-4136 | HOTEL/MOTEL TAX | 445,235 | 837,837 | 1,000,000 | 1,035,000 | 35,000 |
| 01-0000-0000-4138 | FOOD AND BEVERAGES TAX | 855,791 | 989,539 | 1,071,270 | 1,202,670 | 131,400 |
| 01-0000-0000-4139 | AMUSEMENT TAX | 7,347 | 11,985 | 240,000 | 61,020 | -178,980 |
| 01-0000-0000-4141 | TELECOMMUNICATIONS TAX | 680,531 | 659,888 | 593,320 | 581,490 | -11,830 |
| 01-0000-0000-4210 | BUSINESS LICENSES | 32,615 | 76,185 | 87,250 | 87,568 | 318 |
| 01-0000-0000-4211 | LIQUOR LICENSES | 94,096 | 210,050 | 245,000 | 215,554 | -29,446 |
| 01-0000-0000-4212 | COIN-OPERATED LICENSES | 2,954 | 6,845 | 9,500 | 7,512 | -1,988 |
| 01-0000-0000-4213 | DELIVERY LICENSES | 371 | 877 | 1,500 | 1,021 | -479 |
| 01-0000-0000-4214 | ANIMAL LICENSES | 895 | 584 | 883 | 622 | -261 |
| 01-0000-0000-4215 | RESIDENTIAL RENTAL LIC | 70,600 | 57,900 | 67,600 | 62,400 | -5,200 |
| 01-0000-0000-4216 | VIDEO GAMING LICENSES | 99,081 | 106,667 | 135,000 | 146,000 | 11,000 |
| 01-0000-0000-4217 | DETECTION/ALARM PERMITS | 5,044 | 7,273 | 6,240 | 6,490 | 250 |
| 01-0000-0000-4218 | SUPPRESSION/SPRINKLERS | 21,714 | 26,062 | 20,800 | 21,632 | 832 |
| 01-0000-0000-4219 | PATIO/SIDEWALK PERMITS | 6,930 | 4,524 | 5,980 | 3,810 | -2,170 |
| 01-0000-0000-4220 | BUILDING PERMITS | 363,731 | 502,883 | 265,000 | 400,000 | 135,000 |
| 01-0000-0000-4221 | SIGN PERMITS | 26,114 | 20,875 | 22,880 | 23,795 | 915 |
| 01-0000-0000-4222 | HEALTH INSPECTIONS | 87,739 | 94,952 | 92,500 | 96,744 | 4,244 |
| 01-0000-0000-4223 | ELECT INSPECTION | 30,277 | 61,146 | 70,200 | 73,008 | 2,808 |
| 01-0000-0000-4224 | PLUMBING INSPECTIONS | 19,846 | 28,859 | 26,000 | 27,040 | 1,040 |
| 01-0000-0000-4227 | DRIVEWAY PERMITS | 9,240 | 6,813 | 8,580 | 8,923 | 343 |
| 01-0000-0000-4228 | ALARM SYSTEM PERMITS | 20,685 | 19,249 | 22,000 | 22,880 | 880 |
| 01-0000-0000-4229 | RIGHT OF WAY PERMIT FEE | 2,913 | 5,522 | 5,500 | 5,500 | 0 |
| 01-0000-0000-4230 | CONTRACTOR REG FEE | 18,925 | 17,050 | 21,216 | 22,065 | 849 |
| 01-0000-0000-4231 | OVERSIZE/WEIGHT PERMIT | 10,970 | 8,265 | 20,800 | 21,632 | 832 |
| 01-0000-0000-4310 | FEDERAL GRANTS | 161,543 | 17,887 | 0 | 0 | 0 |
| 01-0000-0000-4352 | INCOME TAXES | 4,984,335 | 6,377,267 | 5,909,687 | 6,575,016 | 665,329 |
| 01-0000-0000-4353 | LOCAL USE TAX | 1,465,201 | 1,586,150 | 1,526,343 | 1,667,236 | 140,893 |
| 01-0000-0000-4355 | POLICE TRAINING REIMBURSE | 13,075 | 3,736 | 0 | 0 | 0 |
| 01-0000-0000-4356 | FIRE TRAINING REIMBURSE | 37,829 | 41,498 | 20,000 | 20,000 | 0 |
| 01-0000-0000-4357 | CANNABIS USE TAX | 266,786 | 396,074 | 517,843 | 386,000 | -131,843 |
| 01-0000-0000-4358 | VIDEO GAMING TAX | 364,870 | 464,049 | 468,000 | 530,400 | 62,400 |
| 01-0000-0000-4359 | PULL TABS & JAR GAMES TAX | 3,304 | 7,249 | 2,500 | 2,500 | 0 |
| 01-0000-0000-4360 | PERS PROP REPLACEMENT TAX | 339,479 | 686,871 | 417,827 | 409,205 | -8,622 |
| 01-0000-0000-4364 | CROSSING GUARD REIMBURSE | 42,414 | 42,811 | 46,000 | 47,380 | 1,380 |
| 01-0000-0000-4381 | TOWNSHIP PROPERTY TAX | 66,192 | 72,262 | 76,500 | 78,413 | 1,913 |
| 01-0000-0000-4382 | TWNSHP PERS PROP REPLACE | 12,082 | 23,212 | 7,650 | 7,841 | 191 |
| 01-0000-0000-4387 | TIF SURPLUS DISTRIBUTION | 601,718 | 513,834 | 632,280 | 767,821 | 135,541 |
| 01-0000-0000-4408 | I.G.A. REVENUE | 959,427 | 767,367 | 1,145,681 | 1,093,878 | -51,803 |
| 01-0000-0000-4409 | AMBULANCE FEES | 1,627,316 | 3,508,757 | 2,653,760 | 3,780,200 | 1,126,440 |
| 01-0000-0000-4410 | FLOOD PLAIN DETERM FEES | 245 | 108 | 75 | 78 | 3 |
| 01-0000-0000-4412 | PLANNING HEARING FEES | 15,715 | 12,512 | 15,184 | 15,791 | 607 |
| 01-0000-0000-4413 | SUBDIVISION PRE-FILE FEES | 700 | 0 | 700 | 728 | 28 |
| 01-0000-0000-4414 | PLAN REVIEW FEES | 186,483 | 229,974 | 201,760 | 209,830 | 8,070 |
| 01-0000-0000-4415 | DUPLICATING SERVICES | 851 | 864 | 850 | 850 | 0 |
| 01-0000-0000-4417 | WATER & SEWER REIMBURSE | 1,352,911 | 1,354,350 | 1,407,960 | 1,481,923 | 73,963 |
| 01-0000-0000-4419 | IND REV BOND & 6-B FEES | 6,650 | 7,650 | 8,000 | 8,000 | 0 |
| 01-0000-0000-4421 | POLICE LIASON REIMBURSE | 102,849 | 105,232 | 108,396 | 446,160 | 337,764 |
| 01-0000-0000-4423 | IMPOUNDING FEES | 560 | 800 | 800 | 800 | 0 |
| 01-0000-0000-4426 | FALSE ALARM FEES | 13,303 | 16,704 | 13,525 | 14,066 | 541 |
| 01-0000-0000-4427 | CPR FEES | 165 | 1,770 | 723 | 1,518 | 795 |
| 01-0000-0000-4429 | ENGINEERING INSPECTION | 403,951 | 404,074 | 200,000 | 163,902 | -36,098 |
| 01-0000-0000-4431 | SOLID WASTE SERVICE CHRGE | 598,859 | 598,724 | 599,000 | 599,000 | 0 |

REVENUES - FOUR (4) YEAR COMPARISON BY FUND

| ACCOUNT # | ACCOUNT TITLE | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 APPROVED | FY 2024 MINUS FY 2023 |
|--------------------------------------|-----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------------|
| 01-0000-0000-4432 | SOLID WASTE PROGRAM FEES | 264,396 | 265,212 | 264,000 | 264,000 | 0 |
| 01-0000-0000-4433 | HOST COMMUNITY FEE | 100,000 | 100,000 | 100,000 | 100,000 | 0 |
| 01-0000-0000-4491 | MONTHLY PERMIT FEES | 2,272 | 4,633 | 0 | 6,500 | 6,500 |
| 01-0000-0000-4492 | PARKING DEBIT CARD | 0 | 0 | 5,000 | 0 | -5,000 |
| 01-0000-0000-4493 | DAILY PARKING FEES | 6,193 | 17,112 | 14,500 | 22,000 | 7,500 |
| 01-0000-0000-4511 | COURT FINES | 150,934 | 128,050 | 104,000 | 125,840 | 21,840 |
| 01-0000-0000-4512 | LOCAL ORDINANCE FINES | 136,415 | 157,273 | 210,000 | 153,920 | -56,080 |
| 01-0000-0000-4513 | SEIZURES | 2,388 | 15,147 | 2,500 | 2,600 | 100 |
| 01-0000-0000-4514 | DUI FINES | 3,157 | -2,000 | 2,500 | 2,500 | 0 |
| 01-0000-0000-4515 | ADMINISTRATIVE CITATION | 6,745 | 5,270 | 5,500 | 5,500 | 0 |
| 01-0000-0000-4516 | ADMINISTRATIVE TOW FEE | 162,500 | 181,500 | 182,000 | 228,000 | 46,000 |
| 01-0000-0000-4517 | HOUSING FINES | 4,330 | 6,958 | 4,000 | 4,000 | 0 |
| 01-0000-0000-4518 | RED LIGHT VIOLATORS | 216,710 | 139,801 | 325,000 | 425,000 | 100,000 |
| 01-0000-0000-4519 | COURT SUPERVISION FEES | 1,541 | 299 | 1,000 | 1,000 | 0 |
| 01-0000-0000-4520 | ADMIN HEARING FEE | 90,197 | 77,025 | 89,440 | 93,018 | 3,578 |
| 01-0000-0000-4610 | INTEREST REVENUE | 125,287 | 202,034 | 521,239 | 726,473 | 205,234 |
| 01-0000-0000-4620 | GAIN(LOSS) SALE INVESTMTS | 2,781 | -16,557 | 0 | 0 | 0 |
| 01-0000-0000-4630 | UNREALIZED GAIN (LOSS) | -149,663 | -520,866 | 0 | 0 | 0 |
| 01-0000-0000-4653 | DONATIONS | 7,651 | 2,000 | 100 | 100 | 0 |
| 01-0000-0000-4655 | FOURTH OF JULY DONATIONS | 0 | 17,500 | 17,500 | 11,500 | -6,000 |
| 01-0000-0000-4660 | RENT PRINCIPAL | 77,112 | 87,902 | 78,137 | 117,874 | 39,737 |
| 01-0000-0000-4662 | RENT INTEREST | 34,282 | 26,830 | 36,302 | 0 | -36,302 |
| 01-0000-0000-4701 | CABLE TV FRANCHISE FEES | 364,939 | 353,501 | 349,860 | 313,600 | -36,260 |
| 01-0000-0000-4703 | ALARM SVC FRANCHISE FEES | 91,534 | 90,961 | 95,420 | 99,237 | 3,817 |
| 01-0000-0000-4704 | WASTE MGMT FRANCHISE FEE | 96,029 | 98,910 | 102,536 | 106,638 | 4,102 |
| 01-0000-0000-4705 | VIDEO SERVICE FRANCHISE FEE | 97,745 | 85,461 | 88,053 | 86,292 | -1,761 |
| 01-0000-0000-4720 | SALE OF FIXED ASSETS - GG | 87,865 | 120,032 | 15,000 | 75,000 | 60,000 |
| 01-0000-0000-4723 | ADVERTISING SHELTER REV | 2,964 | 0 | 5,200 | 5,408 | 208 |
| 01-0000-0000-4730 | RECYCLING PROGRAM REVENUE | 13,963 | 13,989 | 14,560 | 15,142 | 582 |
| 01-0000-0000-4765 | IPBC TERM RESERVE REVENUE | 175,127 | -173,137 | 200,000 | 200,000 | 0 |
| 01-0000-0000-4780 | LEGAL SETTLEMENT | 26 | 55,687 | 0 | 0 | 0 |
| 01-0000-0000-4790 | OTHER MISC. REVENUE | 150,455 | 131,608 | 80,000 | 80,000 | 0 |
| BUDGETED REVENUES | | 43,276,026 | 49,019,052 | 49,861,715 | 51,873,177 | 2,011,462 |
| <hr/> | | | | | | |
| Fund 01 - GENERAL FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 43,276,026 | 49,019,052 | 49,861,715 | 51,873,177 | 2,011,462 |
| <hr/> | | | | | | |
| Fund: 11 MFT | | | | | | |
| 11-0000-0000-4317 | REBUILD ILLINOIS REVENUE | 827,050 | 827,050 | 0 | 0 | 0 |
| 11-0000-0000-4354 | MOTOR FUEL TAX | 1,475,124 | 1,536,878 | 1,690,718 | 1,719,680 | 28,962 |
| 11-0000-0000-4362 | MFT-HIGH GROWTH CITIES | 51,891 | 25,946 | 30,888 | 30,000 | -888 |
| 11-0000-0000-4610 | INTEREST REVENUE | 3,121 | 64,968 | 54,510 | 89,710 | 35,200 |
| 11-0000-0000-4790 | OTHER MISC. REVENUE | 140 | 4 | 0 | 0 | 0 |
| BUDGETED REVENUES | | 2,357,326 | 2,454,846 | 1,776,116 | 1,839,390 | 63,274 |
| <hr/> | | | | | | |
| Fund 11 - MFT: | | | | | | |
| TOTAL BUDGETED REVENUES | | 2,357,326 | 2,454,846 | 1,776,116 | 1,839,390 | 63,274 |
| <hr/> | | | | | | |
| Fund: 12 FOREIGN FIRE INS TAX FUND | | | | | | |
| 12-0000-0000-4710 | FOREIGN FIRE INSURE TAX | 87,350 | 98,277 | 90,000 | 104,262 | 14,262 |
| BUDGETED REVENUES | | 87,350 | 98,277 | 90,000 | 104,262 | 14,262 |
| <hr/> | | | | | | |
| Fund 12 - FOREIGN FIRE INS TAX FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 87,350 | 98,277 | 90,000 | 104,262 | 14,262 |
| <hr/> | | | | | | |
| Fund: 15 EMERGENCY TELEPHONE SYS | | | | | | |

REVENUES - FOUR (4) YEAR COMPARISON BY FUND

| ACCOUNT # | ACCOUNT TITLE | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 APPROVED | FY 2024 MINUS FY 2023 |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------------|
| 15-0000-0000-4420 | 911 SURCHARGES-WHEELING | 614,695 | 740,095 | 615,000 | 650,000 | 35,000 |
| 15-0000-0000-4425 | 911 SURCHARGES-DESPLAINES | 1,335,026 | 1,618,864 | 1,336,000 | 1,487,070 | 151,070 |
| 15-0000-0000-4610 | INTEREST REVENUE | 1,035 | 7,969 | 1,206 | 15,000 | 13,794 |
| BUDGETED REVENUES | | 1,950,757 | 2,366,928 | 1,952,206 | 2,152,070 | 199,864 |
| <hr/> | | | | | | |
| Fund 15 - EMERGENCY TELEPHONE SYS: | | | | | | |
| TOTAL BUDGETED REVENUES | | 1,950,757 | 2,366,928 | 1,952,206 | 2,152,070 | 199,864 |
| <hr/> | | | | | | |
| Fund: 21 TIF BOND AND INTEREST | | | | | | |
| 21-0000-0000-4111 | PROPERTY TAX-CURRENT YEAR | 66,541 | 97,213 | 40,063 | 0 | -40,063 |
| 21-0000-0000-4610 | INTEREST REVENUE | 120 | 1,459 | 0 | 0 | 0 |
| 21-0000-0000-4834 | TRANSFER FROM CAP PROJ FD | 326,236 | 296,245 | 351,937 | 325,000 | -26,937 |
| BUDGETED REVENUES | | 392,897 | 394,916 | 392,000 | 325,000 | -67,000 |
| <hr/> | | | | | | |
| Fund 21 - TIF BOND AND INTEREST: | | | | | | |
| TOTAL BUDGETED REVENUES | | 392,897 | 394,916 | 392,000 | 325,000 | -67,000 |
| <hr/> | | | | | | |
| Fund: 24 2021 REFUNDING BOND FUND | | | | | | |
| 24-0000-0000-4111 | PROPERTY TAX-CURRENT YEAR | 11,783 | 2,220,914 | 2,330,376 | 2,850,512 | 520,136 |
| 24-0000-0000-4610 | INTEREST REVENUE | 5 | 20,086 | 0 | 0 | 0 |
| 24-0000-0000-4840 | TRANS FROM WATER/SEWER | 0 | 893,459 | 933,824 | 500,689 | -433,135 |
| BUDGETED REVENUES | | 11,788 | 3,134,459 | 3,264,200 | 3,351,201 | 87,001 |
| <hr/> | | | | | | |
| Fund 24 - 2021 REFUNDING BOND FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 11,788 | 3,134,459 | 3,264,200 | 3,351,201 | 87,001 |
| <hr/> | | | | | | |
| Fund: 31 CROSSROADS TIF FUND | | | | | | |
| 31-0000-0000-4610 | INTEREST REVENUE | 740 | 7,675 | 0 | 0 | 0 |
| BUDGETED REVENUES | | 740 | 7,675 | 0 | 0 | 0 |
| <hr/> | | | | | | |
| Fund 31 - CROSSROADS TIF FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 740 | 7,675 | 0 | 0 | 0 |
| <hr/> | | | | | | |
| Fund: 32 SOUTH MILW TIF FUND | | | | | | |
| 32-0000-0000-4111 | PROPERTY TAX-CURRENT YEAR | 1,723,026 | 1,756,687 | 1,904,684 | 1,937,459 | 32,775 |
| 32-0000-0000-4610 | INTEREST REVENUE | 1,416 | 14,534 | 1,221 | 4,098 | 2,877 |
| BUDGETED REVENUES | | 1,724,442 | 1,771,221 | 1,905,905 | 1,941,557 | 35,652 |
| <hr/> | | | | | | |
| Fund 32 - SOUTH MILW TIF FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 1,724,442 | 1,771,221 | 1,905,905 | 1,941,557 | 35,652 |
| <hr/> | | | | | | |
| Fund: 33 CAPITAL EQPT REPL FUND | | | | | | |
| 33-0000-0000-4610 | INTEREST REVENUE | 95,030 | 190,908 | 130,000 | 323,719 | 193,719 |
| 33-0000-0000-4620 | GAIN(LOSS) SALE INVESTMNTS | -7,303 | -11,982 | 0 | 0 | 0 |
| 33-0000-0000-4630 | UNREALIZED GAIN (LOSS) | -103,307 | -198,396 | 0 | 0 | 0 |
| 33-0000-0000-4801 | TRANSFER FROM GEN FUND | 1,724,555 | 1,957,370 | 2,161,975 | 2,829,530 | 667,555 |
| 33-0000-0000-4840 | TRANS FROM WATER/SEWER | 4,930 | 2,415 | 296,850 | 386,260 | 89,410 |
| 33-0000-0000-4851 | TRANSFER FROM LIAB INS FD | 45,968 | 0 | 0 | 0 | 0 |
| BUDGETED REVENUES | | 1,759,872 | 1,940,315 | 2,588,825 | 3,539,509 | 950,684 |
| <hr/> | | | | | | |
| Fund 33 - CAPITAL EQPT REPL FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 1,759,872 | 1,940,315 | 2,588,825 | 3,539,509 | 950,684 |
| <hr/> | | | | | | |
| Fund: 34 CAPITAL PROJECTS FUND | | | | | | |

REVENUES - FOUR (4) YEAR COMPARISON BY FUND

| ACCOUNT # | ACCOUNT TITLE | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 APPROVED | FY 2024 MINUS FY 2023 |
|---|--------------------------------|-------------------|-------------------|-------------------|---------------------|--------------------------|
| 34-0000-0000-4137 | GAS/ELECTRICITY USE TAX | 2,833,609 | 2,888,085 | 2,925,000 | 2,700,000 | -225,000 |
| 34-0000-0000-4310 | FEDERAL GRANTS | 0 | 213,508 | 0 | 0 | 0 |
| 34-0000-0000-4610 | INTEREST REVENUE | 37,123 | 153,046 | 86,910 | 119,267 | 32,357 |
| 34-0000-0000-4620 | GAIN(LOSS) SALE INVESTMTS | -8,907 | -1,967 | 0 | 0 | 0 |
| 34-0000-0000-4630 | UNREALIZED GAIN (LOSS) | -26,510 | -31,692 | 0 | 0 | 0 |
| 34-0000-0000-4790 | OTHER MISC. REVENUE | -26,692 | 0 | 0 | 350,000 | 350,000 |
| 34-0000-0000-4801 | TRANSFER FROM GEN FUND | 0 | 2,000,000 | 2,500,000 | 1,200,000 | -1,300,000 |
| | BUDGETED REVENUES | 2,808,624 | 5,220,979 | 5,511,910 | 4,369,267 | -1,142,643 |
| Fund 34 - CAPITAL PROJECTS FUND: | | | | | | |
| | TOTAL BUDGETED REVENUES | 2,808,624 | 5,220,979 | 5,511,910 | 4,369,267 | -1,142,643 |
| Fund: 35 TOWNCENTER TIF 2 FUND | | | | | | |
| 35-0000-0000-4111 | PROPERTY TAX-CURRENT YEAR | 5,613,431 | 5,568,569 | 6,310,927 | 7,622,760 | 1,311,833 |
| 35-0000-0000-4610 | INTEREST REVENUE | 4,902 | 82,506 | 43,874 | 27,447 | -16,427 |
| 35-0000-0000-4630 | UNREALIZED GAIN (LOSS) | 0 | -1,984 | 0 | 0 | 0 |
| 35-0000-0000-4790 | OTHER MISC. REVENUE | 0 | 0 | 0 | 600,000 | 600,000 |
| 35-0000-0000-4845 | TRANSFER FROM STORMWATER | 0 | 107,850 | 0 | 0 | 0 |
| | BUDGETED REVENUES | 5,618,333 | 5,756,941 | 6,354,801 | 8,250,207 | 1,895,406 |
| Fund 35 - TOWNCENTER TIF 2 FUND: | | | | | | |
| | TOTAL BUDGETED REVENUES | 5,618,333 | 5,756,941 | 6,354,801 | 8,250,207 | 1,895,406 |
| Fund: 36 SOUTHEAST TIF 2 FUND | | | | | | |
| 36-0000-0000-4111 | PROPERTY TAX-CURRENT YEAR | 2,195,275 | 1,961,049 | 2,415,960 | 2,843,128 | 427,168 |
| 36-0000-0000-4610 | INTEREST REVENUE | 4,257 | 44,205 | 47,985 | 116,037 | 68,052 |
| 36-0000-0000-4630 | UNREALIZED GAIN (LOSS) | 0 | -1,196 | 0 | 0 | 0 |
| | BUDGETED REVENUES | 2,199,532 | 2,004,058 | 2,463,945 | 2,959,165 | 495,220 |
| Fund 36 - SOUTHEAST TIF 2 FUND: | | | | | | |
| | TOTAL BUDGETED REVENUES | 2,199,532 | 2,004,058 | 2,463,945 | 2,959,165 | 495,220 |
| Fund: 39 LAKE COOK/MILW TIF FUND | | | | | | |
| 39-0000-0000-4111 | PROPERTY TAX-CURRENT YEAR | 4,357,142 | 4,511,265 | 4,934,523 | 5,806,427 | 871,904 |
| 39-0000-0000-4610 | INTEREST REVENUE | 30,970 | 81,856 | 46,583 | 59,710 | 13,127 |
| 39-0000-0000-4620 | GAIN(LOSS) SALE INVESTMTS | -13,122 | 375 | 0 | 0 | 0 |
| 39-0000-0000-4630 | UNREALIZED GAIN (LOSS) | -11,894 | -12,672 | 0 | 0 | 0 |
| 39-0000-0000-4801 | TRANSFER FROM GEN FUND | 401,371 | 397,800 | 395,300 | 392,700 | -2,600 |
| | BUDGETED REVENUES | 4,764,467 | 4,978,624 | 5,376,406 | 6,258,837 | 882,431 |
| Fund 39 - LAKE COOK/MILW TIF FUND: | | | | | | |
| | TOTAL BUDGETED REVENUES | 4,764,467 | 4,978,624 | 5,376,406 | 6,258,837 | 882,431 |
| Fund: 40 WATER AND SEWER FUND | | | | | | |
| 40-0000-0000-4441 | WATER | 7,302,437 | 7,437,924 | 7,557,800 | 8,118,000 | 560,200 |
| 40-0000-0000-4442 | WATER-CONSTRUCTION | 1,269 | 4,176 | 5,264 | 2,000 | -3,264 |
| 40-0000-0000-4443 | WATER-CONNECTIONS | 23,507 | 96,926 | 30,000 | 25,000 | -5,000 |
| 40-0000-0000-4444 | TURN-ON FEES | 4,550 | 3,793 | 4,871 | 4,968 | 97 |
| 40-0000-0000-4445 | WATER METER SALES | 9,699 | 69,666 | 12,500 | 7,500 | -5,000 |
| 40-0000-0000-4446 | WATER-PENALTIES | 89,042 | 90,831 | 91,801 | 95,014 | 3,213 |
| 40-0000-0000-4451 | SEWER | 1,723,382 | 1,751,995 | 1,876,200 | 2,013,000 | 136,800 |
| 40-0000-0000-4452 | SEWER-CONNECTIONS | 84,670 | 247,840 | 50,000 | 50,000 | 0 |
| 40-0000-0000-4453 | SEWER-PENALTIES | 22,702 | 23,116 | 20,353 | 23,000 | 2,647 |
| 40-0000-0000-4610 | INTEREST REVENUE | 80,029 | 110,666 | 143,724 | 207,449 | 63,725 |

REVENUES - FOUR (4) YEAR COMPARISON BY FUND

| ACCOUNT # | ACCOUNT TITLE | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 APPROVED | FY 2024 MINUS FY 2023 |
|-------------------------------------|---------------------------|-------------------|-------------------|-------------------|---------------------|--------------------------|
| 40-0000-0000-4620 | GAIN(LOSS) SALE INVESTMTS | -13,662 | -13,418 | 0 | 0 | 0 |
| 40-0000-0000-4630 | UNREALIZED GAIN (LOSS) | -74,347 | -109,131 | 0 | 0 | 0 |
| 40-0000-0000-4648 | CAPITAL CONTRIBUTIONS | 1,271,580 | 0 | 0 | 0 | 0 |
| 40-0000-0000-4720 | SALE OF FIXED ASSETS - GG | 84,864 | 18,701 | 0 | 0 | 0 |
| 40-0000-0000-4765 | IPBC TERM RESERVE REVENUE | 4,123 | -28,985 | 0 | 0 | 0 |
| 40-0000-0000-4790 | OTHER MISC. REVENUE | 212,291 | 293,392 | 393,000 | 129,000 | -264,000 |
| 40-0000-0000-4799 | INVEST IN JOINT VENTURE | 121,200 | -372,192 | 0 | 0 | 0 |
| 40-0000-0000-4834 | TRANSFER FROM CAP PROJ FD | 0 | 0 | 1,753,000 | 0 | -1,753,000 |
| 40-0000-0000-4845 | TRANSFER FROM STORMWATER | 242,459 | 276,500 | 300,000 | 316,000 | 16,000 |
| BUDGETED REVENUES | | 11,189,796 | 9,901,801 | 12,238,513 | 10,990,931 | -1,247,582 |
| <hr/> | | | | | | |
| Fund 40 - WATER AND SEWER FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 11,189,796 | 9,901,801 | 12,238,513 | 10,990,931 | -1,247,582 |
| <hr/> | | | | | | |
| Fund: 45 STORMWATER FUND | | | | | | |
| 45-0000-0000-4456 | STORMWATER | 1,042,822 | 1,131,179 | 1,200,000 | 1,264,000 | 64,000 |
| 45-0000-0000-4457 | STORMWATER - PENALTIES | 14,613 | 16,269 | 13,200 | 20,000 | 6,800 |
| 45-0000-0000-4610 | INTEREST REVENUE | 17,595 | 40,066 | 27,898 | 94,885 | 66,987 |
| 45-0000-0000-4620 | GAIN(LOSS) SALE INVESTMTS | 0 | -2,936 | 0 | 0 | 0 |
| 45-0000-0000-4630 | UNREALIZED GAIN (LOSS) | -16,501 | -6,517 | 0 | 0 | 0 |
| 45-0000-0000-4790 | OTHER MISC. REVENUE | 0 | 0 | 0 | 1,000,000 | 1,000,000 |
| BUDGETED REVENUES | | 1,058,529 | 1,178,061 | 1,241,098 | 2,378,885 | 1,137,787 |
| <hr/> | | | | | | |
| Fund 45 - STORMWATER FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 1,058,529 | 1,178,061 | 1,241,098 | 2,378,885 | 1,137,787 |
| <hr/> | | | | | | |
| Fund: 51 LIABILITY INSURANCE FUND | | | | | | |
| 51-0000-0000-4610 | INTEREST REVENUE | 60,904 | 90,299 | 94,269 | 154,191 | 59,922 |
| 51-0000-0000-4620 | GAIN(LOSS) SALE INVESTMTS | -1,652 | -5,950 | 0 | 0 | 0 |
| 51-0000-0000-4630 | UNREALIZED GAIN (LOSS) | -68,239 | -89,683 | 0 | 0 | 0 |
| 51-0000-0000-4790 | OTHER MISC. REVENUE | 1,574,016 | 0 | 0 | 0 | 0 |
| 51-0000-0000-4801 | TRANSFER FROM GEN FUND | 1,016,480 | 1,457,340 | 1,457,340 | 1,486,490 | 29,150 |
| 51-0000-0000-4840 | TRANS FROM WATER/SEWER | 132,090 | 189,370 | 189,370 | 193,160 | 3,790 |
| BUDGETED REVENUES | | 2,713,599 | 1,641,377 | 1,740,979 | 1,833,841 | 92,862 |
| <hr/> | | | | | | |
| Fund 51 - LIABILITY INSURANCE FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 2,713,599 | 1,641,377 | 1,740,979 | 1,833,841 | 92,862 |
| <hr/> | | | | | | |
| Fund: 55 GRANT FUND | | | | | | |
| 55-0000-0000-4310 | FEDERAL GRANTS | 347,047 | 367,904 | 372,145 | 226,587 | -145,558 |
| 55-0000-0000-4790 | OTHER MISC. REVENUE | 11,075 | 12,864 | 14,000 | 15,200 | 1,200 |
| 55-0000-0000-4801 | TRANSFER FROM GEN FUND | 104,619 | 116,407 | 123,100 | 55,178 | -67,922 |
| BUDGETED REVENUES | | 462,742 | 497,175 | 509,245 | 296,965 | -212,280 |
| <hr/> | | | | | | |
| Fund 55 - GRANT FUND: | | | | | | |
| TOTAL BUDGETED REVENUES | | 462,742 | 497,175 | 509,245 | 296,965 | -212,280 |
| <hr/> | | | | | | |
| Fund: 61 POLICE PENSION FUND | | | | | | |
| 61-0000-0000-4111 | PROPERTY TAX-CURRENT YEAR | 3,125,560 | 3,847,367 | 3,161,749 | 2,762,093 | -399,656 |
| 61-0000-0000-4610 | INTEREST REVENUE | 3,291,115 | 568,112 | 500,000 | 500,000 | 0 |
| 61-0000-0000-4630 | UNREALIZED GAIN (LOSS) | 4,566,792 | -11,300,503 | 0 | 0 | 0 |
| 61-0000-0000-4651 | POLICE PENS EMP CONTRIBS | 593,879 | 602,988 | 631,256 | 698,318 | 67,062 |
| 61-0000-0000-4790 | OTHER MISC. REVENUE | 732 | 906 | 0 | 0 | 0 |
| BUDGETED REVENUES | | 11,578,078 | -6,281,130 | 4,293,005 | 3,960,411 | -332,594 |

REVENUES - FOUR (4) YEAR COMPARISON BY FUND

| ACCOUNT # | ACCOUNT TITLE | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 APPROVED | FY 2024 MINUS FY 2023 |
|--------------------------------|---------------------------|-------------------|-------------------|-------------------|---------------------|--------------------------|
| Fund 61 - POLICE PENSION FUND: | | | | | | |
| | TOTAL BUDGETED REVENUES | 11,578,078 | -6,281,130 | 4,293,005 | 3,960,411 | -332,594 |
| Fund: 62 FIRE PENSION FUND | | | | | | |
| 62-0000-0000-4111 | PROPERTY TAX-CURRENT YEAR | 3,656,224 | 3,962,707 | 3,232,752 | 2,965,945 | -266,807 |
| 62-0000-0000-4610 | INTEREST REVENUE | 2,615,331 | 342,089 | 500,000 | 500,000 | 0 |
| 62-0000-0000-4630 | UNREALIZED GAIN (LOSS) | 3,872,414 | -9,283,847 | 0 | 0 | 0 |
| 62-0000-0000-4652 | FIRE PENSION EMP CONTRIBS | 513,062 | 552,746 | 577,093 | 598,169 | 21,076 |
| 62-0000-0000-4790 | OTHER MISC. REVENUE | 0 | -2,943 | 0 | 0 | 0 |
| | BUDGETED REVENUES | 10,657,031 | -4,429,249 | 4,309,845 | 4,064,114 | -245,731 |
| Fund 62 - FIRE PENSION FUND: | | | | | | |
| | TOTAL BUDGETED REVENUES | 10,657,031 | -4,429,249 | 4,309,845 | 4,064,114 | -245,731 |
| | | 104,611,928 | 81,656,326 | 105,870,714 | 110,488,789 | 4,618,075 |

MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for Fiscal Year 2024 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.

Estimating revenues is an important part of the budget process because accurate revenue forecasts are essential to determining what resources are available to fund Village services. The Village conservatively estimates revenue to avoid budget deficits and strives to be within 2 percent of actual receipts annually. The Village's top ten operating revenues (excluding interfund transfers and the Water and Sewer Fund's reimbursement to the General Fund for overhead costs) are shown below, followed by a description of each major revenue source by fund.

Top Ten Operating Revenues – 2024 Budget

| | Revenue Source | All Funds | % Of All Funds | General Fund | % Of General Fund | Impact of Changes in Economy |
|-----------|-------------------------|------------------|-----------------------|---------------------|--------------------------|-------------------------------------|
| 1 | Property Tax Levy | \$17,190,940 | 16.72% | \$8,612,390 | 16.24% | Minimal |
| 2 | TIF Increment | \$18,209,774 | 17.71% | N/A | | Minimal |
| 3 | Sales Tax | \$11,812,455 | 11.49% | \$11,812,455 | 22.77% | Substantial |
| 4 | Water/Sewer Fees | \$10,131,000 | 9.85% | N/A | | Minimal |
| 5 | State Income Tax | \$6,575,016 | 6.40% | \$6,575,016 | 12.68% | Substantial |
| 6 | Gas/Electricity Use Tax | \$2,700,000 | 2.63% | N/A | | Minimal |
| 7 | Ambulance Fees | \$3,780,200 | 3.68% | \$3,780,200 | 7.29% | Minimal |
| 8 | Des Plaines IGA | \$2,580,948 | 2.51% | \$1,093,878 | 2.11% | None |
| 9 | Motor Fuel Tax | \$1,749,680 | 1.70% | N/A | | Moderate |
| 10 | Local Use Tax | \$1,667,236 | 1.62% | \$1,667,236 | 3.21% | Substantial |

GENERAL FUND

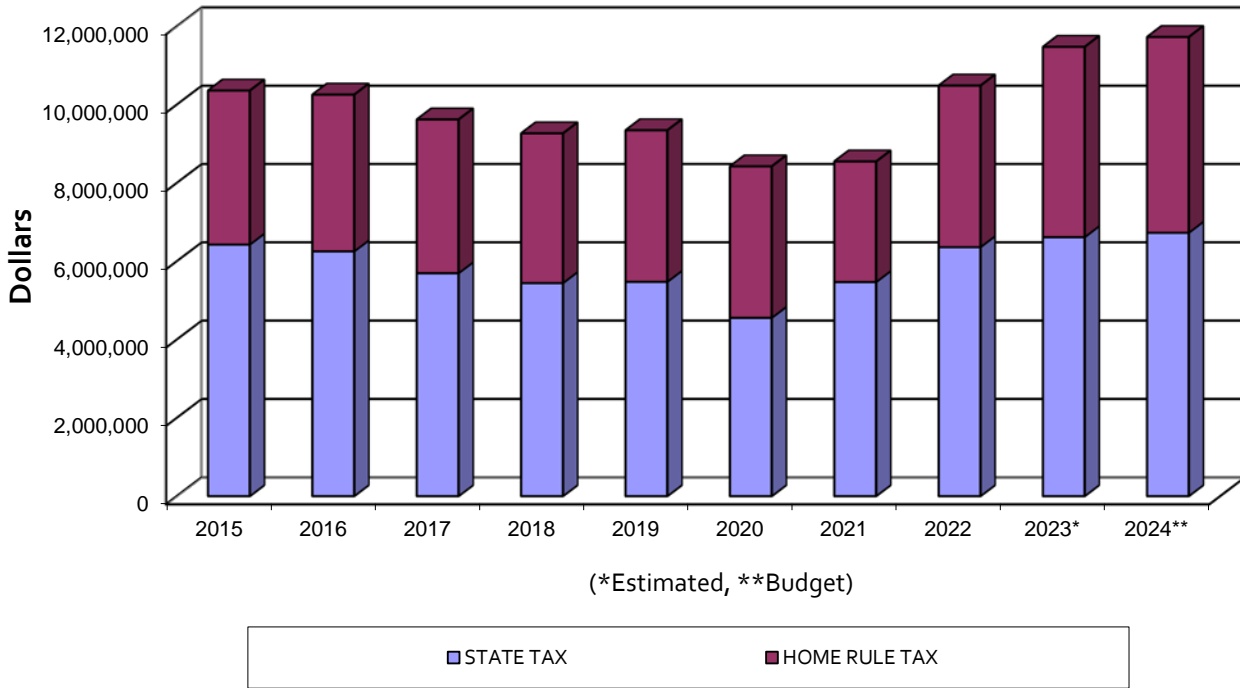
The General Fund accounts for most of the operating functions of the Village and has the most diverse sources of revenue. The primary sources of revenue are property tax, sales tax, income tax, and ambulance fees.

SALES TAX - \$11,812,455 (22.77%). Sales tax reflects Wheeling's one percentage point (1.00%) share of the State sales tax rate and 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 tax receipts are highly susceptible to economic changes and can fluctuate significantly yearly. Since economists anticipate a slowing economy next year, staff has taken a conservative approach to estimating sales tax growth from existing businesses. That said, staff's projection of \$11,812,455 in revenue reflects a \$197,455 (1.70%) increase in the revenue generated by existing and new Wheeling businesses.

The Village will also continue receiving additional sales tax revenue from the Level the Playing Field for Illinois Retail Act, which went into effect on January 1, 2021. For those unfamiliar with it, the Act requires most online retailers—those that meet sales thresholds of 200 annual transactions or \$100,000 in annual gross receipts—to collect sales tax revenue based on the rate imposed by the community to which the product ships. Before 2021, those retailers collected the state's 6.25% use tax rate on online transactions, and the state distributed a small fraction of that revenue to all municipalities on a per-capita basis. The new law means that online retailers now collect the Village's ten percent sales tax rate on any product shipped from out-of-state to addresses in the Cook County portion of Wheeling (and eight percent in the Lake County portion). Consequently, the Village is now collecting its full two-percent share of sales tax revenue on many of these transactions. Staff estimates that in FY 2022, this change in law produced \$1,000,000 in new revenue for the Village.

SALESTAX



The chart above indicates that after stagnating for several years and declining substantially in 2020, sales tax revenue has increased significantly in the last three years, making it easier for the Village to offset the rising costs of providing core services.

PROPERTY TAXES - \$8,612,390 (16.60%). The property tax levy is the second largest source of revenue for the Village’s General Fund. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. The Village receives most of its property tax revenue in February, March, July, and August. It is 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).

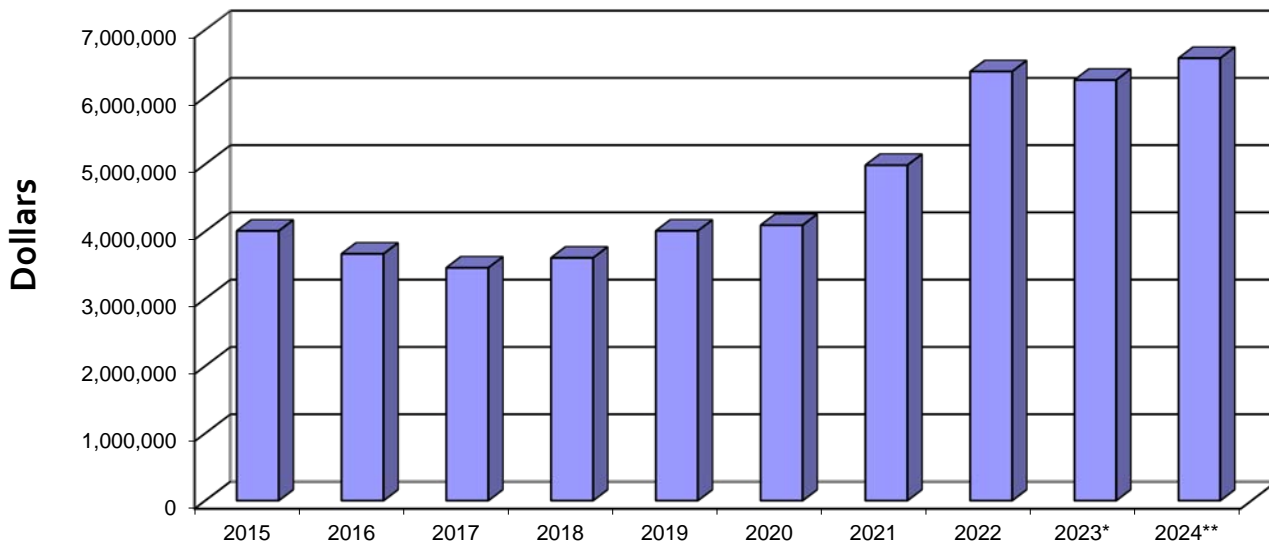
In December 2023, the Village Board approved the 2023 Tax Year Levy, reflecting the Board’s decision not to increase the levy compared to the prior year. The total levy includes individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund.

STATE INCOME TAX - \$6,575,016 (12.68%). 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 monthly.

Staff has budgeted \$6,575,016 in income tax revenue next year based on the Illinois Municipal League’s (IML’s) expectation that municipalities will receive \$168.00 per capita in calendar year 2024. The IML expects more revenue next year, resulting from low unemployment and strong corporate profits.

More than most sources of revenue, changes in the economy affect state income tax revenue positively or negatively. As such, staff will continue to monitor receipts closely to avoid problems resulting from a drop in revenue.

STATE INCOME TAX



* Estimated Receipts **Budgeted Receipts

The chart above shows that between 2021 and 2023, income tax revenue increased significantly after not growing the previous six years; this is one of the primary reasons the Village expects a surplus budget for FY 2024.

INTERGOVERNMENTAL REVENUE – \$3,148,975 (6.07%). 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 local government units due to 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 outside Illinois with \$100,000 in annual sales or 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 2024 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 from the Township Property Tax and Township Personal Property Replacement Tax.

AMBULANCE FEES – \$3,780,200 (7.29%). Ambulance fee revenue is now the Village's fourth-largest source of General Fund revenue. The Village receives ambulance revenue from its fees for basic and advanced life support-related trips to nearby hospitals and participation in the Ground Emergency Medical Transportation (GEMT) program. Staff budgeted \$3,780,200 in revenue next year after reviewing historic and year-to-date data on the number and type of calls for service.

The GEMT program is a federally funded Medicaid program that allows municipalities to seek reimbursement for ambulance services above what the state reimburses for Medicaid claims. Staff initially expected that the program—which does not affect the rates the Village charges or what individuals pay for ambulance service—would generate an additional \$600,000 in revenue annually. Actual receipts, however, have been much higher, and staff now anticipates that the Village will receive \$2,293,000 in program revenue next year. It's important to note that the Village must share 50 percent of its GEMT revenue with the Illinois Department of Healthcare and Family Services as required by an Intergovernmental Agreement (IGA) signed in September 2020. Consequently, the Village will net \$1,146,500 in GEMT revenue if it receives \$2,293,000 next year as projected.

WATER & SEWER FUND REIMBURSEMENT - \$1,481,923 (2.86%). 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 considers several services benefiting the W&S Fund, including salaries of administrative personnel, building maintenance costs, etc.

DES PLAINES DISPATCHING AGREEMENT – \$1,093,878 (2.11%). In 2015, the Village began receiving revenue from the City of Des Plaines, representing the cost of providing emergency 911 dispatching services to residents and businesses. The General Fund's share of that revenue for FY 2024 is \$1,093,878 (with an additional \$1,487,070 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.

FOOD & BEVERAGE TAX - \$1,202,670 (2.32%) - On August 15, 2005, the Village established a 1.00% 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.

The budget includes revenue of \$1,202,670, which is \$40,670 (3.50%) more than FY 2023 estimated receipts. This assumption is based on the expectation that revenue from existing restaurants will grow at a rate similar to the estimated increase in the consumer price index.

LICENSES, PERMITS, INSPECTION FEES AND FINES - \$1,154,148 (2.22%). 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 consistent from year to year; however, building permit revenue can fluctuate based on economic development-related activity.

In 2005, the Village Board approved an ordinance that automatically increases most fees by the change in the Consumer Price Index (not to exceed 3 percent) each year. The ordinance helps ensure that Village fees keep pace with inflation and cover the costs of providing these services.

HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$1,035,000 (2.00%). 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 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).

Before 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 substantially over the years.

At its high point in FY 2019, the Village collected \$1,110,229 in tax revenue, but collections dropped to \$445,235 (i.e., the historical low point) in FY 2020 during the pandemic. Collections have been strong this year, so for that reason, staff projects collections of \$1,035,000 next year, an increase of \$35,000 or 3.50% compared to FY 2023 estimated receipts.

SOLID WASTE SYSTEM REVENUE- \$863,000 (1.66%). The Village contracts with a private waste hauler 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 the Village's tipping fee. The contractor then remits the tipping fee to the Village, which uses that revenue to pay SWANCC.

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.

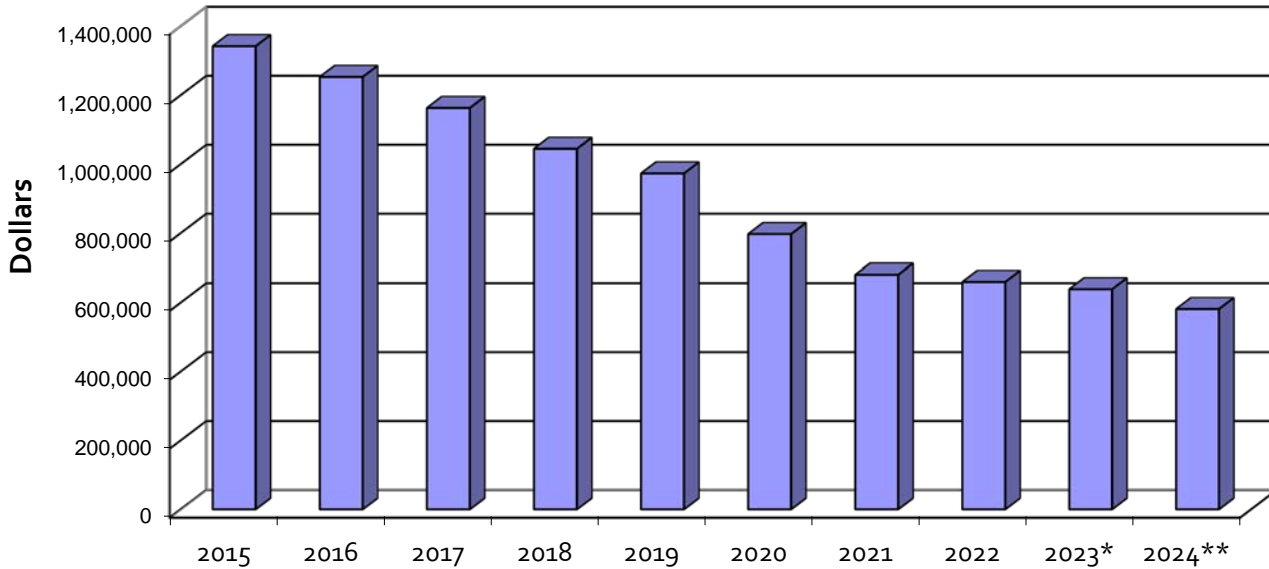
In addition, the Village collects a Solid Waste Program Fee of \$1.35 per month on approximately 15,000 residential units (including single-family homes, multi-family apartments, and condominium units). The Village adds this fee to its water bills; the purpose of the fee is to offset the cost of administering 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.

SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$581,490 (1.12%). The Village levies a 6% tax on all telecommunications activity. Telecommunications includes messages or information transmitted through the use of local, toll, and wide area telephone services, 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 for all municipalities and now remits monthly payments. In recent years, telecommunications tax receipts have declined due to the elimination of landlines and increased Internet communication, which is not subject to tax. As the chart shows, telecom revenue has declined significantly for several years, and the Village expects this trend to continue.

TELECOMMUNICATIONS TAX



* Estimated Receipts **Budgeted Receipts

The chart above shows that telecommunications tax revenue has declined for the last ten years. Most of this revenue came from landline use in the past, but many people have eliminated their landlines, and the Village collects much less revenue from cell phone users because many cell services (e.g., texting, streaming, internet access, etc.) are not subject to the tax.

INVESTMENT INCOME - \$726,473 (1.40%). The Village Treasurer is directed by State statute to invest idle funds to offset revenue requirements. The treasurer typically invests in short-term (i.e., maturities up to 5 years) United States Treasury bills and notes, federally insured certificates of deposit, and the Illinois Funds local government investment pool. The Village also receives a complete rate (i.e., equal to the Illinois Funds rate plus 15 basis points) on funds held by Fifth Third Bank.

Staff projects that the General Fund will earn \$726,473 in interest income next year based on money in reserves and current interest rates. Investment income has increased this year due to rising interest rates, as evidenced by the 5.62% return the Village earns on funds held by Fifth Third Bank. At the same time, five-year negotiable certificates of deposit now yield approximately 4.40%, higher than a year ago when they paid 4.00%.

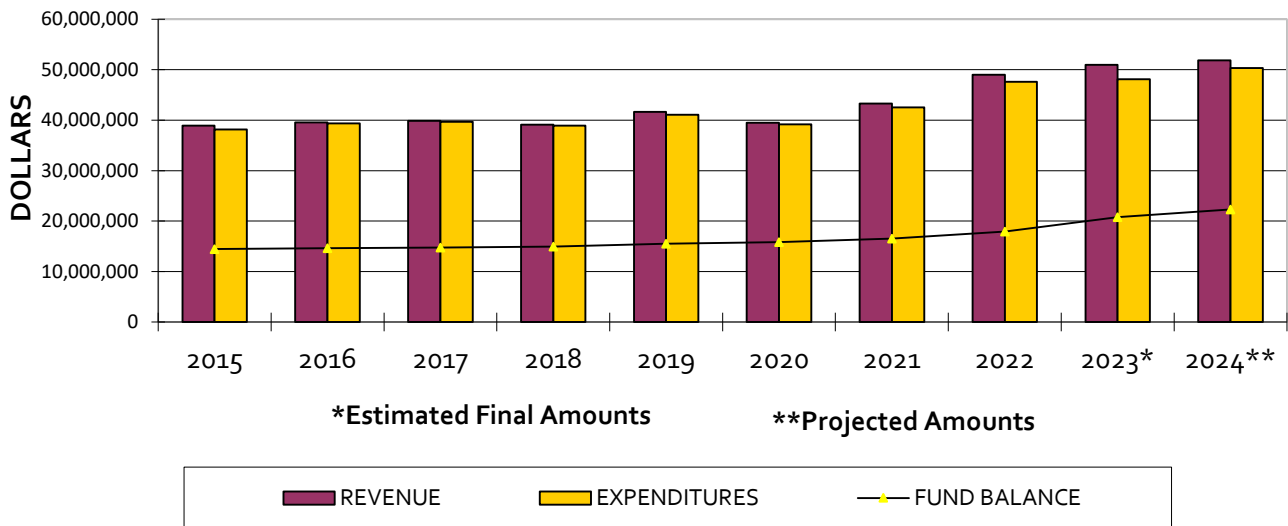
OTHER - \$7,596,468 (14.64%). Most of the revenue in this category comes from one source: the Police and Fire Pension Funds’ share of the property tax levy (\$5,728,038). “Other” also includes cable television and other utility franchise fees, tax increment financing surplus revenue, commuter station revenue, and miscellaneous charges.

The required FY 2024 General Fund contribution to the three pension funds has decreased by \$618,490 (-7.98%) compared to the FY 2023 contribution. The decrease is partly because the Village Board contributed 15 percent more to the Police and Fire Pension Funds this year than actuarially required in anticipation of poor stock market returns. Staff recommended increasing the employer contribution because strong sales and income tax receipts and the resulting General Fund surplus were rare opportunities to reduce the Funds’ unfunded liabilities. In addition, increasing the contribution last year reduced the need for larger contributions to the funds in future years.

GENERAL FUND RESERVES

The chart below shows end-of-year results for the General Fund with the effect on fund balance. The trend line gives the reader an idea of how the fund balance has changed yearly. Fund balance is generally expressed as a percentage of next year’s budgeted operating expenditures, with three-to-six months (25% to 50%) of operating expenditures representing a conservative amount to retain for use in funding Village services in the event of emergencies, unanticipated events, or a downturn in the economy. Due to stronger-than-expected sales and income tax revenue, the Village expects a surplus budget next year; as a result, we anticipate that fund balance will increase from 41% to 44% of annual operating expenditures by the end of FY 2024.

**GENERAL FUND
REVENUES VS EXPENDITURES**



The chart above shows that the Village has produced General Fund surpluses for the last ten years. Staff expects that to continue in FY 2024 due to strong sales and income tax receipts.

WATER AND SEWER FUND

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

WATER AND SEWER USE FEES - \$10,131,000. This revenue consists of fees derived from the retail sale of water and sewer use fees related to the amount of water billed. The budget reflects an increase of 3.50% from \$8.90 to \$9.21 per 1,000 gallons of water. This increase is necessary to provide sufficient funding for the ongoing operation and maintenance of the water and sewer system.

INVESTMENT INCOME - \$207,449. This revenue represents investment income from available funds. Investment income had been limited for many years due to low-interest rates but has grown recently due to an increase in short-term interest rates.

INTERFUND TRANSFER - \$316,000. This revenue represents a contribution from the Stormwater Fund to the Water and Sewer Fund that allows the Village to use 25 percent of stormwater fee revenue to pay for costs related to system maintenance.

OTHER - \$261,482. Includes revenue from selling 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 \$43.94 per capita for FY 2024. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$1,749,680 and interest earnings of \$89,710. 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 for the principal and interest payments on outstanding bond issues. The Village's outstanding GO debt consists of the following bonds and the principal that is outstanding as of December 31, 2023:

| | |
|-------------------------------------|---------------------|
| Series 2007 | \$10,000,000 |
| Series 2020 | \$2,180,000 |
| Series 2021 | \$11,405,000 |
| Total Principal Outstanding: | \$23,585,000 |

The Village issued the Series 2007 General Obligation bonds (and Series 2021 Refunding bonds) to pay for the new Village Hall building, a new fire station headquarters, a 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 2020, the Village sold \$5,800,000 in general obligation refunding bonds to take advantage of lower interest rates by refunding the Series 2011, 2012A, and 2012B bonds. The Series 2011 and 2012A bonds were also refunding bonds that refunded the Series 2003A, 2003B, 2004A, and 2005 bonds. The Series 2012B bonds were Water and Sewer system bonds that were sold to pay for the cost of a water meter replacement program.

In 2021, the Village sold \$16,595,000 in General Obligation Refunding bonds to refund the Series 2008 and Series 2009 bonds, realize \$103,000 in present value savings, and terminate the interest rate swaps agreements tied to the original bonds. The following provides background information on the original bonds and swaps for historical purposes:

- The Village sold the Series 2008 and Series 2009 bonds to fund the second and third phases of the building project plan that began with the sale of the Series 2007 bonds. The plan called for constructing a new Village Hall, a new fire station headquarters, new public works building, and renovation of the existing police station.
- A few weeks after selling the Series 2007 bonds (see above description), 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 (i.e., Series 2008) and for the sale of \$10,000,000 in bank qualified bonds (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.

Anticipated revenue from property taxes is \$2,850,512. Other sources of revenue to the fund include a \$325,000 transfer from the Capital Projects Fund, and a \$500,689 transfer from the Water and Sewer Fund (i.e., for its share of the debt related to the new

Public Works Building).

POLICE PENSION FUND

The Police Pension Fund is a statutory board established to provide benefits to sworn police personnel of the Village. The sources of revenue to the fund include employee contributions, investment income, and a Village contribution through a property tax levy. An actuary determines the Village's contribution to the fund each year. The proposed level of funding for FY 2024 from property taxes is \$2,762,093, down from \$3,161,749 in FY 2023. Other sources of revenue to the Fund include employee contributions of \$698,318 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 include employee contributions, investment income, and a Village contribution through a property tax levy. The Village Board approved an employer contribution of \$2,965,945, down from \$3,232,752 in FY 2023. An actuary evaluates this fund annually to determine future property tax levies. As the liabilities (and personnel) increase, the levy may increase. Other sources of revenue to the Fund include employee contributions of \$598,169 and investment income of \$500,000.

The state legislature determines what pension benefits police officers and firefighters receive, and changes to benefits are subject to the political process at that level.

TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds account for revenue from the Village's four (4) TIF districts. These funds' major revenue sources are property taxes, bond proceeds, and investment income from available fund balances. The projected funds from these sources are a property tax increment of \$18,209,774, investment income of \$207,292, a \$600,000 stream bank stabilization project grant, and a \$392,700 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel general obligation bonds.

The Village is often asked to evaluate development proposals for sites within the districts; property tax increment should continue to increase as sites are developed and increase in value.

MISCELLANEOUS FUNDS

The Village maintains the following miscellaneous funds for legal or internal accounting purposes. These include the following:

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$3,539,509. The CERF Fund is an internal service fund intended to smooth the annual costs of replacing major equipment and vehicles in all departments. The revenue is a fund transfer (\$3,215,790) from the various operating departments and is based on the equipment's expected life and replacement costs. Projections for 2024 include \$323,719 in interest earnings.

CAPITAL PROJECTS FUND - \$4,369,267. 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 (\$2,700,000), interest income (\$119,267), and a transfer from the General Fund (\$1,200,000). The transfer represents funds the Village Board intends to use for capital projects.

EMERGENCY TELEPHONE SYSTEM (E-911) - \$2,152,070. 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 - \$1,833,841. The Liability Insurance Fund is an internal service fund that pays claims and insurance premiums for the Village's liability and workers' compensation insurance policies. A financial policy dictates that the Fund retain a balance equal to two years of claim expenses to cover future losses. Revenue to the fund consists primarily of transfers from other operating funds. The transfers represent each fund's share of liability coverage.

GRANT FUND - \$296,965. The Village periodically receives grants from state and federal agencies intended to fund law enforcement programs, flood control projects, etc. The FY 2024 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. Grant revenue is one-time-only revenue that fluctuates significantly yearly depending on availability.

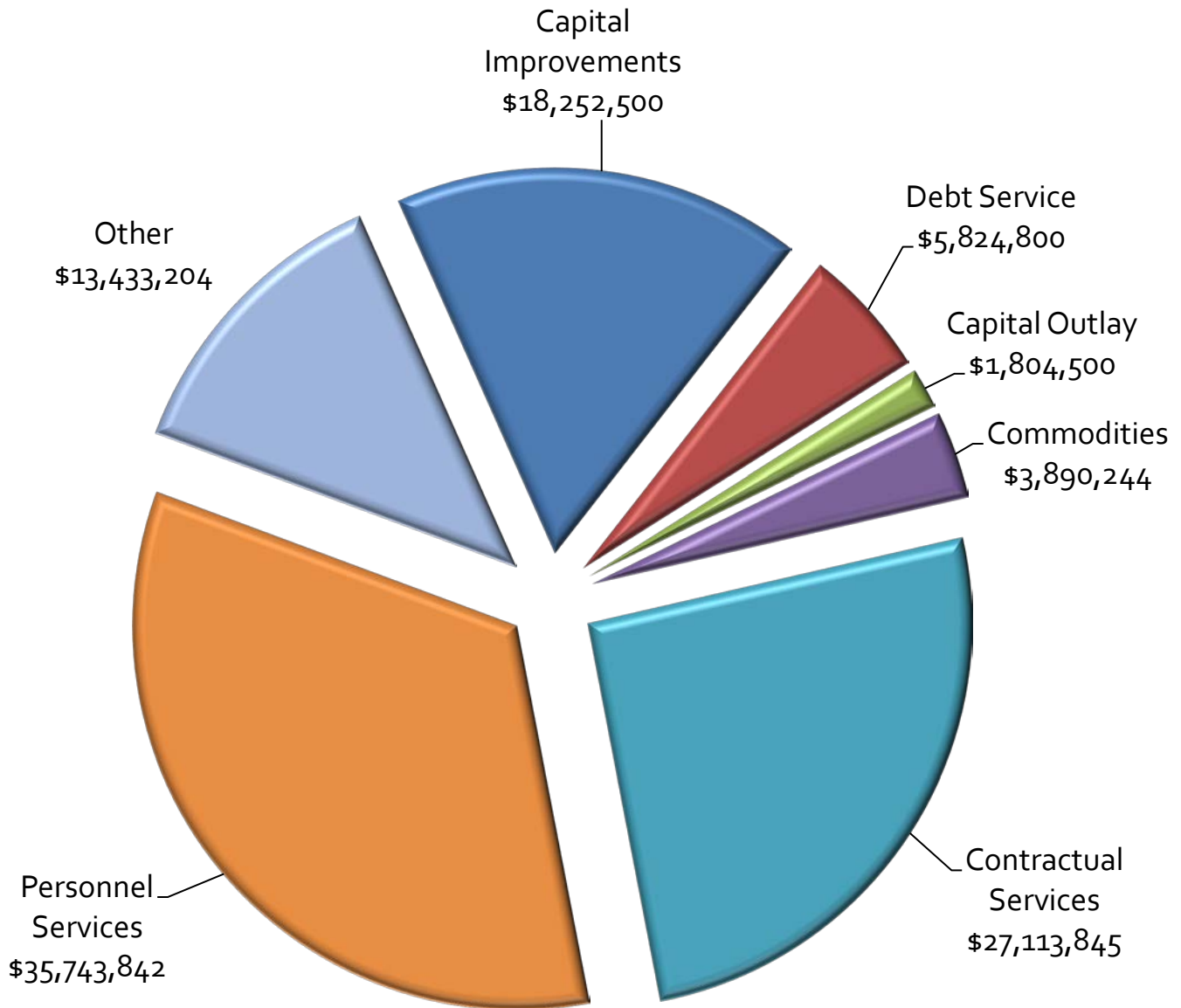
FOREIGN FIRE INSURANCE FUND - \$104,262. The Village receives tax revenue

from companies outside Illinois that sell fire insurance policies in the Village. By State Statute, the Foreign Fire Insurance Board administers the funds, which must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and six firefighters elected at large by the sworn members of the department.

STORMWATER FUND - \$2,378,885. In January 2015, an engineering firm presented the Village Board with a Stormwater Management Plan that included 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, in early 2016, the Village implemented a stormwater utility fee to generate the funds needed to pay for stormwater-related operating and capital improvement costs. Staff recommended (and the Board approved) a fee of \$4.00 per Equivalent Runoff Unit (ERU) for FY 2024, 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 \$4.00 per ERU, the Village expects to raise \$1,264,000 next year from the fee and \$94,885 in interest income.

FY 2024
 Budgeted Expenditures by Category
 All Funds - Excluding Interfund Transfers

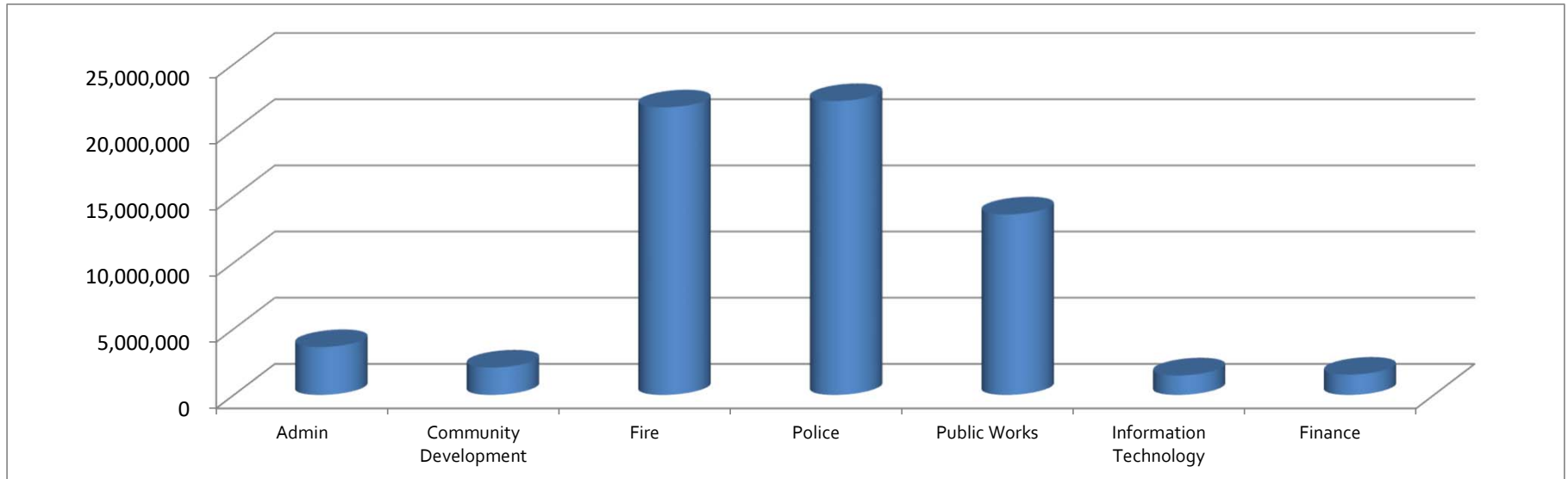


Personnel Services, which includes expenditures for police officers, firefighters, public works, and other employees make up more than 33% of the Village's total budget. In addition, the Village makes a substantial investment each year in Capital Improvements (i.e. infrastructure) and Capital Outlay (i.e. equipment), which together represent nearly 19% of all expenditures.

VILLAGE OF WHEELING, ILLINOIS
Expenditures by Department and Fund
 Fiscal Year 2024

| | Admin | Community Development | Fire | Police | Public Works | Information Technology | Finance | General Services | 2024 Total Budget |
|------------------------------------|------------------|-----------------------|-------------------|-------------------|-------------------|------------------------|------------------|-------------------|--------------------|
| General Fund | 3,615,505 | 2,070,674 | 17,312,126 | 16,846,789 | 5,904,396 | 1,476,805 | 1,530,175 | 1,592,700 | 50,349,170 |
| Water/Sewer Fund | | | | | 7,733,620 | | | 3,233,690 | 10,967,310 |
| Foreign Fire Insurance Fund | | | 100,000 | | | | | 0 | 100,000 |
| Emergency Telephone (911) | | | | | | | | 2,152,070 | 2,152,070 |
| Grant Fund | | | | | | | | 296,855 | 296,855 |
| Police/Fire Pension Funds | | | 4,311,003 | 5,353,118 | | | | | 9,664,121 |
| Debt Service Funds | | | | | | | | 3,743,200 | 3,743,200 |
| Tax Increment Financing Funds | | | | | | | | 18,806,739 | 18,806,739 |
| Capital Projects Fund | | | | | | | | 5,299,840 | 5,299,840 |
| Stormwater | | | | | | | | 4,341,000 | 4,341,000 |
| Capital Equipment Replacement Fund | | | | | | | | 2,691,500 | 2,691,500 |
| Liability Insurance Fund | | | | | | | | 1,982,886 | 1,982,886 |
| Motor Fuel Tax Fund | | | | | | | | 3,353,250 | 3,353,250 |
| BUDGETED EXPENDITURES | 3,615,505 | 2,070,674 | 21,723,129 | 22,199,907 | 13,638,016 | 1,476,805 | 1,530,175 | 47,493,730 | 113,747,941 |

Explanation: The Village's three largest departments are Fire, Police and Public Works. Combined, they account for nearly 51 percent of total annual Village expenditures.



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

| Account # | Account Title | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 BUDGET | FY 2024 MINUS FY 2023 |
|-----------|---------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|
| 5101 | LONGEVITY | 105,361 | 100,457 | 90,201 | 109,900 | 19,699 |
| 5102 | OVERTIME | 1,891,803 | 1,899,342 | 1,559,385 | 1,765,575 | 206,190 |
| 5103 | SEASONAL HELP | 57,130 | 24,846 | 75,250 | 76,850 | 1,600 |
| 5104 | SALARIES | 22,132,603 | 22,855,112 | 24,120,315 | 25,454,478 | 1,334,163 |
| 5105 | LOCAL TRAINING & MEETINGS | 143,449 | 208,436 | 202,555 | 235,226 | 32,671 |
| 5106 | UNIFORM ALLOWANCE | 136,963 | 158,706 | 141,000 | 168,600 | 27,600 |
| 5108 | EMPLOYER CONTRIBUTIONS | 2,252,482 | 2,082,847 | 2,042,320 | 2,081,295 | 38,975 |
| 5109 | POL/FIR PENS EMPLR CNTRB | 6,781,785 | 7,810,073 | 6,394,501 | 5,728,038 | -666,463 |
| 5111 | UNEMPLOYMENT COMPENSATION | -1,907 | -2,785 | 0 | 0 | 0 |
| 5113 | TUITION REIMBURSEMENT | 3,590 | | 4,000 | 10,000 | 6,000 |
| 5115 | SLDPA RETIREE CONTRIBUTN | 161,600 | 194,889 | 63,000 | 52,395 | -10,605 |
| 5116 | SICK LEAVE ANNL BUY BACK | 55,163 | 58,814 | 59,255 | 61,485 | 2,230 |
| 5201 | ADVERTISING & PUBLISHING | 14,415 | 13,001 | 16,950 | 17,800 | 850 |
| 5202 | ANIMAL IMPOUND | 2,775 | 1,265 | 1,500 | 1,500 | 0 |
| 5203 | AUDIT | 57,177 | 55,936 | 49,000 | 52,060 | 3,060 |
| 5204 | CODIFICATION | 7,701 | 7,852 | 7,500 | 7,640 | 140 |
| 5205 | MULTIPLE DAY TRAINING | 35,648 | 103,537 | 118,810 | 131,425 | 12,615 |
| 5206 | CONSULTING SERVICES | 458,262 | 571,235 | 2,134,515 | 996,334 | -1,138,181 |
| 5207 | IS SERV & MAINT AGREEMENT | 773,833 | 877,501 | 1,027,706 | 1,203,647 | 175,941 |
| 5208 | DEBRIS DUMP CHARGES | 4,664 | 5,689 | 5,300 | 5,350 | 50 |
| 5209 | GAS & ELECTRIC | 226,284 | 249,010 | 308,965 | 267,550 | -41,415 |
| 5210 | EXTERMINATION SERVICE | 6,015 | 5,360 | 7,000 | 7,000 | 0 |
| 5211 | EXTINGUISHER SERVICE | 1,819 | 3,264 | 1,680 | 2,000 | 320 |
| 5212 | EMPLOYEE HEALTH INSURANCE | 3,363,597 | 3,448,660 | 3,616,010 | 3,880,905 | 264,895 |
| 5213 | GEN LIABILITY INSURANCE | 1,789,535 | 2,474,762 | 2,968,210 | 2,646,402 | -321,808 |
| 5214 | HYDRANT MAINTENANCE | 25,421 | 26,583 | 30,000 | 45,000 | 15,000 |
| 5215 | JANITORIAL SERVICES | 90,679 | 93,690 | 99,500 | 103,400 | 3,900 |
| 5217 | LANDSCAPE MAINTENANCE | 288,925 | 313,840 | 306,750 | 314,312 | 7,562 |
| 5218 | LEGAL SERVICES | 381,066 | 409,189 | 666,300 | 522,400 | -143,900 |
| 5219 | BANK CHARGES | 28,426 | 54,541 | 33,955 | 45,955 | 12,000 |
| 5220 | MAINT OFF/SPEC EQUIPMENT | 189,258 | 171,233 | 197,865 | 229,370 | 31,505 |
| 5221 | MAINT RADIO EQUIPMENT | 82,667 | 105,429 | 108,661 | 181,465 | 72,804 |
| 5222 | MEMBERSHIP DUES | 132,814 | 139,155 | 178,953 | 185,174 | 6,221 |
| 5223 | ENGINEERING & DESIGN SERV | 199,600 | 895,430 | 630,000 | 1,515,000 | 885,000 |
| 5225 | ACTUARIAL SERVICES | 13,730 | 14,710 | 14,600 | 12,590 | -2,010 |
| 5226 | PERSONNEL SERVICES | 11,913 | 49,341 | 70,910 | 31,250 | -39,660 |
| 5227 | POSTAGE | 62,719 | 81,233 | 85,525 | 87,525 | 2,000 |
| 5228 | PRINTING & BINDING | 40,992 | 40,120 | 48,595 | 48,615 | 20 |
| 5229 | PRISONER WELFARE | 1,005 | 435 | 1,000 | 1,000 | 0 |
| 5230 | RECORDING FEES | 713 | -105 | 1,000 | 1,000 | 0 |
| 5231 | REG & SPCL AGENCY ASSESS | 1,017,716 | 1,087,786 | 1,169,385 | 1,271,757 | 102,372 |
| 5232 | RENTAL AGREEMENTS | 19,554 | 14,679 | 18,000 | 18,000 | 0 |
| 5233 | RENTAL EQUIPMENT | 5,514 | 8,166 | 10,020 | 10,700 | 680 |
| 5234 | TREE MAINT SERVICE | 138,388 | 140,951 | 135,000 | 135,000 | 0 |

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

| Account # | Account Title | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 BUDGET | FY 2024 MINUS FY 2023 |
|-----------|---------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|
| 5236 | CREDIT CARD FEES | 57,632 | 65,408 | 64,950 | 92,975 | 28,025 |
| 5237 | TELEMETRY EQUIP MAINT | 18,373 | 22,970 | 23,200 | 23,110 | -90 |
| 5238 | TELE-COMMUNICATION SERV | 168,344 | 156,640 | 217,000 | 254,600 | 37,600 |
| 5239 | CELLULAR SERVICES | 91,804 | 100,176 | 106,920 | 109,950 | 3,030 |
| 5241 | ACCOUNTING / BOOKKEEPING | 67,633 | 65,690 | 65,500 | 66,000 | 500 |
| 5242 | RETIREE HEALTH INSURANCE | 716,654 | 623,990 | 623,085 | 606,380 | -16,705 |
| 5243 | PUMPHOUSE MAINTENANCE | 41,238 | 18,335 | 16,000 | 16,000 | 0 |
| 5244 | DUPLICATION SERVICES | 4,514 | 3,000 | 3,000 | 3,000 | 0 |
| 5246 | MEDICAL EXAMS | 39,626 | 58,481 | 57,340 | 50,868 | -6,472 |
| 5248 | FINGER PRINTING FEES | 1,328 | 1,697 | 1,150 | 1,150 | 0 |
| 5251 | STREET LIGHT MAINTENANCE | 47,597 | 62,867 | 78,000 | 98,200 | 20,200 |
| 5271 | INSURANCE CLAIMS ADMIN | 59,828 | 72,962 | 73,060 | 47,000 | -26,060 |
| 5272 | INSURANCE CLAIMS | 538,635 | 1,158,192 | 826,875 | 918,750 | 91,875 |
| 5297 | PROGRAMS/ACTIVITIES EXP | 61,123 | 89,370 | 103,550 | 102,750 | -800 |
| 5299 | MISC CONTRACTUAL SERVICES | 1,138,888 | 8,622,345 | 7,769,364 | 12,423,636 | 4,654,272 |
| 5301 | AUTO PETROL PRODUCTS | 212,684 | 300,561 | 336,000 | 336,200 | 200 |
| 5302 | BOOKS & SUBSCRIPTIONS | 19,450 | 23,245 | 28,795 | 49,148 | 20,353 |
| 5303 | CHEMICALS | 133,082 | 100,889 | 158,900 | 160,950 | 2,050 |
| 5305 | FIREFIGHTING SUPPLIES | 101,543 | 151,344 | 157,182 | 314,747 | 157,565 |
| 5306 | HEALTH TEST SUPPLIES | 45 | 222 | 250 | 250 | 0 |
| 5308 | WATER SAMPLES | 7,692 | 6,281 | 18,500 | 12,095 | -6,405 |
| 5309 | JANITORIAL SUPPLIES | 26,210 | 36,123 | 35,000 | 35,000 | 0 |
| 5310 | VEHICLE MAINTENANCE | 202,417 | 235,884 | 248,550 | 258,550 | 10,000 |
| 5311 | BLDG/GROUNDS MAINTENANCE | 145,502 | 160,565 | 140,950 | 174,425 | 33,475 |
| 5312 | MEDICAL SUPPLIES | 44,238 | 36,930 | 43,000 | 39,907 | -3,093 |
| 5313 | IS MISC EQPT & SUPPLIES | 541,073 | 386,334 | 987,125 | 1,033,550 | 46,425 |
| 5314 | MINOR STREET REPAIRS | 77,941 | 78,710 | 95,000 | 85,000 | -10,000 |
| 5315 | SMALL TOOLS & EQUIPMENT | 325,018 | 88,225 | 287,875 | 298,409 | 10,534 |
| 5316 | RANGE SUPPLIES | 19,231 | 29,776 | 44,250 | 46,000 | 1,750 |
| 5317 | MISC OPERATING SUPPLIES | 99,487 | 127,306 | 102,865 | 210,098 | 107,233 |
| 5318 | OFFICE SUPPLIES | 29,177 | 26,559 | 33,000 | 33,275 | 275 |
| 5319 | PROTECTIVE CLOTHING/SUPL | 52,253 | 86,510 | 71,431 | 108,315 | 36,884 |
| 5320 | STREET SIGNS | 10,081 | 13,977 | 13,000 | 13,000 | 0 |
| 5322 | WATER CHARGE | 78,668 | 71,744 | 69,950 | 79,000 | 9,050 |
| 5323 | AWARDS/DECORATIONS | 8,154 | 12,450 | 12,125 | 14,325 | 2,200 |
| 5324 | POLICE DUI FUND EXPENSES | 3,408 | 5,178 | 0 | 0 | 0 |
| 5325 | INVESTIGATIVE FUNDS | 5,245 | 7,763 | 5,000 | 5,000 | 0 |
| 5327 | IS MISC SOFTWARE | 110,937 | 146,667 | 153,616 | 248,500 | 94,884 |
| 5333 | BUSINESS RECRUITMENT | 46,055 | 157,903 | 190,075 | 166,500 | -23,575 |
| 5340 | LIFT STATIONS | 36,725 | 20,230 | 20,000 | 20,000 | 0 |
| 5341 | METERS | 25,668 | 39,937 | 45,000 | 24,000 | -21,000 |
| 5342 | SEWER LINE MAINTENANCE | 38,775 | 48,229 | 62,000 | 62,000 | 0 |
| 5344 | WATER MAIN MAINTENANCE | -63,931 | 51,761 | 45,000 | 40,000 | -5,000 |
| 5345 | WATER STORAGE MAINT | 33,628 | 23,372 | 22,000 | 22,000 | 0 |
| 5401 | MOBILE EQUIPMENT | 897,031 | 858,365 | 3,159,524 | 1,804,500 | -1,355,024 |

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

| Account # | Account Title | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 BUDGET | FY 2024 MINUS FY 2023 |
|-----------|---------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|
| 5411 | SPECIAL EQUIPMENT | 67,310 | 349 | 0 | 0 | 0 |
| 5413 | IS CAPITAL SOFTWARE | | 155,865 | 0 | 0 | 0 |
| 5420 | LAND ACQUISITION | | 40,742 | 0 | 0 | 0 |
| 5502 | SANITARY SEWER IMPROVEMNT | 526,813 | 201,472 | 350,000 | 505,000 | 155,000 |
| 5503 | WATER IMPROVEMENTS | 1,559,088 | 400,716 | 5,580,000 | 3,735,000 | -1,845,000 |
| 5504 | STORM SEWER IMPROVEMENTS | | | 1,450,000 | 6,927,500 | 5,477,500 |
| 5506 | STREETSCAPE IMPROVEMENTS | | 915,434 | 1,651,000 | 2,190,000 | 539,000 |
| 5507 | SIDEWALK IMPROVEMENTS | | 79,853 | 100,000 | 120,000 | 20,000 |
| 5508 | PAVEMENT IMPROVEMENTS | 1,307,328 | 1,407,224 | 4,156,000 | 2,840,000 | -1,316,000 |
| 5509 | BUILDING IMPROVEMENTS | | 328,500 | 6,132,000 | 1,935,000 | -4,197,000 |
| 5512 | BRIDGE IMPROVEMENTS | | 51,565 | 0 | 0 | 0 |
| 5607 | LEASE - PRINCIPAL | | 13,377 | 0 | 0 | 0 |
| 5608 | LEASE - INTEREST | | 3,062 | 0 | 0 | 0 |
| 5609 | FISCAL AGENT FEES | | 1,835 | 0 | 0 | 0 |
| 5620 | AMORTIZATION EXPENSE ARO | 3,538 | 3,538 | 0 | 0 | 0 |
| 5621 | LOSS ON REFUNDING | 56,706 | 56,706 | 0 | 0 | 0 |
| 5622 | AMORTIZATION - PREMIUM | -539,114 | -539,114 | 0 | 0 | 0 |
| 5623 | BOND PRINCIPAL | -11,515,740 | 0 | 7,877,500 | 4,933,000 | -2,944,500 |
| 5624 | BOND INTEREST EXPENSE | 1,079,079 | 1,742,523 | 1,022,801 | 891,800 | -131,001 |
| 5629 | BOND ISSUANCE COSTS | 1,755,972 | | 0 | 0 | 0 |
| 5631 | PAYMENT - BOND ESCROW | | | 0 | 0 | 0 |
| 5632 | LEASE AMORTIZ.-PRINCIPAL | | -13,377 | 0 | 0 | 0 |
| 5701 | OTHER EXPENSE | | 234 | 0 | 0 | 0 |
| 5702 | REFUND PENSION CONTRIBUTI | | 260,667 | 0 | 0 | 0 |
| 5703 | GENERAL FUND REIMBRSMNT | 1,352,911 | 1,354,350 | 1,407,960 | 1,481,923 | 73,963 |
| 5704 | RETIREMENT PENSION | 6,820,033 | 7,495,760 | 7,610,798 | 8,159,380 | 548,582 |
| 5705 | NWWC WATER CHARGE | 1,725,905 | 1,695,578 | 1,730,000 | 1,873,000 | 143,000 |
| 5706 | TRANSFER TO DEBT SERVICE | 856,706 | 893,459 | 933,824 | 500,688 | -433,136 |
| 5707 | TRANSFER TO CERF | 1,775,452 | 1,959,785 | 2,458,825 | 3,215,790 | 756,965 |
| 5708 | ADJUSTMENT TO GAAP BASIS | -1,751,218 | -410,821 | 0 | 0 | 0 |
| 5710 | DEPRECIATION EXPENSE | 1,521,913 | 1,528,879 | 0 | 0 | 0 |
| 5714 | NON-DUTY DISABILITY PENSN | 108,870 | 72,541 | 90,630 | 39,100 | -51,530 |
| 5716 | DUTY DISABILITY PENSION | 543,786 | 548,722 | 548,839 | 564,133 | 15,294 |
| 5718 | SURVIVING SPOUSE PENSION | 635,033 | 614,897 | 613,852 | 775,668 | 161,816 |
| 5719 | CHILDREN'S PENSION | 38,218 | | 0 | 0 | 0 |
| 5721 | OPEB EXPENSE - GG | 138,163 | -100,056 | 0 | 0 | 0 |
| 5722 | OPEB EXPENSE - HW/STR | 23,517 | -17,031 | 0 | 0 | 0 |
| 5723 | OPEB EXPENSE - PUB SAF | 88,189 | -63,866 | 0 | 0 | 0 |
| 5724 | OPEB EXPENSE - WS | 44,095 | -31,933 | 0 | 0 | 0 |
| 5725 | PENSION EXP - IMRF WS | -517,949 | 207,866 | 0 | 0 | 0 |
| 5726 | PENSION EXPENSE - POL | -2,376,377 | 619,408 | 0 | 0 | 0 |
| 5727 | PENSION EXPENSE - FIRE | -2,214,443 | 133,539 | 0 | 0 | 0 |
| 5728 | PENSION EXP - IMRF GG | -1,622,907 | 651,313 | 0 | 0 | 0 |
| 5729 | PENSION EXP - IMRF HS | -276,240 | 110,862 | 0 | 0 | 0 |
| 5730 | PENSION EXP - IMRF PS | -1,035,898 | 415,732 | 0 | 0 | 0 |

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

| Account # | Account Title | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 BUDGET | FY 2024 BUDGET | FY 2024 MINUS FY 2023 |
|-----------|---------------------------|-------------------|-------------------|--------------------|--------------------|--------------------------|
| 5741 | DEPR EXP - GENERAL GOV | 1,145,425 | 1,161,188 | 0 | 0 | 0 |
| 5744 | DEPR EXP - HWY/STREETS | 1,062,318 | 1,326,695 | 0 | 0 | 0 |
| 5746 | DEPR EXP - PUBLIC SAFETY | 1,184,337 | 1,039,800 | 0 | 0 | 0 |
| 5747 | AMOR. EXP.-GENERAL GOV'T | | 16,551 | 0 | 0 | 0 |
| 5750 | TIF INCENTIVE PAYMENTS | | 262,525 | 2,780,621 | 465,000 | -2,315,621 |
| 5751 | SALES TAX SHARING AGRMNT | 46,952 | 48,361 | 75,000 | 75,000 | 0 |
| 5753 | TRANSFER FROM BTA | -175,016 | | 0 | 0 | 0 |
| 5756 | CAPITAL ASSETS - GEN GOV | -176,270 | -905,967 | 0 | 0 | 0 |
| 5757 | CAPITAL ASSETS-HWY/ST | -497,657 | -153,057 | 0 | 0 | 0 |
| 5759 | CAP ASSETS - PUBLIC SFTY | -5,009,672 | -719,575 | 0 | 0 | 0 |
| 5822 | TRANSFER TO 2008 BOND | | 296,245 | 351,937 | 325,000 | -26,937 |
| 5831 | TRANS TO TOWN CENTER TIF | | 107,850 | 0 | 0 | 0 |
| 5834 | TRANSFER TO CAP PROJ FUND | | 2,000,000 | 2,500,000 | 1,200,000 | -1,300,000 |
| 5839 | TRANSFER TO NORTH TIF | 401,371 | 397,800 | 395,300 | 392,700 | -2,600 |
| 5840 | TRF TO WATER & SEWER FUND | 242,459 | 276,500 | 300,000 | 316,000 | 16,000 |
| 5843 | TRANSFER TO W&S CAP PRJ | | | 1,753,000 | 0 | -1,753,000 |
| 5855 | TRANSFER TO GRANT FUND | 104,619 | 116,407 | 123,100 | 55,178 | -67,922 |
| 5941 | CHANGE IN COMP ABS GEN. | 54,390 | 37,224 | 0 | 0 | 0 |
| 5944 | CHANGE IN COMP ABS HW/STR | -6,676 | 26,634 | 0 | 0 | 0 |
| 5946 | CHANGE IN COMP ABS PUB SF | 20,628 | -58,856 | 0 | 0 | 0 |
| | | 48,089,497 | 89,375,860 | 117,428,891 | 113,747,941 | -3,680,950 |

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.

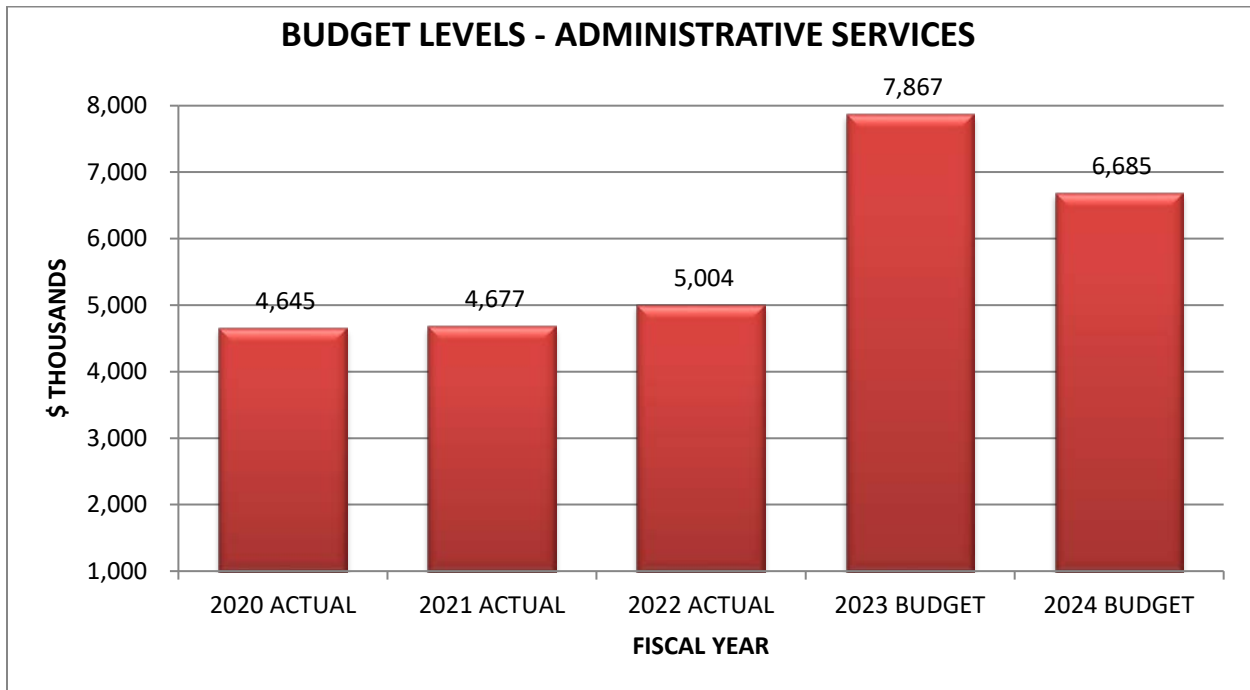
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison 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..... | \$3,554,165 |
| IT Department..... | 1,476,805 |
| Human Resources..... | 398,060 |
| Legal Division | 423,350 |
| Special Events | 215,110 |
| Solid Waste System | 617,520 |
| TOTAL..... | \$6,685,010 |



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, 2024



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.

2023 ACCOMPLISHMENTS

STATED GOAL: Seek to increase citizen engagement, awareness, and pride, in order to involve residents in ways that give them a stake in the quality of community life

- ⊗ Fostered community engagement through Arbor Day, National Night Out, Rock 'n' Run the Runway, Community Breakfast, Lights Around Wheeling, and Santa on Your Street events.

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

- ⊗ Began the process of transferring emergency dispatch services to the Northwest Central Dispatch System, withdrawing from the Regional Emergency Dispatch (RED) Center, and winding down the Village's own 9-1-1 Center in a manner consistent with collective bargaining agreements.
- ⊗ Substantially completed the replacement of failing watermain throughout the Lakeside Villas subdivision and began the construction of a free-standing Fire Station 42 on McHenry Road using American Rescue Plan Act funds.
- ⊗ Completed improvements to Northgate Parkway and Chaddick Drive using Surface Transportation Program funding through Rebuild Illinois, and coordinated pending improvements to Wheeling Road streambank stabilization along Buffalo Creek using Rebuild Illinois, Invest in Cook, and other grant funds.

STATED GOAL: Build upon the success of the Wheeling Town Center through implementation of the adopted Downtown Station Area Plan

- ⊗ Assisted development at key Station Area sites, including the rebranding of Cinergy theater at the Wheeling Town Center and recruitment and permitting for the buildout of Rosebud Steakhouse at Uptown 500.
- ⊗ Provided assistance and oversight during the completion and occupancy of the 53-unit Union Apartments on the former Orange Crush property on Wheeling Road.
- ⊗ Obtained applicable approvals regarding environmental remediation to prepare the Village-owned former Collins Fireplace site for redevelopment.

STATED GOAL: Take an active role in creating roadway and land use improvements and provide economic opportunity along the Dundee Road Corridor

- ⊗ Continued coordination with the developers of the 11-acre London Crossing mixed-use project, including oversight of the occupancy of the Community Consolidated School District 21 administration building and completion of the first townhomes, and execution of a redevelopment agreement for the commercial portion of the project.

STATED GOAL: Enhance Restaurant Row and bolster the Milwaukee Avenue corridor accordingly

- ⊗ Began implementation of the Restaurant Row Corridor Plan to promote future development along Milwaukee Avenue that supports the existing community of restaurants.
- ⊗ Awarded a Restaurant & Retail Build-Out Grant to assist Cooper's Hawk with its renovation, and consent to a Cook County Class 7c property tax incentive for Armo Grill to enable its occupancy of 516 North Milwaukee Avenue.
- ⊗ Provided assistance and oversight of INTO Polish Restaurant's ongoing buildout of the former Le Francais site, the opening of Illinois' first onsite consumption lounge at Okay Dispensary, and the openings of Yu's Mandarin, Mochinut, and Chicago Ramen.

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

- ⊗ Awarded two (2) Restaurant & Retail Build-Out Grants to businesses in the Town Center-II and North Milwaukee Avenue TIF Districts and consented to seven (7) Cook

County property tax incentives for sites throughout Wheeling to enable facility improvements and to promote economic growth.

STATED GOAL: Expand beautification initiatives

- ⊗ Installed final free-standing Wheeling entrance sign at the Village Hall.

STATED GOAL: Strive to minimize the impact of new development on the existing transportation network in Wheeling

- ⊗ Coordinated with the Illinois Department of Transportation, the Uptown 500 developer, and other agencies and stakeholders regarding completion of improvements on Northgate Parkway and at the intersection of Northgate and Dundee Road, as well as pending improvements to Wheeling Road.

STATED GOAL: Enhance the Village's cyber identity

- ⊗ Implemented InvoiceCloud, a new online payment system.

STATED GOAL: Employ a comprehensive municipal marketing strategy

- ⊗ Promoted Wheeling using multiple media formats, including print and radio advertisements, promotional videos, and social media outreach.

STATED GOAL: Implement the Strategic Plan

- ⊗ Implemented new BS&A Enterprise Resource Planning (ERP) software utilized by all Village departments.
- ⊗ Recruited and filled position vacancies, including Economic Development Director, Village Engineer (through promotion of a Civil Engineer II), Accountant, Community Service Officer, seven (7) Police Officers, three (3) Police Telecommunicators, three (3) Firefighter/Paramedics, four (4) Maintenance Operators, and one (1) Part-Time Police Telecommunicator.
- ⊗ Completed negotiations for successor collective bargaining agreement with the Wheeling Firefighters Association with a term of four years, and with civilian Police Department employees represented by the Metropolitan Alliance of Police for a term of two years.

- ⊗ Upgraded the Village's local area network infrastructure with new Cisco switches with faster (50 gigabits per second) backbone connections, and upgraded the Board Room's video cameras to an enhanced quality standard.
- ⊗ Continued a comprehensive review of the Village's municipal code to identify opportunities for improvements, corrections, and clarifications.

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

- ⊗ Coordinated the jurisdictional transfer of Wolf Road and the reestablishment of the Quiet Zone along the Canadian National railroad corridor with the relevant authorities.
- ⊗ Maintained active involvement in the administration of common regional interests through the Village Manager's service on the boards of the Northwest Central Joint Emergency Management System and the Northwest Water Commission, as a member of the North Shore Council of Mayors Technical Committee, and on the executive committee of the Solid Waste Agency of Northern Cook County.

STATED GOAL: Provide for succession planning so that others are ready, willing, and able to serve

- ⊗ Certified new Board of Fire and Police Commissioners eligibility lists for the ranks of Police Sergeant, Police Officer, and Firefighter/Paramedic.

2024 OBJECTIVES/GOALS

IDENTIFIED GOAL: Attract new residents and encourage pride of residency in Wheeling by providing diverse housing options that both match and accommodate changes to our existing demographic profile

- ⊗ Coordinate with the developers of London Crossing, the Prairie Park townhomes, and other residential and mixed-use projects currently in process, and continue marketing sites to developers that advance the Village's adopted plans.

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

- ⊗ Continue the transfer of emergency dispatch services to the Northwest Central Dispatch System while winding down the Village's own 9-1-1 Center in a manner consistent with collective bargaining agreements.
- ⊗ Continue to pursue county, state, and federal funding opportunities for infrastructure projects.

IDENTIFIED GOAL: Build upon the success of the Wheeling Town Center through implementation of the adopted Downtown Station Area Plan

- ⊗ Continue to pursue opportunities for deindustrialization of privately-owned and Village-owned property near the Wheeling Metra station.
- ⊗ Recruit and retain restaurant and retail businesses in and near the Wheeling Town Center through incentives such as the Restaurant & Retail Build-Out Grant as appropriate.

IDENTIFIED GOAL: Take an active role in creating roadway and land use improvements and provide economic opportunity along the Dundee Road Corridor

- ⊗ Continue coordination of phased construction of the London Crossing mixed-use development and recruit additional economic development on the west side of Wheeling.

IDENTIFIED GOAL: Enhance Restaurant Row and bolster the Milwaukee Avenue corridor accordingly

- ⊗ Implement the Restaurant Row Corridor, including evaluation of options for a gateway placemaking project located on Village-owned land at Wolf Road and Milwaukee Avenue.
- ⊗ Continue to coordinate with stakeholders and prospective businesses to fill vacant restaurant spaces along Milwaukee Avenue, including the former Buca di Beppo site and the unleased portion of the new 10,000-square-foot building near the Westin hotel.

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

- ⊗ Promote Wheeling using multiple media platforms to recruit businesses, brokers, and developers, with emphasis on the availability of incentives for qualified projects, including Cook County tax abatements, the Restaurant & Retail Build-Out Grant, and tax increment financing.

IDENTIFIED GOAL: Strive to minimize the impact of new development on the existing transportation network in Wheeling

- ⊗ Pursue Surface Transportation Program funding through Rebuild Illinois for improvements to Wheeling Road in light of its increasing importance as a commuter thoroughfare.

STATED GOAL: Enhance the Village's cyber identity

- ⊗ Implement a new standalone website to encourage business, broker, and developer interest by promoting Wheeling's dynamic workforce and strategic location, as well as available opportunities, incentives, and analytical tools.

IDENTIFIED GOAL: Employ a comprehensive municipal marketing strategy

- ⊗ Retain a consultant to assist in branding and marketing initiatives to promote Wheeling to potential new residents and prospective employees of Wheeling-area businesses.
- ⊗ Utilize existing and deploy new platforms to promote Wheeling as a shopping and dining destination, and as a location for business and investment.

IDENTIFIED GOAL: Implement the Strategic Plan

- ⊗ Complete infrastructure projects according to the schedule established by the Village's Capital Improvement Plan, including completion of the construction of a freestanding Fire Station 42 on McHenry Road.
- ⊗ Work toward successor collective bargaining agreements with the Metropolitan Alliance of Police covering Police Officers and Police Sergeants.
- ⊗ Adopt ordinances to completely revise the Village's municipal code to implement the conclusions of the recent comprehensive review.
- ⊗ Complete the upgrade of the Village's voice-over-internet protocol telephone system to Cisco's Cloud Webex Calling platform, standardize all desktop computer operating

systems to Windows 11, finalize migration to the Microsoft Office 365 suite of cloud-based applications.

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

- ⊗ Coordinate road projects, including the pending reconstruction of Wheeling Road, with the relevant state and county authorities.
- ⊗ Maintain active involvement in the administration of common regional interests through the Village Manager’s service as vice-chair of the Northwest Central Joint Emergency Management System, on the board of the Northwest Water Commission, as a member of the North Shore Council of Mayors Technical Committee, and on the executive committee of the Solid Waste Agency of Northern Cook County.

IDENTIFIED GOAL: Provide for succession planning so that others are ready, willing, and able to serve

- ⊗ Complete recruitment for the position of Fire Chief, as well as for Deputy Finance Director in anticipation of that position becoming vacant when the current Deputy Director is promoted upon the current Finance Director’s retirement.
- ⊗ Certify new Board of Fire and Police Commissioners eligibility lists for Fire Lieutenant and Police Officer.

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Target | Actual 2023 | Actual 2022 | Actual 2021 |
|---|------------------|---|---|---|
| Stated Goal: Implement the Strategic Plan Type of Measure: Effectiveness | | | | |
| Computer network uptime | >95% | 99.91% (8 hours of downtime) | 99.93% (6 hours of downtime) | 99.95% (4 hours of downtime) |
| Time to resolve IT service request – HIGH priority | >95% (1 Day) | 100% (4 incidents took under 1 day) | 100% (4 incidents took under 1 day) | 100% (4 incidents took under 1 day) |
| Time to resolve IT service request – MEDIUM priority | >95% (5 Days) | 98.86% (15 of 1313 incidents took over 5 days) | 98.52% (25 of 1691 incidents took over 5 days) | 98.58% (27 of 1897 incidents took over 5 days) |

| | | | | |
|---|-------------------|--|--|--|
| Time to resolve IT service request – LOW priority | >95% (10 Days) | 82.35% (3 of 17 incidents took over 10 days) | 84.62% (2 of 13 incidents took over 10 days) | 92.31% (3 of 39 incidents took over 10 days) |
| Employee satisfaction with IT Department | >95% | 95.52% (64 of 67 employees were very satisfied) | 94.92% (56 of 59 employees were very satisfied) | 95.24% (60 of 63 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 | 43/month | 60/month | 60/month* |
| Number of retention contacts with existing businesses This measurement includes emails, phone calls, and in-person meetings. | 10/month | 24/month | 15/month | 80/month* |

* The number of contacts increased in 2021 due to a temporary shift from in-person meetings to email in response to the COVID-19 pandemic.

| AUTHORIZED PERSONNEL | FY 2024 | FY 2023 | FY 2022 | Increase / Decrease 2023 to 2024 |
|---|------------|------------|------------|-------------------------------------|
| Administration & Board of Trustees | | | | |
| Village Manager | 1 | 1 | 1 | - |
| Assistant Village Manager / HR Director | .5 | .5 | .5 | - |
| Economic Development Director | 1 | 1 | 1 | - |
| Business Development Coordinator | 1 | 1 | 1 | - |
| Executive Coordinator | 1 | 1 | 1 | - |
| Deputy Village Clerk | 1 | 1 | 1 | - |
| TOTAL FULL-TIME | 5.5 | 5.5 | 5.5 | - |
| Village President | 1 | 1 | 1 | - |
| Village Clerk | 1 | 1 | 1 | - |
| Village Trustee | 6 | 6 | 6 | - |
| Administrative Assistant | 1 | 1 | 1 | - |
| Economic Development Intern | 1 | 1 | 1 | - |
| TOTAL PART-TIME | 10 | 10 | 10 | - |
| IT Department | | | | |
| Director of Information Technology | 1 | 1 | 1 | - |
| Information Systems Administrator | 2 | 2 | 2 | - |
| Help Desk Support Specialist | 1 | 1 | 1 | - |
| TOTAL FULL-TIME | 4 | 4 | 4 | - |
| Human Resources | | | | |
| Assistant Village Manager / HR Director | .5 | .5 | .5 | - |
| Human Resources Coordinator | 1 | 1 | 1 | - |
| TOTAL FULL-TIME | 1.5 | 1.5 | 1.5 | - |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| ADMIN & BOT | | | | | | |
| 01-1600-1000-5101 | LONGEVITY | 2,200 | 2,500 | 2,500 | 3,500 | 3,875 |
| | EMPLOYEES WITH 12-17 YEARS OF SERVICE | | | | | 1,125 |
| | EMPLOYEES WITH 18-24 YEARS OF SERVICE | | | | | 1,250 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 1,500 |
| | GL # FOOTNOTE TOTAL | | | | | 3,875 |
| 01-1600-1000-5102 | OVERTIME | 165 | 62 | | | 500 |
| | OVERTIME FOR DIVISION EMPLOYEES | | | | | 500 |
| 01-1600-1000-5104 | SALARIES | 695,294 | 766,604 | 762,475 | 744,563 | 857,195 |
| | SALARIES FOR EMPLOYEES | | | | | 857,195 |
| 01-1600-1000-5105 | LOCAL TRAINING & MEETINGS | 4,529 | 5,023 | 7,252 | 7,461 | 9,385 |
| | FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMIN) | | | | | 2,560 |
| | MISCELLANEOUS TRAINING FOR DEPARTMENT PERSONNEL | | | | | |
| | WPH CHAMBER STATE OF VILLAGE ADDRESS (ADMIN) | | | | | 500 |
| | NWMC - LEGISLATIVE BRUNCH (ADMIN) | | | | | 450 |
| | NWMC - ANNUAL GALA (ADMIN) | | | | | 400 |
| | NWMC - ANNUAL MEETING (ADMIN) | | | | | 450 |
| | WPH CHAMBER TASTE OF THE TOWN (ADMIN) | | | | | 525 |
| | CITY MANAGER LECTURE SERIES | | | | | 2,000 |
| | COMMERCIAL REAL ESTATE EVENTS (ED) | | | | | 2,000 |
| | FOOD AND EXPENSES FOR ON-SITE MEETINGS (ED) | | | | | 500 |
| | GL # FOOTNOTE TOTAL | | | | | 9,385 |
| 01-1600-1000-5108 | EMPLOYER CONTRIBUTIONS | 118,323 | 130,245 | 114,823 | 292,875 | 117,120 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 117,120 |
| 01-1600-1000-5116 | SICK LEAVE ANNL BUY BACK | 3,065 | 3,590 | 3,721 | 1,075 | 4,335 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 4,335 |
| 01-1600-1000-5201 | ADVERTISING & PUBLISHING | 2,180 | 7,414 | 8,202 | 9,713 | 12,000 |
| | PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC. | | | | | 5,000 |
| | JOURNAL & TOPICS ANNUAL AD CAMPAIGN (ADMIN) | | | | | 7,000 |
| | GL # FOOTNOTE TOTAL | | | | | 12,000 |
| 01-1600-1000-5204 | CODIFICATION | 6,408 | 7,701 | 7,852 | 6,809 | 7,640 |
| | LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES | | | | | 6,500 |
| | WEBSITE STORAGE, MAINTENANCE AND ADMIN SUPPORT FEE | | | | | 1,140 |
| | GL # FOOTNOTE TOTAL | | | | | 7,640 |
| 01-1600-1000-5205 | MULTIPLE DAY TRAINING | | 2,982 | 13,853 | 10,137 | 9,650 |
| | INTERNATIONAL CITY MANAGEMENT ASSOCIATION (ICMA) - VILLAGE MANAGER | | | | | 3,000 |
| | MUNICIPAL CLERK CONFERENCES - DEPUTY VILLAGE CLERK | | | | | 3,000 |
| | INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) INTL | | | | | 2,050 |
| | RETAIL REAL ESTATE CONVENTION (2-ADMIN) 25% | | | | | |
| | SELECT USA INVESTMENT SUMMIT (1-ED) 25% | | | | | 700 |
| | LEGISLATIVE DAYS-VILLAGE MANAGER | | | | | 900 |
| | GL # FOOTNOTE TOTAL | | | | | 9,650 |
| 01-1600-1000-5206 | CONSULTING SERVICES | 3,798 | 16,515 | | 4,380 | 20,000 |
| | RESTAURANT/RETAIL RECRUITMENT CONSULTANT SERVICES (ED) | | | | | 20,000 |
| 01-1600-1000-5207 | IS SERV & MAINT AGREEMENT | 79,444 | 91,138 | 53 | 345 | 0 |
| | GEOGRAPHIC INFORMATION SYSTEMS PROGRAM (MOVED TO 1750) | | | | | |
| 01-1600-1000-5209 | GAS & ELECTRIC | 12,819 | 30,745 | 47,839 | 20,404 | 40,000 |
| | GAS SERVICE (VILLAGE HALL) | | | | | 40,000 |
| 01-1600-1000-5212 | EMPLOYEE HEALTH INSURANCE | 79,718 | 98,800 | 102,049 | 101,025 | 128,260 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| ADMIN & BOT | | | | | | |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 128,260 |
| 01-1600-1000-5213 | GEN LIABILITY INSURANCE | 9,820 | 11,480 | 16,470 | 16,470 | 16,800 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 16,800 |
| 01-1600-1000-5220 | MAINT OFF/SPEC EQUIPMENT | 1,495 | 1,623 | 1,611 | 1,411 | 1,500 |
| | COST OF OPERATING THE RICOH AFICIO 2060 PLC 6 (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT | | | | | 1,500 |
| 01-1600-1000-5222 | MEMBERSHIP DUES | 94,085 | 96,493 | 110,084 | 135,346 | 140,880 |
| | NORTHWEST MUNICIPAL CONFERENCE (NWMC) - DUE IN MAY OF EACH YEAR | | | | | 20,000 |
| | METROPOLITAN MAYORS CAUCUS | | | | | 1,800 |
| | ILLINOIS CITY MANAGEMENT ASSOCIATION (ILCMA) VM & AV (2) | | | | | 1,200 |
| | INTERNATIONAL CITY MANAGEMENT ASSOCIATION (ICMA) VM & AVM (2) | | | | | 2,800 |
| | ILLINOIS MUNICIPAL LEAGUE | | | | | 2,535 |
| | MUNICIPAL CLERKS ASSOCIATION - N/NW SUBURBS - SEPT 1 TO AUG 31 | | | | | 40 |
| | MUNICIPAL CLERKS ASSOCIATION - ILLINOIS - JAN 1 TO DEC 31 | | | | | 150 |
| | MISCELLANEOUS ORGANIZATIONS | | | | | 475 |
| | METRO CITY MANAGERS ASSOCIATION - VM & AV (2) | | | | | 100 |
| | APWA | | | | | 200 |
| | COMMERCIAL REAL ESTATE PROFESSIONAL NETWORKING (ED) 25% | | | | | 650 |
| | INTL COUNCIL OF SHOPPING CENTERS (ED-2) 25% | | | | | 65 |
| | WPH CHAMBER OF COMMERCE (ED) | | | | | 300 |
| | CHICAGO'S NORTH SHORE CONVENTION & VISITORS BUREAU (CVB) MEMBERSHIP DUES (ED) | | | | | 87,000 |
| | JOINT EMERGENCY MANAGEMENT SYSTEMS (JEMS) | | | | | 22,500 |
| | INTL INSTITUTE MUNICIPAL CLERKS | | | | | 225 |
| | IL ECONOMIC DEVELOPMENT ASSOCIATION (ED-2) 25% | | | | | 125 |
| | INTL ECONOMIC DEVELOPMENT COUNCIL (ED-2) 25% | | | | | 165 |
| | RESTAURANT BUSINESS ALLIANCE (ED) 25% | | | | | 70 |
| | LAMBDA ALPHA INTL - ECONOMIC DEVELOPMENT PROFESSIONAL GROUP (ED) 25% | | | | | 140 |
| | CORENET - ECONOMIC DEVELOPMENT PROFESSIONAL GROUP (ED) 25% | | | | | 230 |
| | COMMERCIAL REAL ESTATE DEVELOPMENT ASSOCIATION (NAIOP) - (ED) 25% | | | | | 110 |
| | GL # FOOTNOTE TOTAL | | | | | 140,880 |
| 01-1600-1000-5227 | POSTAGE | 38,411 | 42,589 | 59,356 | 58,301 | 64,000 |
| | COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS | | | | | 42,500 |
| | 6 VILLAGE NEWSLETTERS (POSTAGE ONLY) | | | | | 18,500 |
| | OVERNIGHT DELIVERIES | | | | | 3,000 |
| | GL # FOOTNOTE TOTAL | | | | | 64,000 |
| 01-1600-1000-5228 | PRINTING & BINDING | 449 | 143 | 149 | 204 | 500 |
| | DEPARTMENT COST OF PRINTED MATERIALS INCLUDING FORMS, LETTERHEAD, ENVELOPES, ETC. | | | | | 500 |
| 01-1600-1000-5238 | TELE-COMMUNICATION SERV | 193,710 | 151,544 | 139,840 | 106,624 | 200,000 |
| | TELEPHONE SERVICE FOR ALL DEPARTMENTS, INCLUDES NETWORK LINES BUT EXCLUDES SPECIALIZED DATA LINE | | | | | 200,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| ADMIN & BOT | | | | | | |
| | CHARGES IN FIRE, POLICE, AND PUBLIC WORKS | | | | | |
| | AT&T MONTHLY LINE MAINT FOR ALL INCOMING 911 LINES (MOVED FROM 15-5238) (AS OF 01/16 PAID BY STATE OF IL) | | | | | |
| 01-1600-1000-5239 | CELLULAR SERVICES | 92,127 | 91,804 | 100,176 | 120,994 | 109,950 |
| | CELL PHONE SERVICE FOR ALL VERIZON PHONES | | | | | 85,000 |
| | CELL PHONE SERVICE FOR ALL AT&T AND FIRSTNET PHONES | | | | | 5,000 |
| | CELL PHONE REIMBURSEMENT | | | | | 750 |
| | FEES FOR ACCESS TO CAD SYSTEM - VERIZON: | | | | | |
| | FIRE DEPARTMENT - \$400/MO X 12 MONTHS | | | | | 4,800 |
| | POLICE DEPARTMENT - \$1,200/MO X 12 MONTHS | | | | | 14,400 |
| | GL # FOOTNOTE TOTAL | | | | | 109,950 |
| 01-1600-1000-5242 | RETIREE HEALTH INSURANCE | 11,864 | 17,234 | 11,732 | 12,127 | 12,600 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 12,600 |
| 01-1600-1000-5299 | MISC CONTRACTUAL SERVICES | 3,778 | 1,736 | 984 | 3,211 | 3,000 |
| | AMERICAN SOCIETY OF COMPOSERS AUTHORS & PUBLISHERS (ASCAP) LICENSE | | | | | 400 |
| | DOCUMENT DESTRUCTION | | | | | 2,000 |
| | 2020 GO REFUNDING BONDS ARBITRAGE REPORT | | | | | 600 |
| | GL # FOOTNOTE TOTAL | | | | | 3,000 |
| 01-1600-1000-5302 | BOOKS & SUBSCRIPTIONS | 9,518 | 9,723 | 10,148 | 7,754 | 10,250 |
| | MISCELLANEOUS BOOKS /PERIODICALS | | | | | 200 |
| | COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE (ED) | | | | | 9,425 |
| | CRAIN CHICAGO BUSINESS ONLINE (ED) | | | | | 100 |
| | NEWSPAPER SUBSCRIPTIONS (TRIBUNE, PADDOCK) | | | | | 525 |
| | GL # FOOTNOTE TOTAL | | | | | 10,250 |
| 01-1600-1000-5313 | IS MISC EQPT & SUPPLIES | 5,765 | 165 | 31,533 | 8,635 | 5,500 |
| | REPLACE COMPUTER TO MEET MINIMUM VILLAGE SPECS (4 @ \$1,750) | | | | | 3,500 |
| | MISCELLANEOUS (E.G. PRINTERS, ETC.) | | | | | 2,000 |
| | GL # FOOTNOTE TOTAL | | | | | 5,500 |
| 01-1600-1000-5315 | SMALL TOOLS & EQUIPMENT | 7,660 | 399 | | | 250 |
| | MISCELLANEOUS | | | | | 250 |
| 01-1600-1000-5317 | MISC OPERATING SUPPLIES | 8,107 | 1,454 | 4,140 | 1,319 | 3,500 |
| | MISC SUPPLIES FOR VILLAGE FUNCTIONS AND OPERATIONS | | | | | 3,500 |
| 01-1600-1000-5318 | OFFICE SUPPLIES | 6,234 | 4,860 | 5,795 | 6,505 | 8,500 |
| | MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION | | | | | 1,500 |
| | PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER | | | | | 7,000 |
| | GL # FOOTNOTE TOTAL | | | | | 8,500 |
| 01-1600-1000-5323 | AWARDS/DECORATIONS | 1,559 | 1,626 | 2,363 | 2,499 | 4,050 |
| | WHEELING CHAMBER GOLF OUTING SPONSORSHIP | | | | | 500 |
| | WHEELING PARK DISTRICT GOLF OUTING SPONSORSHIP | | | | | 200 |
| | HELPING HANDS FEST | | | | | 500 |
| | WHEELING CITIZENS POLICE ACADEMY ALUMNI ASSOCIATION (WCPAAA) DINNER | | | | | 300 |
| | WHEELING ROTARY | | | | | 500 |
| | LOLLIPOP LANE | | | | | 500 |
| | DOLLARS FOR SCHOLARS | | | | | 500 |
| | PUBLIC OFFICIALS' LIFE CYCLE EVENTS DONATIONS AND GIFTS | | | | | 450 |
| | WHEELING CHAMBER OF COMMERCE GOLF OUTING FOURSOME | | | | | 600 |
| | GL # FOOTNOTE TOTAL | | | | | 4,050 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|--|------------------|------------------|------------------|------------------|------------------------|
| ADMIN & BOT | | | | | | |
| 01-1600-1000-5327 | IS MISC SOFTWARE | 24,532 | 24,872 | 25,139 | 25,267 | 25,225 |
| | BOARDDOCS ANNUAL SUBSCRIPTION | | | | | 18,000 |
| | GOVQA ANNUAL SUBSCRIPTION | | | | | 7,225 |
| | GL # FOOTNOTE TOTAL | | | | | 25,225 |
| 01-1600-1000-5333 | BUSINESS RECRUITMENT | 66,488 | 46,055 | 63,755 | 11,896 | 70,000 |
| | ECON DEVELOPMENT ADVERTISING & PROMOTIONS: (E.G., BISNOW ADS, COMMERCIAL RE E-NEWS; PRINT & ON-LINE ADS IN LOCAL NEWSPAPERS TRADE PUBLICATION ADVERTISEMENTS RADIO ADVERTISEMENTS LOCAL, REGIONAL AND NATL MAGAZINE ADS PROMOTIONAL VIDEOS VOW MARKETING MATERIALS - UPDATES, PRINT COSTS; WELCOME BOOK, FOLDER, DEPT INSERTS, MAPS; SOCIAL MEDIA ADVERTISING; ROYAL PUBLISHING - WHS FALL WINTER SPORTS PROGRAMS; WPH CHAMBER GUIDE BY TOWN SQUARE PUBLICATIONS) | | | | | 65,000 |
| | GREATER WHEELING AREA CHAMBER - TASTE OF THE TOWN | | | | | 5,000 |
| | GL # FOOTNOTE TOTAL | | | | | 70,000 |
| 01-1600-1000-5420 | LAND ACQUISITION | | | 5,994 | | 0 |
| 01-1600-1000-5751 | SALES TAX SHARING AGRMNT | 30,640 | 46,952 | 48,361 | 76,054 | 75,000 |
| | SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS | | | | | 75,000 |
| 01-1600-1000-5834 | TRANSFER TO CAP PROJ FUND | | | 2,000,000 | 2,500,000 | 1,200,000 |
| | TRANSFER TO CAPITAL PROJECTS FUND FOR FUTURE TAX LEVY ABATEMENT PURPOSES | | | | | 1,200,000 |
| 01-1600-1000-5839 | TRANSFER TO NORTH TIF | 416,750 | 401,371 | 397,800 | 395,300 | 392,700 |
| | TRANSFER TO LAKE COOK/MILW TIF TO PAY DEBT SERVICE ON 2020 REFUNDING BONDS | | | | | 392,700 |
| Total Department ADMIN & BOT: | | 2,030,935 | 2,115,442 | 4,106,049 | 4,692,204 | 3,554,165 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|----------------------|---|------------------|------------------|------------------|------------------|------------------------|
| IT DEPARTMENT | | | | | | |
| 01-1750-1000-5101 | LONGEVITY | 2,300 | 2,300 | 2,300 | 2,900 | 3,750 |
| | EMPLOYEES WITH 12-17 YEARS OF SERVICE | | | | | 750 |
| | EMPLOYEES WITH 18-24 YEARS OF SERVICE | | | | | |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 3,000 |
| | GL # FOOTNOTE TOTAL | | | | | 3,750 |
| 01-1750-1000-5104 | SALARIES | 461,267 | 471,898 | 484,433 | 499,438 | 510,670 |
| | SALARIES FOR EMPLOYEES | | | | | 510,670 |
| 01-1750-1000-5105 | LOCAL TRAINING & MEETINGS | 1,564 | | 2,516 | 4,071 | 4,000 |
| | PC & NETWORK TRAINING FOR IT STAFF | | | | | |
| | SPECIALIZED IT TRAINING - DATACENTER VIRTUALIZATION | | | | | 2,500 |
| | MICROSOFT SHAREPOINT TRAINING | | | | | 1,500 |
| | GL # FOOTNOTE TOTAL | | | | | 4,000 |
| 01-1750-1000-5108 | EMPLOYER CONTRIBUTIONS | 90,318 | 92,442 | 83,078 | 78,152 | 78,190 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 78,190 |
| 01-1750-1000-5111 | UNEMPLOYMENT COMPENSATION | | | | 586 | 0 |
| 01-1750-1000-5116 | SICK LEAVE ANNL BUY BACK | 2,766 | 2,840 | 2,918 | 3,008 | 3,070 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 3,070 |
| 01-1750-1000-5205 | MULTIPLE DAY TRAINING | | | | | 2,000 |
| | BS&A USER CONFERENCE | | | | | 2,000 |
| 01-1750-1000-5207 | IS SERV & MAINT AGREEMENT | 247,355 | 283,086 | 401,725 | 387,406 | 483,250 |
| | GEOGRAPHIC INFORMATION SYSTEMS PROGRAM (GIS) | | | | | 110,000 |
| | PAPERVISION SOFTWARE MAINTENANCE FEE | | | | | 1,000 |
| | WEBSITE HOSTING AND MAINTENANCE | | | | | 9,500 |
| | CONTRACT DATA PROCESSING SERVICES AS REQUIRED | | | | | 5,000 |
| | INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS | | | | | 35,000 |
| | NETWORK SECURITY FIREWALLS & MONITORING SYSTEMS MAINT. | | | | | 14,000 |
| | SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM | | | | | 5,000 |
| | NETWORK SERVERS SYSTEMS & DATA ARCHIVE SYS MAINTENANCE | | | | | 45,000 |
| | CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE | | | | | 40,000 |
| | CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE | | | | | 25,000 |
| | BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE | | | | | 6,000 |
| | VMWARE VIRTUALIZATION ENVIRONMENT-SOFTWARE MAINTENANCE | | | | | 18,000 |
| | CITRIX REMOTE WORKFORCE SOFTWARE SUBSCRIPTION | | | | | 7,500 |
| | DUO NETWORK SECURITY MULTI-FACTOR AUTHENTICATION SYSTEM | | | | | 20,000 |
| | WEBEX VIRTUAL MEETINGS PLATFORM | | | | | 1,500 |
| | ZOOM WEBINARS VIRTUAL MEETINGS PLATFORM | | | | | 750 |
| | BS&A MUNICIPAL SOFTWARE REGULAR MAINTENANCE | | | | | 120,000 |
| | VEEAM BACKUP SOFTWARE ANNUAL MAINTENANCE SUBSCRIPTION | | | | | 20,000 |
| | GL # FOOTNOTE TOTAL | | | | | 483,250 |
| 01-1750-1000-5212 | EMPLOYEE HEALTH INSURANCE | 70,445 | 70,688 | 71,098 | 74,026 | 77,105 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 77,105 |
| 01-1750-1000-5220 | MAINT OFF/SPEC EQUIPMENT | 1,301 | 997 | 313 | 1,326 | 2,000 |
| | IT DEPT SHARE OF COLOR COPIER MAINTENANCE | | | | | 250 |
| | LASER PRINTERS & MISC EQUIP MAINTENANCE | | | | | 1,750 |
| | GL # FOOTNOTE TOTAL | | | | | 2,000 |
| 01-1750-1000-5222 | MEMBERSHIP DUES | 300 | 300 | 300 | 300 | 300 |
| | NATIONAL GOVERNMENT MANAGEMENT INFORMATION SCIENCES (GMIS) MEMBERSHIP | | | | | 300 |
| 01-1750-1000-5301 | AUTO PETROL PRODUCTS | 103 | 224 | 150 | 253 | 400 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---|------------------|------------------|------------------|------------------|------------------------|
| IT DEPARTMENT | | | | | | |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 400 |
| 01-1750-1000-5310 | VEHICLE MAINTENANCE | 340 | 1 | | | 350 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 350 |
| 01-1750-1000-5313 | IS MISC EQPT & SUPPLIES | 60,436 | 36,056 | 52,205 | 46,116 | 43,000 |
| | REPLACE ONE VMWARE SERVER IN VILLAGE HALL DATA CENTER | | | | | 15,000 |
| | (4) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS | | | | | 7,000 |
| | UPGRADE NETWORK STORAGE CAPACITY FOR DATA ARCHIVING SYS | | | | | 15,000 |
| | REPLACE SMARTPHONES FOR MANAGEMENT STAFF | | | | | 3,000 |
| | REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES | | | | | 3,000 |
| | GL # FOOTNOTE TOTAL | | | | | 43,000 |
| 01-1750-1000-5317 | MISC OPERATING SUPPLIES | 2,106 | 1,650 | 1,291 | 2,272 | 2,500 |
| | PHOTO ID SYSTEM - ONGOING | | | | | 1,000 |
| | MEDIA FOR THE TV STUDIO EQUIPMENT | | | | | 1,000 |
| | MISCELLANEOUS IT & OFFICE SUPPLIES | | | | | 500 |
| | GL # FOOTNOTE TOTAL | | | | | 2,500 |
| 01-1750-1000-5318 | OFFICE SUPPLIES | 101 | 56 | 170 | 659 | 200 |
| | IT DEPT SHARE OF PLOTTER SUPPLIES | | | | | 200 |
| 01-1750-1000-5327 | IS MISC SOFTWARE | 87,057 | 62,796 | 101,670 | 107,825 | 103,000 |
| | MICROSOFT OFFICE 365 LICENSES | | | | | 62,500 |
| | SOPHOS ANTI-VIRUS & ANTI-SPAM SOFTWARE LICENSES | | | | | 15,000 |
| | MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS: MICROSOFT PROJECT, VISIO, OFFICE DEVELOPER , ADOBE PHOTOSHOP, ACROBAT PROFESSIONAL | | | | | 7,500 |
| | VILLAGE-WIDE ALADTEC SCHEDULING & WORKFORCE MANAGEMENT SOFTWARE | | | | | 18,000 |
| | GL # FOOTNOTE TOTAL | | | | | 103,000 |
| 01-1750-1000-5707 | TRANSFER TO CERF | 193,975 | 202,040 | 237,170 | 138,405 | 163,020 |
| | CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND | | | | | 163,020 |
| Total Department IT DEPARTMENT: | | 1,221,734 | 1,227,374 | 1,441,337 | 1,346,743 | 1,476,805 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|-----------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| HUMAN RESOURCES DEPT | | | | | | |
| 01-1800-1000-5101 | LONGEVITY | | 600 | 600 | 600 | 375 |
| | EMPLOYEES WITH 12-17 YEARS OF SERVICE | | | | | 375 |
| | EMPLOYEES WITH 18-24 YEARS OF SERVICE | | | | | |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | |
| 01-1800-1000-5104 | SALARIES | 181,643 | 185,759 | 190,087 | 195,826 | 200,605 |
| | SALARIES FOR EMPLOYEES | | | | | 200,605 |
| 01-1800-1000-5105 | LOCAL TRAINING & MEETINGS | 4,229 | 3,260 | 3,868 | 4,302 | 5,750 |
| | MISCELLANEOUS PERSONNEL SEMINARS (IPELRA EMPLOYMENT LAW SEMINAR - HR DIRECTOR AND COORDINATOR) | | | | | 600 |
| | MILEAGE, TOLLS AND MEALS | | | | | 150 |
| | STATE REQUIRED ANNUAL ANTI-HARASSMENT TRAINING | | | | | 5,000 |
| | GL # FOOTNOTE TOTAL | | | | | 5,750 |
| 01-1800-1000-5108 | EMPLOYER CONTRIBUTIONS | 34,849 | 35,826 | 32,047 | 29,965 | 29,645 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 29,645 |
| 01-1800-1000-5116 | SICK LEAVE ANNL BUY BACK | 659 | 1,015 | 1,043 | 1,075 | 1,505 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 1,505 |
| 01-1800-1000-5201 | ADVERTISING & PUBLISHING | 2,185 | 4,343 | 2,554 | 6,480 | 2,800 |
| | PUBLICATION COSTS FOR JOB ADVERTISEMENTS - GENERAL | | | | | 2,800 |
| 01-1800-1000-5205 | MULTIPLE DAY TRAINING | 305 | 4,671 | 5,179 | 5,823 | 6,000 |
| | ILLINOIS PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION CONFERENCE - HR COORDINATOR AND HR DIRECTOR | | | | | 3,000 |
| | NATIONAL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION CONFERENCE | | | | | 3,000 |
| | GL # FOOTNOTE TOTAL | | | | | 6,000 |
| 01-1800-1000-5206 | CONSULTING SERVICES | 57,454 | 7,948 | 24,140 | 34,766 | 47,850 |
| | EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES | | | | | 6,000 |
| | HR SIMPLIFIED COBRA NOTIFICATION FEES \$100/MONTH X 12 | | | | | 1,200 |
| | HR SIMPLIFIED ANNUAL FEE | | | | | 650 |
| | THIRD PARTY EXECUTIVE RECRUITMENT SERVICES | | | | | 20,000 |
| | PROFESSIONAL DEVELOPMENT - ASSESSMENT AND PROGRAM | | | | | 20,000 |
| | GL # FOOTNOTE TOTAL | | | | | 47,850 |
| 01-1800-1000-5207 | IS SERV & MAINT AGREEMENT | 4,083 | | 1,216 | 2,955 | 15,000 |
| | NEW APPLICANT TRACKING SOFTWARE AND MAINTENANCE AGREEMENT | | | | | 5,000 |
| | ONBOARDING & PERFORMANCE EVALUATION MODULE | | | | | 10,000 |
| | GL # FOOTNOTE TOTAL | | | | | 15,000 |
| 01-1800-1000-5212 | EMPLOYEE HEALTH INSURANCE | 21,743 | 23,434 | 24,448 | 24,797 | 25,320 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 25,320 |
| 01-1800-1000-5213 | GEN LIABILITY INSURANCE | 3,435 | 4,020 | 5,760 | 5,760 | 5,880 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 5,880 |
| 01-1800-1000-5222 | MEMBERSHIP DUES | 946 | 1,509 | 1,205 | 2,387 | 1,280 |
| | NATIONAL PELRA AND ILLINOIS PELRA | | | | | 230 |
| | ILL ASSOC OF FIRE & POLICE COMMISSIONERS | | | | | 375 |
| | PUBLICSALARY.COM | | | | | 400 |
| | SOCIETY FOR HUMAN RESOURCE MANAGEMENT | | | | | 275 |
| | GL # FOOTNOTE TOTAL | | | | | 1,280 |
| 01-1800-1000-5226 | PERSONNEL SERVICES | 45,387 | 11,913 | 49,341 | 57,483 | 31,250 |
| | EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL INCLUDING PSYCHOLOGICAL AND POLYGRAPH | | | | | 15,000 |
| | BACKGROUNDS ON-LINE FOR ALL NON-SWORN EMPLOYEES | | | | | 1,250 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|--|------------------|------------------|------------------|------------------|------------------------|
| HUMAN RESOURCES DEPT | | | | | | |
| | FIREFIGHTER ELIGIBILITY REGISTER | | | | | |
| | POLICE OFFICER ELIGIBILITY REGISTER | | | | | 15,000 |
| | POLICE SERGEANT ELIGIBILITY REGISTER | | | | | |
| | FIRE LIEUTENANT ELIGIBILITY REGISTER | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 31,250 |
| 01-1800-1000-5246 | MEDICAL EXAMS | 5,910 | 10,513 | 13,594 | 8,598 | 14,000 |
| | RETURN TO WORK AND NEW EMPLOYEE PHYSICALS | | | | | 14,000 |
| 01-1800-1000-5313 | IS MISC EQPT & SUPPLIES | | 1,249 | | | 3,500 |
| | COMPUTER REPLACEMENT - HR DIRECTOR AND HR COORDINATOR @ \$1,750 EACH | | | | | 3,500 |
| 01-1800-1000-5323 | AWARDS/DECORATIONS | 2,189 | 4,562 | 6,559 | 5,364 | 7,300 |
| | WELLNESS PROGRAM AND INCENTIVES | | | | | 6,300 |
| | EMPLOYEE RELATED/RETIREMENT RECOGNITION | | | | | 1,000 |
| | GL # FOOTNOTE TOTAL | | | | | 7,300 |
| Total Department HUMAN RESOURCES DEPT: | | 365,017 | 300,622 | 361,641 | 386,181 | 398,060 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|-------------------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| LEGAL DEPT | | | | | | |
| 01-1900-1000-5105 | LOCAL TRAINING & MEETINGS | | | | | 200 |
| | LOCAL TRAINING AND MEETINGS | | | | | 200 |
| 01-1900-1000-5218 | LEGAL SERVICES | 354,411 | 357,675 | 360,382 | 383,978 | 421,400 |
| | KLEIN THORPE & JENKINS LEGAL FEES | | | | | 350,000 |
| | MISC (LABOR NEGOTIATIONS) | | | | | 45,000 |
| | ADMINISTRATIVE HEARING OFFICER (\$700 X 12) | | | | | 8,400 |
| | KLEIN THORPE & JENKINS PROSECUTOR SERVICES | | | | | 18,000 |
| | GL # FOOTNOTE TOTAL | | | | | 421,400 |
| 01-1900-1000-5230 | RECORDING FEES | 543 | 713 | (105) | 666 | 1,000 |
| | COUNTY RECORDING FEES | | | | | 1,000 |
| 01-1900-1000-5299 | MISC CONTRACTUAL SERVICES | | 490 | | | 750 |
| | COUNTY COURT REPORTERS | | | | | 750 |
| Total Department LEGAL DEPT: | | 354,954 | 358,878 | 360,277 | 384,644 | 423,350 |

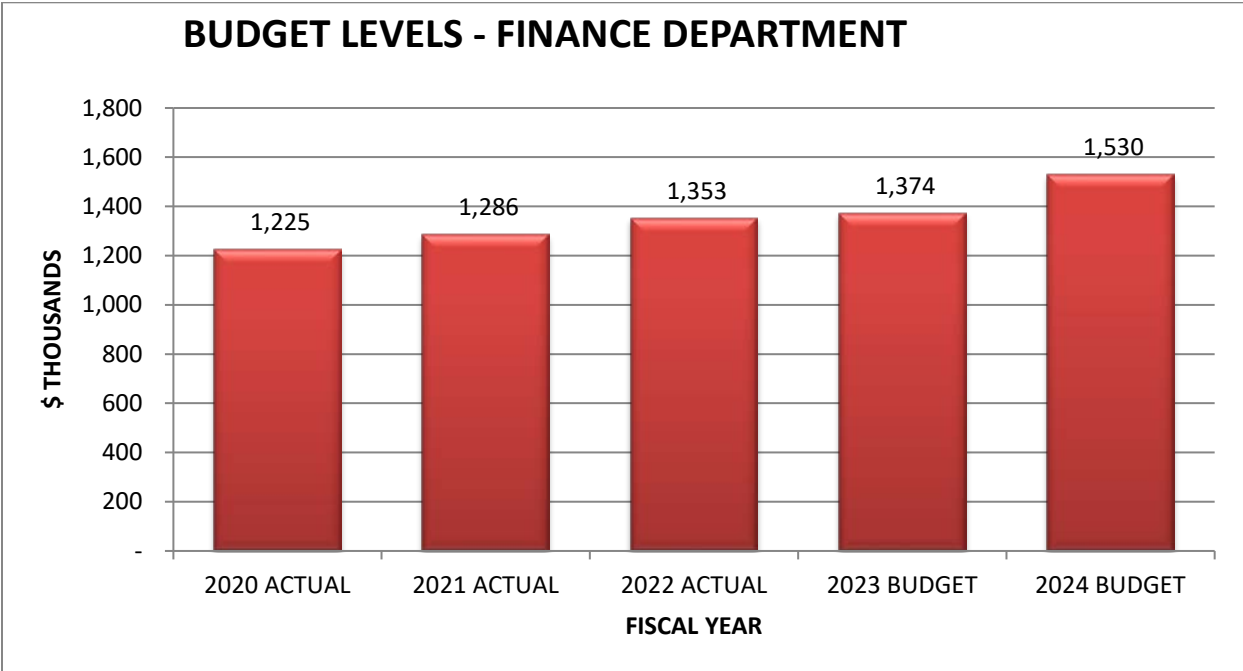
| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| SPECIAL EVENTS | | | | | | |
| 01-1140-1000-5102 | OVERTIME | | 14,808 | 16,037 | 18,966 | 20,000 |
| MISC EVENTS (PW) (MEMORIAL DAY, COMMUNITY DOCUMENT DESTRUCTION, NATIONAL NIGHT OUT) | | | | | | 2,500 |
| ROCK THE RUNWAY - ALL DEPTS | | | | | | 13,500 |
| LIGHTS AROUND WHEELING (PW) | | | | | | 4,000 |
| GL # FOOTNOTE TOTAL | | | | | | 20,000 |
| 01-1140-1000-5108 | EMPLOYER CONTRIBUTIONS | | | | 1,274 | 3,060 |
| IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | | 3,060 |
| 01-1140-1000-5228 | PRINTING & BINDING | 461 | | | | 0 |
| 01-1140-1000-5233 | RENTAL EQUIPMENT | 4,136 | 4,985 | 7,330 | 7,060 | 7,500 |
| ROCK THE RUNWAY - LIGHT TOWERS | | | | | | 2,500 |
| LIFT & BOOM FOR INSTALLATION/REMOVAL OF GROUND MOUNTED HOLIDAY DECORATIONS | | | | | | 5,000 |
| GL # FOOTNOTE TOTAL | | | | | | 7,500 |
| 01-1140-1000-5236 | CREDIT CARD FEES | | 67 | 41 | 95 | 100 |
| ROCK THE RUNWAY CREDIT CARD FEES | | | | | | 100 |
| 01-1140-1000-5297 | PROGRAMS/ACTIVITIES EXP | 10,304 | 55,089 | 82,455 | 82,728 | 94,050 |
| ROCK THE RUNWAY EVENT - COST OFFSET BY DONATIONS: INCLUDES PARKING & BUS SERVICES, MOSQUITO CONTROL, ENTERTAINMENT & SALES TAX PAYMENT TO IDOR | | | | | | 85,000 |
| COMMUNITY PANCAKE BREAKFAST | | | | | | 550 |
| EMPLOYEE PICNIC & APPRECIATION PARTY | | | | | | 7,000 |
| VOLUNTEER APPRECIATIONS DINNERS & GIFTS | | | | | | 1,500 |
| GL # FOOTNOTE TOTAL | | | | | | 94,050 |
| 01-1140-1000-5299 | MISC CONTRACTUAL SERVICES | 32,785 | 56,658 | 47,391 | 48,834 | 65,000 |
| HOLIDAY LIGHTS INSTALLATION, MAINTENANCE & REMOVAL | | | | | | 65,000 |
| 01-1140-1000-5301 | AUTO PETROL PRODUCTS | | 224 | | 138 | 300 |
| REFUEL LIGHT TOWERS - ROCK THE RUNWAY EVENT | | | | | | 300 |
| 01-1140-1000-5317 | MISC OPERATING SUPPLIES | 5,637 | 19,521 | 33,789 | 36,655 | 25,100 |
| ROCK THE RUNWAY AND LIGHTS AROUND WHEELING INCL CHILDREN GIVEAWAYS, DECORATION REPLACEMENTS, INSECT REPELLENT, COOKIE TRUCK, ETC. | | | | | | 10,000 |
| HOLIDAY LIGHT STRAND REPLACEMENT (YEARLY) | | | | | | 12,000 |
| LIGHTS AROUND WHEELING PORTABLE GENERATOR | | | | | | 3,100 |
| GL # FOOTNOTE TOTAL | | | | | | 25,100 |
| Total Department SPECIAL EVENTS: | | 53,323 | 151,352 | 187,043 | 195,750 | 215,110 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|--|------------------|------------------|------------------|------------------|------------------------|
| SOLID WASTE SYSTEM | | | | | | |
| 01-1160-1000-5227 | POSTAGE | 581 | 604 | 656 | 607 | 705 |
| | UTILITY BILLING MAILINGS COSTS (3% OF TOTAL) BASED ON 51,000 BILLS AND LATE NOTICES | | | | | |
| | 49,000 BILLS X .44 X 1.03 X 3% | | | | | 670 |
| | 2,000 LATE NOTICES X .5665 X 1.03 X 3% | | | | | 35 |
| | GL # FOOTNOTE TOTAL | | | | | 705 |
| 01-1160-1000-5228 | PRINTING & BINDING | 460 | 427 | 403 | 435 | 430 |
| | UTILITY BILL PRINTING COSTS (3% OF TOTAL) | | | | | |
| | 51,000 BILLS X .2365 X 1.03 X 3% | | | | | 375 |
| | SETUP COST \$150 X 12 X 3% | | | | | 55 |
| | GL # FOOTNOTE TOTAL | | | | | 430 |
| 01-1160-1000-5231 | REG & SPCL AGENCY ASSESS | 494,549 | 522,282 | 546,695 | 556,064 | 616,385 |
| | SOLID WASTE AGENCY OF NORTHERN COOK COUNTY TIPPING FEES | | | | | |
| | OPERATION AND MAINTENANCE COST JAN-APR | | | | | 189,340 |
| | OPERATION AND MAINTENANCE COST MAY-DEC | | | | | 395,645 |
| | OPERATION AND MAINTENANCE OVERAGE | | | | | 31,400 |
| | GL # FOOTNOTE TOTAL | | | | | 616,385 |
| Total Department SOLID WASTE SYSTEM: | | 495,590 | 523,313 | 547,754 | 557,106 | 617,520 |

GENERAL FUND

Finance Department

Finance Department.....\$1,530,175



**Village of Wheeling
Finance Department
January 1, 2024**





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 responsible for utility billing, risk management, health insurance administration, purchasing, and investing and oversees and coordinates the Village's annual budget process.

2023 ACCOMPLISHMENTS

STATED GOAL: *Reaffirm commitment to pay-as-you-go financing of infrastructure and equipment needs*



-  Retired the Tax Increment Financing Notes associated with the Wheeling Town Center and Northgate Crossing developments.
-  Completed the implementation of the Village's new Enterprise Resource Planning system, as well as the implementation of InvoiceCloud. InvoiceCloud is a new utility billing payment portal for residents and businesses.

STATED GOAL: *Make strides in efforts to influence State of Illinois lawmakers with respect to the costs of pensions, unfunded mandates, etc.*


-  Attended Illinois Municipal League (IML) Personnel and Pensions Policy Committee meetings and helped propose legislation for the Illinois legislature's consideration.

2024 OBJECTIVES/GOALS


IDENTIFIED GOAL: *Reaffirm commitment to pay-as-you-go financing of infrastructure and equipment needs*

-  Launch BS&A online, a new payment portal for business licenses and accounts receivable invoicing. The system will also support permit invoicing.
-  Work with the Public Works Department to complete an in-house water rate study.

IDENTIFIED GOAL: *Make strides in efforts to influence State of Illinois lawmakers with respect to the costs of pensions, unfunded mandates, etc.*

-  Maintain an active role in the Illinois Municipal League's Personnel and Pensions Policy Committee and the Northwest Municipal Conference.

IDENTIFIED GOAL: *Review and re-establish appropriate strategies and policies to balance realistic expectations concerning revenue streams with appropriate revenue growth assumptions*

-  Complete the Medicare Ground Ambulance Data Collection report, a requirement to participate in the Ground Emergency Medical Transportation (GEMT) program. GEMT is a federally funded Medicaid program that provides additional reimbursement for ambulance services above the State's reimbursement for Medicaid claims.

🔍 Identify additional or continuing grant opportunities.

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Target | Actual 2023 | Actual 2022 | Actual 2021 |
|---|--------|-------------|-------------|-------------|
| 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 | <5 | 5 | 3 | 4 |
| Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency | | | | |
| Invoices processed within 30 days | 97% | 98% | 99% | 98% |
| Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output | | | | |
| Real estate transfer certificates issued | N/A | 821 | 965 | 1,178 |
| Water & Sewer bills issued | N/A | 49,248 | 49,753 | 49,328 |
| Accounts Payable checks issued | N/A | 1,474 | 1,424 | 1,396 |
| Accounts Payable ACH transfers issued | N/A | 895 | 909 | 903 |

| AUTHORIZED PERSONNEL | FY 2024 | FY 2023 | FY 2022 | Increase/Decrease 2023 to 2024 |
|---|----------|----------|----------|--------------------------------|
| Director of Finance | 1 | 1 | 1 | - |
| Deputy Director of Finance | 1 | 1 | 1 | - |
| Accounting Manager | 1 | 1 | 1 | - |
| Payroll Coordinator | 1 | 1 | 1 | - |
| Accountant | 1 | 0 | 0 | +1 |
| Financial Services Coordinator | 1 | 1 | 1 | - |
| Accounts Receivable/Accounts Payable Clerk | 0 | 1 | 1 | -1 |
| Utility Billing Clerk/Revenue Collections Coordinator | 1 | 1 | 1 | - |
| Finance Clerk | 1 | 1 | 1 | - |
| TOTAL FULL-TIME | 8 | 8 | 8 | - |

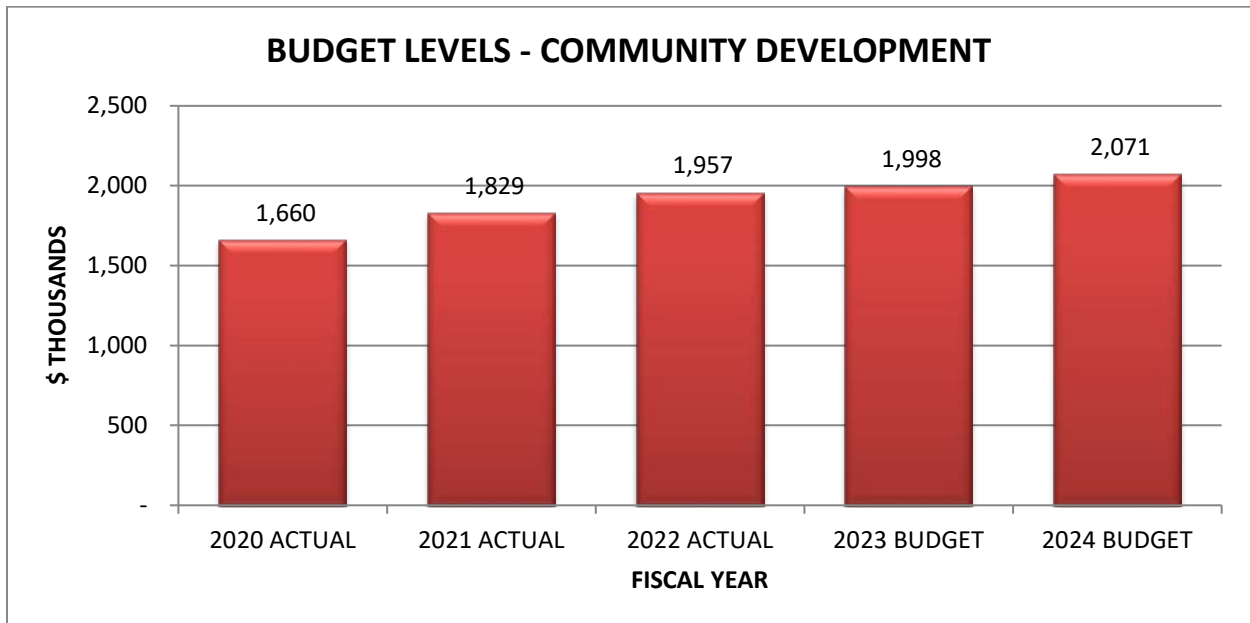
| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| FINANCE DEPARTMENT | | | | | | |
| 01-1700-1000-5101 | LONGEVITY | 3,300 | 3,300 | 3,300 | 4,679 | 4,000 |
| | EMPLOYEES WITH 12-17 YEARS OF SERVICE | | | | | 2,500 |
| | EMPLOYEES WITH 18-24 YEARS OF SERVICE | | | | | 1,500 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 4,000 |
| | GL # FOOTNOTE TOTAL | | | | | 300 |
| 01-1700-1000-5102 | OVERTIME | 139 | | | 391 | 300 |
| | OVERTIME FOR DEPARTMENT EMPLOYEES | | | | | 300 |
| 01-1700-1000-5104 | SALARIES | 745,971 | 797,183 | 810,006 | 770,195 | 783,765 |
| | SALARIES FOR DEPARTMENT EMPLOYEES | | | | | 783,765 |
| 01-1700-1000-5105 | LOCAL TRAINING & MEETINGS | 932 | 275 | 874 | 542 | 1,500 |
| | MISC SEMINARS & TRAINING FOR DEPARTMENT PERSONNEL | | | | | 1,500 |
| 01-1700-1000-5108 | EMPLOYER CONTRIBUTIONS | 142,199 | 152,588 | 136,587 | 120,154 | 120,175 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DEPT EMPLOYEES | | | | | 120,175 |
| 01-1700-1000-5113 | TUITION REIMBURSEMENT | | | | 407 | 2,000 |
| | TUITION REMBURSEMENT FOR ONE EMPLOYEE | | | | | 2,000 |
| 01-1700-1000-5115 | SLDPA RETIREE CONTRIBUTN | | | | 23,309 | 52,395 |
| | SLDPA RETIREE CONTRIBUTION | | | | | 52,395 |
| 01-1700-1000-5116 | SICK LEAVE ANNL BUY BACK | 2,880 | 3,498 | 3,594 | 3,706 | 2,365 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 2,365 |
| 01-1700-1000-5201 | ADVERTISING & PUBLISHING | 1,024 | 925 | 925 | 250 | 1,200 |
| | TREASURER'S REPORT PUBLICATION | | | | | 1,200 |
| 01-1700-1000-5203 | AUDIT | 44,321 | 41,177 | 46,111 | 47,958 | 52,060 |
| | COST OF AUDITING FY 2023 STATEMENTS | | | | | 52,060 |
| 01-1700-1000-5205 | MULTIPLE DAY TRAINING | 820 | 916 | 2,042 | 1,504 | 7,550 |
| | IL GOVERNMENT FINANCE OFFICERS ASSOCIATION (IGFOA) CONFERENCE | | | | | 2,450 |
| | GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) CONFERENCE | | | | | 3,600 |
| | IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (IPELRA) CONFERENCE | | | | | 1,500 |
| | GL # FOOTNOTE TOTAL | | | | | 7,550 |
| 01-1700-1000-5206 | CONSULTING SERVICES | 5,382 | 2,118 | | | 0 |
| 01-1700-1000-5212 | EMPLOYEE HEALTH INSURANCE | 134,161 | 134,588 | 116,509 | 134,534 | 190,740 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES | | | | | 190,740 |
| 01-1700-1000-5213 | GEN LIABILITY INSURANCE | 9,820 | 11,480 | 16,470 | 16,470 | 16,800 |
| | DEPT SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCLUDING WORKERS' COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 16,800 |
| 01-1700-1000-5219 | BANK CHARGES | 16,438 | 16,285 | 15,472 | 15,827 | 19,705 |
| | DEPOSITORY SERVICES/FIFTH THIRD BANK | | | | | 16,380 |
| | INVESTMENT TRUST SERVICE FEES/US BANK | | | | | 3,300 |
| | ACH FEES FOR ACCOUNTS PAYABLE VERIFICATIONS | | | | | 25 |
| | GL # FOOTNOTE TOTAL | | | | | 19,705 |
| 01-1700-1000-5220 | MAINT OFF/SPEC EQUIPMENT | 1,459 | 2,280 | 1,747 | 2,248 | 2,000 |
| | MAINTENANCE OF RICOH C4500 COPIER (INCLUDING COST OF COPIES) PER AGREEMENT WITH RICOH | | | | | 1,800 |
| | DESKTOP PRINTER(S) MAINTENANCE & REPAIRS | | | | | 200 |
| | GL # FOOTNOTE TOTAL | | | | | 2,000 |
| 01-1700-1000-5222 | MEMBERSHIP DUES | 1,431 | 1,390 | 1,475 | 1,377 | 1,400 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|--|------------------|------------------|------------------|------------------|------------------------|
| FINANCE DEPARTMENT | | | | | | |
| | ILLINOIS GOVERNMENT FINANCE OFFICERS ASSOCIATION (2) | | | | | 400 |
| | GOVERNMENT FINANCE OFFICERS ASSOCIATION (2) | | | | | 250 |
| | MORNINGSTAR.COM | | | | | 250 |
| | AMAZON BUSINESS PRIME | | | | | 500 |
| | GL # FOOTNOTE TOTAL | | | | | 1,400 |
| 01-1700-1000-5225 | ACTUARIAL SERVICES | 9,350 | 13,730 | 14,710 | 14,540 | 12,590 |
| | ACTUARY SERVICES FOR POLICE AND FIRE PENSION FUNDS | | | | | 5,780 |
| | GASB 68 DISCLOSURE FOR POLICE AND FIRE PENSION FUNDS | | | | | 4,560 |
| | GASB 75 OPEB ACTUARIAL EVALUATION FEE | | | | | 2,250 |
| | GL # FOOTNOTE TOTAL | | | | | 12,590 |
| 01-1700-1000-5228 | PRINTING & BINDING | 977 | 1,611 | 963 | 748 | 1,620 |
| | CHECK STOCK | | | | | 900 |
| | 1099 & W2 FORMS | | | | | 300 |
| | DEPOSIT SLIPS | | | | | 70 |
| | ENVELOPES | | | | | 350 |
| | GL # FOOTNOTE TOTAL | | | | | 1,620 |
| 01-1700-1000-5236 | CREDIT CARD FEES | 9,493 | 10,935 | 11,841 | 16,028 | 17,300 |
| | FRONT COUNTER CREDIT CARD FEES (20% OF INVOICECLOUD) | | | | | 16,800 |
| | SQUARE CREDIT CARD FEES | | | | | 500 |
| | GL # FOOTNOTE TOTAL | | | | | 17,300 |
| 01-1700-1000-5299 | MISC CONTRACTUAL SERVICES | 4,928 | 11,353 | 16,281 | 124,980 | 159,480 |
| | CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FINANCIAL | | | | | 1,000 |
| | PROFESSIONAL SERVICES - INTERIM ACCOUNTANT | | | | | 135,960 |
| | AVENU FEES FOR COLLECTING FOOD AND BEVERAGE TAX | | | | | 18,000 |
| | WEX (FLEXIBLE BENEFITS) - ADMINISTRATION FEES | | | | | 4,020 |
| | WEX (FLEXIBLE BENEFITS) - TESTING | | | | | 500 |
| | GL # FOOTNOTE TOTAL | | | | | 159,480 |
| 01-1700-1000-5302 | BOOKS & SUBSCRIPTIONS | 1,453 | 178 | 144 | 144 | 500 |
| | MISC BOOKS/PUBLICATIONS | | | | | 500 |
| 01-1700-1000-5313 | IS MISC EQPT & SUPPLIES | 2,482 | 1,579 | 60 | | 5,250 |
| | (3) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECIFICATIONS | | | | | 5,250 |
| 01-1700-1000-5315 | SMALL TOOLS & EQUIPMENT | 7,601 | 331 | 432 | 322 | 400 |
| | MISCELLANEOUS | | | | | 400 |
| 01-1700-1000-5317 | MISC OPERATING SUPPLIES | 875 | 890 | 1,225 | 658 | 1,000 |
| | MISC SUPPLIES | | | | | 1,000 |
| 01-1700-1000-5318 | OFFICE SUPPLIES | 1,364 | 1,409 | 1,256 | 1,344 | 1,500 |
| | OFFICE SUPPLIES; TONER CARTRIDGES | | | | | 1,500 |
| 01-1700-1000-5323 | AWARDS/DECORATIONS | 975 | 975 | 975 | 1,110 | 975 |
| | GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) BUDGET AND AUDIT CERTIFICATION FEES | | | | | 975 |
| 01-1700-1000-5707 | TRANSFER TO CERF | 75,000 | 75,000 | 150,000 | 108,660 | 71,605 |
| | DEPT CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) | | | | | 71,605 |
| Total Department FINANCE DEPARTMENT: | | 1,224,775 | 1,285,994 | 1,352,999 | 1,412,085 | 1,530,175 |

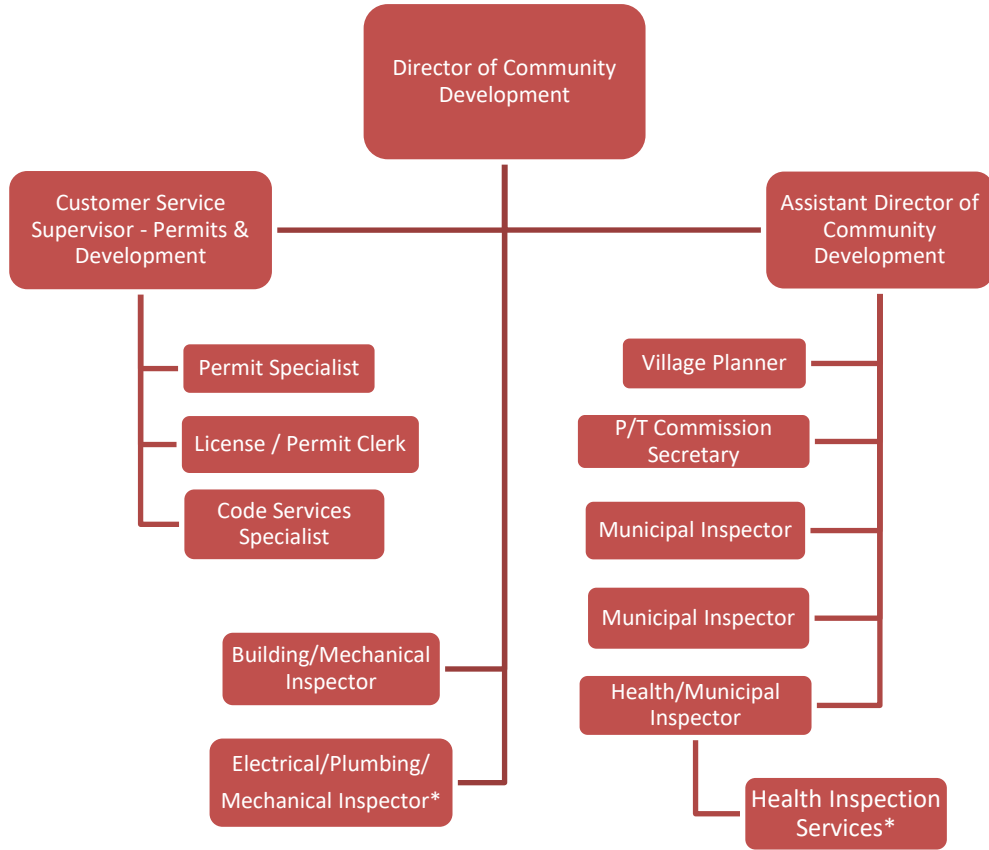
GENERAL FUND

Community Development

Community Development\$2,070,674



Village of Wheeling Community Development Department January 1, 2024



* 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 primary responsibility is to implement the Village Code as it applies to various 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.

2023 ACCOMPLISHMENTS

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

- ⊗ Implemented a new enterprise software system that provides an enhanced user experience and allows for improved internal efficiencies.

STATED GOAL: Build sense of community and neighborhood pride; provide a reason to reinvest

- ⊗ Implemented modifications to the single-family residential fire sprinkler requirements to clarify when sprinklers are required on large single-family additions and rehabilitation projects to reduce homeowners' costs and to encourage larger-scale property/structural improvements.

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

- ⊗ Relied on the Restaurant Row Corridor Plan to guide new development and redevelopment of critical properties along the Milwaukee Avenue Corridor, such as the redevelopment of the former Cole Taylor bank building (350 W. Dundee Rd) and new occupancy of the retail building at 135-145 N. Milwaukee Avenue through enhanced streetscape furnishings.

IDENTIFIED GOAL: Encourage additional move-up housing opportunities

- ⊗ Coordinated with the Economic Development Department to identify opportunities to encourage the development of different housing types to expand the available housing in the Village.

IDENTIFIED GOAL: Pursue consistent code enforcement

- ⊗ Identified and eliminated internal Department obstructions to reduce conflicting code requirements implementation and to further facilitate compliance and enforcement amongst residence.

IDENTIFIED GOAL: Enhance the Village's cyber identity

- ⊗ Worked to overhaul the Community Development website to include the new enterprise software system; however additional work is needed to implement the customer service portal.

2024 OBJECTIVES/GOALS**IDENTIFIED GOAL: Create SMART (Specific, Measurable, Achievable, Relevant, Timely) priorities**

- ⊗ Implement the customer service portal associated with the new enterprise software system to provide an enhanced user experience regarding permitting and business licensing.

IDENTIFIED GOAL: Build sense of community and neighborhood pride; provide a reason to reinvest

- ⊗ Explore modifications to the internal permit plan review process to improve single-family residential permit review times.

IDENTIFIED GOAL: Pursue consistent code enforcement

- ⊗ Identify and eliminate conflicting code requirements regarding rental properties and licensing to increase compliance with revised Village standards.

IDENTIFIED GOAL: Enhance the Village's cyber identity

- ⊗ Overhaul the Community Development website to include the new enterprise software system and customer service portal.

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Target | Actual 2023 | Actual 2022 | Actual 2021 |
|--|--------|-------------|-------------|-------------|
| Stated Goal: Revitalize Wheeling’s community image Type of Measure: Effectiveness | | | | |
| Customer Satisfaction - % “Excellent” or “Good” | >90% | 98% | 99% | 99%* |
| Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency | | | | |
| Business Days Between Building Permit Application & Issuance (residential) | 7 | 7 | 14! | 7 |
| Business Days Between Code Violation Recognition & Resolution | 5 | 7 | 7 | 7 |

*Based on the small number of written evaluations received.

! Third-party inspection delays due to regional increase in construction activity and client capacity.

| AUTHORIZED PERSONNEL | FY 2024 | FY 2023 | FY 2022 | Increase/Decrease 2023 to 2024 |
|---|-----------|-----------|-----------|--------------------------------|
| Director of Community Development | 1 | 1 | 1 | - |
| Assistant Community Development Director | 1 | 1 | 1 | - |
| Village Planner | 1 | 1 | 1 | - |
| Customer Service Supervisor – Permits & Development | 1 | 1 | 1 | - |
| Building/Mechanical Inspector | 1 | 1 | 1 | - |
| Municipal Inspector | 2 | 3 | 3 | -1 |
| Health/Municipal Inspector | 1 | 1 | 1 | - |
| Permit Specialist | 1 | 1 | 1 | - |
| Code Services Specialist | 1 | - | - | 1 |
| License/Permit Clerk | 1 | 1 | 1 | - |
| TOTAL FULL-TIME | 11 | 11 | 11 | - |
| Commission Secretary | 1 | 1 | 1 | - |
| TOTAL PART-TIME | 1 | 1 | 1 | - |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| COMMUNITY DEVELOPMENT | | | | | | |
| 01-1300-1000-5101 | LONGEVITY | 2,082 | 1,800 | 1,800 | 2,778 | 2,750 |
| | EMPLOYEES WITH 12-17 YEARS OF SERVICE | | | | | 1,500 |
| | EMPLOYEES WITH 18-24 YEARS OF SERVICE | | | | | 1,250 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 2,750 |
| 01-1300-1000-5102 | OVERTIME | 1,056 | | 362 | | 1,000 |
| | OVERTIME FOR DIVISION EMPLOYEES | | | | | 1,000 |
| 01-1300-1000-5103 | SEASONAL HELP | 4,243 | | | | 0 |
| 01-1300-1000-5104 | SALARIES | 917,782 | 1,047,647 | 1,099,901 | 1,155,278 | 1,221,465 |
| | SALARIES FOR EMPLOYEES | | | | | 1,221,465 |
| 01-1300-1000-5105 | LOCAL TRAINING & MEETINGS | 584 | | 190 | 736 | 3,050 |
| | HEALTH DIVISION - ANNUAL PUBLIC HEALTH SUMMIT - ELGIN (\$75/PERSON) | | | | | 150 |
| | BUILDING DIVISION - MISC LOCAL TRAINING | | | | | 600 |
| | PROPERTY MAINTENANCE - IL ASSN OF CODE ENFORCEMENT QTR MTGS (\$500/PERSON) | | | | | 2,000 |
| | PLANNING - MISC LOCAL TRAINING | | | | | 300 |
| | GL # FOOTNOTE TOTAL | | | | | 3,050 |
| 01-1300-1000-5106 | UNIFORM ALLOWANCE | 591 | 867 | 206 | 36 | 400 |
| | CLOTHING FOR CD PERSONNEL | | | | | 400 |
| 01-1300-1000-5108 | EMPLOYER CONTRIBUTIONS | 177,518 | 203,970 | 186,873 | 176,454 | 186,630 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 186,630 |
| 01-1300-1000-5111 | UNEMPLOYMENT COMPENSATION | 16,256 | (6,123) | (379) | 787 | 0 |
| 01-1300-1000-5116 | SICK LEAVE ANNL BUY BACK | | | | 311 | 720 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 720 |
| 01-1300-1000-5201 | ADVERTISING & PUBLISHING | 1,065 | 1,734 | 1,320 | 1,403 | 1,800 |
| | PUBLIC NOTICES | | | | | 1,800 |
| 01-1300-1000-5205 | MULTIPLE DAY TRAINING | 212 | 1,621 | 1,924 | 1,683 | 1,875 |
| | BUILDING DIVISION - UNIVERSITY OF WISCONSIN MADISON | | | | | |
| | HEALTH DIVISION - IL ENVIRONMENTAL HEALTH ASSN (IEHA) | | | | | 800 |
| | ANNUAL CONFERENCE - STARVED ROCK | | | | | |
| | PLANNING DIVISION - AMERICAN PLANNING ASSN (APA) STATE CONFERENCE | | | | | 900 |
| | PLANNING DIVISION - AMERICAN PLANNING ASSN (APA) IL SPRING CONFERENCE | | | | | 175 |
| | GL # FOOTNOTE TOTAL | | | | | 1,875 |
| 01-1300-1000-5206 | CONSULTING SERVICES | 1,063 | 7,400 | 44,487 | 3,263 | 11,000 |
| | STRUCTURAL REVIEW SERVICES | | | | | 2,500 |
| | TITLE SEARCHES | | | | | 1,000 |
| | PREPARATION OF PLATS | | | | | 2,500 |
| | MISC CONSULTING SERVICES | | | | | 5,000 |
| | GL # FOOTNOTE TOTAL | | | | | 11,000 |
| 01-1300-1000-5207 | IS SERV & MAINT AGREEMENT | 14,019 | 16,569 | 17,961 | 1,281 | 1,500 |
| | PAPERVISION ANNUAL SUPPORT | | | | | 800 |
| | SIDWELL MAPS ONLINE | | | | | 300 |
| | BLUEBEAM - PLAN REVIEW/MARKUP SOFTWARE | | | | | 400 |
| | GL # FOOTNOTE TOTAL | | | | | 1,500 |
| 01-1300-1000-5212 | EMPLOYEE HEALTH INSURANCE | 139,615 | 157,290 | 193,936 | 195,648 | 205,170 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 205,170 |
| 01-1300-1000-5213 | GEN LIABILITY INSURANCE | 96,235 | 112,560 | 161,380 | 161,380 | 164,610 |

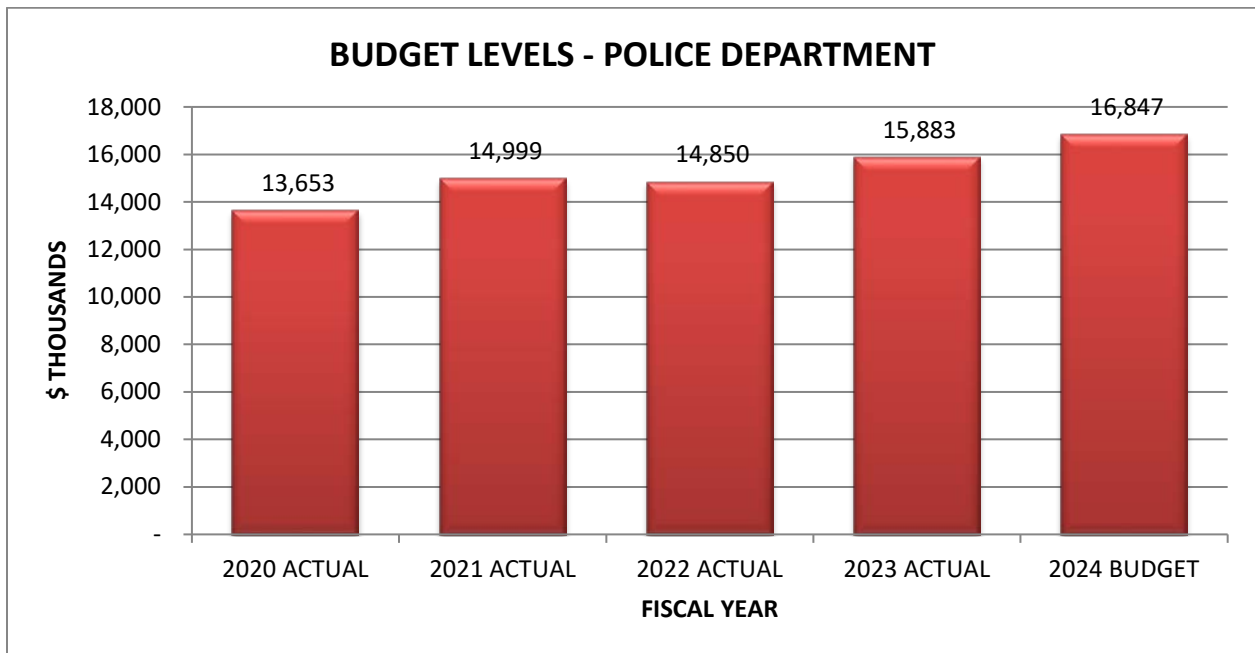
| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| COMMUNITY DEVELOPMENT | | | | | | |
| | DEPT SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 164,610 |
| 01-1300-1000-5220 | MAINT OFF/SPEC EQUIPMENT | 2,494 | 3,474 | 2,558 | 3,287 | 3,000 |
| | MISC EQUIPMENT MAINTENANCE/REPAIRS | | | | | 1,000 |
| | RICOH MAINTENANCE | | | | | 2,000 |
| | GL # FOOTNOTE TOTAL | | | | | 3,000 |
| 01-1300-1000-5222 | MEMBERSHIP DUES | 2,178 | 2,242 | 2,358 | 2,419 | 2,794 |
| | BUILDING DIVISION - NORTHWEST BUILDING OFFICIALS & CODE ADMINISTRATORS (NWBOCA) | | | | | 50 |
| | BUILDING DIVISION - INTERNATIONAL CODE COUNCIL (ICC) | | | | | 150 |
| | HEALTH DIVISION - IL ENVIRONMENTAL HEALTH ASSN | | | | | 110 |
| | HEALTH DIVISION - LICENSED ENVIRONMENTAL HEALTH PRACTITIONER (LEHP) RECERTIFICATION | | | | | 310 |
| | HEALTH DIVISION - IL ASSN OF CODE ENFORCERS | | | | | 160 |
| | PLANNING DIVISION - AMERICAN PLANNING ASSOCIATION | | | | | 1,350 |
| | PLANNING DIVISION - APA PLAN COMMISSIONERS | | | | | 600 |
| | CD STAFF - COOK COUNTY NOTARY | | | | | 54 |
| | CD STAFF - LAKE COUNTY NOTARY | | | | | 10 |
| | GL # FOOTNOTE TOTAL | | | | | 2,794 |
| 01-1300-1000-5228 | PRINTING & BINDING | 5,021 | 4,450 | 4,646 | 1,756 | 3,800 |
| | INSPECTION FORMS | | | | | 2,000 |
| | MISC DEPARTMENT FORMS | | | | | 1,000 |
| | BUSINESS LICENSE FORMS | | | | | 800 |
| | GL # FOOTNOTE TOTAL | | | | | 3,800 |
| 01-1300-1000-5236 | CREDIT CARD FEES | 3,285 | 4,161 | 4,975 | 7,903 | 8,400 |
| | CREDIT CARD PROCESSING FEES (10% OF INVOICECLOUD) | | | | | 8,400 |
| 01-1300-1000-5242 | RETIREE HEALTH INSURANCE | 23,460 | 40,334 | 24,518 | 24,600 | 25,410 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 25,410 |
| 01-1300-1000-5244 | DUPLICATION SERVICES | 4,324 | 4,514 | 3,000 | 1,504 | 3,000 |
| | SCANNING OF DEPT FILES/RECORDS | | | | | 3,000 |
| 01-1300-1000-5248 | FINGER PRINTING FEES | 1,102 | 1,045 | 1,300 | 1,102 | 800 |
| | FINGER PRINTING FEES | | | | | 800 |
| 01-1300-1000-5299 | MISC CONTRACTUAL SERVICES | 210,224 | 202,280 | 171,735 | 180,485 | 195,300 |
| | HEALTH INSPECTION PROFESSIONALS (HIP) | | | | | 50,000 |
| | B&F INSPECTIONS & PLAN REVIEWS | | | | | 140,000 |
| | THOMPSON ELEVATOR SERVICES | | | | | 300 |
| | PROPERTY MAINTENANCE CLEAN-UP | | | | | 2,500 |
| | SKUNK ABATEMENT | | | | | 2,500 |
| | GL # FOOTNOTE TOTAL | | | | | 195,300 |
| 01-1300-1000-5301 | AUTO PETROL PRODUCTS | 3,043 | 4,754 | 6,673 | 5,635 | 8,000 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 8,000 |
| 01-1300-1000-5302 | BOOKS & SUBSCRIPTIONS | 937 | 510 | 46 | 135 | 500 |
| | BUILDING DIVISION | | | | | 250 |
| | CODE ENFORCEMENT | | | | | |
| | HEALTH DIVISION | | | | | 150 |
| | PLANNING DIVISION | | | | | 100 |
| | GL # FOOTNOTE TOTAL | | | | | 500 |
| 01-1300-1000-5306 | HEALTH TEST SUPPLIES | 161 | 45 | 222 | 78 | 250 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|--|------------------|------------------|------------------|------------------|------------------------|
| COMMUNITY DEVELOPMENT | | | | | | |
| | SUPPLIES FOR ROUTINE, SPECIAL & EMERGENCY TESTS | | | | | 250 |
| 01-1300-1000-5310 | VEHICLE MAINTENANCE | 3,244 | 4,308 | 3,967 | 4,963 | 5,000 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 5,000 |
| 01-1300-1000-5313 | IS MISC EQPT & SUPPLIES | 6,420 | 6,676 | 12,544 | 3,452 | 3,550 |
| | REPLACEMENT COMPUTERS PER VILLAGE SPECS | | | | | 3,500 |
| | CELL PHONES - MISC EQUIPMENT | | | | | 50 |
| | GL # FOOTNOTE TOTAL | | | | | 3,550 |
| 01-1300-1000-5315 | SMALL TOOLS & EQUIPMENT | 8,210 | 40 | 4,261 | 166 | 1,200 |
| | INSPECTION EQUIPMENT | | | | | 600 |
| | MISC TOOLS | | | | | 600 |
| | GL # FOOTNOTE TOTAL | | | | | 1,200 |
| 01-1300-1000-5317 | MISC OPERATING SUPPLIES | 2,484 | 2,139 | 1,162 | 1,241 | 4,000 |
| | MISC EQUIPMENT & SUPPLIES | | | | | 3,750 |
| | PLAN COMMISSION SUPPLIES | | | | | 250 |
| | GL # FOOTNOTE TOTAL | | | | | 4,000 |
| 01-1300-1000-5318 | OFFICE SUPPLIES | 3,800 | 2,631 | 2,588 | 1,764 | 3,500 |
| | FORMS, FOLDERS, LABELS, ETC | | | | | 975 |
| | STAMPS, COUNTER SUPPLIES, ETC | | | | | 100 |
| | LUNCHROOM SUPPLIES | | | | | 75 |
| | TECH SUPPLIES | | | | | 100 |
| | TONER | | | | | 2,250 |
| | GL # FOOTNOTE TOTAL | | | | | 3,500 |
| 01-1300-1000-5319 | PROTECTIVE CLOTHING/SUPL | 229 | 30 | | 463 | 200 |
| | PROTECTIVE CLOTHING & SUPPLIES | | | | | 200 |
| Total Department COMMUNITY DEVELOPMENT: | | 1,652,937 | 1,828,968 | 1,956,514 | 1,941,991 | 2,070,674 |

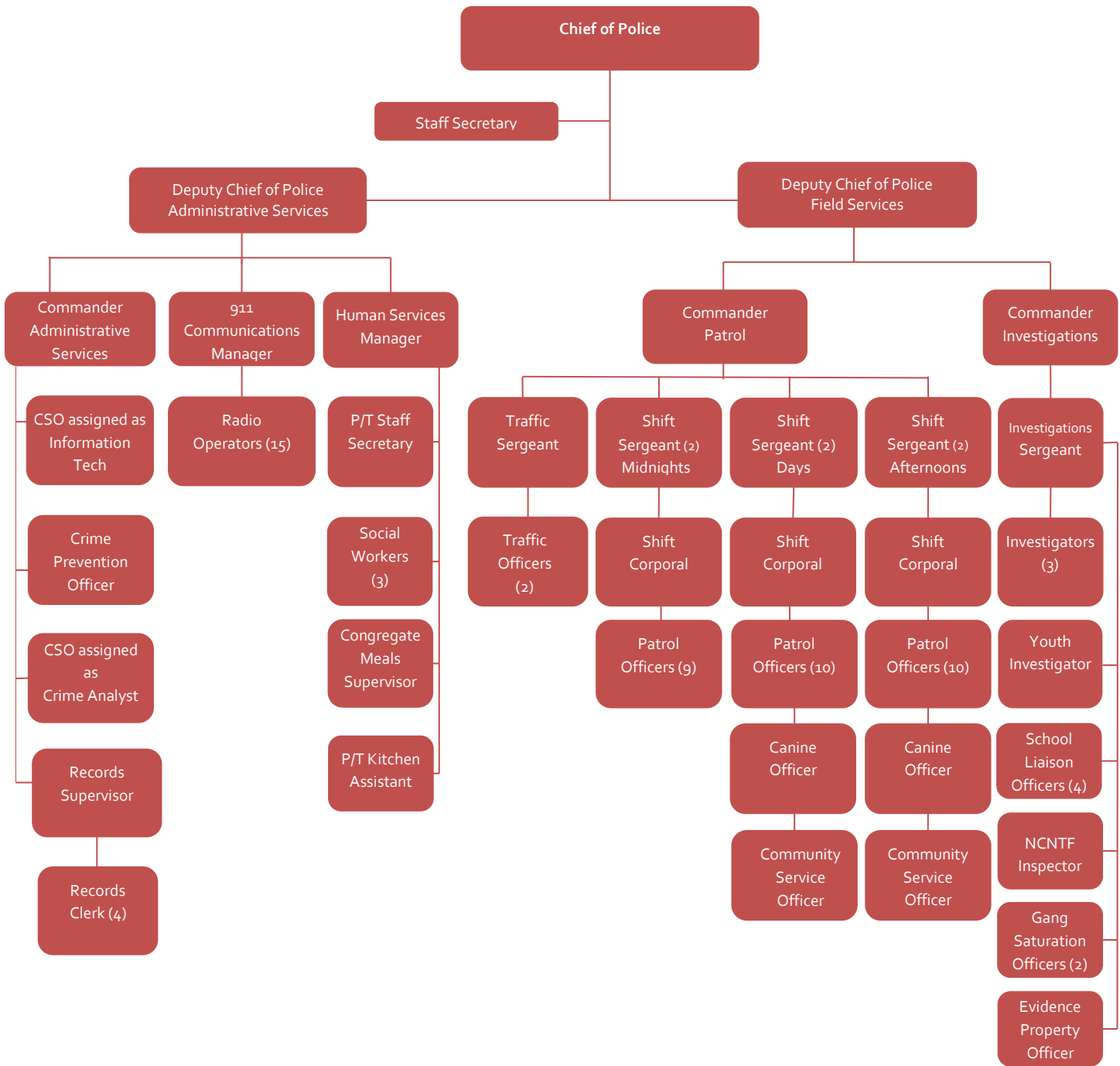
GENERAL FUND

Police Department

| | |
|--|---------------------|
| Police Department..... | \$14,884,411 |
| Police Department Telecommunicators..... | 1,316,270 |
| Social Services Division | 646,108 |
| TOTAL..... | \$16,846,789 |



Village of Wheeling Police Department January 1, 2024



Police Department

Department Description: The Wheeling Police Department has 91 full-time equivalent employees, including 63 sworn officers and 28 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 deal with crime, the fear of crime, and to enhance the quality of life for the residents of the Village of Wheeling. The Social Services Division provides professional help to members of the community in need. Services provided by the division 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. Social Services in the Village of Wheeling is a coordinated effort with all departments working together for the benefit of the community.

2023 ACCOMPLISHMENTS

STATED GOAL: Use the budget process to reflect the vision of this Strategic Plan.

- ⊗ Worked with staff and Northwest Central Dispatch to consolidate 911 emergency dispatching services.

STATED GOAL: Promote and encourage diversity in hiring.

- ⊗ Designed a mentor program to teach students communication skills, task management, leadership skills, and ethics. The program combines classroom and team-building activities intended to help students discover more about themselves and what they would like to do as a career with public safety being the focus.
- ⊗ Updated the Police Recruitment Video with changes made to reflect current personnel.
- ⊗ Initiated a police officer lateral entry program.

STATED GOAL: Provide for succession planning so that others are ready, willing, and able to serve.

- ⊗ Improved the efficiency of the Field Training Program by establishing an internal video database from body worn camera footage. Specific videos were identified and reviewed as valuable for training and teaching probationary officers.
- ⊗ Selected and trained a Police Department Investigator/ Evidence Technician who will help ensure that critical evidence needed to prove a suspected arson is located and handled accordingly.

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

- ⊗ Continued to provide specialized services to Older Adults through the Lunch at the Center Congregate Dining Program. The program exceeded grant expectations resulting in a request for additional funding from Age Options, which was granted.

STATED GOAL: Enhance the Village's cyber identity.

- ⊗ Added a QR code to business cards. The code directs users to Police Social Media Accounts and relevant resources.

2024 OBJECTIVE/GOALS

IDENTIFIED GOAL: Use the budget process to reflect the vision of this Strategic Plan.

- ⊗ Continue to work with staff and Northwest Central Dispatch to consolidate 911 emergency dispatching services with Northwest Central Dispatch.
- ⊗ Plan and implement a desk officer position in the records unit due to the upcoming consolidation.

IDENTIFIED GOAL: Promote and encourage diversity in Hiring.

- ⊗ Continue with the Student Leadership and Mentorship Development Camp. This program will be hosted by WPD/WFD/ Social Services. This program is didactic (in the sense that the program is ultimately teaching ethics and values). This program is open to students who are pursuing a career in Public Safety.
- ⊗ Attend Job Recruitment fairs at colleges and universities.

IDENTIFIED GOAL: Ensure CALEA Accreditation Compliance

- ⊗ Have accreditation files completed and up to date for inspection by the CALEA Accreditation Compliance Manager by June 24, 2024.
- ⊗ Ensure all time sensitive standards are completed on time.

IDENTIFIED GOAL: Ensure Training is credible and up to date

- ⊗ Monitor all mandated Federal, State, C.A.L.E.A. and department-mandated training to ensure on time completion.
- ⊗ Plan and implement an all-hazard training exercise with other Village Departments and/or community stakeholders.

IDENTIFIED GOAL: Provide for succession planning so that others are ready, willing, and able to serve.

- ⊗ Train two newly appointed detectives in division operations.
- ⊗ Provide training in Lead Homicide Investigator and Interview and interrogation.

IDENTIFIED GOAL: Records Unit Operations

- ⊗ Continue to cross-train all employees in the various functions of the records unit.
- ⊗ Monitor and balance records tasks assigned to each records employee to ensure fairness and efficiency.

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Target | Actual 2023 | Actual 2022 | Actual 2021 |
|---|---------|-------------|-------------|-------------|
| 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% | 98.24% | 98.24% | 98.24% |
| Total Part 1 Crime Per 1,000 of Population | N/A | N/A | N/A | 12.42 |
| Total Part 2 Crime Per 1,000 of Population | N/A | N/A | N/A | 55.63 |
| Total Crime Per 1,000 of Population All Offenses (NIBRS) | N/A | 44 | 35 | 68 |
| Avoidable Accidents & Injuries | <6 | 4 | 4 | 9 |
| Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency | | | | |
| Average Minutes from Call Received to Dispatch | <2 min. | 2.17 | 1.78 | 1.68 |
| Average Cost per Call for Service | N/A | \$461.20 | \$485.31 | \$473.47 |
| Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Output | | | | |
| Average Calls for Service Per Officer/CSO | N/A | 322 | 325 | 443 |
| Accidents/Crashes Investigated | N/A | 889 | 860 | 892 |
| Total Calls for Service ---- Police Service | N/A | 16,729 | 16,269 | 16,208 |
| Clearance Rate: Part I Offenses Against Persons (Cases Assigned) | N/A | N/A | 72% | 60% |
| Clearance Rate: Part I Offenses Against Property (Cases Assigned) | N/A | N/A | 46% | 19% |
| Clearance Rate: All Offenses (Cases Assigned-Per NIBRS) | N/A | 58% | N/A | N/A |
| Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Effectiveness | | | | |
| Number of Social Services Clients Returning for Services within current year | 10% | 9% | 7% | 10% |
| Number of Meals served through the Congregate Dining Program | 14,500 | 15,599 | 14,009 | 15,418 |
| 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 | 291 | 235 | 250 |

*A new National Incident Based Reporting System (NIBRS) has replaced the Uniform Crime Reporting (UCR) System and as such, our annual reports reflect the new reporting requirements.

| AUTHORIZED PERSONNEL | FY 2024 | FY 2023 | FY 2022 | Increase/ Decrease |
|-----------------------------------|-----------|-----------|-----------|-----------------------|
| Police Chief | 1 | 1 | 1 | - |
| Deputy Police Chief | 2 | 2 | 2 | - |
| Commander | 3 | 3 | 3 | - |
| Sergeant | 8 | 8 | 8 | - |
| Corporal | 3 | 3 | 3 | - |
| Officer | 46 | 43 | 43 | +3 |
| 911 Communications Center Manager | 1 | 1 | 1 | - |
| Social Services Manager | 1 | 1 | 1 | - |
| Social Worker | 3 | 3 | 3 | - |
| Evidence/Property Officer | 1 | 1 | 1 | - |
| IT Tech | 1 | 1 | 1 | - |
| Radio Operator | 15 | 19 | 19 | -4 |
| Community Service Officer | 3 | 3 | 3 | - |
| Records Supervisor | 1 | 1 | 1 | - |
| Records Clerk | 4 | 4 | 4 | - |
| Staff Secretary | 1 | 1 | 1 | - |
| Congregate Meals Site Supervisor | 1 | 1 | 1 | - |
| TOTAL FULL-TIME | 95 | 96 | 96 | -1 |
| Radio Operator | 5 | 5 | 0 | - |
| Kitchen Assistant | 1 | 1 | 1 | - |
| Human Services Staff Secretary | 1 | 1 | 1 | - |
| TOTAL PART-TIME | 7 | 7 | 2 | - |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| POLICE DEPARTMENT | | | | | | |
| 01-2100-2000-5101 | LONGEVITY | 37,552 | 32,234 | 33,026 | 25,642 | 27,950 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (12) | | | | | 6,000 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (13) | | | | | 13,750 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (6) | | | | | 8,200 |
| | GL # FOOTNOTE TOTAL | | | | | 27,950 |
| 01-2100-2000-5102 | OVERTIME | 219,866 | 255,814 | 328,024 | 341,265 | 321,000 |
| | CITIZENS POLICE ACADEMY | | | | | 3,000 |
| | TRAINING-NEW POLICE OFFICERS | | | | | 17,000 |
| | MUTUAL AID CALLOUT | | | | | 5,000 |
| | REGULARLY OCCURRING OVERTIME (ARRESTS, COURT, ETC.) | | | | | 275,000 |
| | BICYCLE PATROL | | | | | 21,000 |
| | GL # FOOTNOTE TOTAL | | | | | 321,000 |
| 01-2100-2000-5104 | SALARIES | 7,164,505 | 7,303,871 | 7,443,786 | 7,841,601 | 8,328,980 |
| | SALARIES FOR EMPLOYEES. NOTE: SCHOOL DISTRICTS 21 & 214 | | | | | 8,328,980 |
| | REIMBURSE THE VILLAGE 100% OF THE ANNUAL COSTS FOR 2 | | | | | |
| | OFFICERS IN EACH DISTRICT (I.E., 4 TOTAL) | | | | | |
| 01-2100-2000-5105 | LOCAL TRAINING & MEETINGS | 46,753 | 75,700 | 77,855 | 95,302 | 80,485 |
| | POLICE ACADEMY BASIC EXPENSES | | | | | 18,785 |
| | SCHOOL OF POLICE STAFF AND COMMAND | | | | | 4,400 |
| | ADVANCED HOMICIDE INVESTIGATION (MANDATORY TRAINING) | | | | | 2,800 |
| | TRAINING EQUIPMENT | | | | | 2,000 |
| | UNSCHEDULED TRAINING PROGRAMS AND SEMINARS | | | | | 16,000 |
| | (3) CRIME SCENE COURSES | | | | | 5,000 |
| | (3) BLOODSTAIN COURSES | | | | | 2,750 |
| | NORTHWESTERN CRASH RECONSTRUCTION COURSES | | | | | 2,700 |
| | TRAINING-DEFENSIVE TACTICS | | | | | 1,000 |
| | GLOCK ARMORERS SCHOOL (2 OFFICERS) | | | | | 1,000 |
| | POLICE LAW INSTITUTE | | | | | 6,700 |
| | GREATER COOK COUNTY CAPTAINS ASSOCIATION | | | | | 800 |
| | ILLINOIS CRIME PREVENTION OFFICERS | | | | | 120 |
| | NORTHERN ILLINOIS POLICE ALARM SYSTEM (NIPAS) ANNUAL MEETING | | | | | 280 |
| | NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE | | | | | 750 |
| | LAKE COUNTY CHIEFS ASSOCIATION | | | | | 500 |
| | NORTHWEST POLICE TRAINING ACADEMY | | | | | 2,000 |
| | TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, ETC. | | | | | 1,500 |
| | FOOD FOR HOSTED MEETINGS & TRAINING SESSIONS | | | | | 3,000 |
| | (2) CANINE TRAINING | | | | | 8,400 |
| | GL # FOOTNOTE TOTAL | | | | | 80,485 |
| 01-2100-2000-5106 | UNIFORM ALLOWANCE | 56,645 | 76,694 | 81,844 | 74,177 | 84,750 |
| | SWORN POLICE OFFICERS (63 X 750) | | | | | 47,250 |
| | COMMUNITY SERVICE OFFICERS (4 X 600) | | | | | 2,400 |
| | EVIDENCE/PROPERTY CONTROL OFFICER | | | | | 600 |
| | RECORDS CLERKS (5 X 375) | | | | | 2,000 |
| | INITIAL PURCHASE OFFICER UNIFORMS/EQUIPMENT | | | | | 7,500 |
| | SPECIALTY UNIFORMS: EVIDENCE TECHNICIAN, HONOR GUARD, ACCIDENT INVESTIGATOR, NIPAS | | | | | 20,000 |
| | CARRY OVER | | | | | 5,000 |
| | UNIFORM ROLLOVER ADJUSTMENT | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 84,750 |
| 01-2100-2000-5108 | EMPLOYER CONTRIBUTIONS | 273,534 | 288,947 | 268,550 | 258,672 | 299,660 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| POLICE DEPARTMENT | | | | | | |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES | | | | | 299,660 |
| 01-2100-2000-5109 | POL/FIR PENS EMPLR CNTRB | 2,295,083 | 3,125,560 | 3,847,367 | 4,087,533 | 2,762,093 |
| | VILLAGE CONTRIBUTION TO POLICE PENSION FUND (DETERMINED BY ACTUARY) | | | | | 2,762,093 |
| 01-2100-2000-5110 | COLLEGE INCENTIVE | 500 | | | | 0 |
| 01-2100-2000-5111 | UNEMPLOYMENT COMPENSATION | 1,936 | | | | 0 |
| | UNANTICIPATED UNEMPLOYMENT COMPENSATION | | | | | |
| 01-2100-2000-5113 | TUITION REIMBURSEMENT | | 3,058 | | | 0 |
| | TUITION REIMBURSEMENT | | | | | |
| 01-2100-2000-5115 | SLDPA RETIREE CONTRIBUTN | 103,141 | 42,760 | 130,313 | 33,755 | 0 |
| | SLDPA/VEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE END OF THE YEAR | | | | | |
| 01-2100-2000-5116 | SICK LEAVE ANNL BUY BACK | 35,829 | 32,049 | 33,301 | 32,173 | 35,200 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 35,200 |
| 01-2100-2000-5202 | ANIMAL IMPOUND | 961 | 2,775 | 1,265 | 1,480 | 1,500 |
| | ANIMAL IMPOUND | | | | | 1,500 |
| 01-2100-2000-5205 | MULTIPLE DAY TRAINING | 2,080 | 5,859 | 39,078 | 34,095 | 38,950 |
| | ILLINOIS ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS (2) | | | | | 1,500 |
| | COMMISSION ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES (CALEA) CONFERENCE (4) | | | | | 7,500 |
| | INTERNATIONAL CHIEFS OF POLICE CONFERENCE | | | | | 3,000 |
| | ILLINOIS LAW ENFORCEMENT ALARM SYSTEM (ILEAS) CONFERENCE (2) | | | | | 750 |
| | MISCELLANEOUS PER DIEM & TRAVEL EXPENSES | | | | | 2,000 |
| | UNSCHEDULED MULTI DAY TRAINING | | | | | 5,000 |
| | ADVANCED LAW ENFORCEMENT RAPID RESPONSE TRAINING (ALERRT) - ACTIVE SHOOTER INTEGRATED RESPONSE CONFERENCE (2) | | | | | 5,000 |
| | NATIONAL CRIME-FREE MULTI HOUSING TRAINING CONFERENCE (1) | | | | | 2,500 |
| | PEER SUPPORT COUNSELING TRAINING | | | | | 4,500 |
| | POLICE CANINE CONFERENCE (1) | | | | | 1,500 |
| | WOMEN IN CRIMINAL JUSTICE CONFERENCE (4) | | | | | 2,500 |
| | MOTOROLA USERS CONFERENCE (1) ATTENDING REGISTRATION/AIRFARE/LODGING/PER DIEM | | | | | 3,200 |
| | GL # FOOTNOTE TOTAL | | | | | 38,950 |
| 01-2100-2000-5207 | IS SERV & MAINT AGREEMENT | 25,262 | 17,071 | 8,956 | 10,045 | 57,178 |
| | BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE | | | | | 1,225 |
| | POLICE SERVER MAINTENANCE | | | | | 18,500 |
| | NETMOTION SQUAD VPN SOFTWARE | | | | | 4,000 |
| | FLOCK LICENSE PLATE READER MAINTENANCE (8) | | | | | 20,000 |
| | SAFE PACE EVOLUTION II RADAR SPEED SIGNS/CLOUD FEE 3@450.00 | | | | | 2,250 |
| | WATCHGUARD LICENSING | | | | | 1,000 |
| | COMMAND CENTRAL (CRIME MAPPING) INTERFACE FEE*** | | | | | 2,453 |
| | ANNUAL SUBSCRIPTION FOR VIGILANT SOLUTIONS | | | | | 7,750 |
| | GL # FOOTNOTE TOTAL | | | | | 57,178 |
| 01-2100-2000-5209 | GAS & ELECTRIC | 10,039 | 12,303 | 16,525 | 8,549 | 18,000 |
| | GAS SERVICE (POLICE BUILDINGS) | | | | | 18,000 |
| 01-2100-2000-5212 | EMPLOYEE HEALTH INSURANCE | 974,897 | 973,769 | 938,996 | 968,114 | 1,072,950 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| POLICE DEPARTMENT | | | | | | |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES | | | | | 1,072,950 |
| 01-2100-2000-5213 | GEN LIABILITY INSURANCE | 199,345 | 233,160 | 334,280 | 334,280 | 340,970 |
| | DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 340,970 |
| 01-2100-2000-5220 | MAINT OFF/SPEC EQUIPMENT | 17,170 | 17,702 | 24,683 | 25,483 | 28,814 |
| | FIREARMS/RANGE MAINTENANCE: INCLUDES PRE & HEPA FILTERS, HAZMAT SHIPPING & DISPOSAL, SPENT BULLET REMOVAL, MISCELLANEOUS MATERIALS (I.E., CEILING TILES, SHELVING, LIGHTS) | | | | | 11,800 |
| | ACTION TARGET MAINTENANCE | | | | | 2,150 |
| | POWER DMS (POLICY MANAGEMENT SOFTWARE) ANNUAL MAINTENANCE | | | | | 7,364 |
| | MISCELLANEOUS MAINTENANCE | | | | | 1,500 |
| | LANIER COLOR COPIER (RECORDS) INCLUDES BLACK & COLOR TONER | | | | | 3,000 |
| | LANIER COPIER (PATROL) INCLUDES BLACK & COLOR TONER TREND ADJUSTMENT | | | | | 3,000 |
| | GL # FOOTNOTE TOTAL | | | | | 28,814 |
| 01-2100-2000-5222 | MEMBERSHIP DUES | 10,008 | 12,673 | 13,096 | 13,391 | 15,810 |
| | LAKE COUNTY CHIEFS OF POLICE (2) | | | | | 100 |
| | GREATER COOK COUNTY POLICE CAPTAINS (2) | | | | | 600 |
| | ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) | | | | | 530 |
| | ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1) | | | | | 35 |
| | ILLINOIS POLICE ACCREDITATION COALITION | | | | | 125 |
| | INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE | | | | | 1,140 |
| | MID-STATES ORGANIZED CRIME INFORMATION CENTER (MOCIC) | | | | | 250 |
| | NATIONAL ASSOCIATION OF TOWN WATCH | | | | | 35 |
| | NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2) | | | | | 600 |
| | NORTHWEST POLICE ACADEMY | | | | | 150 |
| | UNSCHEDULED | | | | | 1,000 |
| | INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS | | | | | 65 |
| | NOTARY CERTIFICATION | | | | | 80 |
| | NORTH EAST MULTI-REGIONAL TRAINING 63 X 95 | | | | | 6,000 |
| | CRIME ANALYSTS OF ILLINOIS | | | | | 40 |
| | INTERNATIONAL ASSOCIATION OF LAW ENFORCEMENT INTELLIGENCE ANALYSTS | | | | | 50 |
| | INTERNATIONAL ASSOCIATION OF CRIME ANALYSTS | | | | | 25 |
| | SAMS CLUB | | | | | 50 |
| | LAW ENFORCEMENT ADMINISTRATIVE PROFESSIONALS/LAW ENFORCEMENT RECORDS MANAGERS OF ILLINOIS (LEAP/LERMI) | | | | | 130 |
| | PEER SUPPORT PROGRAM MEMBERSHIP | | | | | 1,500 |
| | A CHILD IS MISSING | | | | | 500 |
| | ILLINOIS ASSOCIATION OF TECHNICAL ACCIDENT INVESTIGATORS (IATAI) | | | | | 135 |
| | FBI NATIONAL ACADEMY | | | | | 120 |
| | LICENSING OF DJI M30T UNMANNED AERIAL VEHICLE/DRONE | | | | | 2,500 |
| | INTERNATIONAL CRIME FREE MULTI-HOUSING ASSOCIATION | | | | | 50 |
| | GL # FOOTNOTE TOTAL | | | | | 15,810 |
| 01-2100-2000-5228 | PRINTING & BINDING | 8,144 | 13,476 | 15,576 | 16,011 | 15,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| POLICE DEPARTMENT | | | | | | |
| | CRIME PREVENTION PROGRAMS AND MATERIALS--INCLUDES EXPENSES FOR YOUTH POLICE ACADEMY, ROCKIN' WITH THE COPS & NATIONAL NIGHT OUT | | | | | 4,000 |
| | SUPPORT SERVICES - FORMS, TICKETS, STATIONERY, AND HANDBOOKS | | | | | 8,000 |
| | WHEELING SAFE COMMUNITIES PROGRAM MATERIALS | | | | | 1,000 |
| | STUDENT LEADERSHIP AND MENTORSHIP DEVELOPMENT (SLAM) | | | | | 2,000 |
| | CAMP-ACTIVITIES AND SUPPLIES | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 15,000 |
| 01-2100-2000-5229 | PRISONER WELFARE | 1,981 | 1,005 | 435 | 589 | 1,000 |
| | PRISONER MEALS & SUPPLIES | | | | | 1,000 |
| 01-2100-2000-5231 | REG & SPCL AGENCY ASSESS | 86,331 | 85,602 | 97,818 | 106,350 | 120,497 |
| | NORTHERN ILLINOIS POLICE ALARM SYSTEM (NIPAS) | | | | | 7,085 |
| | MAJOR CASE ASSISTANCE TEAM & STAR | | | | | 4,600 |
| | COMMISSION ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES (CALEA) | | | | | 4,650 |
| | NORTHERN ILLINOIS POLICE CRIME LAB | | | | | 57,140 |
| | NORTHERN ILLINOIS POLICE CRIME LAB BUILDING AGREEMENT | | | | | 3,000 |
| | CLEAR FEE | | | | | 3,575 |
| | TRANSUNION | | | | | 3,650 |
| | APB NET-INTEL DATA BASE | | | | | 800 |
| | LEADS ON-LINE | | | | | 5,482 |
| | ILLINOIS LAW ENFORCEMENT ALARM SYSTEM | | | | | 240 |
| | DACRA TECH (MUNICIPAL ENFORCEMENT SOFTWARE) | | | | | 24,500 |
| | CENTRAL SQUARE ON-LINE REPORTING | | | | | 5,775 |
| | GL # FOOTNOTE TOTAL | | | | | 120,497 |
| 01-2100-2000-5236 | CREDIT CARD FEES | 1,604 | 959 | 1,097 | 920 | 1,200 |
| | CREDIT CARD PROCESSING FEES \$100 PER MONTH | | | | | 1,200 |
| 01-2100-2000-5242 | RETIREE HEALTH INSURANCE | 108,484 | 128,197 | 105,097 | 95,702 | 96,350 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 96,350 |
| 01-2100-2000-5246 | MEDICAL EXAMS | 7,847 | 5,488 | 5,817 | 2,051 | 2,500 |
| | MEDICAL EXAMS | | | | | 2,500 |
| 01-2100-2000-5299 | MISC CONTRACTUAL SERVICES | 80,530 | 134,146 | 93,715 | 107,979 | 110,000 |
| | CROSSING GUARD CONTRACT (50% REIMBURSED BY DISTRICT 21) | | | | | 96,000 |
| | MSDS DATABASE | | | | | 700 |
| | CANINE MEDICAL SERVICES | | | | | 9,500 |
| | BIOHAZARD SERVICES RELATED TO EVIDENCE | | | | | 3,800 |
| | VOIANCE TRANSLATOR SERVICES (PD RESPONSIBLE FOR IN 2025) | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 110,000 |
| 01-2100-2000-5301 | AUTO PETROL PRODUCTS | 74,249 | 83,843 | 112,603 | 98,962 | 130,000 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 130,000 |
| 01-2100-2000-5302 | BOOKS & SUBSCRIPTIONS | 378 | 439 | 750 | 305 | 600 |
| | MISCELLANEOUS BOOKS AND SUBSCRIPTIONS | | | | | 600 |
| 01-2100-2000-5310 | VEHICLE MAINTENANCE | 28,092 | 35,802 | 38,462 | 77,783 | 55,000 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 55,000 |
| 01-2100-2000-5313 | IS MISC EQPT & SUPPLIES | 24,644 | 63,334 | 41,848 | 64,303 | 57,000 |
| | ZEBRA PORTABLE PRINTERS FOR SQUADS (4) | | | | | 6,000 |
| | 3 LAPTOPS FOR TRAINING/INVESTIGATIONS/STAFF | | | | | 6,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| POLICE DEPARTMENT | | | | | | |
| | 20 REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS | | | | | 35,000 |
| | IT MISCELLANEOUS SUPPLIES | | | | | 10,000 |
| | GL # FOOTNOTE TOTAL | | | | | 57,000 |
| 01-2100-2000-5315 | SMALL TOOLS & EQUIPMENT | 33,966 | 164,760 | 16,717 | 63,785 | 43,824 |
| | BULLETPROOF VESTS - NEW/REPLACEMENT (14) (50% REIMBURSED BY DEPARTMENT OF JUSTICE) | | | | | 12,670 |
| | MAG FLASHLIGHTS (5) | | | | | 500 |
| | NEW/REPLACEMENT TASERS FOR FY2024 (YEAR TWO OF FOUR YEAR PROGRAM)- 12@1600 | | | | | 19,200 |
| | TREK POLICE BICYCLE (2) | | | | | 3,600 |
| | TRAFFIC SAFETY CONES (11 VEHICLES) | | | | | 3,800 |
| | REPLACEMENT PRELIMINARY BREATH TEST INSTRUMENTS (8) | | | | | 4,054 |
| | GL # FOOTNOTE TOTAL | | | | | 43,824 |
| 01-2100-2000-5316 | RANGE SUPPLIES | 26,825 | 19,231 | 29,776 | 46,211 | 46,000 |
| | SERVICE AMMUNITION | | | | | 5,000 |
| | TRAINING AMMUNITION | | | | | 30,000 |
| | TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING | | | | | 1,000 |
| | CLEANING EQUIPMENT/WEAPONS | | | | | 3,000 |
| | SIMUNITIONS AMMUNITION | | | | | 2,000 |
| | LESS LETHAL AMMUNITION/TASER CARTRIDGES | | | | | 3,500 |
| | REPLACEMENT TASER BATTERIES | | | | | 1,500 |
| | GL # FOOTNOTE TOTAL | | | | | 46,000 |
| 01-2100-2000-5317 | MISC OPERATING SUPPLIES | 36,276 | 37,870 | 47,246 | 43,125 | 40,900 |
| | FUSE FLARES | | | | | 750 |
| | DISPOSABLE BLANKETS | | | | | 100 |
| | BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/AEDS/WEAPONS | | | | | 3,500 |
| | DRUG TEST KIT | | | | | 500 |
| | EVIDENCE EQUIPMENT | | | | | 4,000 |
| | CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT CAMERAS) | | | | | 5,000 |
| | MISCELLANEOUS SUPPLIES | | | | | 10,000 |
| | CITIZEN PATROL EQUIPMENT | | | | | 550 |
| | CANINE FOOD | | | | | 2,000 |
| | CRIME PREVENTION PROGRAMS-NATIONAL NIGHT OUT, PACT CAMP, CITIZEN POLICE ACADEMY, MISCELLANEOUS SUPPLIES | | | | | 8,500 |
| | POLICE MOUNTAIN BIKE MAINTENANCE EQUIPMENT | | | | | 1,000 |
| | DESK CHAIRS | | | | | 5,000 |
| | GL # FOOTNOTE TOTAL | | | | | 40,900 |
| 01-2100-2000-5318 | OFFICE SUPPLIES | 7,587 | 6,240 | 6,039 | 5,413 | 6,000 |
| | SUPPLIES | | | | | 6,000 |
| 01-2100-2000-5323 | AWARDS/DECORATIONS | 1,197 | 493 | 2,049 | 1,173 | 1,000 |
| | AWARDS/DECORATIONS | | | | | 1,000 |
| 01-2100-2000-5324 | POLICE DUI FUND EXPENSES | 4,762 | 3,408 | 5,178 | 4,804 | 0 |
| | POLICE DUI FUND EXPENSES | | | | | |
| 01-2100-2000-5325 | INVESTIGATIVE FUNDS | 9,612 | 5,245 | 7,763 | 5,175 | 5,000 |
| | BODY TRANSPORT TO MEDICAL EXAMINER'S OFFICE | | | | | 5,000 |
| 01-2100-2000-5327 | IS MISC SOFTWARE | 7,496 | 6,612 | 7,878 | 8,536 | 11,345 |
| | COMPUTER SOFTWARE/ADDITIONAL LICENSES | | | | | 2,000 |
| | GEOTIME GLIMPSE ONLINE - CELL PHONE ANALYSIS SOFTWARE (ANNUAL) | | | | | 1,470 |
| | CASE GUARD REDACTION SOFTWARE | | | | | 3,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| POLICE DEPARTMENT | | | | | | |
| EMPLOYEE PERFORMANCE MANAGEMENT TRACKING (ANNUAL) | | | | | | 4,875 |
| GL # FOOTNOTE TOTAL | | | | | | 11,345 |
| 01-2100-2000-5401 | MOBILE EQUIPMENT | 17,056 | | | 12,106 | 0 |
| 01-2100-2000-5707 | TRANSFER TO CERF | 411,660 | 391,300 | 395,775 | 511,800 | 626,905 |
| CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) | | | | | | 626,905 |
| Total Department POLICE DEPARTMENT: | | 12,453,827 | 13,699,449 | 14,652,584 | 15,458,640 | 14,884,411 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|-------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| PD - DISPATCHERS | | | | | | |
| 01-2110-2000-5101 | LONGEVITY | 1,977 | 1,751 | 713 | 597 | 721 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE | | | | | 111 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE | | | | | 370 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 240 |
| | GL # FOOTNOTE TOTAL | | | | | 721 |
| 01-2110-2000-5102 | OVERTIME | 187,116 | 227,215 | 58,010 | 61,059 | 238,000 |
| | OVERTIME FOR DIVISION EMPLOYEES | | | | | 238,000 |
| 01-2110-2000-5104 | SALARIES | 559,609 | 599,185 | 256,594 | 233,172 | 341,415 |
| | SALARIES | | | | | 341,415 |
| 01-2110-2000-5105 | LOCAL TRAINING & MEETINGS | 4,524 | 9,267 | 8,512 | 2,816 | 0 |
| | LOCAL TRAINING & MEETINGS | | | | | 0 |
| 01-2110-2000-5106 | UNIFORM ALLOWANCE | 6,871 | 7,976 | 5,630 | 4,351 | 7,600 |
| | 19 RADIO DISPATCH EMPLOYEES @ 400.00 | | | | | 7,600 |
| 01-2110-2000-5108 | EMPLOYER CONTRIBUTIONS | 121,736 | 131,039 | 54,777 | 44,849 | 83,980 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES | | | | | 83,980 |
| 01-2110-2000-5116 | SICK LEAVE ANNL BUY BACK | 1,376 | 1,368 | 447 | 166 | 300 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 300 |
| 01-2110-2000-5205 | MULTIPLE DAY TRAINING | 821 | 6,305 | 3,578 | 6,789 | 3,900 |
| | MOTOROLA TRAINING CONFERENCE-LODGING/TRAVEL/PER DIEM/REGISTRATION | | | | | 3,200 |
| | ILLINOIS PUBLIC SAFETY TELECOMMUNICATIONS ASSOCIATION (IPSTA)-CONFERENCE REGISTRATION/LODGING/PER DIEM PUBLIC SAFETY TELECOMMUNICATOR COURSE | | | | | 700 |
| | GL # FOOTNOTE TOTAL | | | | | 3,900 |
| 01-2110-2000-5207 | IS SERV & MAINT AGREEMENT | 26,484 | 20,121 | 39,634 | 24,936 | 202,992 |
| | STARCOM FIBER | | | | | 7,500 |
| | COMMUNICATION CENTER COPIER MAINTENANCE | | | | | 400 |
| | AT&T FIBER INTERNET | | | | | 4,200 |
| | UNINTERRUPTED POWER SUPPLY (UPS) ANNUAL MAINTENANCE | | | | | 2,744 |
| | COMMUNICATIONS CENTER FIREWALL WARRANTY/SECURITY | | | | | 20,000 |
| | DELL SERVER/NETWORK HARDWARE WARRANTY EXTENSION | | | | | 16,000 |
| | NICE RECORDER WARRANTY | | | | | 10,658 |
| | COMMAND CENTRAL MAINTENANCE*** | | | | | 9,600 |
| | SOFTWARE INTERFACES TO NWCDS*** | | | | | 88,000 |
| | SIREN FULTON SYSTEM 4000 TELEMETRY UNITS AND SENSORS MIGRATION*** | | | | | 29,700 |
| | SIREN MAINTENANCE ANNUALLY*** | | | | | 2,370 |
| | SIREN MONITORING ANNUALLY*** | | | | | 4,320 |
| | RADIO IP MOBILE SOFTWARE ANNUALLY | | | | | 7,500 |
| | GL # FOOTNOTE TOTAL | | | | | 202,992 |
| 01-2110-2000-5212 | EMPLOYEE HEALTH INSURANCE | 75,867 | 74,241 | 27,885 | 26,437 | 34,180 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 34,180 |
| 01-2110-2000-5220 | MAINT OFF/SPEC EQUIPMENT | 35,907 | 51,508 | 53,085 | 15,841 | 77,634 |
| | ASTRO INFRASTRUCTURE MAINTENANCE AGREEMENT | | | | | 42,105 |
| | RECORDS SOFTWARE RMS-FBR-CITIZEN REPORTING MAINTENANCE AGREEMENTS | | | | | 28,029 |
| | LOBBY DOOR NOTIFICATION SYSTEM*** | | | | | 5,000 |
| | RINGDOWN PHONE IN LOBBY*** | | | | | 2,500 |
| | GL # FOOTNOTE TOTAL | | | | | 77,634 |
| 01-2110-2000-5221 | MAINT RADIO EQUIPMENT | 72,229 | 74,505 | 80,280 | 37,122 | 161,465 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---|------------------|------------------|------------------|------------------|------------------------|
| PD - DISPATCHERS | | | | | | |
| | MOTOROLA SOLUTIONS STARCOM MAINTENANCE AGREEMENT | | | | | 38,453 |
| | BI-ANNUAL PM PORTABLE/MOBILE RADIOS | | | | | 13,700 |
| | STARCOM USER SUBSCRIPTION FEE PORTABLE/MOBILE RADIOS | | | | | 38,412 |
| | PORTABLE/MOBILE RADIO EQUIPMENT*** | | | | | 17,000 |
| | MISCELLANEOUS RADIO EQUIPMENT*** | | | | | 14,000 |
| | SGT/RECORDS AUX I/O CONTROLLER OR CONSOLETTES*** | | | | | 32,900 |
| | SIREN FULTON SYSTEM 4000 SIREN CONTROLLER*** | | | | | 7,000 |
| | GL # FOOTNOTE TOTAL | | | | | 161,465 |
| 01-2110-2000-5222 | MEMBERSHIP DUES | 932 | 1,462 | 1,265 | 1,082 | 275 |
| | NATIONAL EMERGENCY NUMBER ASSOCIATION (1) | | | | | 150 |
| | ASSOCIATION OF PUBLIC SAFETY COMMUNICATIONS OFFICERS (20) | | | | | 125 |
| | ILLINOIS PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (1) | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 275 |
| 01-2110-2000-5233 | RENTAL EQUIPMENT | | | 312 | 312 | 3,200 |
| | RADIO ALARM EQUIPMENT FOR VILLAGE | | | | | 3,200 |
| 01-2110-2000-5242 | RETIREE HEALTH INSURANCE | 5,592 | 5,939 | 6,197 | 6,337 | 6,555 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 6,555 |
| 01-2110-2000-5299 | MISC CONTRACTUAL SERVICES | | 1,549 | 1,874 | 1,534 | 11,450 |
| | TRANSLATION SERVICE VOIANCE | | | | | 2,000 |
| | GIS DATA VERIFICATION FOR CONSOLIDATION*** | | | | | 9,450 |
| | GL # FOOTNOTE TOTAL | | | | | 11,450 |
| 01-2110-2000-5302 | BOOKS & SUBSCRIPTIONS | 3,244 | 2,799 | 2,838 | 2,584 | 26,853 |
| | POLICE LEGAL SCIENCE SUBSCRIPTION | | | | | 1,200 |
| | FRONTLINE SUBSCRIPTION | | | | | 1,453 |
| | COMMAND CENTRAL SUBSCRIPTION*** | | | | | 24,200 |
| | GL # FOOTNOTE TOTAL | | | | | 26,853 |
| 01-2110-2000-5313 | IS MISC EQPT & SUPPLIES | 5,852 | 5,994 | 11,821 | 7,265 | 27,000 |
| | COMPUTERS/MONITORS | | | | | 6,000 |
| | MISCELLANEOUS EQUIPMENT & SUPPLIES | | | | | 11,000 |
| | JCI ALARM PANEL MIGRATION*** | | | | | 10,000 |
| | GL # FOOTNOTE TOTAL | | | | | 27,000 |
| 01-2110-2000-5315 | SMALL TOOLS & EQUIPMENT | 649 | 140 | 477 | 550 | 550 |
| | MISCELLANEOUS EQUIPMENT, SMALL TOOLS, SUPPLIES | | | | | 550 |
| 01-2110-2000-5317 | MISC OPERATING SUPPLIES | 2,820 | 1,715 | 1,599 | 2,659 | 2,700 |
| | MISCELLANEOUS OPERATING SUPPLIES | | | | | 1,500 |
| | REPLACE CAMERA MONITOR MOUNT | | | | | 1,200 |
| | GL # FOOTNOTE TOTAL | | | | | 2,700 |
| 01-2110-2000-5318 | OFFICE SUPPLIES | 251 | 1,055 | 79 | 500 | 500 |
| | OFFICE SUPPLIES | | | | | 500 |
| 01-2110-2000-5323 | AWARDS/DECORATIONS | 639 | 445 | 504 | 516 | 1,000 |
| | AWARDS & DECORATIONS | | | | | 1,000 |
| 01-2110-2000-5327 | IS MISC SOFTWARE | 1,710 | 2,052 | 2,605 | 250 | 84,000 |
| | COMPUTER SOFTWARE/HARDWARE FOR 911 COMPUTERS | | | | | 1,200 |
| | CENTRAL SQUARE LEADS INTERFACE WITH DACRA*** | | | | | 5,000 |
| | RMS/CAD/MOBILE INTERFACE TO NWCDs*** | | | | | 77,800 |
| | GL # FOOTNOTE TOTAL | | | | | 84,000 |
| 01-2110-2000-5707 | TRANSFER TO CERF | 78,280 | 71,625 | 89,075 | 96,485 | 0 |
| | CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND | | | | | |
| Total Department PD - DISPATCHERS: | | 1,194,486 | 1,299,256 | 707,791 | 578,209 | 1,316,270 |

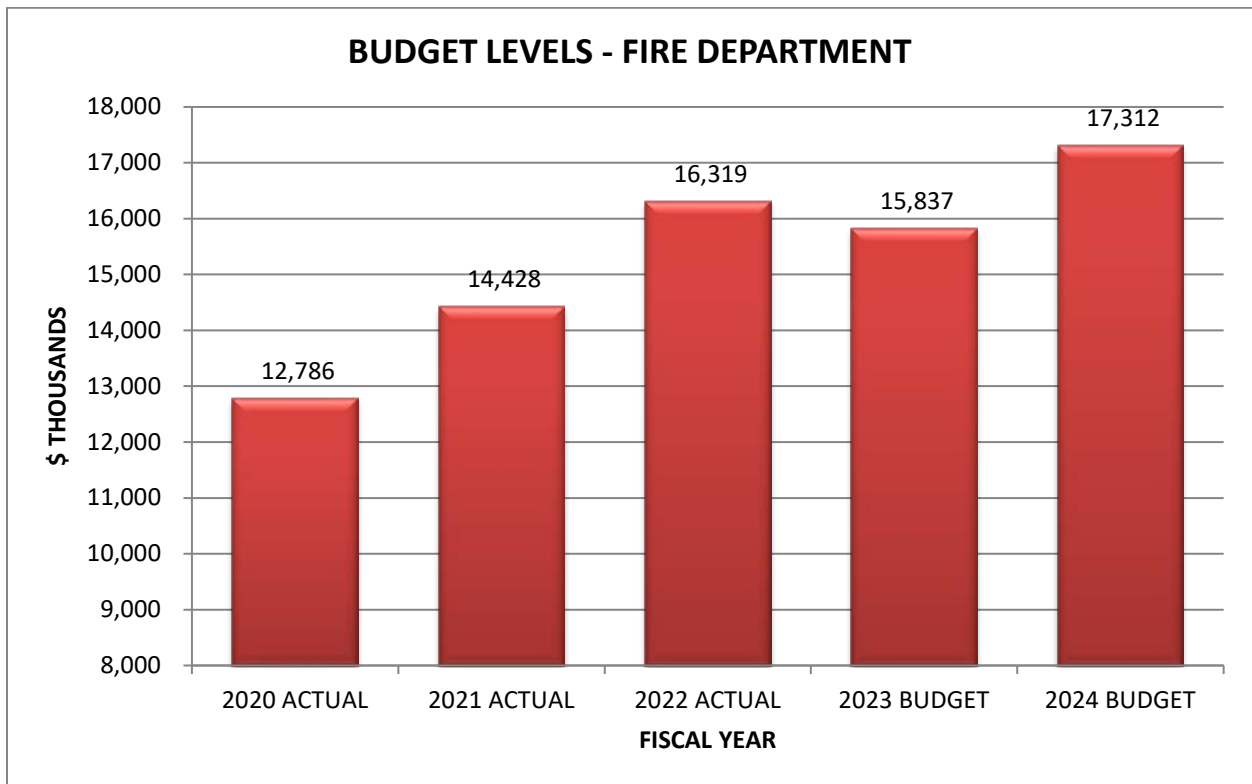
| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| SOCIAL SERVICES | | | | | | |
| 01-1315-2000-5101 | LONGEVITY | 1,600 | 1,911 | 600 | 1,200 | 1,365 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.65) | | | | | 1,365 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) | | | | | |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0) | | | | | |
| 01-1315-2000-5102 | OVERTIME | 582 | 2,395 | 761 | 3,073 | 5,000 |
| | OVERTIME FOR SOCIAL WORKERS | | | | | 5,000 |
| 01-1315-2000-5104 | SALARIES | 256,938 | 196,174 | 204,192 | 216,978 | 450,410 |
| | SALARIES FOR ALL DIVISION EMPLOYEES (VICTIMS SERVICES COORDINATOR SALARY BUDGETED IN THE GRANT FUND) | | | | | 450,410 |
| 01-1315-2000-5105 | LOCAL TRAINING & MEETINGS | | 1,446 | 1,664 | 572 | 2,500 |
| | TRAINING FOR CONTINUING EDUCATION-DOMESTIC VIOLENCE, SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC. | | | | | 2,500 |
| | TRAINING FOR NEW STAFF AND CERTIFICATION PREPARATION | | | | | |
| 01-1315-2000-5108 | EMPLOYER CONTRIBUTIONS | 55,208 | 49,300 | 46,591 | 46,937 | 69,915 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DIVISION EMPLOYEES | | | | | 69,915 |
| 01-1315-2000-5111 | UNEMPLOYMENT COMPENSATION | | 3,206 | (1,144) | | 0 |
| | UNANTICIPATED UNEMPLOYMENT COMPENSATION | | | | | |
| 01-1315-2000-5116 | SICK LEAVE ANNL BUY BACK | | | | | 820 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 820 |
| 01-1315-2000-5205 | MULTIPLE DAY TRAINING | 317 | 1,325 | 6,069 | 4,737 | 6,500 |
| | NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE - LODGING, AIRFARE, PER DIEM | | | | | 3,500 |
| | NATIONAL ASSOCIATION OF SOCIAL WORKERS NATIONAL CONFERENCE, WASHINGTON D.C. - LODGING, AIRFARE, PER DIEM | | | | | 3,000 |
| | GL # FOOTNOTE TOTAL | | | | | 6,500 |
| 01-1315-2000-5212 | EMPLOYEE HEALTH INSURANCE | 22,881 | 10,569 | 9,525 | 13,239 | 27,100 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES | | | | | 27,100 |
| 01-1315-2000-5213 | GEN LIABILITY INSURANCE | 3,440 | 4,020 | 5,760 | 5,760 | 5,880 |
| | DEPARTMENT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKER'S COMPENSATION, PROPERTY CASUALTY, & THEFT | | | | | 5,880 |
| 01-1315-2000-5220 | MAINT OFF/SPEC EQUIPMENT | 1,408 | 1,625 | | | 0 |
| | MY SENIOR CENTER PROGRAM-USED FOR CONGREGATE DINING LUNCHEON PROGRAM (MOVED TO ACCOUNT 5299) | | | | | |
| 01-1315-2000-5222 | MEMBERSHIP DUES | 583 | 628 | 520 | 580 | 520 |
| | ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP-4 STAFF MEMBERS | | | | | 250 |
| | NATIONAL ORGANIZATION OF VICTIMS ADVOCATES | | | | | 220 |
| | SAMS CLUB MEMBERSHIP (50% TO 2100) | | | | | 50 |
| | GL # FOOTNOTE TOTAL | | | | | 520 |
| 01-1315-2000-5227 | POSTAGE | 57 | | | | 0 |
| | POSTAGE | | | | | |
| 01-1315-2000-5228 | PRINTING & BINDING | 470 | 335 | 400 | 2,027 | 1,200 |
| | BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC. | | | | | 1,200 |
| 01-1315-2000-5232 | RENTAL AGREEMENTS | 3,000 | | | | 0 |
| | RENTAL AGREEMENTS | | | | | |
| 01-1315-2000-5236 | CREDIT CARD FEES | 409 | 464 | 525 | 210 | 100 |
| | CREDIT CARD FEES FOR SENIOR CONGREGATE DINING DONATIONS | | | | | 100 |
| 01-1315-2000-5297 | PROGRAMS/ACTIVITIES EXP | 2,528 | 6,034 | 6,914 | 7,904 | 8,700 |
| | SPECIAL EVENTS FOR SENIOR CONGREGATE DINING | | | | | 6,500 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---|------------------|------------------|------------------|------------------|------------------------|
| SOCIAL SERVICES | | | | | | |
| | REFRESHMENTS, SPEAKERS FEES, PROMOTIONAL ITEMS FOR COMMUNITY EDUCATION EVENTS | | | | | 2,200 |
| | GL # FOOTNOTE TOTAL | | | | | 8,700 |
| 01-1315-2000-5299 | MISC CONTRACTUAL SERVICES | 25,376 | | 3,961 | 1,620 | 4,170 |
| | SOCIAL SERVICE DATABASE UPDATE | | | | | 2,500 |
| | DINING LUNCHEON PROGRAM | | | | | 1,300 |
| | JOTFORMS - SOFTWARE FOR FILLABLE FORMS | | | | | 370 |
| | GL # FOOTNOTE TOTAL | | | | | 4,170 |
| 01-1315-2000-5301 | AUTO PETROL PRODUCTS | 26 | 52 | 174 | 243 | 200 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 200 |
| 01-1315-2000-5310 | VEHICLE MAINTENANCE | 164 | 184 | 295 | | 300 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 300 |
| 01-1315-2000-5313 | IS MISC EQPT & SUPPLIES | 4,920 | 3,623 | 1,692 | 1,593 | 2,250 |
| | CELL PHONE REPLACEMENT FOR STAFF | | | | | 500 |
| | (1) COMPUTER REPLACEMENT TO MEET MINIMUM VILLAGE SPECS | | | | | 1,750 |
| | GL # FOOTNOTE TOTAL | | | | | 2,250 |
| 01-1315-2000-5317 | MISC OPERATING SUPPLIES | 7,358 | 8,501 | 3,060 | 2,746 | 2,500 |
| | MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS/SERVING SUPPLIES FOR SENIOR CONGREGATE DINING | | | | | 2,500 |
| 01-1315-2000-5318 | OFFICE SUPPLIES | 1,492 | 1,218 | 1,545 | 1,459 | 1,500 |
| | MISCELLANEOUS OFFICE SUPPLIES | | | | | 1,500 |
| 01-1315-2000-5855 | TRANSFER TO GRANT FUND | 74,326 | 104,619 | 116,407 | 186,694 | 55,178 |
| | TRANSFER TO GRANT FUND FOR VILLAGES SHARE OF VICTIMS OF CRIME ACT (VOCA) GRANT | | | | | |
| | TRANSFER TO GRANT FUND FOR AGE OPTIONS CONGREGATE DINING (MOVED FROM 1320 IN FY 2019) | | | | | 55,178 |
| Total Department SOCIAL SERVICES: | | 463,083 | 397,629 | 409,511 | 497,572 | 646,108 |

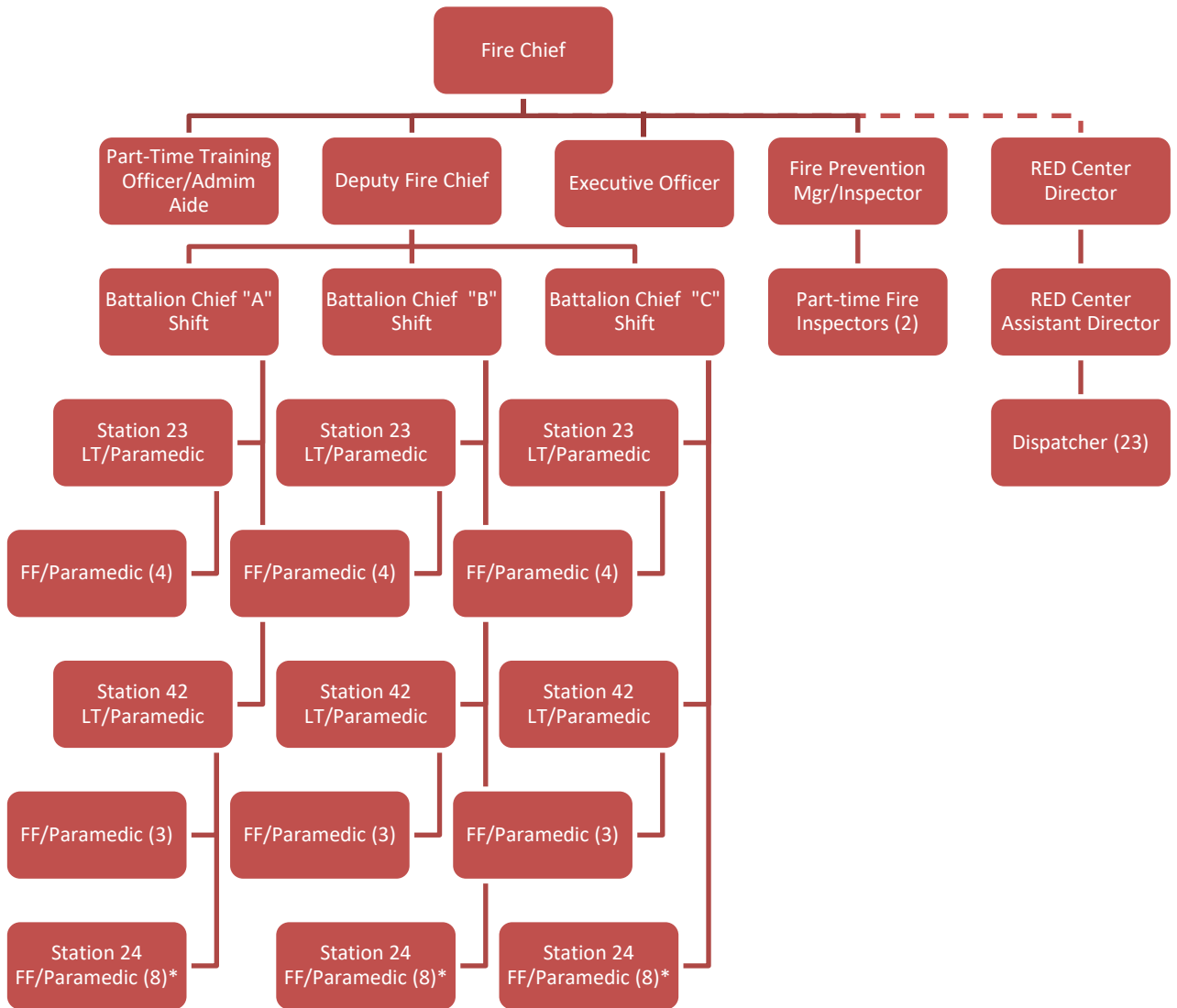
GENERAL FUND

Fire Department

Fire Department\$17,312,126



Village of Wheeling Fire Department January 1, 2024



(NOTE: * INCLUDES 4 PERSONNEL TYPICALLY SCHEDULED OFF DUE TO VACATION/HOLIDAY/KELLY DAYS/SICK LEAVE/TRAINING)

(NOTE: TOTAL STAFF PER SHIFT – 18, MINIMUM STAFF PER SHIFT ON-DUTY - 13)

Fire Department

Department Description: The Fire Department is a full-service organization operating out of three 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, active shooter/active threat response, 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 spent teaching public safety education programs, fire suppression and emergency medical training, and physical fitness conditioning.

2023 ACCOMPLISHMENTS

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

- ⊗ Provided COVID Rapid Test kits from the Illinois Department of Public Health to protect our first responders and Village employees from the COVID 19 Pandemic.
- ⊗ Received \$13,885 in training reimbursement funds from the Office of the State Fire Marshal.

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

- ⊗ Continued working to construct Fire Station 42. Staff anticipates that the department will occupy the new building by March 1, 2024.
- ⊗ Placed an Oshkosh Generation 3 Striker 4x4 Aircraft Rescue and Fire Firefighter Apparatus into service in August.
- ⊗ Placed a Pierce Enforcer Fire engine/Pumper into service in December.

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

- ⊗ Continued functional cooperation with the Prospect Heights Fire Protection District (PHFPD): The departments combined emergency response procedures, unified

incident command, and enhanced emergency operations; as a result, emergency response personnel safety has improved.

- ⊗ Responded to 5,287 emergency calls for service (e.g., 3,682 EMS; 1,605 Fire) in 2023, an increase compared to 2022 (e.g., 5,132). Emergency medical calls represented 70 percent of all emergency calls.
- ⊗ Held a Village/Department-wide functional exercise with the Joint Emergency Management Agency in October.
- ⊗ Held a five-day pilot program for an Airport Fire Fighter Certification Course at Chicago Executive Airport. This course was a combined effort between the Illinois Fire Service Institute, Wheeling & Prospect Heights Fire Department. This is a program Wheeling Fire will be holding again in 2024.
- ⊗ Provided disaster preparedness training to Fire Department personnel and ran multi-company/multi-alarm scenarios with members of the Combined Area Fire Training Facility (CAFT) and the Prospect Heights Fire Protection District.
- ⊗ Maintained current State of Illinois Paramedic Certification for all department paramedics who received an average continuing education score of 85 percent or higher. All shift personnel maintained paramedic certification through the St. Francis Emergency Medical System.

2024 OBJECTIVES/GOALS

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

- ⊗ Solicit grant and alternative funding for various fire department programs, including staffing, vehicles, and equipment.
- ⊗ Continue refining the cooperation program with the Prospect Heights Fire Protection District.
- ⊗ Continue to apply for training reimbursement funds through the Office of the State Fire Marshal.
- ⊗ Interface with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in purchasing major equipment and vehicles.

- ⊗ Track and evaluate opportunities for funds collected through the Ground Emergency Medical Transportation (GEMT) Medicaid program and the Ambulance transport fee program.

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.
- ⊗ Hold meetings of the Threat Hazard Risk Analysis (THIRA) Committee, an internal group representing all Village departments. The committee's purpose is to determine which areas of emergency services need improvement. Completed the required Emergency Action Plan and the Continuity of Operations Plan.
- ⊗ Conduct tabletop, functional or full-scale disaster drills to enhance efficiencies in response and operations within Village departments during community-wide emergencies such as natural and man-made disasters. Examples include floods, blizzards, windstorms, cybersecurity, and bio-terrorism.
- ⊗ Maintain State of Illinois Paramedic Certification, with 95 percent of all paramedics receiving an average continuing education score of 85 percent or higher.
- ⊗ Continue evaluating potential operational modifications to manage the anticipated increase in future emergency call volume utilizing current staffing and available limited resources.
- ⊗ Continue to work cooperatively with Northwest Central Dispatch to facilitate a successful transition in dispatching centers with a go-live date of January 1, 2025.
- ⊗ Hold an Airport Fire Fighter Certification Course.

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Target | Actual 2023 | Actual 2022 | Actual 2021 |
|---|---------------------|-------------|-------------|-------------|
| Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Effectiveness | | | | |
| 90% Fractile Response Time (Time Received to First Unit on Scene) | <6 min. | 6:52 | 7:34 | 6:25 |
| “Quality of Service” Survey - Rated as Acceptable | >92% | N/A | N/A | N/A |
| Stated Goal: Foster effective & cooperative relationships with community stakeholders Type of Measure: Output | | | | |
| Calls for Service (Fire/EMS) | N/A | 5287 | 5,132 | 4,485 |
| Total Structure, Vehicle or Other Fires | | 1605 | 1,591 | 92 |
| Total EMS/Rescue Calls | N/A | 3682 | 3,541 | 3,029 |
| Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency | | | | |
| Average Cost per FIRE/EMS Response | <\$2,795 (CPI Adj.) | \$3,185 | \$3,263 | \$3,073 |
| Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness | | | | |
| Avoidable Accidents & Injuries | <5 | 5 | 2 | 5 |

| AUTHORIZED PERSONNEL | FY 2024 | FY 2023 | FY 2022 | Increase/Decrease 2023 to 2024 |
|--|-----------|-----------|-----------|--------------------------------|
| Fire Chief | 1 | 1 | 1 | - |
| Deputy Fire Chief | 1 | 1 | 1 | - |
| Battalion Chief | 3 | 3 | 3 | - |
| Executive Officer | 1 | 1 | 1 | - |
| Lieutenant/Paramedic | 6 | 6 | 6 | - |
| Firefighter/Paramedic | 45 | 45 | 45 | - |
| Fire Prevention Manager/Inspector | 1 | 1 | 1 | - |
| TOTAL FULL-TIME | 58 | 58 | 58 | - |
| Part-time Fire Inspector | 2 | 2 | 2 | - |
| Part-time Administrative Aide/Training Officer | 1 | 1 | 1 | - |
| TOTAL PART-TIME | 3 | 3 | 3 | - |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| FIRE DEPARTMENT | | | | | | |
| 01-2200-2000-5101 | LONGEVITY | 27,437 | 32,371 | 30,865 | 33,876 | 38,750 |
| | EMPLOYEES WITH 12-17 YEARS OF SERVICE | | | | | 9,750 |
| | EMPLOYEES WITH 18-24 YEARS OF SERVICE | | | | | 20,000 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 9,000 |
| | GL # FOOTNOTE TOTAL | | | | | 38,750 |
| 01-2200-2000-5102 | OVERTIME | 672,491 | 1,067,240 | 946,186 | 981,226 | 860,685 |
| | ACTING BATTALION CHIEF PAY | | | | | 13,000 |
| | ACTING LIEUTENANT PAY | | | | | 27,500 |
| | CPR | | | | | 9,027 |
| | DIVE TEAM | | | | | 49,395 |
| | EMERGENCY CALL BACKS | | | | | 9,100 |
| | EMERGENCY MEDICAL SERVICES | | | | | 221,477 |
| | EXERCISE EQUIPMENT | | | | | 332 |
| | FIRE INVESTIGATIONS | | | | | 7,900 |
| | FIRE TRAINING/EDUCATION | | | | | 77,600 |
| | HAZARDOUS MATERIALS | | | | | 20,714 |
| | HONOR GUARD | | | | | 7,967 |
| | HOSE | | | | | 2,309 |
| | IT | | | | | 5,178 |
| | LADDERS | | | | | 531 |
| | MISCELLANEOUS HIRE BACK | | | | | 6,000 |
| | PPE (PERSONAL PROTECTIVE EQUIPMENT) | | | | | 1,593 |
| | PREPLAN DEVELOPMENT | | | | | 9,826 |
| | PUBLIC EDUCATION | | | | | 20,381 |
| | PUMP TESTING | | | | | 2,000 |
| | RADIOS | | | | | 5,122 |
| | ROCK THE RUNWAY EMS/FIRE/PUB ED | | | | | 3,087 |
| | SCBA (SELF CONTAINED BREATHING APPARATUS) | | | | | 4,780 |
| | MINIMUM STAFFING HIRE BACK | | | | | 300,000 |
| | TECHNICAL RESCUE SPECIALIST TEAM | | | | | 48,066 |
| | TRAINING TRAVEL TIME | | | | | 7,800 |
| | GL # FOOTNOTE TOTAL | | | | | 860,685 |
| 01-2200-2000-5104 | SALARIES | 5,746,218 | 5,868,953 | 6,267,826 | 6,513,658 | 6,862,515 |
| | SALARIES | | | | | 6,862,515 |
| 01-2200-2000-5105 | LOCAL TRAINING & MEETINGS | 28,970 | 36,456 | 88,817 | 76,179 | 97,586 |
| | ADMINISTRATIVE DEVELOPMENT TRAINING | | | | | 4,040 |
| | DIVE TEAM TRAINING | | | | | 4,600 |
| | EMERGENCY MEDICAL SERVICES TRAINING | | | | | 14,000 |
| | FIRE INVESTIGATION TEAM TRAINING | | | | | 2,800 |
| | FIRE PREVENTION TRAINING | | | | | 1,500 |
| | HAZARDOUS MATERIALS TEAM TRAINING | | | | | 8,550 |
| | IT TRAINING | | | | | 1,650 |
| | PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TRAINING | | | | | 1,700 |
| | TECHNICAL RESCUE SPECIALIST "TRS" TEAM TRAINING | | | | | 9,800 |
| | MISCELLANEOUS MILEAGE | | | | | 2,000 |
| | FIRE SUPPRESSION TRAINING | | | | | |
| | NEW CANDIDATE FIRE ACADEMY (BASIC FIREFIGHTER) | | | | | 9,590 |
| | STATE OF IL VEHICLE AND MACHINERY OPERATIONS CERTIFICATION CLASSES | | | | | 4,400 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| FIRE DEPARTMENT | | | | | | |
| | STATE OF IL ADVANCED TECHNICIAN FIREFIGHTER CERTIFICATION CLASSES | | | | | 4,500 |
| | STATE OF IL FIRE APPARATUS ENGINEER CERTIFICATION CLASSES | | | | | 4,500 |
| | STATE OF IL VEHICLE & MACHINERY TECHNICIAN CLASSES | | | | | 2,400 |
| | AIRCRAFT RESCUE FIREFIGHTER CERTIFICATION COURSE (ARFF) | | | | | 6,831 |
| | STATE OF IL INCIDENT SAFETY OFFICER CERTIFICATION CLASSES | | | | | 1,150 |
| | STATE OF IL COMPANY FIRE OFFICER CERTIFICATION CLASSES | | | | | 3,975 |
| | STATE OF IL ADVANCED FIRE OFFICER CLASSES | | | | | 2,650 |
| | STATE OF IL INSTRUCTOR I CERTIFICATION CLASSES | | | | | 1,150 |
| | MISC FIRE OFFICER DEVELOPMENT COURSES/SEMINARS | | | | | 500 |
| | FIRE OFFICER TEXTBOOKS | | | | | 900 |
| | MISC FIREFIGHTER DEVELOPMENT COURSES/SEMINARS | | | | | 1,500 |
| | FIREFIGHTER TEXTBOOKS | | | | | 2,900 |
| | GL # FOOTNOTE TOTAL | | | | | 97,586 |
| 01-2200-2000-5106 | UNIFORM ALLOWANCE | 32,863 | 35,142 | 46,759 | 30,842 | 52,050 |
| | UNIFORMS FOR 61 EMPLOYEES | | | | | 31,250 |
| | ANNUAL CARRY-OVER (ESTIMATED) PLUS 15% INCREASE | | | | | 12,000 |
| | UNIFORMS FOR REPLACEMENT FF/PM "NEW HIRE" | | | | | 4,800 |
| | MISC. ITEMS (REPLACEMENT PATCHES, BADGES, ECT) | | | | | 4,000 |
| | GL # FOOTNOTE TOTAL | | | | | 52,050 |
| 01-2200-2000-5108 | EMPLOYER CONTRIBUTIONS | 142,247 | 160,310 | 153,380 | 155,269 | 165,525 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 165,525 |
| 01-2200-2000-5109 | POL/FIR PENS EMPLR CNTRB | 2,945,061 | 3,656,224 | 3,962,707 | 4,157,491 | 2,965,945 |
| | VILLAGE CONTRIBUTION TO PENSION FUND | | | | | 2,965,945 |
| 01-2200-2000-5113 | TUITION REIMBURSEMENT | 1,185 | 531 | | 3,182 | 8,000 |
| | TUITION REIMBURSEMENT (4) | | | | | 8,000 |
| 01-2200-2000-5115 | SLDPA RETIREE CONTRIBUTN | 50,060 | 97,483 | 50,749 | 33,466 | 0 |
| 01-2200-2000-5116 | SICK LEAVE ANNL BUY BACK | 6,038 | 6,801 | 9,513 | 10,354 | 7,635 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 7,635 |
| 01-2200-2000-5205 | MULTIPLE DAY TRAINING | 1,115 | 2,222 | 7,766 | 6,884 | 10,250 |
| | COMMUNITY RISK REDUCTION CONFERENCE | | | | | |
| | HONOR GUARD | | | | | 1,600 |
| | ILLINOIS EMERGENCY MGMT AGENCY CONFERENCE | | | | | 650 |
| | ILLINOIS FIRE INSPECTORS ASSOC. MINI-SEMINARS | | | | | 900 |
| | IMAGE TREND (FIRE & MEDICAL REPORTS SOFTWARE) CONFERENCE, MN | | | | | |
| | INTERNATIONAL EMERGENCY MGR CONFERENCE | | | | | 3,000 |
| | LAKE COUNTY MIDWEST HAZ MAT CONFERENCE | | | | | 3,150 |
| | MISC. FIRE CHIEFS MEETINGS | | | | | 150 |
| | MISC MILEAGE/PER DIEM/ TRANSPORTATION/TRAVEL | | | | | 800 |
| | GL # FOOTNOTE TOTAL | | | | | 10,250 |
| 01-2200-2000-5207 | IS SERV & MAINT AGREEMENT | 30,150 | 31,018 | 33,809 | 31,404 | 44,806 |
| | IMAGETREND (FIRE & MEDICAL REPORTS SOFTWARE) BASE CONTINUUM (ANNUAL FEE) | | | | | 2,185 |
| | IMAGETREND ELITE RESCUE CAD INTEGRATION (ANNUAL FEE) | | | | | 1,739 |
| | IMAGETREND EMS CONTENT PACKAGE (ANNUAL FEE) | | | | | 1,299 |
| | IMAGETREND FIRE CONTENT PACKAGE (ANNUAL FEE) | | | | | 1,299 |
| | IMAGETREND FIRE INVESTIGATION PROGRAM | | | | | 1,326 |
| | IMAGETREND RESCUE SAAS (ANNUAL FEE) | | | | | 17,198 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| FIRE DEPARTMENT | | | | | | |
| | JOTFORM (SOFTWARE -FILLABLE TRAINING REQUEST FORMS) (ANNUAL MAY TO APRIL) | | | | | 250 |
| | MISCELLANEOUS SOFTWARE UPDATES | | | | | 4,000 |
| | SIERRA WIRELESS SUPPORT -CDS YEARLY FEE | | | | | 2,000 |
| | VECTOR SOLUTIONS (TRAINING SOFTWARE) CHECK IT DRUG SAFES | | | | | 1,080 |
| | VECTOR SOLUTIONS FIRE/EMS STATION CHECK IT | | | | | 741 |
| | VECTOR SOLUTIONS FIRE/EMS VEHICLES CHECK IT | | | | | 4,752 |
| | VECTOR SOLUTIONS TRAINING SYSTEM ANNUAL ADMINISTRATIVE/MAINTENANCE FEE | | | | | 395 |
| | VECTOR SOLUTIONS TRAINING SYSTEM ANNUAL LICENSE FEE (PER EMPLOYEE) | | | | | 6,542 |
| | GL # FOOTNOTE TOTAL | | | | | 44,806 |
| 01-2200-2000-5209 | GAS & ELECTRIC | 3,738 | 7,871 | 11,903 | 6,937 | 9,000 |
| | NATURAL GAS SERVICE (FS24, FS23, AND FS42) | | | | | 9,000 |
| 01-2200-2000-5211 | EXTINGUISHER SERVICE | 2,101 | 1,819 | 3,264 | 2,191 | 2,000 |
| | CO2 EXTINGUISHER | | | | | 1,400 |
| | 2.5 GAL WATER PRESSURE FIRE EXTINGUISHER | | | | | 150 |
| | PUMP CAN EXTINGUISHER | | | | | 450 |
| | GL # FOOTNOTE TOTAL | | | | | 2,000 |
| 01-2200-2000-5212 | EMPLOYEE HEALTH INSURANCE | 1,035,253 | 1,075,952 | 1,161,741 | 1,200,365 | 1,211,980 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 1,211,980 |
| 01-2200-2000-5213 | GEN LIABILITY INSURANCE | 357,450 | 418,080 | 599,410 | 599,410 | 611,390 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 611,390 |
| 01-2200-2000-5220 | MAINT OFF/SPEC EQUIPMENT | 53,778 | 75,994 | 63,107 | 68,914 | 79,632 |
| | BATTERY REPLACEMENT PROGRAM | | | | | 8,275 |
| | DIVE TEAM EQUIPMENT MAINTENANCE | | | | | 4,000 |
| | EMS EQUIPMENT MAINTENANCE/O2 | | | | | 17,200 |
| | FITNESS EQUIPMENT MAINTENANCE | | | | | 2,450 |
| | HOIST INSPECTION/HOSE TOWER STATION 24 (OSHA REQUIREMENT) | | | | | 400 |
| | HAZARDOUS MATERIALS/GAS MONITOR MAINTENANCE | | | | | 6,405 |
| | LADDER EQUIPMENT MAINTENANCE/ANNUAL TESTING | | | | | 7,000 |
| | OFFICE EQUIPMENT MAINTENANCE | | | | | 750 |
| | RESCUE EQUIPMENT MAINTENANCE | | | | | 3,500 |
| | "SCBA" SELF CONTAINED BREATHING APPARATUS MAINTENANCE | | | | | 10,889 |
| | STRETCHER PREV. MAINTENANCE AGREEMENT/WARRANTY | | | | | 5,313 |
| | TRAFFIC PREEMPTION EQUIPMENT MAINTENANCE | | | | | 13,450 |
| | GL # FOOTNOTE TOTAL | | | | | 79,632 |
| 01-2200-2000-5221 | MAINT RADIO EQUIPMENT | 5,096 | 8,162 | 13,120 | 25,113 | 20,000 |
| | MAINTENANCE FOR RADIO EQUIPMENT | | | | | 6,500 |
| | MISC SPARE PARTS FOR RADIOS | | | | | 3,500 |
| | NORTHWEST CENTRAL DISPATCH SYSTEM (NWCDS) - MISC *** | | | | | 10,000 |
| | GL # FOOTNOTE TOTAL | | | | | 20,000 |
| 01-2200-2000-5222 | MEMBERSHIP DUES | 2,436 | 3,169 | 1,922 | 1,565 | 3,895 |
| | ANNUAL AMERICAN HEART ASSOCIATION CPR TRAINING CENTER RENEWAL FEE | | | | | 210 |
| | ANNUAL SHREDDING COSTS (NEW) | | | | | 500 |
| | COSTCO MEMBERSHIP | | | | | 120 |
| | ILLINOIS FIRE CHIEFS ASSOCIATION (IFCA) (2) | | | | | 1,000 |
| | ILLINOIS FIRE INSPECTORS ASSOCIATION (IFIA) | | | | | 100 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| FIRE DEPARTMENT | | | | | | |
| | ILLINOIS SOCIETY OF FIRE SERVICE INSTRUCTORS | | | | | 160 |
| | INTERNATIONAL ASSOCIATION OF EMERGENCY MANAGERS | | | | | 210 |
| | INTERNATIONAL ASSOCIATION OF FIRE CHIEFS | | | | | 500 |
| | INTERNATIONAL CODE COUNCIL (ICC) | | | | | 145 |
| | INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCTORS (ISFSI) | | | | | 300 |
| | METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA) 2 | | | | | 120 |
| | NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) | | | | | 175 |
| | NORTHERN IL ARSON STRIKE FORCE (NISAF) | | | | | 90 |
| | NORTHERN ILLINOIS FIRE INSPECTORS | | | | | 50 |
| | NORTHERN ILLINOIS FIRE SERVICE TRAINING ASSOCIATION | | | | | 80 |
| | NWBOCA NORTHWEST BUILDING OFFICIALS AND CODE ADMINISTRATORS | | | | | 15 |
| | SAMS CLUB | | | | | 120 |
| | GL # FOOTNOTE TOTAL | | | | | 3,895 |
| 01-2200-2000-5228 | PRINTING & BINDING | | 1,017 | 1,468 | 5,024 | 6,100 |
| | CPR - BASIC LIFE SUPPORT (BLS) AMERICAN HEART ASSOCIATION CERTIFICATION CARDS | | | | | 300 |
| | CPR - HEARTSAVER AMERICAN HEART ASSOCIATION CERTIFICATION CARDS | | | | | 1,700 |
| | CPR MANUALS | | | | | 3,000 |
| | FIRE PREVENTION FORMS | | | | | 150 |
| | GENERAL MEDICAL FORMS | | | | | 500 |
| | PRINTING ADMIN | | | | | 450 |
| | GL # FOOTNOTE TOTAL | | | | | 6,100 |
| 01-2200-2000-5231 | REG & SPCL AGENCY ASSESS | 16,030 | 16,605 | 220,191 | 124,466 | 534,875 |
| | AMERICAN HEART ASSOCIATION CPR INSTRUCTOR FEE | | | | | 825 |
| | COMBINED AREA FIRE TRAINING CENTER (CAFT) MAINTENANCE ASSESSMENT FEE | | | | | 10,000 |
| | FIRE DISPATCH FEES - REGIONAL EMERGENCY DISPATCH (RED) CENTER (FULL COST SINCE 2022) | | | | | 504,000 |
| | IDPH AMBULANCE/ENGINE REGISTRATION FEE | | | | | 400 |
| | MUTUAL AID BOX ALARM SYSTEM (MABAS) DIV I ASSESSMENT FEE | | | | | 7,800 |
| | MUTUAL AID BOX ALARM SYSTEM (MABAS) DIVISION IV & V ASSESSMENT FEE | | | | | 7,500 |
| | ST FRANCIS EMS ADMINISTRATIVE FEE | | | | | 1,250 |
| | ST FRANCIS EMS CONTINUING EDUCATION FEE | | | | | 3,000 |
| | ST FRANCIS SYSTEM ENTRY PER NEW HIRE (NEW) | | | | | 100 |
| | GL # FOOTNOTE TOTAL | | | | | 534,875 |
| 01-2200-2000-5236 | CREDIT CARD FEES | | 7 | 61 | 241 | 75 |
| | CPR CLASS WEBSITE CC FEES | | | | | 75 |
| 01-2200-2000-5242 | RETIREE HEALTH INSURANCE | 405,955 | 456,603 | 428,746 | 422,472 | 414,375 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 414,375 |
| 01-2200-2000-5246 | MEDICAL EXAMS | 23,227 | 21,457 | 28,455 | 20,066 | 28,490 |
| | ENTRY LEVEL PHYSICAL EXAMS | | | | | 2,400 |
| | HEPATITIS B VACCINATIONS | | | | | 790 |
| | MAINTENANCE PHYSICAL EXAMS (32 EMPLOYEES) | | | | | 9,900 |
| | PERIODIC PHYSICAL EXAMS (24 EMPLOYEES) | | | | | 12,000 |
| | PSA TESTS | | | | | 900 |
| | RETURN TO WORK PHYSICALS (5 EMPLOYEES) | | | | | 2,500 |
| | GL # FOOTNOTE TOTAL | | | | | 28,490 |
| 01-2200-2000-5248 | FINGER PRINTING FEES | | 283 | 397 | 98 | 350 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| FIRE DEPARTMENT | | | | | | |
| | NEW EMP. FINGERPRINT FEES STATE OF ILLINOIS | | | | | 350 |
| 01-2200-2000-5299 | MISC CONTRACTUAL SERVICES | 14,662 | 280,236 | 1,017,971 | 895,514 | 1,155,700 |
| | DIGITIZE HISTORICAL FPB DOCUMENTS INTO PAPERVISION | | | | | 5,000 |
| | GROUND EMERGENCY TRANSPORTATION (GEMT) REIMB | | | | | 1,150,000 |
| | MSDS DATABASE | | | | | 700 |
| | GL # FOOTNOTE TOTAL | | | | | 1,155,700 |
| 01-2200-2000-5301 | AUTO PETROL PRODUCTS | 34,262 | 44,095 | 76,621 | 64,638 | 70,000 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 70,000 |
| 01-2200-2000-5302 | BOOKS & SUBSCRIPTIONS | 3,982 | (1,762) | 1,360 | 1,685 | 2,325 |
| | DAILY HERALD ONLINE SUBSCRIPTION | | | | | 180 |
| | FIRE ENGINEERING ONLINE | | | | | 40 |
| | FIRE HOUSE MAGAZINE ONLINE | | | | | 40 |
| | INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC) | | | | | 40 |
| | HAZARDOUS MATERIALS TEXT ONLINE | | | | | |
| | NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) CODE SUBSCRIPTION NETWORK COPY | | | | | 1,725 |
| | UPDATED CODE/REFERENCE BOOKS | | | | | 300 |
| | GL # FOOTNOTE TOTAL | | | | | 2,325 |
| 01-2200-2000-5305 | FIREFIGHTING SUPPLIES | 130,245 | 98,823 | 149,742 | 133,443 | 314,747 |
| | DIVE TEAM SUPPLIES/EQUIPMENT | | | | | 4,285 |
| | FIRE EXTINGUISHERS/EQUIPMENT | | | | | 150 |
| | FIRE INVESTIGATION SUPPLIES/EQUIPMENT | | | | | 2,000 |
| | FIRE SUPPRESSION SUPPLIES/EQUIPMENT | | | | | 20,920 |
| | FOAM SUPPLIES/EQUIPMENT | | | | | 34,500 |
| | GAS MONITORS AND SUPPLIES | | | | | 3,000 |
| | HAZARDOUS MATERIALS RESPONSE SUPPLIES/EQUIPMENT | | | | | 34,170 |
| | HONOR GUARD SUPPLIES/EQUIPMENT | | | | | 2,569 |
| | PUBLIC EDUCATION SUPPLIES/EQUIPMENT | | | | | 4,000 |
| | RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT-EOC | | | | | |
| | RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT-GENERAL*** | | | | | 58,775 |
| | SCBA SELF CONTAINED BREATHING APPARATUS | | | | | 15,950 |
| | TECHNICAL RESCUE RESPONSE SUPPLIES/EQUIPMENT | | | | | 9,928 |
| | HOSE | | | | | 6,800 |
| | METAL ID SIGNS | | | | | 500 |
| | NORTHWEST CENTRAL DISPATCH SYSTEM (NWCDS) RADIO TRANSITION 700/800 USDD (2) *** | | | | | 7,200 |
| | NWCDS RADIO TRANSITION XL200 700/800 UPGRADE PKG (10) *** | | | | | 25,000 |
| | NWCDS ANTENNA CONSTRUCTION STA 23 & 24 *** | | | | | 50,000 |
| | NWCDS USDD ATX 700/800 UPGRADE *** | | | | | 35,000 |
| | GL # FOOTNOTE TOTAL | | | | | 314,747 |
| 01-2200-2000-5310 | VEHICLE MAINTENANCE | 51,058 | 51,263 | 86,966 | 73,025 | 65,500 |
| | ANNUAL ILLINOIS DEPARTMENT OF PUBLIC HEALTH (IDPH) AMBULANCE INSPECTION FEES | | | | | 150 |
| | BI-ANNUAL ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT) INSPECTION FEE | | | | | 350 |
| | REPAIRS/MAINT OF VEHICLES AND EQUIPMENT | | | | | 65,000 |
| | GL # FOOTNOTE TOTAL | | | | | 65,500 |
| 01-2200-2000-5311 | BLDG/GROUNDS MAINTENANCE | 9,931 | 19,536 | 33,376 | 25,664 | 39,925 |

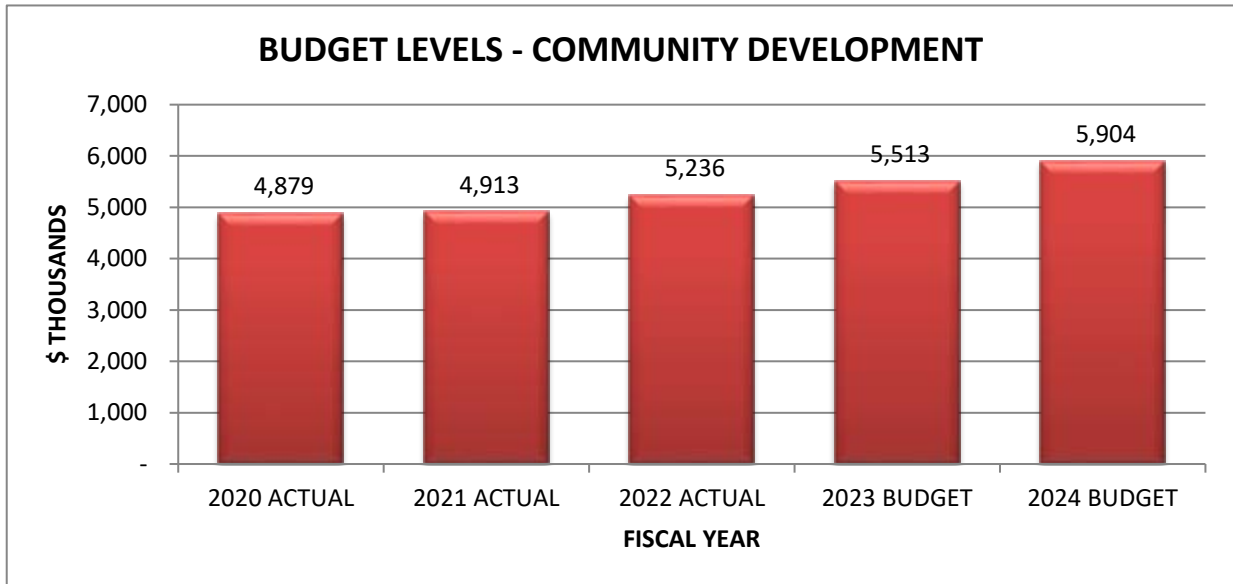
| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| FIRE DEPARTMENT | | | | | | |
| | ANNUAL CLEANING | | | | | 1,000 |
| | GENERAL CLEANING EQUIPMENT | | | | | 1,200 |
| | GENERAL CLEANING SUPPLIES | | | | | 6,650 |
| | LANDSCAPE REPLACEMENT/REPAIRS | | | | | 275 |
| | MISCELLANEOUS STATION MAINT | | | | | 10,000 |
| | MISCELLANEOUS NEW STATION 42 COSTS | | | | | 10,000 |
| | WINDOW WASHING | | | | | 1,800 |
| | NWCDS TRANSITION - STATION WALL SIGNS *** | | | | | 9,000 |
| | GL # FOOTNOTE TOTAL | | | | | 39,925 |
| 01-2200-2000-5312 | MEDICAL SUPPLIES | 98,442 | 44,238 | 36,930 | 36,315 | 39,907 |
| | INFECTIOUS DISEASE CONTAINMENT SUPPLIES, VILLAGE WIDE | | | | | 7,500 |
| | REPLACEMENT OF EXPENDABLE/DAMAGED MED. SUPPLIES | | | | | 32,407 |
| | GL # FOOTNOTE TOTAL | | | | | 39,907 |
| 01-2200-2000-5313 | IS MISC EQPT & SUPPLIES | 32,249 | 32,110 | 36,482 | 49,814 | 67,700 |
| | MICROSOFT SURFACE PRO 8-13"-CORE I7 1185G7-EVO-16GB RAM-512GB | | | | | |
| | APPLE TABLETS (12) | | | | | |
| | MISCELLANEOUS COMPUTER HARDWARE (EX. CABLES, MEMORY, HUBS) | | | | | 3,000 |
| | REPLACEMENT DESKTOP COMPUTERS TO MEET VILLAGE SPECS | | | | | 10,500 |
| | REPLACEMENT DESKTOP LASER PRINTERS | | | | | |
| | REPLACEMENT EMS RUGGED LAPTOP COMPUTERS (GETAC) | | | | | 16,800 |
| | REPLACEMENT MOBILE DATA COMPUTERS (MDC) TERMINALS (GETAC) | | | | | 16,800 |
| | REPLACEMENT HAVIS MOUNTS FOR THE MOBILE DATA COMPUTERS INSIDE THE EMERGENCY VEHICLES | | | | | 3,400 |
| | REPLACEMENT MODEMS FOR THE MDC'S INSIDE THE EMERGENCY VEHICLES | | | | | 4,400 |
| | REPLACEMENT ANTENNA FOR THE MDC FOR EMERGENCY VEHICLES | | | | | 1,200 |
| | SMART BOARD | | | | | 7,000 |
| | IPADS FOR FIRE PREVENTION BUREAU (2) | | | | | 3,600 |
| | SECURITY CAMERA FOR FRONT DOOR | | | | | 1,000 |
| | GL # FOOTNOTE TOTAL | | | | | 67,700 |
| 01-2200-2000-5315 | SMALL TOOLS & EQUIPMENT | 7,634 | | 418 | 2,271 | 2,835 |
| | CARBIDE TIPPED ROOF VENT K12 SAW BLADES | | | | | 400 |
| | MILWAUKEE DRILL AND DRIVER SET - STATION 24 | | | | | 350 |
| | REPLACEMENT HARDWARE STORE ITEMS (TARPS, DUCT TAPE, TOOL BAGS, ETC.) | | | | | 400 |
| | REPLACEMENT MK DIAMOND K12 SAW BLADES | | | | | 500 |
| | REPLACEMENT RESCUE CHAINSAW BLADES | | | | | 400 |
| | REPLACEMENT SMALL HAND TOOLS (SCREWDRIVERS, WRENCHES, ETC.) | | | | | 400 |
| | VP FUEL 50:1 MIX (CASE OF 8 QTS) | | | | | 275 |
| | VP FUEL REGULAR (CASE OF 8 QTS) | | | | | 110 |
| | GL # FOOTNOTE TOTAL | | | | | 2,835 |
| 01-2200-2000-5317 | MISC OPERATING SUPPLIES | 6,755 | 7,701 | 764 | 7,267 | 8,698 |
| | INCIDENTAL (RETIREMENTS, PROMOTIONS, SUPPLIES) | | | | | 1,000 |
| | LAUNDRY SUPPLIES | | | | | 1,500 |
| | LINENS | | | | | 1,000 |
| | REPLACEMENT KITCHEN SUPPLIES | | | | | 500 |
| | REPLACEMENT BEDS - STATION 24 | | | | | 4,698 |
| | GL # FOOTNOTE TOTAL | | | | | 8,698 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---|-------------------|-------------------|-------------------|-------------------|------------------------|
| FIRE DEPARTMENT | | | | | | |
| 01-2200-2000-5318 | OFFICE SUPPLIES | 4,943 | 6,541 | 3,792 | 4,976 | 5,575 |
| | AWARD PROGRAM | | | | | 1,075 |
| | GENERAL OFFICE SUPPLIES | | | | | 2,500 |
| | PRINTER SUPPLIES | | | | | 2,000 |
| | GL # FOOTNOTE TOTAL | | | | | 5,575 |
| 01-2200-2000-5319 | PROTECTIVE CLOTHING/SUPL | 42,511 | 39,802 | 72,717 | 65,929 | 92,815 |
| | BALLISTIC VESTS | | | | | 1,800 |
| | DISPOSABLE FOAM CORDED EARPLUGS- HEARING PROTECTION | | | | | 100 |
| | DOOR CHOCKS | | | | | 360 |
| | FIRE HELMETS | | | | | 820 |
| | REPLACEMENT BALLISTIC VESTS | | | | | 8,100 |
| | REPLACEMENT FIREFIGHTING BOOTS | | | | | 5,400 |
| | REPLACEMENT EXTRICATION GLOVES | | | | | 1,350 |
| | REPLACEMENT FIREFIGHTING GLOVES | | | | | 2,100 |
| | REPLACEMENT FIRE HELMETS | | | | | 4,100 |
| | REPLACEMENT FIRE HELMET SHIELDS (VARIOUS RANKS) *** | | | | | 780 |
| | REPLACEMENT FIRE HELMET FLASHLIGHTS | | | | | 1,950 |
| | REPLACEMENT FIRE HOODS | | | | | 2,500 |
| | REPLACEMENT PARTS FOR FIRE HELMETS | | | | | 250 |
| | REPLACEMENT PERSONNEL ESCAPE ROPE SYSTEM | | | | | 5,200 |
| | REPLACEMENT REFLECTIVE SAFETY VESTS | | | | | 700 |
| | REPLACEMENT STREAMLIGHT FLASHLIGHTS FOR TURNOUT COATS | | | | | 975 |
| | REPLACEMENT TURNOUT CLOTHING (COATS AND PANTS) | | | | | 43,920 |
| | SAFETY GLASSES | | | | | 150 |
| | TURNOUT CLOTHING FOR NEW EMPLOYEES | | | | | 9,760 |
| | TURNOUT CLOTHING MAINTENANCE | | | | | 1,500 |
| | TURNOUT CLOTHING RENTAL | | | | | 1,000 |
| | GL # FOOTNOTE TOTAL | | | | | 92,815 |
| 01-2200-2000-5327 | IS MISC SOFTWARE | 3,250 | 8,553 | | 3,971 | 1,500 |
| | FIRE STUDIO 7 DIGITAL COMBUSTION | | | | | 1,500 |
| 01-2200-2000-5707 | TRANSFER TO CERF | 757,205 | 715,235 | 669,340 | 926,690 | 1,408,990 |
| | CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND | | | | | 1,408,990 |
| Total Department FIRE DEPARTMENT: | | 12,786,028 | 14,428,141 | 16,318,641 | 16,801,895 | 17,312,126 |

GENERAL FUND

Public Works Department

| | |
|-----------------------------------|--------------------|
| Public Works Administration | \$626,089 |
| Facilities | 1,266,065 |
| Commuter Parking | 53,190 |
| Fleet Services | 906,115 |
| Engineering/CIP | 433,063 |
| Street Division..... | 1,415,940 |
| Forestry Division | 1,203,934 |
| TOTAL..... | \$5,904,396 |

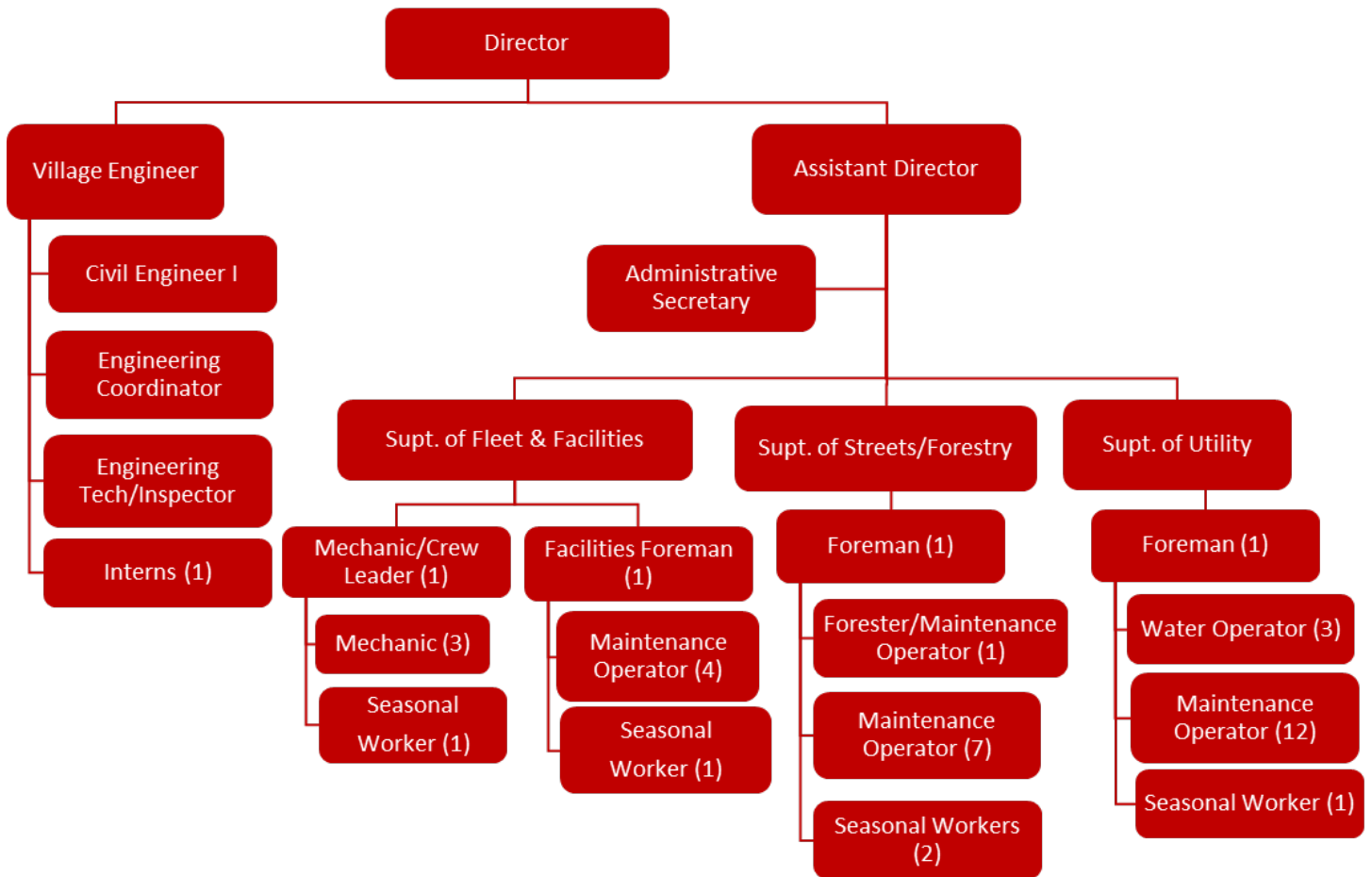


*Costs associated with operating the Utility Division are budgeted in the Enterprise Fund

Village of Wheeling

Public Works Department

January 1, 2024



Public Works Department

Department Description: The Department of Public Works consists of the Administration, Engineering, Fleet Services and Facilities, Street/Forestry, 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, and waterways.

2023 ACCOMPLISHMENTS

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

- ⊗ Managed the Capital Improvement Plan (CIP) consisting of street, sidewalk, storm water, sewer, water, HVAC, roof, and other infrastructure improvements, spending approximately \$19.5 million of a \$21.7 million budget.
- ⊗ To alleviate flooding, obtained consulting services for a South Dunhurst Storm Sewer Improvements Project that includes re-routing existing storm sewers and installing a new detention area.
- ⊗ Completed a Village wide water retention and detention pond inventory and evaluation.
- ⊗ Supervised the Water Main Replacement Project in Lakeside Villas that replaced approximately 7,400 feet of water main.
- ⊗ Fully implemented OpenGov asset management software, including updated internal service request system.
- ⊗ Installed telematics in Public Works vehicles and equipment that provides detailed Fleet data and identifies any critical areas of improvement for cost savings and safety.

STATED GOAL: Evaluate infrastructure projects to attract new development

- ⊗ Applied for, and received, a Surface Transportation Program (STP) grant for the Northgate Parkway Improvements Project, that includes curb and sidewalk replacement, pavement grinding, and resurfacing of existing pavement.

- ⊗ Applied for Rebuild Illinois Capital Funds for the Chaddick Drive that included curb replacement, pavement grinding, and resurfacing of existing pavement.

STATED GOAL: Revitalize Wheeling's community image.

- ⊗ Adopted an American with Disabilities Act (ADA) Transition Plan that provides a method for evaluating an area's compliance regarding safety and accessibility requirements.
- ⊗ Oversaw the Northgate Parkway Improvement Project that included approximately 5,000 feet of road requiring resurfacing, patching, sidewalk, curb and gutter repair, and pavement markings.
- ⊗ Supervised bike path improvements that consisted of patching, grind and overlay, for the path north of Willow Road in the Avalon-Sienna subdivision.
- ⊗ Oversaw the sandblasting and recoating project of the South Receiving Station standpipe.
- ⊗ Oversaw asphalt resurfacing of Wolf Road from Picardy Lane to Milwaukee Avenue.
- ⊗ Reset, removed, or removed approximately 14,900 square feet of paver bricks along Milwaukee Avenue north of Strong and a portion south of Dundee.

2024 OBJECTIVES/GOALS

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

- ⊗ Continue to televise and assess the location and condition of the storm sewer collection system throughout the Village; this will be the second of a four-year program.
- ⊗ Continue the water infrastructure study, that includes hydraulic modeling and analysis of future water demands.
- ⊗ Perform lining of approximately 4,000 linear feet of sanitary sewer in Tahoe Village.
- ⊗ Oversee the upgrades to the Arlington Club Sanitary Lift Station to ensure operation in fullest potential and most efficient manner.

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

- ⊗ Apply for a Surface Transportation Program (STP) shared grant for Phase III of the Wheeling Road Reconstruction Project.
- ⊗ Apply for the Metropolitan Water Reclamation District (MWRD) and Illinois Environmental Protection Agency (IEPA) grants for Buffalo Creek Streambank Stabilization project construction.
- ⊗ Apply for Energy Efficiency and Conservation Block Grant (EECBG) for the funding of sidewalk in the Milwaukee Avenue Sidewalk and Water Main Improvement Project and Invest in Cook for Phase III funding.

IDENTIFIED GOAL: Revitalize Wheeling's community image

- ⊗ Continue enforcing the ADA Transition plan to ensure transportation routes throughout the Village are safe and accessible.
- ⊗ Oversee the Milwaukee Avenue Sidewalk and Water Main Improvement Project that includes approximately 3,400 linear feet of new sidewalk and 2,200 linear feet of new water main. This project will connect the residential and commercial districts adjacent to the airport and provide easier access to public transportation.
- ⊗ Supervise the Streetlight Replacement Program that will replace approximately 20-30 light poles, including wiring, in the Ridgefield subdivision.
- ⊗ Continue to maintain brick pavers along the east and west side of Milwaukee Avenue, south of Dundee Road.

| KEY PERFORMANCE MEASURES/SERVICE INDICATORS | Target | Actual 2023 | Actual 2022 | Actual 2021 |
|---|---------|----------------|----------------|----------------|
| Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Effectiveness | | | | |
| Avoidable Accidents and Injuries | <5 | 6 | 4 | 7 |
| Stated Goal: Ensure strong financial policies, practices, and public transparency Type of Measure: Efficiency and Output | | | | |
| Water Loss | <10% | 8.1% | 4.7% | 4.6% |
| Average Cost to Maintain Vehicles (Per Mile) | \$1.30 | \$1.28 | \$1.26 | \$1.26 |
| Salt Utilized (Tons) per Snow Event | <70 | 35.4 | 35 | 40 |
| Asphalt Used (Tons) for Reactive Street Maintenance (Pothole Patching) | <35 | 6.48 | 10 | 16.3 |
| Concrete Poured (Cubic Yards) | >80 | 76 | 102 | 85,5 |
| Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Efficiency | | | | |
| Storm Structure Maintenance (5-year program) | >360 | 364 | 211 | 38 |
| Stated Goal: Evaluate infrastructure Projects to attract new development Type of Measure: Output | | | | |
| No. of Televised/Inspected Storm Sewer Lines (Linear Feet), in-house* | 125,000 | 102,204 | 5,157 | 9,801 |
| No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet) | 19,000 | 32,113 | 7,059 | 24,850 |
| Linear Feet of Sanitary Sewer Rodding (5-year program) | 98,036 | 130,165 | 189,646 | 255,534 |
| No. of Sanitary Sewer Complaints | <10 | 8 | 6 | 7 |

*4-year contractual program.

| AUTHORIZED PERSONNEL | FY 2024 | FY 2023 | FY 2022 | Increase/Decrease 2023 to 2024 |
|---|-----------|-----------|-----------|-----------------------------------|
| Administration Division | | | | |
| Director of Public Works | 1 | 1 | 1 | - |
| Assistant Director of Public Works | 1 | 1 | 1 | - |
| Administrative Secretary | 1 | 1 | 1 | - |
| Division Total | 3 | 3 | 3 | - |
| Engineering/CIP Division | | | | |
| Village Engineer | 1 | 0 | 0 | 1 |
| Civil Engineer II | 0 | 1 | 1 | -1 |
| Civil Engineer I | 1 | 1 | 1 | - |
| Engineering Tech/Inspector | 1 | 1 | 1 | - |
| Engineering Coordinator | 1 | 1 | 1 | - |
| Division Total | 4 | 4 | 4 | - |
| Fleet & Facilities Division | | | | |
| Superintendent of Fleet & Facilities | 1 | 1 | 0 | - |
| Fleet Services Manager | 0 | 0 | 1 | - |
| Mechanic/Crew Leader | 1 | 1 | 1 | - |
| Mechanic | 3 | 3 | 3 | - |
| Facilities Foreman | 1 | 1 | 0 | - |
| Maintenance Operators | 4 | 4 | 0 | - |
| Division Total | 10 | 10 | 5 | - |
| *Streets & Forestry Division | | | | |
| Superintendent of Streets & Facilities | 1 | 1 | 1 | - |
| Streets/Forestry Foreman | 1 | 1 | 1 | - |
| Facilities Foreman | 0 | 0 | 1 | - |
| Forester | 1 | N/A | N/A | 1 |
| Maintenance Operators | 7 | 8 | 11 | -1 |
| Division Total | 10 | 10 | 14 | - |
| **Utility Division | | | | |
| Superintendent of Utility | 1 | 1 | 1 | - |
| Foreman | 1 | 1 | 1 | - |
| Water Operators | 3 | 3 | 3 | - |
| Maintenance Operators | 12 | 11 | 12 | 1 |
| Division Total | 17 | 16 | 17 | - |
| TOTAL FULL-TIME | 44 | 43 | 43 | 1 |

*In FY 2023, the Facilities portion of Streets/Facilities was placed under the jurisdiction of the Fleet Division, renaming the divisions to Fleet & Facilities Division and Streets & Forestry Division.

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

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| PW ADMINISTRATION | | | | | | |
| 01-1500-1000-5101 | LONGEVITY | 1,200 | 1,200 | 1,200 | 1,200 | 1,500 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE | | | | | 1,500 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE | | | | | |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | |
| 01-1500-1000-5104 | SALARIES | 344,353 | 372,152 | 382,670 | 397,539 | 407,010 |
| | SALARIES FOR EMPLOYEES | | | | | 407,010 |
| 01-1500-1000-5105 | LOCAL TRAINING & MEETINGS | 268 | 398 | 797 | 1,044 | 800 |
| | MISC DEPT RELATED TRAINING AND SEMINARS | | | | | 800 |
| 01-1500-1000-5108 | EMPLOYER CONTRIBUTIONS | 76,444 | 71,063 | 63,747 | 60,212 | 60,990 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 60,990 |
| 01-1500-1000-5115 | SLDPA RETIREE CONTRIBUTN | 14,503 | | | | 0 |
| | SLDPA RETIREE CONTRIBUTIONS | | | | | |
| 01-1500-1000-5116 | SICK LEAVE ANNL BUY BACK | | | 535 | 552 | 560 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 560 |
| 01-1500-1000-5205 | MULTIPLE DAY TRAINING | | 4,945 | 6,953 | 10,208 | 8,000 |
| | CARTEGRAPH USER CONFERENCE - CARTECON REGISTRATION AND TRAVEL EXPENSES | | | | | 2,500 |
| | IL PUBLIC EMPLOYER LABOR RELATIONS ASSOC CONFERENCE REG & TRAVEL EXPENSES (GALENA, IL) (2) | | | | | 3,000 |
| | AMERICAN PUBLIC WORKS ASSOCIATION (APWA) CONFERENCE/EXPO REG & TRAVEL EXPENSE | | | | | 2,500 |
| | GL # FOOTNOTE TOTAL | | | | | 8,000 |
| 01-1500-1000-5207 | IS SERV & MAINT AGREEMENT | 291 | 1,690 | 12,687 | 13,405 | 13,920 |
| | ASSET MGMT SOFTWARE INCL ADVANCED MATERIALS MGMT | | | | | 13,920 |
| 01-1500-1000-5209 | GAS & ELECTRIC | 9,339 | 17,514 | 30,092 | 15,327 | 25,000 |
| | GAS SERVICE (PUBLIC WORKS BUILDING) | | | | | 25,000 |
| 01-1500-1000-5212 | EMPLOYEE HEALTH INSURANCE | 54,524 | 40,680 | 41,292 | 42,638 | 44,135 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 44,135 |
| 01-1500-1000-5213 | GEN LIABILITY INSURANCE | 16,695 | 19,530 | 27,990 | 27,990 | 28,550 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 28,550 |
| 01-1500-1000-5220 | MAINT OFF/SPEC EQUIPMENT | 745 | 2,450 | 1,256 | 775 | 1,900 |
| | PHOTOCOPY SERVICES (ADMIN, STREETS/FORESTRY, FLEET/FACILITIES & ENGINEERING) | | | | | 1,600 |
| | PLOTTER SUPPLIES AND/OR MAINTENANCE | | | | | 300 |
| | GL # FOOTNOTE TOTAL | | | | | 1,900 |
| 01-1500-1000-5221 | MAINT RADIO EQUIPMENT | 33 | | | | 0 |
| 01-1500-1000-5222 | MEMBERSHIP DUES | 447 | 707 | 833 | 1,111 | 962 |
| | AMERICAN PUBLIC WORKS ASSOCIATION (2) | | | | | 382 |
| | NORTHWEST COMMUNITY CONSORTIUM (RANDOM TESTING) | | | | | 100 |
| | IL PUBLIC EMPLOYEE LABOR RELATIONS ASSOC | | | | | 230 |
| | IL PUBLIC WORKS MUTUAL AID NETWORK | | | | | 250 |
| | GL # FOOTNOTE TOTAL | | | | | 962 |
| 01-1500-1000-5228 | PRINTING & BINDING | 1,118 | 294 | 414 | 682 | 300 |
| | SIDWELL UPDATES, APWA ANNUAL PW WEEK POSTER, BUSINESS CARDS & LETTERHEAD PAPER, ENVELOPES, ETC | | | | | 300 |
| 01-1500-1000-5242 | RETIREE HEALTH INSURANCE | 12,372 | 21,266 | 13,604 | 13,901 | 14,310 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 14,310 |
| 01-1500-1000-5246 | MEDICAL EXAMS | 2,827 | 1,973 | 4,670 | 3,947 | 3,252 |
| | ANNUAL HEARING TESTS INCL ONSITE FEE, OSHA REQUIRED | | | | | 1,060 |
| | HEPATITIS B VACCINES, OSHA REQUIRED | | | | | 326 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---|------------------|------------------|------------------|------------------|------------------------|
| PW ADMINISTRATION | | | | | | |
| | CDL RANDOM DRUG & ALCOHOL TESTING, DOT REQUIRED | | | | | 850 |
| | DRUG & ALCOHOL CLEARINGHOUSE CHECK, DOT REQUIRED | | | | | 50 |
| | RESPIRATOR TESTING, OSHA REQUIRED | | | | | 966 |
| | GL # FOOTNOTE TOTAL | | | | | 3,252 |
| 01-1500-1000-5299 | MISC CONTRACTUAL SERVICES | 41,018 | 1,167 | 20,638 | 419 | 0 |
| 01-1500-1000-5301 | AUTO PETROL PRODUCTS | 355 | 136 | 196 | 1,042 | 800 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 800 |
| 01-1500-1000-5302 | BOOKS & SUBSCRIPTIONS | 88 | 325 | | | 0 |
| 01-1500-1000-5310 | VEHICLE MAINTENANCE | 1,099 | 362 | 262 | 791 | 600 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 600 |
| 01-1500-1000-5313 | IS MISC EQPT & SUPPLIES | 2,643 | 9,439 | 1,713 | 2,199 | 2,000 |
| | MICROSOFT SURFACE COMPUTER | | | | | 2,000 |
| 01-1500-1000-5315 | SMALL TOOLS & EQUIPMENT | 7,340 | | | 4,000 | 2,000 |
| | REPLACEMENT OF PW FITNESS ROOM EQUIPMENT | | | | | 2,000 |
| 01-1500-1000-5317 | MISC OPERATING SUPPLIES | 3,480 | 5,938 | 5,816 | 6,716 | 5,000 |
| | DEPT MEETINGS, EMERGENCY RESPONSE OPERATIONS, COMMUNICATIONS EQUIPMENT | | | | | 5,000 |
| 01-1500-1000-5318 | OFFICE SUPPLIES | 5,085 | 4,139 | 3,668 | 2,417 | 4,500 |
| | MISC GENERAL DEPT SUPPLIES (FILES, PENS, LABELS, STAPLES, PAPER, ENVELOPES, ETC) | | | | | 4,500 |
| 01-1500-1000-5323 | AWARDS/DECORATIONS | 185 | 53 | | | 0 |
| Total Department PW ADMINISTRATION: | | 596,452 | 577,421 | 621,033 | 608,115 | 626,089 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|-------------------|---|------------------|------------------|------------------|------------------|------------------------|
| FACILITIES | | | | | | |
| 01-1220-1000-5101 | LONGEVITY | 4,158 | 2,300 | 2,300 | 2,000 | 3,125 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE | | | | | 1,625 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE | | | | | 1,500 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE | | | | | 3,125 |
| | GL # FOOTNOTE TOTAL | | | | | 24,500 |
| 01-1220-1000-5102 | OVERTIME | 10,623 | 28,306 | 16,269 | 12,977 | 16,000 |
| | COMPENSATION FOR CALL-BACKS OR CALL-INS (EMERGENCY BLDG REPAIRS) | | | | | 8,500 |
| | COMP BUY BACK PER COLLECTIVE BARGAINING AGREEMENT | | | | | 24,500 |
| | GL # FOOTNOTE TOTAL | | | | | 9,900 |
| 01-1220-1000-5103 | SEASONAL HELP | | 4,680 | | | 9,900 |
| | SEASONAL EMPLOYEE (RATE \$18/HR) | | | | | 9,900 |
| 01-1220-1000-5104 | SALARIES | 457,293 | 451,224 | 453,020 | 480,434 | 477,240 |
| | SALARIES FOR DIVISION EMPLOYEES | | | | | 477,240 |
| 01-1220-1000-5105 | LOCAL TRAINING & MEETINGS | 1,091 | 1,560 | 3,903 | 5,448 | 6,185 |
| | SAFETY & DIVISION RELATED TRAINING/SEMINARS AND CDL REIMBURSEMENTS PER COLLECTIVE BARGAINING AGREEMENT | | | | | 2,600 |
| | ELECTRICAL/MECHANICAL TRAINING (3) | | | | | 3,585 |
| | GL # FOOTNOTE TOTAL | | | | | 6,185 |
| 01-1220-1000-5106 | UNIFORM ALLOWANCE | 1,738 | 1,908 | 2,509 | 2,372 | 2,600 |
| | UNIFORMS FOR EMPLOYEES, INCL. SUPT, FOREMAN & SEASONALS | | | | | 2,200 |
| | CARRYOVER PER COLLECTIVE BARGAINING AGREEMENT | | | | | 400 |
| | GL # FOOTNOTE TOTAL | | | | | 2,600 |
| 01-1220-1000-5108 | EMPLOYER CONTRIBUTIONS | 94,912 | 93,983 | 80,282 | 76,142 | 78,760 |
| | IMRF, FICA AND MEDICARE CONTRIBUTIONS | | | | | 78,760 |
| 01-1220-1000-5115 | SLDPA RETIREE CONTRIBUTN | 20,836 | | | | 0 |
| | SLDPA | | | | | |
| 01-1220-1000-5116 | SICK LEAVE ANNL BUY BACK | | | | | 1,420 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 1,420 |
| 01-1220-1000-5206 | CONSULTING SERVICES | | | | | 20,500 |
| | ROOF CONDITION INSPECTIONS (5-YEAR PROGRAM FOR ALL FACILITIES) | | | | | 20,500 |
| 01-1220-1000-5207 | IS SERV & MAINT AGREEMENT | 887 | 1,779 | 15,658 | 18,309 | 20,335 |
| | MAINT SERVICE AGREEMENT OF UPS (BATTERY BACKUP) VILLAGE HALL, FS#24 & FS#23 | | | | | 4,000 |
| | VH HVAC TRANE CHILLER & AUTOMATION SYSTEM SOFTWARE (REMAINING 4 MONTHS ON CONTRACT) | | | | | 4,035 |
| | BLDG AUTOMATION SYSTEM SERVICES FS#24 | | | | | 5,500 |
| | VH HVAC TRANE CHILLER & AUTOMATION SYSTEM UPGRADE | | | | | 6,800 |
| | GL # FOOTNOTE TOTAL | | | | | 20,335 |
| 01-1220-1000-5208 | DEBRIS DUMP CHARGES | | | | 244 | 0 |
| 01-1220-1000-5210 | EXTERMINATION SERVICE | | 6,015 | 5,360 | 5,555 | 7,000 |
| | SVCS FOR MONTHLY APPLICATIONS AT VILLAGE FACILITIES | | | | | 6,200 |
| | ADDL SVCS FOR RIGHT OF WAY PEST OR RODENT CONTROL ISSUES | | | | | 800 |
| | GL # FOOTNOTE TOTAL | | | | | 7,000 |
| 01-1220-1000-5212 | EMPLOYEE HEALTH INSURANCE | 75,263 | 74,296 | 71,973 | 71,806 | 75,465 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES | | | | | 75,465 |
| 01-1220-1000-5213 | GEN LIABILITY INSURANCE | 25,530 | 29,860 | 42,810 | 42,810 | 43,670 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 43,670 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|-------------------|--|------------------|------------------|------------------|------------------|------------------------|
| FACILITIES | | | | | | |
| 01-1220-1000-5215 | JANITORIAL SERVICES | 81,628 | 90,679 | 93,690 | 87,618 | 103,400 |
| | JANITORIAL | | | | | 86,320 |
| | CARPET CLEANING | | | | | 15,080 |
| | FLOOR MATS | | | | | 2,000 |
| | GL # FOOTNOTE TOTAL | | | | | 103,400 |
| 01-1220-1000-5220 | MAINT OFF/SPEC EQUIPMENT | 13,017 | 10,652 | 6,049 | 7,286 | 13,800 |
| | SEMI/ANNUAL MAINT OF FIRE SYSTEMS/ALARMS/EXTINGUISHERS | | | | | 7,000 |
| | TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS | | | | | 2,600 |
| | RECERTIFICATION OF AIR MONITORING SYSTEMS PW, FS#23, FS#24 | | | | | 3,600 |
| | RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD | | | | | 600 |
| | GL # FOOTNOTE TOTAL | | | | | 13,800 |
| 01-1220-1000-5233 | RENTAL EQUIPMENT | 768 | 528 | 524 | | 0 |
| 01-1220-1000-5299 | MISC CONTRACTUAL SERVICES | 167,812 | 108,158 | 98,406 | 161,538 | 88,400 |
| | INTERNAL SPRINKLER SYSTEM INSPECTION (EVERY 5 YEARS - EXPECTED IN 2025) | | | | | |
| | ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING | | | | | 6,500 |
| | QUALIFIED ELEVATOR INSPECTOR FOR TESTING (PER IL LAW) | | | | | 1,700 |
| | GARAGE DOOR INSPECTIONS & MAINTENANCE | | | | | 4,200 |
| | MISC SVCS (ELECTRIC, HVAC, PLUMBING, MASONRY, ETC.) | | | | | 32,000 |
| | ROOF REPAIR | | | | | 20,000 |
| | POTABLE WATER PUMP REPLACEMENT/REBUILD (FD) | | | | | 4,000 |
| | ANNUAL MAINT OF GENERATOR & TRANSFER SWITCH (ALL FACILITIES) | | | | | 20,000 |
| | GL # FOOTNOTE TOTAL | | | | | 88,400 |
| 01-1220-1000-5301 | AUTO PETROL PRODUCTS | 5,220 | 6,589 | 8,009 | 6,201 | 10,000 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL | | | | | 10,000 |
| 01-1220-1000-5303 | CHEMICALS | 1,637 | 3,054 | 1,255 | 2,098 | 2,250 |
| | CENTENNIAL FOUNTAIN CHEMICALS | | | | | 750 |
| | MISC CHEMICALS (E.G. PAINT, THINNER, SOLVENTS) | | | | | 750 |
| | SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS | | | | | 750 |
| | GL # FOOTNOTE TOTAL | | | | | 2,250 |
| 01-1220-1000-5309 | JANITORIAL SUPPLIES | 33,696 | 26,210 | 36,123 | 32,709 | 35,000 |
| | CLEANING SUPPLIES & PAPER PRODUCTS, ALL MUNICIPAL BLDGS | | | | | 35,000 |
| 01-1220-1000-5310 | VEHICLE MAINTENANCE | 8,604 | 15,324 | 12,301 | 11,370 | 12,000 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 12,000 |
| 01-1220-1000-5311 | BLDG/GROUNDS MAINTENANCE | 35,682 | 81,749 | 58,838 | 61,230 | 80,000 |
| | MISC REPAIRS, SUPPLIES & IMPROVEMENTS TO MUNICIPAL BUILDINGS/GROUNDS INCL. CEMETERY, CENT. FOUNTAIN, ETC. | | | | | 50,000 |
| | HVAC AIR FILTER REPLACEMENTS | | | | | 5,500 |
| | BOILER AND CHILLER CIRCULATION PUMPS & MISC. PARTS (VH) | | | | | 20,500 |
| | FIRE STATION 24 CIRCULATING PUMPS | | | | | 4,000 |
| | GL # FOOTNOTE TOTAL | | | | | 80,000 |
| 01-1220-1000-5313 | IS MISC EQPT & SUPPLIES | 50 | | | 4,453 | 7,700 |
| | (2) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS | | | | | 3,500 |
| | (3) IPAD PRO REPLACEMENTS | | | | | 4,200 |
| | GL # FOOTNOTE TOTAL | | | | | 7,700 |
| 01-1220-1000-5315 | SMALL TOOLS & EQUIPMENT | 32,377 | 7,094 | 6,350 | 6,273 | 11,500 |
| | REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP | | | | | 7,000 |
| | FLOOR MACHINE | | | | | 4,500 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|-------------------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| FACILITIES | | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 11,500 |
| 01-1220-1000-5317 | MISC OPERATING SUPPLIES | 5,305 | 1,997 | 2,245 | 2,031 | 2,500 |
| | CAMERA REPLACEMENTS | | | | | 2,500 |
| 01-1220-1000-5319 | PROTECTIVE CLOTHING/SUPL | 1,023 | 1,410 | 592 | 1,381 | 2,000 |
| | SAFETY & WEATHER GEAR; PPE SUPPLIES | | | | | 2,000 |
| 01-1220-1000-5322 | WATER CHARGE | 31,772 | 42,526 | 35,209 | 36,799 | 40,000 |
| | WATER CHARGES | | | | | 41,000 |
| | WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT THE METRA COMMUTER STATION | | | | | 40,000 |
| | GL # FOOTNOTE TOTAL | | | | | 81,000 |
| 01-1220-1000-5707 | TRANSFER TO CERF | 74,355 | 51,530 | 82,605 | 60,295 | 86,815 |
| | CONTRIBUTIONS TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) | | | | | 86,815 |
| Total Department FACILITIES: | | 1,185,277 | 1,143,411 | 1,136,280 | 1,199,379 | 1,266,065 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---|------------------|------------------|------------------|------------------|------------------------|
| COMMUTER PARKING | | | | | | |
| 01-1170-1000-5209 | GAS & ELECTRIC | 7,584 | 6,880 | 7,981 | 10,284 | 10,450 |
| | ELECTRIC SYSTEM (METRA TRAIN STATION, WEST METRA LOT) | | | | | 6,600 |
| | LYNMARK PAYS ELECTRIC FOR EAST LOT GAS SERVICE (METRA TRAIN STATION) | | | | | 3,850 |
| | GL # FOOTNOTE TOTAL | | | | | 10,450 |
| 01-1170-1000-5220 | MAINT OFF/SPEC EQUIPMENT | 7,402 | 4,534 | 5,548 | 8,643 | 8,790 |
| | VILLAGE IS RESPONSIBLE FOR TRAIN STATION BUILDING & PARKING MACHINES; LYNMARK IS RESPONSIBLE FOR PARKING LOT (INCL. SNOW REMOVAL) & NUMBERING SYSTEM. MISC. REPAIRS TO ELECTRONIC PAY MACHINES | | | | | 2,500 |
| | ANNUAL COST OF WEBOFFICE FOR COIN MACHINES | | | | | 3,840 |
| | MAINTENANCE OF FIRE ALARM SYSTEM | | | | | 750 |
| | ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS | | | | | 1,700 |
| | GL # FOOTNOTE TOTAL | | | | | 8,790 |
| 01-1170-1000-5228 | PRINTING & BINDING | | 3,342 | | 2,240 | 0 |
| | PRINTING OF MONTHLY PARKING PERMITS (EVERY 2 YEARS) | | | | | |
| 01-1170-1000-5232 | RENTAL AGREEMENTS | 24,467 | 17,054 | 14,679 | 7,524 | 17,500 |
| | COST OF LEASING COM ED OWNED PROPERTY AT WHEELING RD/TOWN ST FOR COMMUTER PARKING PURPOSES. LEASE PAYMENT IS DUE FEB. 1ST FOR EACH YEAR AND BASED ON NUMBER OF VEHICLES PARKED ON THE PROPERTY FOR THE PRECEDING TWO YEARS. | | | | | 11,500 |
| | MONTHLY PAYMENT TO TOWN CENTER DEVELOPED TO MAINTAIN EAST METRA PARKING LOT (\$500/MO) | | | | | 6,000 |
| | GL # FOOTNOTE TOTAL | | | | | 17,500 |
| 01-1170-1000-5236 | CREDIT CARD FEES | 2,649 | 3,077 | 5,465 | 6,825 | 7,000 |
| | METRA CREDIT CARD & MOBILE PROCESSING FEES (REIMBURSED) | | | | | 7,000 |
| 01-1170-1000-5303 | CHEMICALS | | 2,021 | 1,715 | | 2,000 |
| | SALT FOR SNOW/ICE CONTROL (MOVED FROM 1170-5311) | | | | | 2,000 |
| 01-1170-1000-5311 | BLDG/GROUNDS MAINTENANCE | 2,668 | 2,264 | 2,442 | 1,692 | 2,000 |
| | MISC COMMUTER PARKING REPAIRS/REPLACEMENTS (E.G., OVERHEAD CABLES, PAY MACHINES, LIGHTS) | | | | | 2,000 |
| | SALT FOR SNOW/ICE CONTROL (MOVED FROM 1170-5303) | | | | | |
| 01-1170-1000-5322 | WATER CHARGE | 308 | 148 | 153 | 167 | 350 |
| | WATER CHARGES | | | | | 350 |
| 01-1170-1000-5327 | IS MISC SOFTWARE | | | 2,550 | 5,006 | 5,100 |
| | LICENSE PLATE RECOGNITION SOFTWARE | | | | | 5,100 |
| 01-1170-1000-5411 | SPECIAL EQUIPMENT | | 51,140 | | | 0 |
| 01-1170-1000-5607 | LEASE - PRINCIPAL | | | 13,377 | 14,116 | 0 |
| 01-1170-1000-5608 | LEASE - INTEREST | | | 3,062 | 2,816 | 0 |
| Total Department COMMUTER PARKING: | | 45,078 | 90,460 | 56,972 | 59,313 | 53,190 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------------|
| FLEET SERVICES | | | | | | |
| 01-1240-1000-5101 | LONGEVITY | 3,551 | 1,300 | 2,300 | 2,300 | 2,525 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE | | | | | 600 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE | | | | | 625 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 1,300 |
| | GL # FOOTNOTE TOTAL | | | | | 2,525 |
| 01-1240-1000-5102 | OVERTIME | 202 | 7,102 | 2,916 | 3,615 | 4,500 |
| | COMPENSATION FOR CALL-BACKS OR CALL INS (EMERGENCY SERVICE/REPAIRS TO VEHICLES/EQUIP) | | | | | 4,200 |
| | COMP BUY BACK PER COLLECTIVE BARGAINING AGREEMENT | | | | | 300 |
| | GL # FOOTNOTE TOTAL | | | | | 4,500 |
| 01-1240-1000-5103 | SEASONAL HELP | | | | | 9,900 |
| | SEASONAL EMPLOYEE (\$18/HR) | | | | | 9,900 |
| 01-1240-1000-5104 | SALARIES | 463,805 | 455,977 | 489,896 | 451,355 | 499,180 |
| | SALARIES FOR DIVISION EMPLOYEES | | | | | 499,180 |
| 01-1240-1000-5105 | LOCAL TRAINING & MEETINGS | 2,955 | 3,312 | 3,010 | 4,247 | 4,550 |
| | SAFETY & DIVISION RELATED TRAINING/SEMINARS AND CDL REIMBURSEMENTS PER COLLECTIVE BARGAINING AGREEMENT (CBA) | | | | | 1,900 |
| | MISC MUNICIPAL FLEET MGRS ASSOC (MFMA), PUBLIC FLEET MGRS ASSOC OR AMERICAN PUBLIC WORKS ASSOCIATION TRAINING | | | | | 1,500 |
| | ANNUAL FORD, CHEVROLET, CHRYSLER MEETINGS | | | | | 100 |
| | FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING | | | | | 550 |
| | LOCAL EMERGENCY VEHICLE TRAINING (EVT) AT MUTUAL AID BOX ALARM SYSTEM (MABAS) & EVT/ASE CERTIFICATIONS | | | | | 500 |
| | GL # FOOTNOTE TOTAL | | | | | 4,550 |
| 01-1240-1000-5106 | UNIFORM ALLOWANCE | 6,228 | 5,654 | 6,022 | 5,511 | 8,000 |
| | UNIFORM RENTAL | | | | | 3,800 |
| | SAFETY BOOT ALLOTMENT PER COLLECTIVE BARGAINING AGREEMENT (CBA) | | | | | 800 |
| | UNIFORMS/CLOTHING FOR EMPLOYEES, INCL SUPT | | | | | 800 |
| | TOOL ALLOWANCE PER CBA | | | | | 2,600 |
| | GL # FOOTNOTE TOTAL | | | | | 8,000 |
| 01-1240-1000-5108 | EMPLOYER CONTRIBUTIONS | 96,244 | 99,220 | 85,219 | 70,507 | 79,000 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES | | | | | 79,000 |
| 01-1240-1000-5115 | SLDPA RETIREE CONTRIBUTN | 31,517 | | | | 0 |
| 01-1240-1000-5116 | SICK LEAVE ANNL BUY BACK | 1,323 | | | | 535 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 535 |
| 01-1240-1000-5205 | MULTIPLE DAY TRAINING | 60 | 1,559 | | 5 | 1,500 |
| | IL FIRE APPARATUS MECHANICS ASSOCIATION (IFAMA) OR ROSENBAUER TRAINING/SEMINAR INCL REGISTRATION & TRAVEL EXPENSES | | | | | 1,500 |
| 01-1240-1000-5206 | CONSULTING SERVICES | 6,712 | 5,767 | 1,657 | 1,046 | 2,900 |
| | SERVICES RELATING TO FUEL STATION, FUEL MONITORING DIAGNOSTIC EQUIP, HYDRAULIC LIFTS, ETC. | | | | | 1,400 |
| | REPAIRS TO VEHICLE LIFTS | | | | | 1,500 |
| | GL # FOOTNOTE TOTAL | | | | | 2,900 |
| 01-1240-1000-5207 | IS SERV & MAINT AGREEMENT | 1,795 | 2,347 | 3,551 | 5,034 | 10,710 |
| | HEAVY DUTY AND COMMERCIAL DIAGNOSTIC SOFTWARE UPDATES (MPSI, CUMMINS, & IH) | | | | | 2,710 |
| | FUEL MONITORING (CANARY COMPLIANCE) | | | | | 900 |
| | GPS TELEMATICS MONTHLY DATA SERVICE | | | | | 5,600 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|-----------------------|---|------------------|------------------|------------------|------------------|------------------------|
| FLEET SERVICES | | | | | | |
| | LARGE TRUCK DIAGNOSTIC SOFTWARE UPDATES (JPRO) | | | | | 1,500 |
| | GL # FOOTNOTE TOTAL | | | | | 10,710 |
| 01-1240-1000-5208 | DEBRIS DUMP CHARGES | 128 | 148 | 172 | 179 | 350 |
| | DISPOSAL OF CONTAMINATED FUEL AND/OR WATER | | | | | 100 |
| | DISPOSAL OF VARIOUS PRODUCTS (E.G., WASTE OIL/SLUDGE, CRUSHED OIL FILTERS) | | | | | 250 |
| | GL # FOOTNOTE TOTAL | | | | | 350 |
| 01-1240-1000-5212 | EMPLOYEE HEALTH INSURANCE | 83,822 | 94,273 | 98,297 | 89,985 | 90,780 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES | | | | | 90,780 |
| 01-1240-1000-5213 | GEN LIABILITY INSURANCE | 15,710 | 18,380 | 26,350 | 26,350 | 26,870 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 26,870 |
| 01-1240-1000-5220 | MAINT OFF/SPEC EQUIPMENT | 1,864 | 1,600 | 1,445 | 1,656 | 2,200 |
| | ANNUAL OVERHEAD CRANE TESTING | | | | | 700 |
| | ANNUAL VEHICLE LIFT INSPECTION | | | | | 1,200 |
| | MISC OFFICE OR EQUIP MAINT | | | | | 300 |
| | GL # FOOTNOTE TOTAL | | | | | 2,200 |
| 01-1240-1000-5222 | MEMBERSHIP DUES | 702 | 772 | 779 | 521 | 870 |
| | AMERICAN PUBLIC WORKS ASSOC | | | | | 195 |
| | IL FIRE APPARATUS MECHANICS ASSOC | | | | | 80 |
| | MUNICIPAL FLEET MANAGERS ASSOC | | | | | 30 |
| | NATIONAL ASSOC OF FLEET ADMINISTRATORS | | | | | 500 |
| | AUTOMOTIVE SERVICE EXCELLENCE BLUE SEAL PROGRAM | | | | | 65 |
| | GL # FOOTNOTE TOTAL | | | | | 870 |
| 01-1240-1000-5228 | PRINTING & BINDING | 75 | 207 | 189 | 147 | 300 |
| | POLYESTER BARCODE LABELS & LAMINATE MATERIALS | | | | | 150 |
| | LABELS FOR ELECTRONIC LABEL MAKER | | | | | 150 |
| | GL # FOOTNOTE TOTAL | | | | | 300 |
| 01-1240-1000-5242 | RETIREE HEALTH INSURANCE | 6,191 | 5,807 | 6,290 | 6,407 | 6,575 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 6,575 |
| 01-1240-1000-5299 | MISC CONTRACTUAL SERVICES | | 1,125 | 1,608 | 10,003 | 1,200 |
| | UST SPILL PROTECTION, LINE & OTHER TESTING (PER EPA) | | | | | 1,200 |
| 01-1240-1000-5301 | AUTO PETROL PRODUCTS | 2,089 | 2,890 | 3,412 | 2,250 | 3,500 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT INCLUDING REIMBURSEMENT OF FUEL FROM LIBRARY AND MABAS | | | | | 3,500 |
| 01-1240-1000-5302 | BOOKS & SUBSCRIPTIONS | 2,773 | 1,951 | 3,533 | 3,512 | 4,130 |
| | MANUALS OR PUBLICATIONS | | | | | 200 |
| | FORD INTEGRATED DIAGNOSTIC SYSTEM | | | | | 900 |
| | SNAP-ON VEHICLE SOFTWARE SUBSCRIPTION | | | | | 2,500 |
| | ALLISON DOCE (TRANSMISSION) | | | | | 290 |
| | (1) ANNUAL ADOBE ACROBAT DC SUBSCRIPTION | | | | | 240 |
| | GL # FOOTNOTE TOTAL | | | | | 4,130 |
| 01-1240-1000-5303 | CHEMICALS | 1,742 | 1,653 | 1,812 | 1,836 | 2,000 |
| | BREAK CLEANER, RUST PENETRANT, SPRAY PAINT, ABSORBENT | | | | | 600 |
| | COMPRESSED GAS MATERIALS (OXYGEN, ARGON, ACETYLENE REFILLS) | | | | | 600 |
| | SOLVENT AND FILTERS FOR PARTS WASHER | | | | | 800 |
| | GL # FOOTNOTE TOTAL | | | | | 2,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|--|------------------|------------------|------------------|------------------|------------------------|
| FLEET SERVICES | | | | | | |
| 01-1240-1000-5310 | VEHICLE MAINTENANCE | 1,553 | 1,737 | 1,577 | 2,633 | 3,000 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 3,000 |
| 01-1240-1000-5313 | IS MISC EQPT & SUPPLIES | 3,226 | 3,616 | 1,700 | 5,892 | 12,550 |
| | (3) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS, INCL ADDITIONAL MONITOR | | | | | 5,450 |
| | GPS TELEMATICS HARDWARE | | | | | 1,500 |
| | (4) IPAD PRO REPLACEMENTS | | | | | 5,600 |
| | GL # FOOTNOTE TOTAL | | | | | 12,550 |
| 01-1240-1000-5315 | SMALL TOOLS & EQUIPMENT | 3,124 | 9,156 | 11,667 | 13,716 | 42,800 |
| | REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP | | | | | 1,800 |
| | FLUID DISPENSING PUMPS AND GAUGE GUNS | | | | | 6,000 |
| | FUEL TRANSFER TANK | | | | | 3,500 |
| | (2) FLAMMABLE REPLACEMENT CABINETS | | | | | 3,500 |
| | COMPRESSOR REPLACEMENT | | | | | 20,000 |
| | FLEET PRINTER | | | | | 8,000 |
| | GL # FOOTNOTE TOTAL | | | | | 42,800 |
| 01-1240-1000-5317 | MISC OPERATING SUPPLIES | 5,034 | 4,456 | 6,093 | 6,177 | 7,500 |
| | MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC.) | | | | | 4,500 |
| | REPAIR PARTS FOR CHICAGO EXECUTIVE AIRPORT (REVENUE OFFSET FOR CEA) | | | | | 2,000 |
| | MISC FUEL ISLAND MATERIALS/SUPPLIES | | | | | 1,000 |
| | GL # FOOTNOTE TOTAL | | | | | 7,500 |
| 01-1240-1000-5319 | PROTECTIVE CLOTHING/SUPL | 1,374 | 1,500 | 1,960 | 1,576 | 1,400 |
| | SAFETY & WEATHER GEAR; PPE SUPPLIES | | | | | 1,400 |
| 01-1240-1000-5327 | IS MISC SOFTWARE | | 336 | 999 | 302 | 900 |
| | COMPUTER DIAGNOSTIC SOFTWARE | | | | | 900 |
| 01-1240-1000-5707 | TRANSFER TO CERF | 15,760 | 19,395 | 35,005 | 43,345 | 75,890 |
| | CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND | | | | | 75,890 |
| Total Department FLEET SERVICES: | | 759,559 | 751,240 | 797,459 | 760,107 | 906,115 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| ENGINEERING/CIP | | | | | | |
| 01-1400-1000-5101 | LONGEVITY | 520 | 520 | 520 | 520 | 600 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE | | | | | |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE | | | | | |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | |
| | REMAINING LONGEVITY CHARGED TO 3400 (CAP PROJ FUND) & 4330 (W/S R&R FUND) | | | | | 600 |
| 01-1400-1000-5102 | OVERTIME | 14,983 | 19,436 | 22,474 | 21,381 | 20,000 |
| | INSPECTIONS OF PROJECT IMPROVEMENTS OUTSIDE OF NORMAL WORKING HOURS | | | | | 20,000 |
| 01-1400-1000-5103 | SEASONAL HELP | 22,193 | 27,997 | 8,360 | 8,586 | 11,000 |
| | (1) ENGINEERING INTERN (\$20/HR) | | | | | 11,000 |
| 01-1400-1000-5104 | SALARIES | 144,266 | 131,997 | 101,913 | 143,237 | 139,105 |
| | SALARIES FOR EMPLOYEES | | | | | 139,105 |
| 01-1400-1000-5105 | LOCAL TRAINING & MEETINGS | 180 | 305 | 693 | 1,676 | 2,625 |
| | IL DEPT OF TRANSPORTATION (IDOT), AMERICAN PUBLIC WORKS ASSN (APWA), AMERICAN WATER WORKS ASSN (AWWA) OR AMERICAN SOCIETY OF CIVIL ENGINEERS (ASCE) TRAINING/SEMINARS, INCL SAFETY TRAINING | | | | | 1,500 |
| | PROFESSIONAL ENGINEERING LICENSE (1) | | | | | 125 |
| | UNIVERSITY OF WISCONSIN PROFESSIONAL ENGINEERING ONLINE TRAINING (MOVED FROM 5205) | | | | | 1,000 |
| | GL # FOOTNOTE TOTAL | | | | | 2,625 |
| 01-1400-1000-5108 | EMPLOYER CONTRIBUTIONS | 30,046 | 27,977 | 19,830 | 26,864 | 25,495 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 25,495 |
| 01-1400-1000-5205 | MULTIPLE DAY TRAINING | 18 | 578 | | | 3,700 |
| | WORLD OF CONCRETE (NEVADA) INCL REG & TRAVEL EXPENSES | | | | | 1,200 |
| | AMERICAN PUBLIC WORKS ASSN (APWA) CONFERENCE AND EXPO REG & TRAVEL EXPENSE | | | | | 2,500 |
| | GL # FOOTNOTE TOTAL | | | | | 3,700 |
| 01-1400-1000-5206 | CONSULTING SERVICES | 5,822 | 20,880 | 74,119 | 44,035 | 10,000 |
| | ENG SERVICES AS NECESSARY (ANALYSIS OF UNIQUE TRAFFIC RELATED CONCERNS, STRUCTURAL DESIGN STUDIES, GRANT APPLICATIONS, ADMIN RECORDING SERVICES AND/OR FEES) | | | | | 10,000 |
| 01-1400-1000-5207 | IS SERV & MAINT AGREEMENT | 41,485 | 43,034 | 41,298 | 16,711 | 5,000 |
| | OCE SCANNER 500/PLOTTER | | | | | 3,000 |
| | TRIMBLE GPS EQUIPMENT | | | | | 2,000 |
| | GL # FOOTNOTE TOTAL | | | | | 5,000 |
| 01-1400-1000-5212 | EMPLOYEE HEALTH INSURANCE | 26,423 | 23,334 | 16,645 | 22,519 | 21,035 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 21,035 |
| 01-1400-1000-5213 | GEN LIABILITY INSURANCE | 67,760 | 79,250 | 113,620 | 113,620 | 115,900 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 115,900 |
| 01-1400-1000-5220 | MAINT OFF/SPEC EQUIPMENT | | 175 | | 185 | 300 |
| | MAINT OF SURVEYING EQUIPMENT (LEVELS, ETC) | | | | | 300 |
| 01-1400-1000-5222 | MEMBERSHIP DUES | 1,588 | 1,250 | 1,249 | 1,098 | 1,648 |
| | IL FLOODPLAIN MANAGERS ASSOCIATION (3) | | | | | 75 |
| | AMERICAN SOCIETY OF CIVIL ENGINEERS (2) | | | | | 520 |
| | AMERICAN PUBLIC WORKS ASSOCIATION (4) | | | | | 765 |
| | TRANSPORTATION MGMT OF COOK & LAKE COUNTY | | | | | 288 |
| | GL # FOOTNOTE TOTAL | | | | | 1,648 |
| 01-1400-1000-5228 | PRINTING & BINDING | 1,118 | 912 | 467 | 1,343 | 1,100 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---|------------------|------------------|------------------|------------------|------------------------|
| ENGINEERING/CIP | | | | | | |
| | SIDWELL UPDATES, PROJECT NOTICES, BUSINESS CARDS, ETC | | | | | 850 |
| | RECORDING COPIES | | | | | 250 |
| | GL # FOOTNOTE TOTAL | | | | | 1,100 |
| 01-1400-1000-5232 | RENTAL AGREEMENTS | 500 | 2,500 | | | 500 |
| | ANNUAL LEASE OF COMED PROPERTY FOR ENTRY SIGN AT RTE83/EQUESTRIAN DRIVE | | | | | 500 |
| | COMED LEASE REVIEW FOR ENTRY SIGN AT RTE83/EQUESTRIAN DR (EVERY 5 YEARS, EXPECTED 2026) | | | | | |
| 01-1400-1000-5299 | MISC CONTRACTUAL SERVICES | | | 30,553 | 28,525 | 45,000 |
| | PROFESSIONAL STAFFING SERVICES (TEMP AGENCY) | | | | | 30,000 |
| | PROFESSIONAL ENGINEERING CONSULTANT (VILLAGE ENGINEER) | | | | | 15,000 |
| | GL # FOOTNOTE TOTAL | | | | | 45,000 |
| 01-1400-1000-5301 | AUTO PETROL PRODUCTS | 3,287 | 3,990 | 5,000 | 3,121 | 4,000 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 4,000 |
| 01-1400-1000-5302 | BOOKS & SUBSCRIPTIONS | 266 | 524 | 700 | 600 | 1,090 |
| | ENGINEERING RELATED MANUALS/PUBLICATIONS | | | | | 200 |
| | DOCUSIGN ELECTRONIC SIGNATURE | | | | | 650 |
| | (1) ADOBE ACROBAT SUBSCRIPTION | | | | | 240 |
| | GL # FOOTNOTE TOTAL | | | | | 1,090 |
| 01-1400-1000-5310 | VEHICLE MAINTENANCE | 1,013 | 776 | 1,748 | 1,852 | 1,800 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 1,800 |
| 01-1400-1000-5313 | IS MISC EQPT & SUPPLIES | 2,920 | | | 4,154 | 7,000 |
| | REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS (4) | | | | | 7,000 |
| 01-1400-1000-5315 | SMALL TOOLS & EQUIPMENT | 1,130 | 495 | 862 | 712 | 800 |
| | MISC TOOLS/EQUIP FOR REPLACEMENT OR REPAIR (FLASHLIGHTS, LEVELS, SCALES) | | | | | 800 |
| 01-1400-1000-5317 | MISC OPERATING SUPPLIES | 1,962 | 2,136 | 1,963 | 1,975 | 2,000 |
| | MARKING PAINT, LATHS, MEASURING TAPE, ETC | | | | | 2,000 |
| 01-1400-1000-5318 | OFFICE SUPPLIES | 887 | 1,028 | 952 | 911 | 1,000 |
| | GENERAL OFFICE SUPPLIES (FILES, PENS, STAPLES, ETC) | | | | | 1,000 |
| 01-1400-1000-5319 | PROTECTIVE CLOTHING/SUPL | 932 | 966 | 962 | 965 | 1,200 |
| | SAFETY & WEATHER GEAR OR SUPPLIES; RELATED UNIFORM ITEMS FOR EMPLOYEES & INTERNS INCL BOOT REIMB | | | | | 1,200 |
| 01-1400-1000-5327 | IS MISC SOFTWARE | 6,407 | 5,716 | 5,827 | 4,140 | 2,430 |
| | AUTOCAD (2) | | | | | 2,000 |
| | PAPERVISION | | | | | 430 |
| | GL # FOOTNOTE TOTAL | | | | | 2,430 |
| 01-1400-1000-5707 | TRANSFER TO CERF | 25,060 | 10,750 | 10,445 | 15,230 | 8,735 |
| | CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND | | | | | 8,735 |
| Total Department ENGINEERING/CIP: | | 400,766 | 406,526 | 460,200 | 463,960 | 433,063 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| STREET DIVISION | | | | | | |
| 01-1420-1000-5101 | LONGEVITY | 2,665 | 2,029 | 1,100 | 1,750 | 2,075 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE | | | | | 675 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE | | | | | |
| | EMPLOYEES 25 YEARS OF SERVICE OR MORE | | | | | 1,400 |
| | GL # FOOTNOTE TOTAL | | | | | 2,075 |
| 01-1420-1000-5102 | OVERTIME | 43,331 | 110,357 | 61,187 | 38,183 | 75,000 |
| | COMPENSATION FOR CALL-BACKS OR CALL-INS (SNOW/ICE CONTROL) | | | | | 72,500 |
| | COMP BUY BACK PER CBA | | | | | 2,500 |
| | GL # FOOTNOTE TOTAL | | | | | 75,000 |
| 01-1420-1000-5103 | SEASONAL HELP | | 7,384 | 5,500 | 9,896 | 9,900 |
| | SEASONAL EMPLOYEE (\$18/HR) | | | | | 9,900 |
| 01-1420-1000-5104 | SALARIES | 331,771 | 328,565 | 383,640 | 419,748 | 454,280 |
| | SALARIES FOR EMPLOYEES | | | | | 454,280 |
| 01-1420-1000-5105 | LOCAL TRAINING & MEETINGS | 536 | 850 | 1,933 | 1,565 | 1,230 |
| | SAFETY & DIV RELATED TRAINING/SEMINARS, AND CDL REIMB PER COLLECTIVE BARGAINING AGREEMENT (CBA) | | | | | 1,230 |
| 01-1420-1000-5106 | UNIFORM ALLOWANCE | 1,781 | 1,534 | 2,968 | 2,543 | 2,400 |
| | UNIFORMS FOR EMPLOYEES INCL SUPT, FOREMAN & SEASONAL CARRYOVER PER CBA | | | | | 2,000 |
| | GL # FOOTNOTE TOTAL | | | | | 400 |
| 01-1420-1000-5108 | EMPLOYER CONTRIBUTIONS | 67,772 | 67,232 | 78,621 | 66,553 | 2,400 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 82,780 |
| 01-1420-1000-5111 | UNEMPLOYMENT COMPENSATION | | 505 | (379) | (505) | 82,780 |
| | UNANTICIPATED UNEMPLOYMENT COMPENSATION | | | | | 0 |
| 01-1420-1000-5205 | MULTIPLE DAY TRAINING | 53 | | 5,710 | 4,583 | 6,700 |
| | IL PUBLIC SERVICE INSTITUTE REG & TRAVEL EXPENSES (EFFINGHAM, IL) | | | | | 1,900 |
| | APWA ROAD SCHOLAR PROGRAM REG & TRAVEL (3) (EFFINGHAM, IL) | | | | | 4,800 |
| | GL # FOOTNOTE TOTAL | | | | | 6,700 |
| 01-1420-1000-5207 | IS SERV & MAINT AGREEMENT | 1,663 | 823 | 1,975 | 1,975 | 1,975 |
| | SIGN SOFTWARE UPDATE & LICENSE | | | | | 1,975 |
| 01-1420-1000-5209 | GAS & ELECTRIC | 247 | 258 | 248 | 265 | 1,100 |
| | ELECTRIC SERVICE (WHEELING RD, MILWAUKEE AVE MEDIAN) | | | | | 1,100 |
| 01-1420-1000-5212 | EMPLOYEE HEALTH INSURANCE | 58,305 | 56,855 | 56,563 | 74,498 | 78,940 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 78,940 |
| 01-1420-1000-5213 | GEN LIABILITY INSURANCE | 44,680 | 52,260 | 74,930 | 74,930 | 76,420 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 76,420 |
| 01-1420-1000-5222 | MEMBERSHIP DUES | 115 | 149 | 183 | 189 | 195 |
| | AMERICAN PUBLIC WORKS ASSOCIATION (1) | | | | | 195 |
| 01-1420-1000-5228 | PRINTING & BINDING | | | | 266 | 400 |
| | DOOR HANGERS (RESTORATION, CONSTRUCTION NOTICE) | | | | | 400 |
| 01-1420-1000-5242 | RETIREE HEALTH INSURANCE | 11,257 | 15,774 | 10,150 | 10,760 | 11,370 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 11,370 |
| 01-1420-1000-5251 | STREET LIGHT MAINTENANCE | 24,389 | 9,551 | 21,454 | 29,912 | 33,200 |
| | CONTRACTUAL STREETLIGHT MAINT & REPAIR | | | | | 30,000 |
| | TRAFFIC SIGNAL MAINT & REPAIR | | | | | 2,000 |
| | MATERIALS/SUPPLIES (E.G., FUSES, PHOTO CONTROLS, ETC) | | | | | 1,200 |
| | GL # FOOTNOTE TOTAL | | | | | 33,200 |

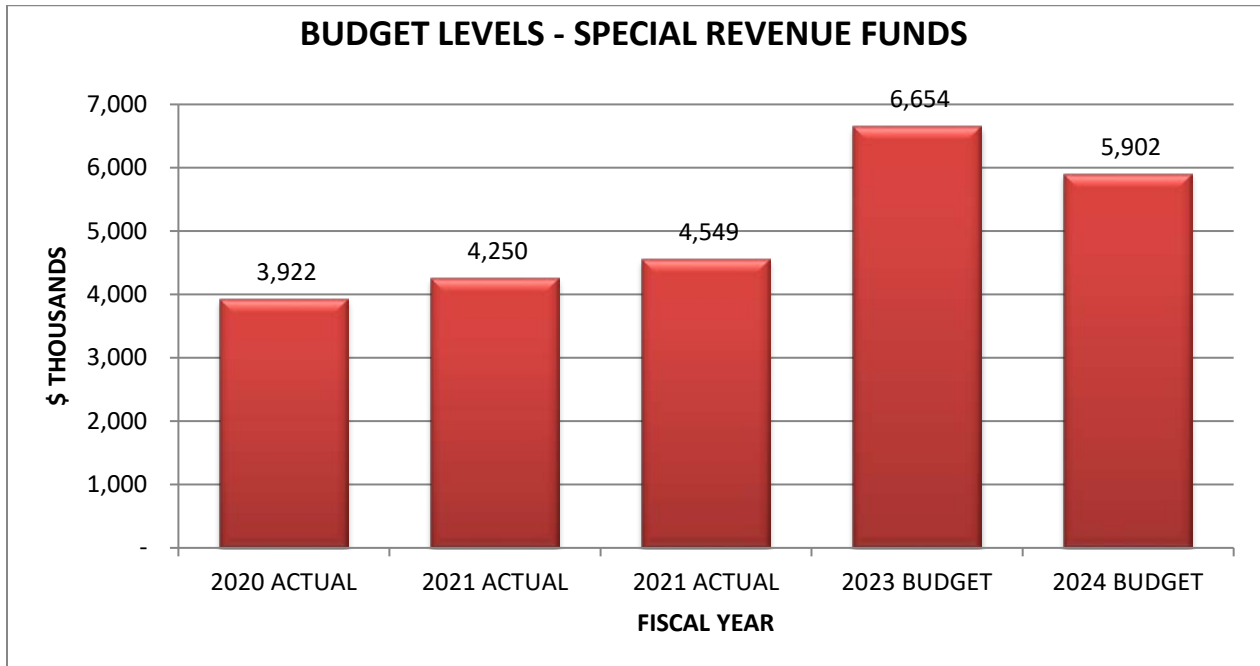
| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---|------------------|------------------|------------------|------------------|------------------------|
| STREET DIVISION | | | | | | |
| 01-1420-1000-5299 | MISC CONTRACTUAL SERVICES | 3,960 | 2,590 | 2,235 | 810 | 2,500 |
| | DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/IDNR) | | | | | 2,500 |
| 01-1420-1000-5301 | AUTO PETROL PRODUCTS | 15,215 | 23,306 | 29,899 | 24,421 | 45,000 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 45,000 |
| 01-1420-1000-5302 | BOOKS & SUBSCRIPTIONS | 1,625 | 1,625 | 2,125 | 2,225 | 1,400 |
| | WEATHER SERVICES (MURRAY & TRETTEL) | | | | | 1,400 |
| 01-1420-1000-5303 | CHEMICALS | 30 | 4,291 | 1,173 | 1,251 | 3,200 |
| | PRE WETTING/ANTI ICING CHEMICALS FOR SNOW/ICE | | | | | 2,000 |
| | MISC CHEMICALS & SOLVENTS (BEE SPRAY, ASPHALT, ETC) | | | | | 1,200 |
| | GL # FOOTNOTE TOTAL | | | | | 3,200 |
| 01-1420-1000-5310 | VEHICLE MAINTENANCE | 26,236 | 40,983 | 46,062 | 47,455 | 55,000 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 50,000 |
| | SANDBLASTING AND PAINTING OF DUMP TRUCKS | | | | | 5,000 |
| | GL # FOOTNOTE TOTAL | | | | | 55,000 |
| 01-1420-1000-5311 | BLDG/GROUNDS MAINTENANCE | 23,974 | (986) | 13,810 | (17,805) | 17,500 |
| | MISC REPAIRS TO LIQUID TANKS & SALT DOME | | | | | 2,500 |
| | UNIFORM FENCE MAINT OR SUPPLIES INCL GUARD RAILS & RELATED MATERIALS | | | | | 15,000 |
| | GL # FOOTNOTE TOTAL | | | | | 17,500 |
| 01-1420-1000-5313 | IS MISC EQPT & SUPPLIES | 689 | 3,416 | 1,380 | 5,435 | 2,800 |
| | (2) IPAD PRO REPLACEMENTS | | | | | 2,800 |
| 01-1420-1000-5314 | MINOR STREET REPAIRS | 67,740 | 77,941 | 78,710 | 87,655 | 85,000 |
| | MATERIALS (CONCRETE, GRAVEL, SOD, LUMBER, ASPHALT) FOR INFRASTRUCTURE REPAIR RESTORATION | | | | | 45,000 |
| | STREET IMPROVEMENTS (GRIND & PATCH PROGRAM) | | | | | 40,000 |
| | GL # FOOTNOTE TOTAL | | | | | 85,000 |
| 01-1420-1000-5315 | SMALL TOOLS & EQUIPMENT | 5,424 | 5,657 | 6,399 | 6,622 | 7,250 |
| | REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP | | | | | 3,250 |
| | TRAFFIC CONTROL DEVICES | | | | | 4,000 |
| | GL # FOOTNOTE TOTAL | | | | | 7,250 |
| 01-1420-1000-5317 | MISC OPERATING SUPPLIES | 514 | 831 | 393 | 946 | 500 |
| | MISC SUPPLIES (MARKING PAINT, FLAGS, ELECTRIC TAPE, ETC) | | | | | 500 |
| 01-1420-1000-5319 | PROTECTIVE CLOTHING/SUPL | 1,353 | 1,589 | 2,192 | 2,172 | 2,500 |
| | SAFETY & WEATHER GEAR; PPE SUPPLIES | | | | | 2,500 |
| 01-1420-1000-5320 | STREET SIGNS | 7,447 | 5,123 | 9,169 | 8,611 | 1,000 |
| | SIGN MAINT/SUPPLIES (BLANKS, POSTS, HARDWARE, ETC) INCL PRE MADE SIGNS | | | | | 1,000 |
| 01-1420-1000-5322 | WATER CHARGE | 944 | 5,766 | 2,114 | 2,287 | 3,600 |
| | WATER CHARGES | | | | | 3,600 |
| 01-1420-1000-5411 | SPECIAL EQUIPMENT | | 16,170 | | 17,460 | 0 |
| 01-1420-1000-5707 | TRANSFER TO CERF | 180,230 | 156,250 | 225,360 | 237,675 | 350,725 |
| | CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND | | | | | 350,725 |
| Total Department STREET DIVISION: | | 923,946 | 998,678 | 1,126,804 | 1,164,331 | 1,415,940 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| FORESTRY DIVISION | | | | | | |
| 01-1430-1000-5101 | LONGEVITY | 2,365 | 1,729 | 800 | 1,750 | 2,075 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE | | | | | 675 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE | | | | | |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 1,400 |
| | GL # FOOTNOTE TOTAL | | | | | 2,075 |
| 01-1430-1000-5102 | OVERTIME | 2,262 | 2,465 | 3,821 | 4,323 | 6,500 |
| | COMPENSATION FOR CALL-BACKS OR CALL-INS (DOWNED TREE OR LIMB) | | | | | 4,000 |
| | COMP BUY BACK PER CBA | | | | | 2,500 |
| | GL # FOOTNOTE TOTAL | | | | | 6,500 |
| 01-1430-1000-5103 | SEASONAL HELP | | 6,032 | | | 9,900 |
| | SEASONAL EMPLOYEE (\$18/HR) | | | | | 9,900 |
| 01-1430-1000-5104 | SALARIES | 269,004 | 263,997 | 317,928 | 419,735 | 454,280 |
| | SALARIES FOR EMPLOYEES | | | | | 454,280 |
| 01-1430-1000-5105 | LOCAL TRAINING & MEETINGS | 1,316 | 1,015 | 1,533 | 3,370 | 4,380 |
| | SAFETY & DIVISION RELATED TRAINING/SEMINARS, AND CDL REIMB PER COLLECTIVE BARGAINING AGREEMENT (CBA) | | | | | 1,230 |
| | CERTIFIED ARBORIST | | | | | 1,000 |
| | IL ARBORIST ASSOCIATION CONFERENCE (TINLEY PK, IL) | | | | | 900 |
| | TREE RISK ASSESSMENT QUALIFICATION | | | | | 1,250 |
| | GL # FOOTNOTE TOTAL | | | | | 4,380 |
| 01-1430-1000-5106 | UNIFORM ALLOWANCE | 1,780 | 1,534 | 2,968 | 2,725 | 2,400 |
| | UNIFORMS FOR EMPLOYEES INCL SUPT & FOREMAN | | | | | 2,000 |
| | CARRYOVER PER CBA | | | | | 400 |
| | GL # FOOTNOTE TOTAL | | | | | 2,400 |
| 01-1430-1000-5108 | EMPLOYER CONTRIBUTIONS | 53,801 | 55,896 | 66,244 | 66,889 | 72,295 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 72,295 |
| 01-1430-1000-5111 | UNEMPLOYMENT COMPENSATION | | 505 | (379) | (505) | 0 |
| | UNANTICIPATED UNEMPLOYMENT COMPENSATION | | | | | |
| 01-1430-1000-5205 | MULTIPLE DAY TRAINING | 15 | | | 749 | 2,500 |
| | CARTEGRAPH USER CONFERENCE - CARTECON REGISTRATION AND TRAVEL EXPENSES | | | | | 2,500 |
| 01-1430-1000-5208 | DEBRIS DUMP CHARGES | 1,703 | 2,310 | 2,518 | 200 | 3,000 |
| | DISPOSAL FOR STORM DAMAGE, LOGS, WOOD CHIPS | | | | | 3,000 |
| 01-1430-1000-5209 | GAS & ELECTRIC | 9,438 | 9,293 | 5,950 | 12,697 | 9,000 |
| | ELECTRIC SERVICE (FRIENDSHIP PARK) | | | | | 9,000 |
| 01-1430-1000-5212 | EMPLOYEE HEALTH INSURANCE | 47,948 | 46,830 | 46,678 | 73,662 | 78,940 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 78,940 |
| 01-1430-1000-5213 | GEN LIABILITY INSURANCE | 19,150 | 22,400 | 32,110 | 32,110 | 32,750 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 32,750 |
| 01-1430-1000-5217 | LANDSCAPE MAINTENANCE | 268,041 | 263,940 | 244,995 | 210,633 | 244,944 |
| | CONTRACTUAL LANDSCAPING SERVICES INCL ROADWAY WEED CONTROL & ENTRY SIGN MAINT | | | | | 229,944 |
| | MISC GROUNDS RELATED SERVICES (LANDSCAPE REPLACEMENTS OR REPAIRS) | | | | | 10,000 |
| | PRIVATE PROPERTY VIOLATION SERVICES | | | | | 5,000 |
| | GL # FOOTNOTE TOTAL | | | | | 244,944 |
| 01-1430-1000-5222 | MEMBERSHIP DUES | 648 | 824 | 765 | 885 | 975 |
| | SUBURBAN TREE CONSORTIUM/WEST CENTRAL MUNICIPAL | | | | | 575 |
| | IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE (2) | | | | | 380 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---|------------------|------------------|------------------|------------------|------------------------|
| FORESTRY DIVISION | | | | | | |
| | TREE CITY USA/ARBOR DAY FOUNDATION | | | | | 20 |
| | GL # FOOTNOTE TOTAL | | | | | 975 |
| 01-1430-1000-5228 | PRINTING & BINDING | | | | 266 | 400 |
| | DOOR HANGERS (TREE PLANTING, REMOVALS) | | | | | 400 |
| 01-1430-1000-5233 | RENTAL EQUIPMENT | | | | 1,378 | 0 |
| 01-1430-1000-5234 | TREE MAINT SERVICE | 118,064 | 108,388 | 110,951 | 103,647 | 105,000 |
| | TREE TRIMMING/REMOVAL & STUMP GRINDING | | | | | 100,000 |
| | VILLAGE OWNED PROPERTY TREE TRIMMING/REMOVAL | | | | | 5,000 |
| | GL # FOOTNOTE TOTAL | | | | | 105,000 |
| 01-1430-1000-5299 | MISC CONTRACTUAL SERVICES | 35,940 | 46,580 | 37,187 | 34,150 | 43,800 |
| | FOUNTAIN MAINTENANCE (FRIENDSHIP & LEHMANN) | | | | | 32,800 |
| | MISC DUNDEE/MILW CORNER PARK MAINT (STONEMWORK, RAILING, ETC) | | | | | 11,000 |
| | GL # FOOTNOTE TOTAL | | | | | 43,800 |
| 01-1430-1000-5301 | AUTO PETROL PRODUCTS | 4,646 | 7,879 | 10,948 | 8,161 | 12,000 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 12,000 |
| 01-1430-1000-5302 | BOOKS & SUBSCRIPTIONS | 72 | | | 84 | 100 |
| | MANUALS AND/OR PUBLICATIONS | | | | | 100 |
| 01-1430-1000-5303 | CHEMICALS | 195 | 500 | 365 | 292 | 250 |
| | MISC CHEMICALS (SALT FOR PARKS, BRIDGE DECKS, WEEDS) | | | | | 250 |
| 01-1430-1000-5310 | VEHICLE MAINTENANCE | 6,303 | 7,884 | 6,475 | 8,614 | 10,000 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 10,000 |
| 01-1430-1000-5311 | BLDG/GROUNDS MAINTENANCE | 19,021 | 24,539 | 42,613 | 25,581 | 25,000 |
| | MISC MATERIALS (DIRT, SEED, FLAGS, IRRIGATION SUPPLIES, ETC) | | | | | 10,000 |
| | STREETLIGHT SILK FLOWERS & BASKETS | | | | | 15,000 |
| | BANNER REPLACEMENTS (EVERY 3-4 YEARS) | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 25,000 |
| 01-1430-1000-5313 | IS MISC EQPT & SUPPLIES | | 1,708 | | 5,435 | 4,550 |
| | (1) REPLACEMENT COMPUTER TO MEET MINIMUM VILLAGE SPECS | | | | | 1,750 |
| | (1) IPAD PRO REPLACEMENT | | | | | 1,400 |
| | (1) NEW IPAD PRO | | | | | 1,400 |
| | GL # FOOTNOTE TOTAL | | | | | 4,550 |
| 01-1430-1000-5315 | SMALL TOOLS & EQUIPMENT | 5,404 | 4,648 | 3,938 | 3,673 | 4,000 |
| | REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP (CHAINSAWS, SNOW BLOWER, ETC) | | | | | 4,000 |
| 01-1430-1000-5317 | MISC OPERATING SUPPLIES | 301 | 457 | 335 | 1,084 | 800 |
| | MISC SUPPLIES (MARKING PAINT, FLAGS, ARBOR DAY ITEMS, ETC) | | | | | 800 |
| 01-1430-1000-5319 | PROTECTIVE CLOTHING/SUPL | 2,603 | 2,217 | 2,088 | 2,176 | 2,200 |
| | SAFETY & WEATHER GEAR; PPE SUPPLIES | | | | | 2,200 |
| 01-1430-1000-5322 | WATER CHARGE | 13,096 | 30,228 | 34,269 | 31,533 | 35,050 |
| | WATER CHARGES FOR FRIENDSHIP PARK FOUNTAIN | | | | | 35,050 |
| 01-1430-1000-5707 | TRANSFER TO CERF | 85,005 | 31,430 | 62,595 | 23,390 | 36,845 |
| | CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND | | | | | 36,845 |
| Total Department FORESTRY DIVISION: | | 968,121 | 945,228 | 1,037,695 | 1,078,687 | 1,203,934 |

SPECIAL REVENUE FUNDS

| | |
|--|--------------------|
| Motor Fuel Tax Fund..... | \$3,353,250 |
| Foreign Fire Insurance Fund | 100,000 |
| Emergency Telephone System (E911) Fund | 2,152,070 |
| Grant Fund..... | 296,855 |
| TOTAL..... | \$5,902,175 |



| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| MFT | | | | | | |
| 11-0000-0000-5206 | CONSULTING SERVICES | | | 19,135 | 186,938 | 180,000 |
| STREET IMPROVEMENT PROGRAM | | | | | | 180,000 |
| 11-0000-0000-5209 | GAS & ELECTRIC | 43,811 | 43,459 | 42,038 | 47,543 | 50,000 |
| ELECTRIC SERVICE (STREET LIGHTS) | | | | | | 50,000 |
| 11-0000-0000-5223 | ENGINEERING & DESIGN SERV | | 199,600 | 266,507 | 105,345 | 810,000 |
| STREET IMPROVEMENT PROGRAM | | | | | | 150,000 |
| WHEELING ROAD IMPROVEMENTS-R1 | | | | | | 500,000 |
| LAKESIDE VILLAS RESURFACING - RI3 | | | | | | 25,000 |
| STRONG AVENUE IMPROVEMENTS-RI4 | | | | | | 85,000 |
| LEXINGTON DRIVE IMPROVEMENTS - RI5 | | | | | | 50,000 |
| GL # FOOTNOTE TOTAL | | | | | | 810,000 |
| 11-0000-0000-5251 | STREET LIGHT MAINTENANCE | 44,992 | 38,046 | 41,413 | 56,087 | 65,000 |
| STREET LIGHT MAINTENANCE | | | | | | 15,000 |
| TRAFFIC SIGNAL MAINTENANCE (E.G., IDOT, COOK COUNTY, VILLAGE) | | | | | | 50,000 |
| GL # FOOTNOTE TOTAL | | | | | | 65,000 |
| 11-0000-0000-5303 | CHEMICALS | 69,394 | 112,544 | 80,765 | (12,326) | 136,250 |
| MFT GENERAL MAINTENANCE | | | | | | 136,250 |
| 11-0000-0000-5320 | STREET SIGNS | 5,000 | 4,958 | 4,808 | 4,986 | 12,000 |
| MFT GENERAL MAINTENANCE | | | | | | 12,000 |
| 11-0000-0000-5508 | PAVEMENT IMPROVEMENTS | 1,340,000 | 1,307,328 | 1,193,200 | 2,042,109 | 2,100,000 |
| STREET IMPROVEMENT PROGRAM | | | | | | 1,900,000 |
| LAKESIDE VILLAS RESURFACING - RI3 | | | | | | 200,000 |
| GL # FOOTNOTE TOTAL | | | | | | 2,100,000 |
| Fund 11 - MFT: | | | | | | |
| TOTAL APPROPRIATIONS | | 1,503,197 | 1,705,935 | 1,647,866 | 2,430,682 | 3,353,250 |

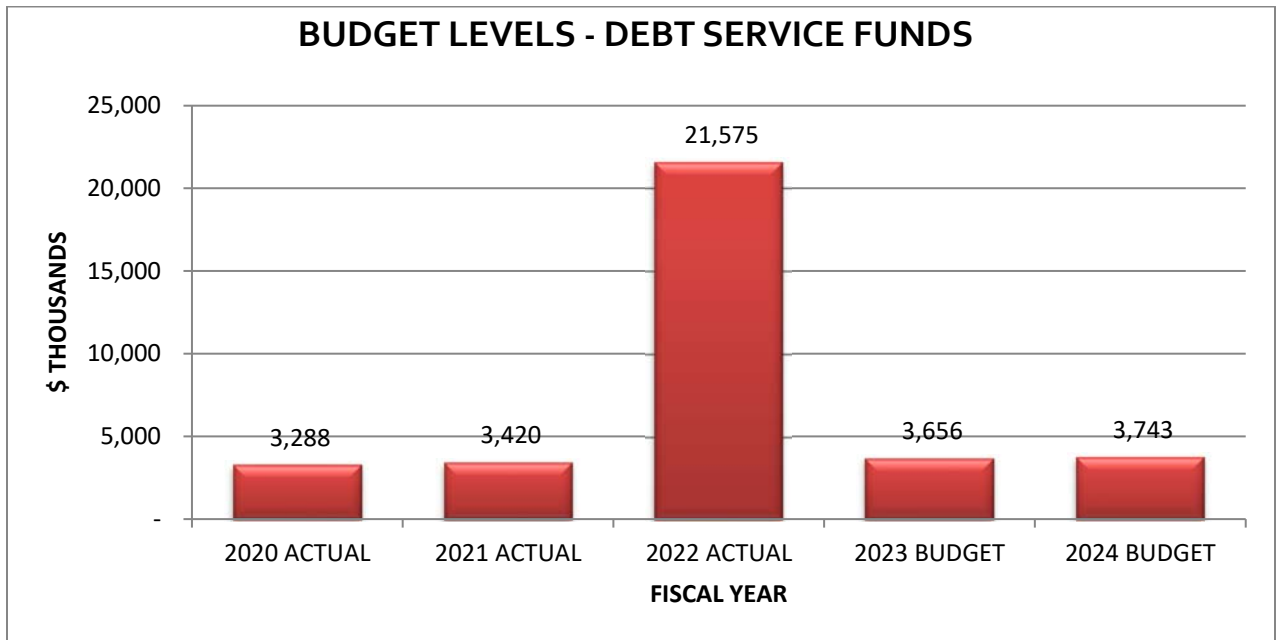
| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| FOREIGN FIRE INS TAX FUND | | | | | | |
| 12-0000-0000-5105 | LOCAL TRAINING & MEETINGS | 480 | | | 4,876 | 0 |
| 12-0000-0000-5207 | IS SERV & MAINT AGREEMENT | 2,112 | 2,863 | 2,970 | 4,647 | 0 |
| 12-0000-0000-5213 | GEN LIABILITY INSURANCE | 879 | 784 | 886 | 2,150 | 0 |
| 12-0000-0000-5219 | BANK CHARGES | | | | 138 | 0 |
| 12-0000-0000-5220 | MAINT OFF/SPEC EQUIPMENT | 6,170 | 6,248 | 4,377 | | 0 |
| 12-0000-0000-5222 | MEMBERSHIP DUES | 200 | 120 | 125 | 320 | 0 |
| 12-0000-0000-5302 | BOOKS & SUBSCRIPTIONS | 1,244 | 1,937 | 1,601 | 4,614 | 0 |
| 12-0000-0000-5305 | FIREFIGHTING SUPPLIES | | 2,720 | 1,602 | 3,200 | 0 |
| 12-0000-0000-5315 | SMALL TOOLS & EQUIPMENT | 28,719 | 28,571 | 9,414 | 21,716 | 0 |
| 12-0000-0000-5317 | MISC OPERATING SUPPLIES | 6,907 | 1,716 | 15,905 | 3,700 | 100,000 |
| FOREIGN FIRE INSURANCE FUND-RELATED PURCHASES | | | | | | 100,000 |
| Fund 12 - FOREIGN FIRE INS TAX FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 46,711 | 44,959 | 36,880 | 45,361 | 100,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---|------------------|------------------|------------------|------------------|------------------------|
| EMERGENCY TELEPHONE SYS | | | | | | |
| 15-0000-0000-5101 | LONGEVITY | 4,004 | 3,216 | 3,531 | 3,019 | 3,179 |
| | EMPLOYEES WITH 12-17 YEARS OF SERVICE | | | | | 489 |
| | EMPLOYEES WITH 18-24 YEARS OF SERVICE | | | | | 1,630 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 1,060 |
| | GL # FOOTNOTE TOTAL | | | | | 3,179 |
| 15-0000-0000-5102 | OVERTIME | | | 288,938 | 255,637 | 0 |
| 15-0000-0000-5104 | SALARIES | 1,133,873 | 1,102,045 | 1,270,752 | 1,178,754 | 1,504,070 |
| | SALARIES FOR EMPLOYEES | | | | | 1,504,070 |
| 15-0000-0000-5105 | LOCAL TRAINING & MEETINGS | | | | | 6,000 |
| | LOCAL TRAINING AND MEETINGS | | | | | 6,000 |
| 15-0000-0000-5108 | EMPLOYER CONTRIBUTIONS | 246,603 | 240,703 | 271,277 | 218,713 | 209,500 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 209,500 |
| 15-0000-0000-5116 | SICK LEAVE ANNL BUY BACK | 1,780 | 2,513 | 2,212 | 842 | 1,330 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 1,330 |
| 15-0000-0000-5205 | MULTIPLE DAY TRAINING | | | | | 3,000 |
| | ASSOCIATION OF PUBLIC SAFETY COMMUNICATIONS OFFICERS/NATIONAL EMERGENCY NUMBER ASSOCIATION (APCO/NENA CONFERENCE REGISTRATION/LODGING/TRAVEL/PER DIEM | | | | | 3,000 |
| 15-0000-0000-5207 | IS SERV & MAINT AGREEMENT | 51,480 | 141,362 | 140,208 | 164,328 | 154,821 |
| | CAD MOBILE MAINTENANCE AGREEMENT | | | | | 84,880 |
| | MAINTENANCE CODE RED/ONSOLVE | | | | | 15,000 |
| | COMCAST FIBER OPTIC SERVICE (DES PLAINES TO WHEELING FIBER) | | | | | 19,070 |
| | COMCAST FIBER CONNECTION (NWCDS TO WHEELING FIBER)*** | | | | | 5,500 |
| | NG911 PHONE SYSTEM MAINTENANCE AGREEMENT | | | | | 28,000 |
| | FULTON MAINTENANCE ANNUAL*** | | | | | 2,371 |
| | GL # FOOTNOTE TOTAL | | | | | 154,821 |
| 15-0000-0000-5212 | EMPLOYEE HEALTH INSURANCE | 153,685 | 136,372 | 138,098 | 133,786 | 150,570 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 150,570 |
| 15-0000-0000-5220 | MAINT OFF/SPEC EQUIPMENT | | | | 38,986 | 0 |
| 15-0000-0000-5221 | MAINT RADIO EQUIPMENT | | | 12,029 | | 0 |
| 15-0000-0000-5231 | REG & SPCL AGENCY ASSESS | 368,036 | 393,227 | 223,081 | 345,146 | 0 |
| 15-0000-0000-5238 | TELE-COMMUNICATION SERV | 10,800 | 16,800 | 16,800 | 16,800 | 54,600 |
| | NG 911 PHONE SYSTEM REGIONAL NETWORK FIBER (ATT VIA MOTOROLA) | | | | | 17,100 |
| | NG 911 PHONE SYSTEM REGIONAL NETWORK DISASSOCIATION*** | | | | | 30,000 |
| | RADIO IP MOBILE SOFTWARE FOR BACKUP TO FIBER*** | | | | | 7,500 |
| | GL # FOOTNOTE TOTAL | | | | | 54,600 |
| 15-0000-0000-5299 | MISC CONTRACTUAL SERVICES | | | | 82,853 | 0 |
| 15-0000-0000-5313 | IS MISC EQPT & SUPPLIES | | | | 10,257 | 50,000 |
| | ESTIMATED NG911 SIP ROUTER | | | | | 15,000 |
| | MISCELLANEOUS CONSOLIDATION EXPENSES*** | | | | | 35,000 |
| | GL # FOOTNOTE TOTAL | | | | | 50,000 |
| 15-0000-0000-5327 | IS MISC SOFTWARE | 12,492 | | | | 15,000 |
| | NICE SERVER TO HOST E911 AUDIO & NEXTGEN 911 MULTIMEDIA | | | | | 15,000 |
| Fund 15 - EMERGENCY TELEPHONE SYS: | | | | | | |
| TOTAL APPROPRIATIONS | | 1,982,753 | 2,036,238 | 2,366,926 | 2,449,121 | 2,152,070 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| GRANT FUND | | | | | | |
| 55-5500-1000-5101 | LONGEVITY | 600 | 600 | | | 0 |
| 55-5500-1000-5102 | OVERTIME | 94,089 | 103,277 | | | 0 |
| 55-5500-1000-5104 | SALARIES | 163,725 | 232,630 | | | 0 |
| 55-5500-2000-5101 | LONGEVITY | | | 600 | | 135 |
| EMPLOYEES WITH 12-17 YEARS OF SERVICE | | | | | | |
| EMPLOYEES WITH 18-24 YEARS OF SERVICE | | | | | | |
| EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | | |
| 55-5500-2000-5102 | OVERTIME | | | 103,482 | 91,264 | 120,590 |
| STEP GRANT OVERTIME | | | | | | |
| 55-5500-2000-5104 | SALARIES | | | 268,691 | 284,141 | 73,495 |
| SALARIES FOR CONGREGATE MEALS SITE SUPERVISOR | | | | | | |
| 55-5500-2000-5108 | EMPLOYER CONTRIBUTIONS | | | 34,011 | 31,614 | 12,465 |
| IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | | |
| 55-5500-2000-5116 | SICK LEAVE ANNL BUY BACK | | | | | 90 |
| SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | | |
| 55-5500-2000-5212 | EMPLOYEE HEALTH INSURANCE | | | 32,716 | 26,593 | 14,240 |
| EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | | |
| 55-5500-2000-5299 | MISC CONTRACTUAL SERVICES | | | 57,091 | 76,213 | 75,840 |
| MEAL SERVICE FOR CONGREGATE DINING PROGRAM | | | | | | |
| 55-5500-2000-5317 | MISC OPERATING SUPPLIES | | | | 5,407 | 0 |
| 55-5500-2000-5318 | OFFICE SUPPLIES | | | 585 | | 0 |
| Fund 55 - GRANT FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 258,414 | 336,507 | 497,176 | 515,232 | 296,855 |

DEBT SERVICE FUNDS

| | |
|--|--------------------|
| 2007 General Obligation Bond Fund (21) | \$392,000 |
| 2021 Refunding Bond Fund (24) | 3,351,200 |
| TOTAL..... | \$3,743,200 |



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.

VILLAGE OF WHEELING, ILLINOIS
Principal and Interest Payments by Bond Series and Fiscal Year
Fiscal Year 2024 Budget

| Description: Type: Funding Source(s): Purpose: | Series 2007 GO Bonds Property Tax Levy | | Series 2020 GO Refunding Bonds TIF/Capital Projects/W&S | | Series 2021 GO Refunding Bonds Property Tax Levy/W&S | | Totals | |
|---|--|--------------|---|------------|--|--------------|---------------|--------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| Fiscal Year: | | | | | | | | |
| 2024 | | \$ 392,000 | \$ 565,000 | \$ 43,600 | \$ 2,895,000 | \$ 456,200 | \$ 3,460,000 | \$ 891,800 |
| 2025 | | \$ 392,000 | \$ 180,000 | \$ 32,300 | \$ 3,120,000 | \$ 340,400 | \$ 3,300,000 | \$ 764,700 |
| 2026 | | \$ 392,000 | \$ 190,000 | \$ 28,700 | \$ 3,320,000 | \$ 215,600 | \$ 3,510,000 | \$ 636,300 |
| 2027 | \$ 1,445,000 | \$ 392,000 | \$ 190,000 | \$ 24,900 | \$ 2,070,000 | \$ 82,800 | \$ 3,705,000 | \$ 499,700 |
| 2028 | \$ 3,700,000 | \$ 335,356 | \$ 200,000 | \$ 21,100 | | | \$ 3,900,000 | \$ 356,456 |
| 2029 | \$ 3,850,000 | \$ 190,316 | \$ 205,000 | \$ 17,100 | | | \$ 4,055,000 | \$ 207,416 |
| 2030 | \$ 1,005,000 | \$ 39,396 | \$ 215,000 | \$ 13,000 | | | \$ 1,220,000 | \$ 52,396 |
| 2031 | | | \$ 215,000 | \$ 8,700 | | | \$ 215,000 | \$ 8,700 |
| 2032 | | | \$ 220,000 | \$ 4,400 | | | \$ 220,000 | \$ 4,400 |
| Totals: | \$ 10,000,000 | \$ 2,133,068 | \$ 2,180,000 | \$ 193,800 | \$ 11,405,000 | \$ 1,095,000 | \$ 23,585,000 | \$ 3,421,868 |

Note: The Village has no plans to issue additional debt at this time and will have no property tax levy supported debt after Fiscal Year 2030. Following Fiscal Year 2030, the Village will have two small Water & Sewer Fund related debt payments remaining. Once those payments are made, the Village will have no bond-related debt.

GENERAL OBLIGATION BOND DEBT SERVICE

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

One such standard considers a community’s total governmental funds debt service as a percentage of expenditures. Communities with percentages less than 15 percent are deemed “strong,” and those with less than eight percent are considered “very strong.” At the beginning of FY 2024, Wheeling’s percentage will be 5.85%.

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 three percent of market value receive high marks. At the beginning of FY 2024, the Village’s net debt will represent only 0.60% of market value, a strong position as viewed by the rating agencies.

The Village has an AA bond rating with Standard & Poor’s, the third highest rating available to municipalities, as shown below:

| | Description | Standard & Poor’s Ratings |
|----|--------------------|---------------------------|
| 1 | Best Quality | AAA |
| 2 | High Quality | AA+ |
| 3 | High Quality | AA |
| 4 | High Quality | AA- |
| 5 | Upper Medium Grade | A+ |
| 6 | Upper Medium Grade | A |
| 7 | Upper Medium Grade | A- |
| 8 | Medium Grade | BBB+ |
| 9 | Medium Grade | BBB |
| 10 | Medium Grade | BBB- |

The rating reflects the agency's confidence in the Village's ability to manage its debt and make its scheduled debt service payments. At this point, 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.

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. The Series 2007 bonds mature in 2030.

In 2020, the Village sold \$5,800,000 in Series 2020 General Obligation Refunding Bonds to take advantage of lower interest rates and realize \$558,000 in present value savings by refunding the Series 2011, 2012A, and 2012B bonds described previously. The Village issued the Series 2011, 2012A, and 2012B bonds for the following reasons:

- Series 2011 - 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 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.

- Series 2012A - 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 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 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.

- Series 2012B - 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 only related to the water and sewer system; 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.

The Series 2020 refunding bonds will mature in December of 2032.

In 2021, the Village sold \$16,595,000 in General Obligation Refunding bonds to refund the Series 2008 and Series 2009 bonds, realize \$103,000 in present value savings, and terminate the interest rate swaps agreements that were tied to the original bonds. The following provides background information on the original bonds and swaps for historical purposes:

- The Village sold the Series 2008 and Series 2009 bonds to fund the second and third phases of the building project plan that began with the sale of the Series 2007 bonds. 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 selling the Series 2007 bonds (see above description), 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 (i.e., Series 2008) and for the sale of \$10,000,000 in bank qualified bonds (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.

The Series 2021 bonds refunded the Series 2008 and 2009 bonds and terminated the related swaps. The refunding bonds mature in 2027.

To summarize, as of Fiscal Year 2023, the Village has three outstanding bond issues including the Series 2007, Series 2020, and Series 2021 bonds. They mature in 2030, 2032, and 2027, respectively.

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 General Obligation (G.O.) principal and interest debt payments for FY 2024 total \$4,351,801. Of that amount, only \$2,850,512 comes from the property tax levy; the Village will use existing funds in the TIF, Water & Sewer, Bond, and Capital Projects Funds to pay the remaining debt service costs.

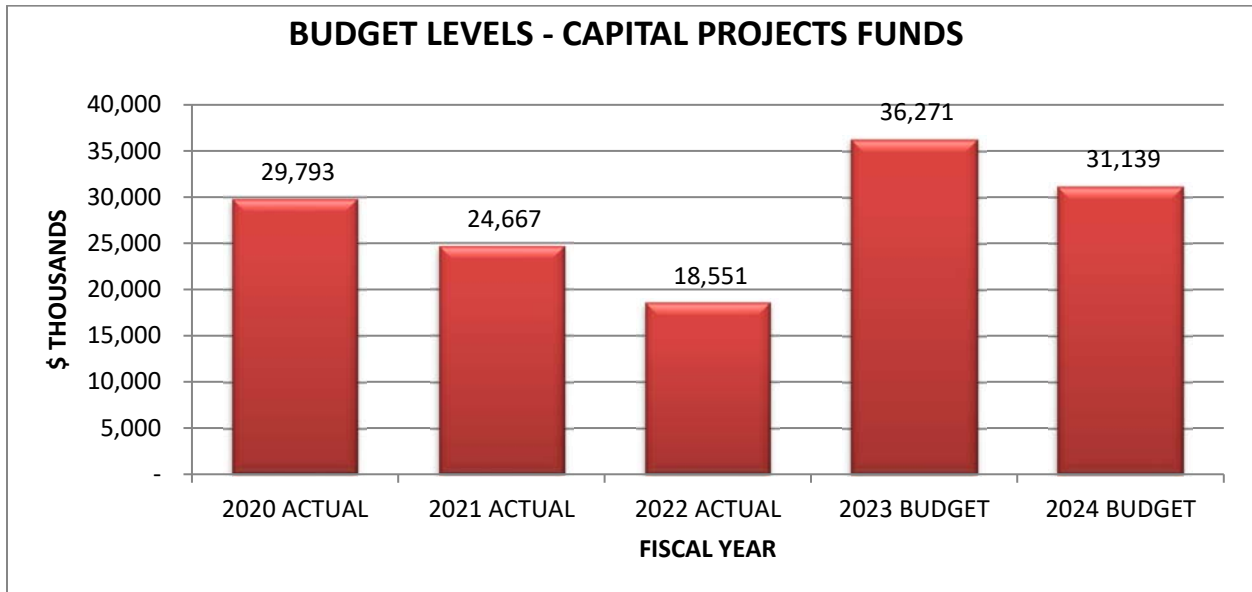
Only 16.58% of the Village's total property tax levy is earmarked for General Obligation debt payments. That percentage is expected to decline in future years because as of today's date, the Village has no plans to issue additional General Obligation debt.

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---|------------------|------------------|------------------|------------------|------------------------|
| TIF BOND AND INTEREST | | | | | | |
| 21-0000-0000-5624 | BOND INTEREST EXPENSE | 392,000 | 392,000 | 392,000 | 392,000 | 392,000 |
| | INTEREST EXPENSE RELATED TO THE 2007 GO BONDS | | | | | 392,000 |
| Fund 21 - TIF BOND AND INTEREST: | | | | | | |
| TOTAL APPROPRIATIONS | | 392,000 | 392,000 | 392,000 | 392,000 | 392,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|-----------------------|------------------|-------------------|------------------|------------------|------------------------|
| 2021 REFUNDING BOND FUND | | | | | | |
| 24-0000-0000-5609 | FISCAL AGENT FEES | | | 40 | 475 | 0 |
| 24-0000-0000-5623 | BOND PRINCIPAL | | | 2,490,000 | 2,700,000 | 2,895,000 |
| 2021 REFUNDING BONDS - PRINCIPAL PAYMENT (GF PORTION) | | | | | | 2,462,470 |
| 2021 REFUNDING BONDS - PRINCIPAL PAYMENT (WS PORTION) | | | | | | 432,530 |
| GL # FOOTNOTE TOTAL | | | | | | 2,895,000 |
| 24-0000-0000-5624 | BOND INTEREST EXPENSE | | | 649,049 | 564,200 | 456,200 |
| 2021 REFUNDING BONDS - INTEREST EXPENSE (GF PORTION) | | | | | | 388,041 |
| 2021 REFUNDING BONDS - INTEREST EXPENSE (WS PORTION) | | | | | | 68,159 |
| GL # FOOTNOTE TOTAL | | | | | | 456,200 |
| 24-0000-0000-5629 | BOND ISSUANCE COSTS | | 1,755,972 | | | 0 |
| 24-0000-0000-5631 | PAYMENT - BOND ESCROW | | 16,680,124 | | | 0 |
| Fund 24 - 2021 REFUNDING BOND FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 0 | 18,436,096 | 3,139,089 | 3,264,675 | 3,351,200 |

CAPITAL PROJECTS FUNDS

| | |
|---|---------------------|
| TIF Implementation Fund - South Milwaukee Area: | |
| Economic Development (3200) | \$1,458,641 |
| Capital Improvements (3210) | |
| TIF Implementation Fund - Town Center II: | |
| Economic Development (3500) | 3,829,586 |
| Capital Improvements (3510) | 1,987,500 |
| Capital Improvements (3520) | 1,075,000 |
| Debt Service (3530) | 1,653,000 |
| TIF Implementation Fund – Southeast II: | |
| Economic Development (3600) | 915,606 |
| Capital Improvements (3610) | 2,580,000 |
| TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area: | |
| Economic Development (3900) | 4,414,706 |
| Capital Improvements (3910) | 500,000 |
| Debt Service (3930) | 392,700 |
| Capital Projects Fund: | |
| Highways & Streets (3400) | 238,140 |
| Capital Outlay (3410) | 1,170,000 |
| Capital Improvements (3420) | 3,566,700 |
| Debt Service (3430) | 325,000 |
| Capital Equipment Replacement Fund (CERF) | 2,691,500 |
| Stormwater Fund: | |
| Capital Improvements (4510) | 3,541,000 |
| Capital Outlay (4520) | 800,000 |
| TOTAL..... | \$31,139,079 |



| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---------------------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| SOUTH MILW TIF FUND | | | | | | |
| 32-3200-3001-5103 | SEASONAL HELP | | | 1,372 | | 0 |
| 32-3200-3001-5104 | SALARIES | | | 24,917 | 27,032 | 0 |
| | SALARIES FOR EMPLOYEES | | | | | |
| 32-3200-3001-5105 | LOCAL TRAINING & MEETINGS | | | 64 | 245 | 0 |
| 32-3200-3001-5108 | EMPLOYER CONTRIBUTIONS | | | 4,183 | 3,950 | 0 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | |
| 32-3200-3001-5205 | MULTIPLE DAY TRAINING | | | 355 | 737 | 0 |
| 32-3200-3001-5212 | EMPLOYEE HEALTH INSURANCE | | | 6,370 | 6,442 | 0 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | |
| 32-3200-3001-5299 | MISC CONTRACTUAL SERVICES | | | 1,610,830 | 1,371,857 | 1,458,641 |
| | SURPLUS DISTRIBUTION PER IGA WITH TAXING DISTRICTS (I.E., 45% OF ANNUAL INCREMENT) | | | | | 586,784 |
| | SURPLUS DISTRIBUTION - VOLUNTARY | | | | | 871,857 |
| | GL # FOOTNOTE TOTAL | | | | | 1,458,641 |
| 32-3200-3001-5333 | BUSINESS RECRUITMENT | | | 24,230 | 15,723 | 0 |
| Fund 32 - SOUTH MILW TIF FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 0 | 0 | 1,672,321 | 1,425,986 | 1,458,641 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| TOWNCENTER TIF 2 FUND | | | | | | |
| 35-3500-3001-5103 | SEASONAL HELP | | | 1,372 | | 6,000 |
| SEASONAL EMPLOYEES | | | | | | 6,000 |
| 35-3500-3001-5104 | SALARIES | | | 24,917 | 27,031 | 27,036 |
| SALARIES FOR EMPLOYEES | | | | | | 27,036 |
| 35-3500-3001-5105 | LOCAL TRAINING & MEETINGS | | | 64 | 245 | 500 |
| ECONOMIC DEVELOPMENT-RELATED MARKETING MEETINGS | | | | | | 500 |
| 35-3500-3001-5108 | EMPLOYER CONTRIBUTIONS | | | 4,183 | 3,949 | 4,635 |
| IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | | 4,635 |
| 35-3500-3001-5205 | MULTIPLE DAY TRAINING | | | 355 | 819 | 2,750 |
| INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) CONVENTION - 25% | | | | | | 2,050 |
| SELECT USA INVESTMENT SUMMIT - 25% | | | | | | 700 |
| GL # FOOTNOTE TOTAL | | | | | | 2,750 |
| 35-3500-3001-5206 | CONSULTING SERVICES | | | 4,763 | 5,500 | 0 |
| 35-3500-3001-5212 | EMPLOYEE HEALTH INSURANCE | | | 6,370 | 6,442 | 6,630 |
| EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | | 6,630 |
| 35-3500-3001-5218 | LEGAL SERVICES | | | 10,670 | 21,094 | 25,000 |
| TIF REDEVELOPMENT AGREEMENT-RELATED COSTS | | | | | | 25,000 |
| 35-3500-3001-5222 | MEMBERSHIP DUES | | | | | 1,555 |
| INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ED-2) 25% | | | | | | 65 |
| ILLINOIS ECONOMIC DEVELOPMENT ASSOCIATION (ED-2) 25% | | | | | | 125 |
| INTL ECONOMIC DEVELOPMENT COUNCIL (ED-2) 25% | | | | | | 165 |
| RESTAURANT BUSINESS ALLIANCE (ED) 25% | | | | | | 70 |
| LAMBDA ALPHA INTL - ED PROFESSIONAL GROUP (ED) 25% | | | | | | 140 |
| CORENET - ED PROFESSIONAL GROUP (ED) 25% | | | | | | 230 |
| COMMERCIAL REAL ESTATE DEVELOPMENT ASSOCIATION (NAIOP) - (ED) 25% | | | | | | 110 |
| COMMERCIAL REAL ESTATE PROFESSIONAL NETWORKING (ED) | | | | | | 650 |
| GL # FOOTNOTE TOTAL | | | | | | 1,555 |
| 35-3500-3001-5299 | MISC CONTRACTUAL SERVICES | | | 20,271 | 1,293,362 | 3,520,480 |
| PAYMENT TO LIBRARY DISTRICT PER STATE STATUTE | | | | | | 20,000 |
| SURPLUS DECLARATION PER INTERGOVERNMENTAL AGREEMENT | | | | | | 3,395,480 |
| DEVELOPMENT EVENT SPONSORSHIP PROGRAM | | | | | | 10,000 |
| PAYMENT TO SCHOOL DISTRICT 214 FOR NEW STUDENTS | | | | | | 95,000 |
| GL # FOOTNOTE TOTAL | | | | | | 3,520,480 |
| 35-3500-3001-5333 | BUSINESS RECRUITMENT | | | 14,597 | 12,556 | 35,000 |
| PROMOTIONAL VIDEOS/RADIO ADS | | | | | | |
| NATIONAL & REGIONAL REAL ESTATE MAGAZINE ADS | | | | | | |
| LOCAL MEDIA ADS | | | | | | |
| SOCIAL MEDIA ADS | | | | | | |
| MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICTS | | | | | | 35,000 |
| 35-3500-3001-5750 | TIF INCENTIVE PAYMENTS | | | 128,834 | 5,315,400 | 200,000 |
| RESTAURANT & RETAIL BUILD-OUT INCENTIVES | | | | | | 200,000 |
| 35-3510-3000-5206 | CONSULTING SERVICES | | | | 31,629 | 0 |
| 35-3510-3000-5223 | ENGINEERING & DESIGN SERV | | | 23,996 | 30,204 | 100,000 |
| WATERMAIN REPLACEMENT PROGRAM | | | | | | 100,000 |
| 35-3510-3000-5504 | STORM SEWER IMPROVEMENTS | | | | 233,240 | 1,852,500 |
| WATERMAIN REPLACEMENT PROGRAM | | | | | | 1,852,500 |
| 35-3510-3000-5506 | STREETSCAPE IMPROVEMENTS | | | 93,812 | | 35,000 |
| PAVER BRICK MAINTENANCE | | | | | | 35,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---------------------------|------------------|------------------|------------------|-------------------|------------------------|
| TOWNCENTER TIF 2 FUND | | | | | | |
| 35-3520-3000-5206 | CONSULTING SERVICES | | | 11,569 | | 0 |
| 35-3520-3000-5223 | ENGINEERING & DESIGN SERV | | | 142,678 | 154,922 | 0 |
| 35-3520-3000-5299 | MISC CONTRACTUAL SERVICES | | | 132,520 | | 0 |
| 35-3520-3000-5504 | STORM SEWER IMPROVEMENTS | | | | | 1,075,000 |
| STREAMBANK STABILIZATION | | | | | | |
| 35-3520-3000-5506 | STREETSCAPE IMPROVEMENTS | | | (1,605) | | 0 |
| 35-3530-8000-5609 | FISCAL AGENT FEES | | | 1,202 | 2,800 | 0 |
| 35-3530-8000-5623 | BOND PRINCIPAL | | | 3,914,108 | 6,287,711 | 1,653,000 |
| UPTOWN 500 TIF NOTE PAYMENT | | | | | | |
| 35-3530-8000-5624 | BOND INTEREST EXPENSE | | | | 368,367 | 0 |
| Fund 35 - TOWNCENTER TIF 2 FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 0 | 0 | 4,534,676 | 13,795,271 | 8,545,086 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| SOUTHEAST TIF 2 FUND | | | | | | |
| 36-3600-3001-5103 | SEASONAL HELP | | | 1,372 | | 6,000 |
| SEASONAL EMPLOYEES | | | | | | 6,000 |
| 36-3600-3001-5104 | SALARIES | | | 24,917 | 27,033 | 27,036 |
| SALARIES FOR EMPLOYEES | | | | | | 27,036 |
| 36-3600-3001-5105 | LOCAL TRAINING & MEETINGS | | | 64 | 245 | 500 |
| ECONOMIC DEVELOPMENT-RELATED MARKETING MEETINGS | | | | | | 500 |
| 36-3600-3001-5108 | EMPLOYER CONTRIBUTIONS | | | 4,183 | 3,950 | 4,635 |
| IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | | 4,635 |
| 36-3600-3001-5205 | MULTIPLE DAY TRAINING | | | 355 | 529 | 2,750 |
| INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) CONVENTION - 25% | | | | | | 2,050 |
| SELECT USA INVESTMENT SUMMIT - 25% | | | | | | 700 |
| GL # FOOTNOTE TOTAL | | | | | | 2,750 |
| 36-3600-3001-5206 | CONSULTING SERVICES | | | 5,600 | | 0 |
| 36-3600-3001-5212 | EMPLOYEE HEALTH INSURANCE | | | 6,370 | 6,442 | 6,630 |
| EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | | 6,630 |
| 36-3600-3001-5218 | LEGAL SERVICES | | | 4,167 | 10,526 | 25,000 |
| REDEVELOPMENT AGREEMENT-RELATED LEGAL EXPENSES | | | | | | 25,000 |
| 36-3600-3001-5222 | MEMBERSHIP DUES | | | | | 1,555 |
| INTL COUNCIL OF SHOPPING CENTERS (ED-2) 25% | | | | | | 65 |
| IL ECONOMIC DEVELOPMENT ASSOCIATION (ED-2) 25% | | | | | | 125 |
| INTL ECONOMIC DEVELOPMENT COUNCIL (ED-2) 25% | | | | | | 165 |
| RESTAURANT BUSINESS ALLIANCE (ED) 25% | | | | | | 70 |
| LAMBDA ALPHA INTL - ED PROFESSIONAL GROUP (ED) 25% | | | | | | 140 |
| CORENET - ED PROFESSIONAL GROUP (ED) 25% | | | | | | 230 |
| COMMERCIAL REAL ESTATE DEVELOPMENT ASSOCIATION (NAIOP) - (ED) 25% | | | | | | 110 |
| COMMERCIAL REAL ESTATE PROFESSIONAL NETWORKING (ED) 25% | | | | | | 650 |
| GL # FOOTNOTE TOTAL | | | | | | 1,555 |
| 36-3600-3001-5299 | MISC CONTRACTUAL SERVICES | | | 1,000,000 | 1,500,000 | 750,000 |
| SURPLUS DECLARATION - VOLUNTARY | | | | | | 750,000 |
| 36-3600-3001-5333 | BUSINESS RECRUITMENT | | | 24,230 | 16,024 | 26,500 |
| PROMOTIONAL VIDEOS/RADIO ADS | | | | | | |
| NATIONAL & REGIONAL REAL ESTATE MAGAZINE ADS | | | | | | |
| LOCAL MEDIA ADS | | | | | | |
| SOCIAL MEDIA ADS | | | | | | |
| MARKETING PROPERTIES & SPACES WITHIN TIF DISTRICT | | | | | | 26,500 |
| 36-3600-3001-5750 | TIF INCENTIVE PAYMENTS | | | 60,115 | 79,582 | 65,000 |
| HUTTON GAS STATION TAX INCENTIVE | | | | | | 65,000 |
| 36-3610-3000-5206 | CONSULTING SERVICES | | | 22,111 | 20,290 | 180,000 |
| WATER MAIN LOOP FROM RIVER MILL TO SUMAC | | | | | | 150,000 |
| SUMAC EASEMENTS | | | | | | 30,000 |
| GL # FOOTNOTE TOTAL | | | | | | 180,000 |
| 36-3610-3000-5503 | WATER IMPROVEMENTS | | | 32,588 | 190,448 | 1,620,000 |
| WATER MAIN LOOP FROM RIVER MILL TO SUMAC | | | | | | 1,620,000 |
| 36-3610-3000-5504 | STORM SEWER IMPROVEMENTS | | | | 172,452 | 0 |
| 36-3610-3000-5506 | STREETSCAPE IMPROVEMENTS | | | | | 780,000 |
| NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM | | | | | | 400,000 |
| MILWAUKEE AVENUE CORRIDOR IMPROVEMENTS | | | | | | 380,000 |
| GL # FOOTNOTE TOTAL | | | | | | 780,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|------------------|------------------|------------------|------------------|------------------|------------------------|
| SOUTHEAST TIF 2 FUND 36-3620-3000-5420 | LAND ACQUISITION | | | 24,749 | | 0 |
| Fund 36 - SOUTHEAST TIF 2 FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 0 | 0 | 1,210,821 | 2,027,521 | 3,495,606 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--------------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| LAKE COOK/MILW TIF FUND | | | | | | |
| 39-3900-3001-5103 | SEASONAL HELP | | | 1,372 | | 6,000 |
| | SEASONAL EMPLOYEES | | | | | 6,000 |
| 39-3900-3001-5104 | SALARIES | | | 24,917 | 27,030 | 27,036 |
| | SALARIES FOR EMPLOYEES | | | | | 27,036 |
| 39-3900-3001-5105 | LOCAL TRAINING & MEETINGS | | | 64 | 245 | 500 |
| | ECONOMIC DEVELOPMENT TIF-RELATED MARKETING MEETINGS | | | | | 500 |
| 39-3900-3001-5108 | EMPLOYER CONTRIBUTIONS | | | 4,182 | 3,949 | 4,635 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 4,635 |
| 39-3900-3001-5205 | MULTIPLE DAY TRAINING | | | 355 | 819 | 2,750 |
| | INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) CONVENTION - 25% | | | | | 2,050 |
| | SELECT USA INVESTMENT SUMMIT - 25% | | | | | 700 |
| | GL # FOOTNOTE TOTAL | | | | | 2,750 |
| 39-3900-3001-5206 | CONSULTING SERVICES | | | 24,000 | | 25,000 |
| | TIF REDEVELOPMENT AGREEMENT-RELATED CONSULTING COSTS | | | | | 25,000 |
| 39-3900-3001-5212 | EMPLOYEE HEALTH INSURANCE | | | 6,370 | 6,441 | 6,630 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 6,630 |
| 39-3900-3001-5218 | LEGAL SERVICES | | | 18,499 | 10,110 | 25,000 |
| | LEGAL SERVICES - REDEVELOPMENT AGREEMENTS | | | | | 25,000 |
| 39-3900-3001-5222 | MEMBERSHIP DUES | | | | | 1,555 |
| | INTL COUNCIL OF SHOPPING CENTERS (ED-2) 25% | | | | | 65 |
| | IL ECONOMIC DEVELOPMENT ASSOCIATION (ED-2) 25% | | | | | 125 |
| | INTL ECONOMIC DEVELOPMENT COUNCIL (ED-2) 25% | | | | | 165 |
| | RESTAURANT BUSINESS ALLIANCE (ED) 25% | | | | | 70 |
| | LAMBDA ALPHA INTL - ED PROFESSIONAL GROUP (ED) 25% | | | | | 140 |
| | CORENET - ED PROFESSIONAL GROUP (ED) 25% | | | | | 230 |
| | COMMERCIAL REAL ESTATE DEVELOPMENT ASSOCIATION (NAIOP) - (ED) 25% | | | | | 110 |
| | COMMERCIAL REAL ESTATE PROFESSIONAL NETWORKING (ED) 25% | | | | | 650 |
| | GL # FOOTNOTE TOTAL | | | | | 1,555 |
| 39-3900-3001-5299 | MISC CONTRACTUAL SERVICES | | | 3,020,342 | 3,660,016 | 4,080,600 |
| | PAYMENT TO SCHOOL DISTRICT 214 FOR NEW STUDENTS | | | | | 50,000 |
| | PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE | | | | | 20,000 |
| | SURPLUS DISTRIBUTION | | | | | 4,000,000 |
| | 2020 GO REFUNDING BONDS ARBITRAGE REPORT | | | | | 600 |
| | DEVELOPMENT EVENT SPONSORSHIP PROGRAM | | | | | 10,000 |
| | GL # FOOTNOTE TOTAL | | | | | 4,080,600 |
| 39-3900-3001-5333 | BUSINESS RECRUITMENT | | | 31,092 | 16,024 | 35,000 |
| | PROMOTIONAL VIDEOS/RADIO ADS | | | | | |
| | NATIONAL & REGIONAL REAL ESTATE MAGAZINE ADS | | | | | |
| | LOCAL MEDIA ADVERTISEMENTS | | | | | |
| | SOCIAL MEDIA ADVERTISING | | | | | |
| | MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICT | | | | | 35,000 |
| 39-3900-3001-5750 | TIF INCENTIVE PAYMENTS | | | 73,577 | 295,088 | 200,000 |
| | RESTAURANT AND RETAIL BUILD-OUT INCENTIVES | | | | | 200,000 |
| 39-3910-3000-5206 | CONSULTING SERVICES | | | | 44,130 | 0 |
| 39-3910-3000-5223 | ENGINEERING & DESIGN SERV | | | | 24,386 | 0 |
| 39-3910-3000-5420 | LAND ACQUISITION | | | 10,000 | 700,689 | 0 |
| 39-3910-3000-5506 | STREETSCAPE IMPROVEMENTS | | | | 121,000 | 500,000 |
| | MILWAUKEE AVENUE CORRIDOR IMPROVEMENTS | | | | | 500,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|-----------------------|------------------|------------------|------------------|------------------|------------------------|
| LAKE COOK/MILW TIF FUND | | | | | | |
| 39-3910-3000-5508 | PAVEMENT IMPROVEMENTS | | | | 207,749 | 0 |
| 39-3920-5100-5420 | LAND ACQUISITION | | | | 5,972 | 0 |
| 39-3930-8000-5609 | FISCAL AGENT FEES | | | 594 | 158 | 0 |
| 39-3930-8000-5623 | BOND PRINCIPAL | | | 2,557,266 | 603,125 | 385,000 |
| 2020 GO REFUNDING BONDS (GF SHARE) | | | | | | 385,000 |
| 39-3930-8000-5624 | BOND INTEREST EXPENSE | | | 132,580 | 19,763 | 7,700 |
| 2020 GO REFUNDING BONDS (GF SHARE) | | | | | | 7,700 |
| Fund 39 - LAKE COOK/MILW TIF FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 0 | 0 | 5,905,210 | 5,746,694 | 5,307,406 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|------------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| CAPITAL PROJECTS FUND | | | | | | |
| 34-3400-3000-5101 | LONGEVITY | | | 390 | 390 | 450 |
| | EMPLOYEES WITH 12-17 YEARS OF SERVICE | | | | | |
| | EMPLOYEES WITH 18-24 YEARS OF SERVICE | | | | | |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (MOVED FROM 3410) REMAINING LONGEVITY CHARGED TO 4330 (W/S FUND) & 1400 (ENGINEERING/CIP) | | | | | 450 |
| 34-3400-3000-5104 | SALARIES | | | 134,834 | 172,206 | 176,915 |
| | SALARIES FOR EMPLOYEES | | | | | 176,915 |
| 34-3400-3000-5108 | EMPLOYER CONTRIBUTIONS | | | 23,930 | 26,226 | 27,415 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 27,415 |
| 34-3400-3000-5212 | EMPLOYEE HEALTH INSURANCE | | | 28,405 | 33,349 | 33,360 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 33,360 |
| 34-3410-3000-5206 | CONSULTING SERVICES | | | 590 | 2,195 | 0 |
| 34-3410-3000-5223 | ENGINEERING & DESIGN SERV | | | 1,618 | | 50,000 |
| | FOUNTAIN MAINTENANCE | | | | | 50,000 |
| 34-3410-3000-5299 | MISC CONTRACTUAL SERVICES | | | 100,000 | | 50,000 |
| | PAVEMENT ASSESSMENT | | | | | 50,000 |
| 34-3410-3000-5506 | STREETSCAPE IMPROVEMENTS | | | 341,442 | 233,587 | 340,000 |
| | PARKWAY TREE PLANTING PROGRAM | | | | | 40,000 |
| | PAVER BRICK MAINTENANCE | | | | | 100,000 |
| | FOUNTAIN MAINTENANCE | | | | | 200,000 |
| | GL # FOOTNOTE TOTAL | | | | | 340,000 |
| 34-3410-3000-5507 | SIDEWALK IMPROVEMENTS | | | 79,853 | 98,546 | 120,000 |
| | SIDEWALK REPLACEMENT PROGRAM | | | | | 120,000 |
| 34-3410-3000-5508 | PAVEMENT IMPROVEMENTS | | | 207,036 | 242,376 | 380,000 |
| | PAVEMENT MARKINGS | | | | | 35,000 |
| | CRACK SEALING PROGRAM | | | | | 65,000 |
| | ASPHALT SEALING MUNICIPAL LOTS | | | | | 20,000 |
| | ASPHALT SURFACE TREATMENT PROGRAM | | | | | 80,000 |
| | COMBINED AREA FIRE TRAINING FACILITY IMPROVEMENTS | | | | | 180,000 |
| | GL # FOOTNOTE TOTAL | | | | | 380,000 |
| 34-3410-3000-5509 | BUILDING IMPROVEMENTS | | | | 53,400 | 230,000 |
| | POLICE DEPARTMENT REMODELING | | | | | 85,000 |
| | VILLAGE HALL/PARK DISTRICT SIGN REPLACEMENT | | | | | 50,000 |
| | INTERIOR AND EXTERIOR PAINTING | | | | | 95,000 |
| | GL # FOOTNOTE TOTAL | | | | | 230,000 |
| 34-3410-3000-5512 | BRIDGE IMPROVEMENTS | | | 51,565 | | 0 |
| 34-3420-3000-5206 | CONSULTING SERVICES | | | | 34,202 | 242,500 |
| | FIBER OPTIC INSTALLATION | | | | | 30,000 |
| | NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM | | | | | 32,500 |
| | VILLAGE HALL GENERATOR IMPROVEMENTS | | | | | 20,000 |
| | SOUTH DUNHURST STORM SEWER IMPROVEMENTS | | | | | 160,000 |
| | GL # FOOTNOTE TOTAL | | | | | 242,500 |
| 34-3420-3000-5223 | ENGINEERING & DESIGN SERV | | | 446,921 | 6,679,228 | 480,000 |
| | FIBER OPTIC INSTALLATION | | | | | 30,000 |
| | ROOF REPLACEMENT PROGRAM | | | | | 10,000 |
| | STREETLIGHT REPLACEMENT PROGRAM | | | | | 40,000 |
| | PARKING LOT IMPROVEMENTS | | | | | 50,000 |
| | WHEELING ROAD IMPROVEMENTS | | | | | 350,000 |
| | GL # FOOTNOTE TOTAL | | | | | 480,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|--|------------------|------------------|------------------|-------------------|------------------------|
| CAPITAL PROJECTS FUND | | | | | | |
| 34-3420-3000-5299 | MISC CONTRACTUAL SERVICES | | | 672,111 | 95,994 | 439,200 |
| | HVAC UNIT REPLACEMENT PROGRAM | | | | | 239,200 |
| | SOUTH DUNHURST STORM SEWER IMPROVEMENTS | | | | | 200,000 |
| | GL # FOOTNOTE TOTAL | | | | | 439,200 |
| 34-3420-3000-5411 | SPECIAL EQUIPMENT | | | | 110,959 | 0 |
| 34-3420-3000-5506 | STREETSCAPE IMPROVEMENTS | | | 481,785 | | 535,000 |
| | STREETLIGHT REPLACEMENT PROGRAM | | | | | 510,000 |
| | NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM | | | | | 25,000 |
| | GL # FOOTNOTE TOTAL | | | | | 535,000 |
| 34-3420-3000-5508 | PAVEMENT IMPROVEMENTS | | | | 119,674 | 165,000 |
| | PARKING LOT IMPROVEMENTS | | | | | 70,000 |
| | WATER MAIN REPLACEMENT PROGRAM | | | | | 95,000 |
| | GL # FOOTNOTE TOTAL | | | | | 165,000 |
| 34-3420-3000-5509 | BUILDING IMPROVEMENTS | | | 328,500 | 53,944 | 1,705,000 |
| | FIRE STATION 42 | | | | | 1,115,000 |
| | VILLAGE HALL GENERATOR IMPROVEMENT | | | | | 300,000 |
| | FIBER OPTIC INSTALLATION | | | | | 290,000 |
| | GL # FOOTNOTE TOTAL | | | | | 1,705,000 |
| 34-3430-8000-5623 | BOND PRINCIPAL | | | 407,734 | 371,875 | 0 |
| 34-3430-8000-5624 | BOND INTEREST EXPENSE | | | 10,170 | 7,438 | 0 |
| 34-3430-8000-5822 | TRANSFER TO 2008 BOND | | | 296,245 | 351,937 | 325,000 |
| | TRANSFER TO BOND FUND FOR DEBT SERVICE ON THE 2021 G.O. REFUNDING BONDS | | | | | 325,000 |
| 34-3430-8000-5843 | TRANSFER TO W&S CAP PRJ | | | | 1,753,000 | 0 |
| Fund 34 - CAPITAL PROJECTS FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 0 | 0 | 3,613,129 | 10,440,526 | 5,299,840 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---|------------------|------------------|------------------|------------------|------------------------|
| CAPITAL EQPT REPL FUND | | | | | | |
| 33-0000-0000-5313 | IS MISC EQPT & SUPPLIES | 88,305 | 366,413 | 183,557 | 697,814 | 720,000 |
| | PALO ALTO VILLAGE HALL FIREWALL (IT) | | | | | 25,000 |
| | DELL SERVERS - DISASTER RECOVERY SYS (IT) | | | | | 45,000 |
| | DELL NETWORK SERVERS AND DATA STORAGE AREA NETWORK DEVICES (IT) | | | | | 300,000 |
| | WI-FI NETWORK SYSTEMS (IT) | | | | | 20,000 |
| | BOARD ROOM LIGHTING SYSTEM (IT) | | | | | 70,000 |
| | DELL MOUNTED RADARS (POLICE) | | | | | 19,000 |
| | POLICE IT SERVERS AND LICENSING (IT) | | | | | 191,000 |
| | OUTDOOR LED SIGN (IT) | | | | | 50,000 |
| | GL # FOOTNOTE TOTAL | | | | | 720,000 |
| 33-0000-0000-5315 | SMALL TOOLS & EQUIPMENT | 24,975 | 89,915 | 18,437 | 76,716 | 167,000 |
| | WACKER ROLLER (STREETS) | | | | | 32,000 |
| | SKYJACK MAN LIFT (BUILDING SERVICES) | | | | | 20,000 |
| | VEHICLE LIFTS (6) (FLEET) | | | | | 115,000 |
| | GL # FOOTNOTE TOTAL | | | | | 167,000 |
| 33-0000-0000-5401 | MOBILE EQUIPMENT | 702,470 | 897,031 | 858,365 | 2,019,504 | 1,804,500 |
| | 3/4 TON PICKUP WITH PLOW AND LIGHTBAR (BUILDINGS) | | | | | 60,000 |
| | 3/4 TON 4X4 PICKUP WITH PLOW AND LIGHTBAR(STREETS) | | | | | 62,500 |
| | FORD POLICE INTERCEPTOR X5 (POLICE) | | | | | 268,000 |
| | FORD POLICE INTERCEPTOR SUV/K9 (POLICE) | | | | | 70,000 |
| | ROSENBAUER PUMPER TRUCK (FIRE) | | | | | 850,000 |
| | FORD F-450/ANSUL TWIN AGT (FIRE) | | | | | 69,000 |
| | FORD POLICE INTERCEPTOR SUV (FIRE) | | | | | 55,000 |
| | MORGAN OLSON STEPVAN (WATER) | | | | | 230,000 |
| | 3/4 TON 4X4 PICKUP WITH PLOW AND LIGHTBAR (WATER) | | | | | 60,000 |
| | BOBCAT TRAILER (STREETS) | | | | | 25,000 |
| | FORD INTERCEPTOR (FIRE) | | | | | 55,000 |
| | GL # FOOTNOTE TOTAL | | | | | 1,804,500 |
| 33-0000-0000-5411 | SPECIAL EQUIPMENT | | | 349 | 1,416 | 0 |
| 33-0000-0000-5413 | IS CAPITAL SOFTWARE | | | 155,865 | 255,190 | 0 |
| 33-0000-0000-5840 | TRF TO WATER & SEWER FUND | 55,518 | | | 60,092 | 0 |
| Fund 33 - CAPITAL EQPT REPL FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 871,268 | 1,353,359 | 1,216,573 | 3,110,732 | 2,691,500 |

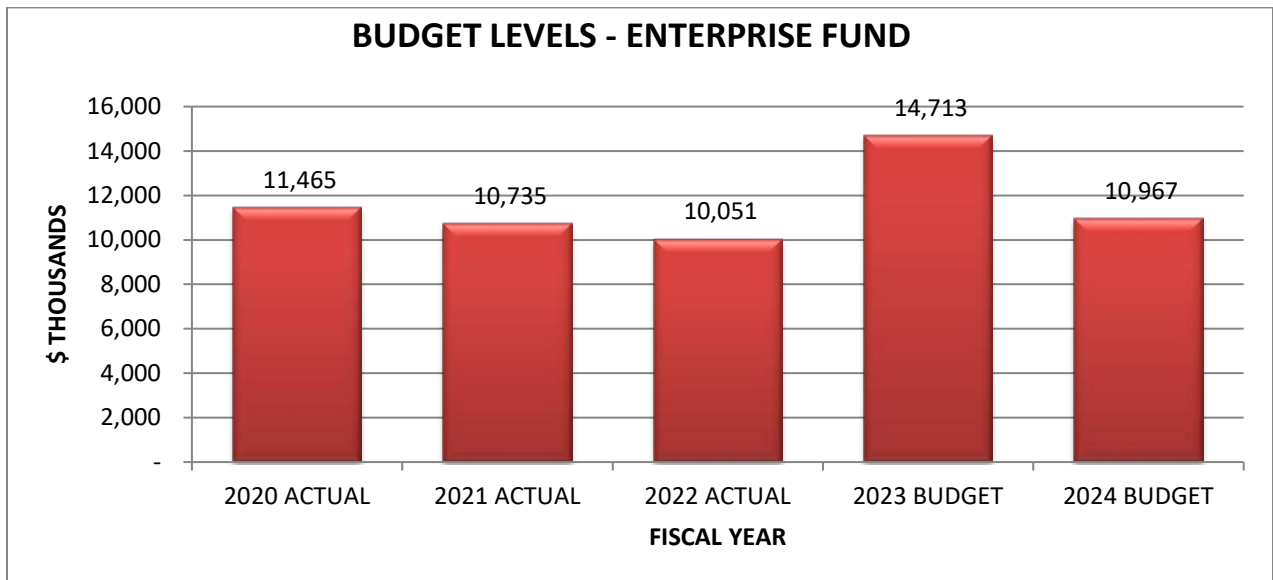
| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| STORMWATER FUND | | | | | | |
| 45-4510-4500-5840 | TRF TO WATER & SEWER FUND | 223,809 | 242,459 | | | 0 |
| 45-4510-5100-5206 | CONSULTING SERVICES | | | | | 25,000 |
| WHEELING ROAD IMPROVEMENTS-R1 | | | | | | 25,000 |
| 45-4510-5100-5223 | ENGINEERING & DESIGN SERV | | | 13,710 | 9,414 | 0 |
| 45-4510-5100-5504 | STORM SEWER IMPROVEMENTS | | | | 100,000 | 3,200,000 |
| STREET IMPROVEMENT PROGRAM | | | | | | 100,000 |
| SOUTH DUNHURST STORM SEWER IMPROVEMENTS | | | | | | 2,800,000 |
| WHEELING ROAD IMPROVEMENTS-R1 | | | | | | 300,000 |
| GL # FOOTNOTE TOTAL | | | | | | 3,200,000 |
| 45-4510-5100-5831 | TRANS TO TOWN CENTER TIF | | | 107,850 | | 0 |
| 45-4510-5100-5840 | TRF TO WATER & SEWER FUND | | | 276,500 | 300,000 | 316,000 |
| TRANSFER TO W/S FUND TO OFFSET STORMWATER SYSTEM | | | | | | 316,000 |
| OPERATING COSTS | | | | | | |
| 45-4520-5200-5206 | CONSULTING SERVICES | | | | 44,378 | 0 |
| 45-4520-5200-5504 | STORM SEWER IMPROVEMENTS | | | | 611,722 | 800,000 |
| STORM WATER TELEVISIONING, MAPPING AND CONDITION ASSESSMENT | | | | | | 750,000 |
| ECKO LAKE STORM SEWER REPAIR | | | | | | 50,000 |
| GL # FOOTNOTE TOTAL | | | | | | 800,000 |
| Fund 45 - STORMWATER FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 223,809 | 242,459 | 398,060 | 1,065,514 | 4,341,000 |

ENTERPRISE FUND

Water Sewer Fund:

| | |
|--|-------------|
| Water Operating Program (4100) | \$5,386,798 |
| Sewer Operating Program (4200) | 2,346,822 |
| Water System Capital Outlay (4310) | 0 |
| Sewer System Capital Outlay (4320) | 40,000 |
| Water System Capital Improvements (4330) | 2,692,790 |
| Sewer System Capital Improvements (4340) | 465,000 |
| Water System Debt Service (4350) | 35,900 |

TOTAL.....\$10,967,310



| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---------------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| WATER DIVISION-OPERATING | | | | | | |
| 40-4100-4000-5101 | LONGEVITY | 6,425 | 6,535 | 5,811 | 5,506 | 5,125 |
| | EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE | | | | | 600 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE | | | | | 3,125 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 1,400 |
| | GL # FOOTNOTE TOTAL | | | | | 5,125 |
| 40-4100-4000-5102 | OVERTIME | 47,901 | 45,527 | 44,198 | 54,532 | 50,000 |
| | COMPENSATION FOR CALL-BACKS OR CALL-INS (WATER MAIN BREAKS, HYDRANT REPAIRS, SCADA ALARM) | | | | | 41,000 |
| | COMP BUY BACK PER COLLECTIVE BARGAINING AGREEMENT (CBA) | | | | | 4,000 |
| | JULIE EMERGENCY LOCATES | | | | | 5,000 |
| | GL # FOOTNOTE TOTAL | | | | | 50,000 |
| 40-4100-4000-5103 | SEASONAL HELP | | 5,993 | 4,098 | 385 | 4,125 |
| | SEASONAL HELP | | | | | 4,125 |
| 40-4100-4000-5104 | SALARIES | 735,847 | 729,309 | 676,394 | 673,205 | 758,985 |
| | SALARIES FOR EMPLOYEES | | | | | 758,985 |
| 40-4100-4000-5105 | LOCAL TRAINING & MEETINGS | 929 | 1,349 | 1,194 | 2,464 | 1,250 |
| | SAFETY & DIVISION RELATED TRAINING/SEMINARS, CERTIFICATIONS & CDL REIMBURSEMENT PER COLLECTIVE BARGAINING AGREEMENT (CBA) | | | | | 1,250 |
| 40-4100-4000-5106 | UNIFORM ALLOWANCE | 3,351 | 2,827 | 4,901 | 3,721 | 4,200 |
| | CARRYOVER PER CBA | | | | | 500 |
| | UNIFORMS FOR EMPLOYEES, INCL SUPT & FOREMAN | | | | | 3,700 |
| | GL # FOOTNOTE TOTAL | | | | | 4,200 |
| 40-4100-4000-5108 | EMPLOYER CONTRIBUTIONS | 152,464 | 165,482 | 125,931 | 116,740 | 126,090 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES | | | | | 126,090 |
| 40-4100-4000-5111 | UNEMPLOYMENT COMPENSATION | | | (253) | | 0 |
| | UNANTICIPATED UNEMPLOYMENT COMPENSATION | | | | | |
| 40-4100-4000-5115 | SLDPA RETIREE CONTRIBUTN | | 10,678 | 6,914 | | 0 |
| | SLDPA RETIREE CONTRIBUTIONS | | | | | |
| 40-4100-4000-5116 | SICK LEAVE ANNL BUY BACK | 726 | 744 | 765 | 790 | 800 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 800 |
| 40-4100-4000-5205 | MULTIPLE DAY TRAINING | 61 | 875 | 3,747 | 5,276 | 4,400 |
| | AMERICAN WATER WORKS ASSOCIATION (AWWA) ANNUAL CONFERENCE & EXPO INCL REG & TRAVEL EXPENSE (ANAHEIM, CA) | | | | | 2,600 |
| | IL PUBLIC SERVICE INSTITUTE REG & TRAVEL EXPENSE (EFFINGHAM, IL) | | | | | 1,800 |
| | GL # FOOTNOTE TOTAL | | | | | 4,400 |
| 40-4100-4000-5207 | IS SERV & MAINT AGREEMENT | 71,351 | 75,363 | 97,243 | 105,288 | 123,740 |
| | GEOGRAPHIC INFORMATION SYSTEMS & RELATED COSTS | | | | | 54,500 |
| | SENSUS ANALYTICS HOSTING FEE (YEAR 5 OF 5) | | | | | 31,005 |
| | WATER CONSERVATION/METER WEB PORTAL (AQUAHAWK) | | | | | 10,920 |
| | CANARY COMPLIANCE (FUEL MONITORING) | | | | | 2,700 |
| | BACKFLOW MANAGEMENT FEE | | | | | 495 |
| | WATERLY SOFTWARE | | | | | 4,800 |
| | ASSET MANAGEMENT SOFTWARE, INCL ADVANCED MATERIALS MGMT | | | | | 13,920 |
| | GLOBAL POSITIONING SYSTEM (GPS) TELEMATICS MONTHLY DATA SERVICE | | | | | 5,400 |
| | GL # FOOTNOTE TOTAL | | | | | 123,740 |
| 40-4100-4000-5208 | DEBRIS DUMP CHARGES | 13,087 | 1,103 | 1,500 | 340 | 1,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---------------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| WATER DIVISION-OPERATING | | | | | | |
| | ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA) CLEAN CONSTRUCTION/DEMOLITION DEBRIS TESTING | | | | | 1,000 |
| 40-4100-4000-5209 | GAS & ELECTRIC | 85,261 | 79,906 | 69,686 | 90,614 | 85,000 |
| | ELECTRIC SERVICE (WATER FACILITIES) | | | | | 70,000 |
| | GAS SERVICE (WATER FACILITIES) | | | | | 15,000 |
| | GL # FOOTNOTE TOTAL | | | | | 85,000 |
| 40-4100-4000-5212 | EMPLOYEE HEALTH INSURANCE | 133,056 | 126,452 | 115,333 | 120,712 | 140,610 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES | | | | | 140,610 |
| 40-4100-4000-5213 | GEN LIABILITY INSURANCE | 73,650 | 86,140 | 123,500 | 123,500 | 125,970 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 125,970 |
| 40-4100-4000-5214 | HYDRANT MAINTENANCE | 25,604 | 25,421 | 26,583 | 26,195 | 45,000 |
| | FIRE HYDRANT SANDBLASTING AND PAINTING | | | | | 35,000 |
| | FIRE HYDRANT REPLACEMENT PARTS | | | | | 10,000 |
| | GL # FOOTNOTE TOTAL | | | | | 45,000 |
| 40-4100-4000-5217 | LANDSCAPE MAINTENANCE | | | 13,030 | 12,292 | 13,728 |
| | MOWING, FLOWER INSTALLATION, MULCHING, & TREATMENT AT WATER SITES | | | | | 13,728 |
| 40-4100-4000-5219 | BANK CHARGES | 39,632 | 8,868 | 8,845 | 8,583 | 11,400 |
| | LOCKBOX PROCESSING FEES (80% OF TOTAL) | | | | | 11,400 |
| 40-4100-4000-5220 | MAINT OFF/SPEC EQUIPMENT | 1,588 | 2,158 | 580 | 1,209 | 2,800 |
| | MAINT/REPAIRS TO CONFINED SPACE GAS EQUIP | | | | | 1,900 |
| | DIV PORTION OF PHOTOCOPIER SERVICES | | | | | 200 |
| | DIV PORTION OF PLOTTER SUPPLIES OR MAINT | | | | | 300 |
| | TESTING & RECERTIFICATION OF RPZ FOR WATER FACILITIES | | | | | 400 |
| | GL # FOOTNOTE TOTAL | | | | | 2,800 |
| 40-4100-4000-5222 | MEMBERSHIP DUES | 261 | 3,409 | 406 | 3,656 | 3,215 |
| | AMERICAN WATER WORKS ASSOCIATION (2) | | | | | 170 |
| | AMERICAN PUBLIC WORKS ASSOCIATION | | | | | 195 |
| | JULIE NOTIFICATION FEE | | | | | 2,850 |
| | GL # FOOTNOTE TOTAL | | | | | 3,215 |
| 40-4100-4000-5227 | POSTAGE | 15,496 | 16,104 | 17,502 | 17,592 | 18,820 |
| | UTILITY BILLING MAILING COSTS (80% OF TOTAL) BASED ON 51,000 BILLS & LATE NOTICES | | | | | 17,885 |
| | 49,000 BILLS X .44 X 1.03 X 80% | | | | | 935 |
| | 2,000 LATE NOTICES X .5665 X 1.03 X 80% | | | | | 18,820 |
| | GL # FOOTNOTE TOTAL | | | | | 18,820 |
| 40-4100-4000-5228 | PRINTING & BINDING | 12,907 | 12,244 | 12,880 | 14,354 | 15,040 |
| | UTILITY BILL PRINTING COSTS (80% OF TOTAL) | | | | | 9,950 |
| | 51,000 BILLS X .2365 X 1.03 X 80% | | | | | 1,440 |
| | \$150 SET UP CHARGE X 12 X 80% | | | | | 2,500 |
| | UTILITY BILL INSERT MAILING | | | | | 750 |
| | UTILITY BILL USAGE TICKETS & REPORTS | | | | | 400 |
| | DOOR HANGERS (RPZ, TURNOFF, HIGH CONSUMPTION) | | | | | 15,040 |
| | GL # FOOTNOTE TOTAL | | | | 218 | 0 |
| 40-4100-4000-5233 | RENTAL EQUIPMENT | | | | 218 | 0 |
| | SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (BARRICADES, ADVANCED WARNING SIGNS) | | | | | 58,800 |
| 40-4100-4000-5236 | CREDIT CARD FEES | | 37,963 | 41,402 | 55,582 | 58,800 |
| | INVOICECLOUD PROCESSING FEES (70%) | | | | | 58,800 |
| 40-4100-4000-5237 | TELEMETRY EQUIP MAINT | 23,830 | 11,322 | 15,714 | 10,169 | 15,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---------------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| WATER DIVISION-OPERATING | | | | | | |
| | MISC REPAIR PARTS (PILOT AND/OR ALTITUDE VALVES, ETC) | | | | | 5,000 |
| | SCADA MAINT/REPAIRS/SERVICE CALLS | | | | | 10,000 |
| | GL # FOOTNOTE TOTAL | | | | | 15,000 |
| 40-4100-4000-5242 | RETIREE HEALTH INSURANCE | 8,272 | 11,021 | 5,683 | 5,893 | 6,130 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 6,130 |
| 40-4100-4000-5243 | PUMPHOUSE MAINTENANCE | 33,820 | 41,238 | 18,335 | 14,853 | 16,000 |
| | MISC REPAIRS FOR PUMP HOUSE EQUIP | | | | | 16,000 |
| 40-4100-4000-5246 | MEDICAL EXAMS | | | 690 | 411 | 1,063 |
| | DIV PORTION OF ANNUAL HEARING TEST (OSHA REQUIRED) | | | | | 320 |
| | DIV PORTION OF CDL RANDOM DRUG & ALCOHOL TESTING (DOT REQUIRED) | | | | | 225 |
| | HEP B VACCINE (OSHA REQUIRED) | | | | | 163 |
| | RESPIRATOR TESTING (OSHA REQUIRED) | | | | | 345 |
| | DRUG & ALCOHOL CLEARINGHOUSE CHECK (DOT REQUIRED) | | | | | 10 |
| | GL # FOOTNOTE TOTAL | | | | | 1,063 |
| 40-4100-4000-5299 | MISC CONTRACTUAL SERVICES | 109,546 | 129,851 | 163,252 | 152,702 | 104,125 |
| | PLUMBING INSPECTIONS (B&F) | | | | | 40,000 |
| | AGGREGATE DELIVERY & DEBRIS HAULING | | | | | 30,000 |
| | UTILITY EXCAVATION AND/OR RESTORATION SERVICES | | | | | 5,000 |
| | WISC CENTRAL RR CROSSING LEASE & WATER PIPELINE FEE | | | | | 125 |
| | UST TESTING, NORTH & SOUTH STATIONS & WELL #7 (EPA REQUIRED) | | | | | 4,000 |
| | ANNUAL MAINT OF GENERATORS & TRANSFER SWITCH | | | | | 10,000 |
| | DIESEL FUEL POLISHING/FILTERING | | | | | 15,000 |
| | GL # FOOTNOTE TOTAL | | | | | 104,125 |
| 40-4100-4000-5301 | AUTO PETROL PRODUCTS | 13,021 | 20,146 | 25,907 | 17,697 | 27,000 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 27,000 |
| 40-4100-4000-5302 | BOOKS & SUBSCRIPTIONS | 74 | | | | 0 |
| 40-4100-4000-5303 | CHEMICALS | 1,184 | 1,366 | 5,943 | 10,705 | 7,000 |
| | CHEMICALS FOR POTABLE WATER TREATMENT (CHLORINE) | | | | | 7,000 |
| 40-4100-4000-5308 | WATER SAMPLES | 21,114 | 7,692 | 6,281 | 8,684 | 12,095 |
| | IEPA REQUIRED LAB TESTING | | | | | 11,095 |
| | MISC TESTING | | | | | 1,000 |
| | GL # FOOTNOTE TOTAL | | | | | 12,095 |
| 40-4100-4000-5309 | JANITORIAL SUPPLIES | | | | 67 | 0 |
| 40-4100-4000-5310 | VEHICLE MAINTENANCE | 24,478 | 23,487 | 20,148 | 23,933 | 25,000 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 25,000 |
| 40-4100-4000-5311 | BLDG/GROUNDS MAINTENANCE | 16,836 | 17,575 | 9,486 | 3,688 | 10,000 |
| | MISC REPAIRS TO PUMP HOUSE & RESERVOIR BLDG/GROUNDS (SUMP PUMPS, HEATERS, PRESSURE TRANSMITTER, ELECTRICAL) | | | | | 10,000 |
| 40-4100-4000-5313 | IS MISC EQPT & SUPPLIES | 5,367 | 3,502 | 9,441 | 7,893 | 9,950 |
| | (3) REPLACEMENT COMPUTERS TO MEET MIN VILLAGE SPECS | | | | | 5,250 |
| | IPHONE UPGRADE | | | | | 500 |
| | (3) IPAD PRO REPLACEMENTS | | | | | 4,200 |
| | GL # FOOTNOTE TOTAL | | | | | 9,950 |
| 40-4100-4000-5315 | SMALL TOOLS & EQUIPMENT | 3,423 | 8,927 | 5,006 | 9,035 | 9,000 |
| | REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP | | | | | 5,000 |
| | REPLACEMENT OF PW FITNESS ROOM EQUIPMENT | | | | | 4,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---|------------------|------------------|------------------|------------------|------------------------|
| WATER DIVISION-OPERATING | | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 9,000 |
| 40-4100-4000-5317 | MISC OPERATING SUPPLIES | 50 | 414 | 119 | 193 | 200 |
| | MISC SUPPLIES (BATTERIES, CELL PHONE CHARGERS, ETC) | | | | | 200 |
| 40-4100-4000-5318 | OFFICE SUPPLIES | | | 90 | 319 | 250 |
| | DIV GENERAL SUPPLIES (FILES, PENS, LABELS, ETC) | | | | | 250 |
| 40-4100-4000-5319 | PROTECTIVE CLOTHING/SUPL | 2,482 | 2,053 | 2,965 | 3,936 | 3,000 |
| | SAFETY & WEATHER GEAR; PPE SUPPLIES | | | | | 3,000 |
| 40-4100-4000-5341 | METERS | 13,262 | 25,668 | 39,937 | 50,758 | 24,000 |
| | METERS AND METER RELATED PARTS | | | | | 24,000 |
| 40-4100-4000-5344 | WATER MAIN MAINTENANCE | 40,726 | (63,931) | 51,761 | 24,274 | 40,000 |
| | REPAIR PARTS (E.G. PIPE, VALVES, VAULTS, CLAMPS, NUTS, BOLTS, B-BOXES) | | | | | 40,000 |
| 40-4100-4000-5345 | WATER STORAGE MAINT | 33,842 | 33,628 | 23,372 | 5,570 | 22,000 |
| | INSPECTION, EQUIP & RE-CALIBRATION OF WATER STORAGE FACILITIES & MISC REPAIRS/MAINT, INCL SECURITY CAMERAS & RISK/RESILIENCE COMPLIANCES | | | | | 22,000 |
| 40-4100-4000-5624 | BOND INTEREST EXPENSE | (1,493) | (1,523) | | | 0 |
| | BOND INTEREST EXPENSE | | | | | |
| 40-4100-4000-5703 | GENERAL FUND REIMBRMNT | 1,057,386 | 1,082,329 | 1,083,480 | 1,126,370 | 1,185,538 |
| | REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES - WATER PROGRAM'S SHARE (80%) OF REIMB COSTS, REMAINING SHARE (20%) IN SEWER PROGRAM | | | | | 1,185,538 |
| 40-4100-4000-5705 | NWVC WATER CHARGE | 1,789,462 | 1,725,905 | 1,695,578 | 1,758,943 | 1,873,000 |
| | COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS | | | | | 1,873,000 |
| 40-4100-4000-5706 | TRANSFER TO DEBT SERVICE | 406,887 | 428,353 | 446,730 | 466,912 | 250,344 |
| | TRANSFER TO 2021 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST | | | | | 250,344 |
| 40-4100-4000-5707 | TRANSFER TO CERF | | 3,571 | 1,189 | | 146,005 |
| | CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND | | | | | 146,005 |
| 40-4100-4000-5710 | DEPRECIATION EXPENSE | 1,032,248 | 1,083,023 | 1,101,650 | 1,113,847 | 0 |
| 40-4100-4000-5724 | OPEB EXPENSE - WS | (569) | 44,095 | (31,933) | 24,379 | 0 |
| 40-4100-4000-5725 | PENSION EXP - IMRF WS | (347,203) | (517,949) | 207,866 | | 0 |
| Total Department WATER DIVISION-OPERATING: | | 5,707,642 | 5,566,213 | 6,310,880 | 6,283,985 | 5,386,798 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---------------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| SEWER DIVISION-OPERATING | | | | | | |
| 40-4200-4000-5101 | LONGEVITY | 6,425 | 6,535 | 5,811 | 5,506 | 5,125 |
| | EMPLOYEE WITH 12 THRU 17 YEARS OF SERVICE | | | | | 600 |
| | EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE | | | | | 3,125 |
| | EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE | | | | | 1,400 |
| | GL # FOOTNOTE TOTAL | | | | | 5,125 |
| 40-4200-4000-5102 | OVERTIME | 12,019 | 7,722 | 6,592 | 9,664 | 18,000 |
| | COMPENSATION FOR CALL-BACKS OR CALL-INS (FLOOD RESPONSE, SEWER BACKUPS) | | | | | 9,000 |
| | COMP BUY BACK PER COLLECTIVE BARGAINING AGREEMENT (CBA) | | | | | 4,000 |
| | JULIE EMERGENCY LOCATES | | | | | 5,000 |
| | GL # FOOTNOTE TOTAL | | | | | 18,000 |
| 40-4200-4000-5103 | SEASONAL HELP | | 5,044 | 1,400 | 385 | 4,125 |
| | SEASONAL EMPLOYEE | | | | | 4,125 |
| 40-4200-4000-5104 | SALARIES | 735,844 | 729,314 | 676,392 | 672,551 | 758,985 |
| | SALARIES FOR DIVISION EMPLOYEES | | | | | 758,985 |
| 40-4200-4000-5105 | LOCAL TRAINING & MEETINGS | 1,099 | 3,234 | 3,568 | 2,648 | 2,250 |
| | SAFETY & DIVISION RELATED TRAINING/SEMINARS, CERTIFICATIONS & CDL REIMBURSEMENTS PER COLLECTIVE BARGAINING AGREEMENT (CBA) | | | | | 1,250 |
| | PIPELINE ASSESSMENT CERTIFICATION PROGRAM | | | | | 1,000 |
| | GL # FOOTNOTE TOTAL | | | | | 2,250 |
| 40-4200-4000-5106 | UNIFORM ALLOWANCE | 3,350 | 2,826 | 4,899 | 3,721 | 4,200 |
| | UNIFORMS FOR EMPLOYEES, INCL SUPT & FOREMAN | | | | | 3,700 |
| | CARRYOVER PER CBA | | | | | 500 |
| | GL # FOOTNOTE TOTAL | | | | | 4,200 |
| 40-4200-4000-5108 | EMPLOYER CONTRIBUTIONS | 151,995 | 165,878 | 125,604 | 111,524 | 121,190 |
| | IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | 121,190 |
| 40-4200-4000-5111 | UNEMPLOYMENT COMPENSATION | | | (253) | | 0 |
| | UNANTICIPATED UNEMPLOYMENT COMPENSATION | | | | | 0 |
| 40-4200-4000-5115 | SLDPA RETIREE CONTRIBUTN | | 10,678 | 6,914 | | 0 |
| | SLDPA RETIREE CONTRIBUTIONS | | | | | 0 |
| 40-4200-4000-5116 | SICK LEAVE ANNL BUY BACK | 726 | 744 | 765 | 790 | 800 |
| | SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES | | | | | 800 |
| 40-4200-4000-5205 | MULTIPLE DAY TRAINING | 1,435 | | 2,532 | 145 | 1,700 |
| | WATER & WASTEWATER EQUIP, TREATMENT & TRANSPORT SHOW INCL REG & TRAVEL EXPENSES (INDIANA) | | | | | 1,700 |
| 40-4200-4000-5206 | CONSULTING SERVICES | 4,100 | 4,500 | 5,600 | 3,970 | 9,000 |
| | STORM SEWER NPDES PHASE II COMPLIANCE REPORT INCL ANNUAL VILLAGE TRAINING | | | | | 7,500 |
| | CORNELL AVE DAM INSPECTION | | | | | 1,500 |
| | GL # FOOTNOTE TOTAL | | | | | 9,000 |
| 40-4200-4000-5207 | IS SERV & MAINT AGREEMENT | 39,722 | 45,569 | 58,558 | 60,213 | 68,420 |
| | GEOGRAPHIC INFORMATION SYSTEMS, AND RELATED COSTS | | | | | 54,500 |
| | ASSET MGMT SOFTWARE INCL ADVANCED MATERIALS MGMT | | | | | 13,920 |
| | GL # FOOTNOTE TOTAL | | | | | 68,420 |
| 40-4200-4000-5208 | DEBRIS DUMP CHARGES | 17,284 | 1,103 | 1,500 | | 1,000 |
| | ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA) CLEAN CONSTRUCTION DEMOLITION DEBRIS TESTING | | | | | 1,000 |
| 40-4200-4000-5209 | GAS & ELECTRIC | 22,024 | 18,056 | 16,749 | 18,020 | 20,000 |
| | ELECTRIC SERVICE (SANITARY LIFT, PUMPING STATIONS) | | | | | 15,000 |
| | GAS SERVICE (SANITARY LIFT, PUMPING STATIONS) | | | | | 5,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---------------------------------|--|------------------|------------------|------------------|------------------|------------------------|
| SEWER DIVISION-OPERATING | | | | | | |
| | GL # FOOTNOTE TOTAL | | | | | 20,000 |
| 40-4200-4000-5212 | EMPLOYEE HEALTH INSURANCE | 133,055 | 126,451 | 115,331 | 120,607 | 140,610 |
| | EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | 140,610 |
| 40-4200-4000-5213 | GEN LIABILITY INSURANCE | 39,280 | 45,950 | 65,870 | 65,870 | 67,190 |
| | DIVISION SHARE OF GENERAL LIABILITY INSURANCE COVERAGE INCL WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT | | | | | 67,190 |
| 40-4200-4000-5217 | LANDSCAPE MAINTENANCE | 22,485 | 24,985 | 55,815 | 53,584 | 55,640 |
| | BUFFALO CREEK STREAMBANK MAINTENANCE | | | | | 5,800 |
| | DIVERSION CHANNEL MAINT INCL NORTH MILW AVE | | | | | 17,600 |
| | MOWING & TREATMENT AT SEWER/STORMWATER SITES | | | | | 32,240 |
| | GL # FOOTNOTE TOTAL | | | | | 55,640 |
| 40-4200-4000-5219 | BANK CHARGES | 2,033 | 2,217 | 2,211 | 2,146 | 2,850 |
| | LOCKBOX PROCESSING FEES (20% OF TOTAL) | | | | | 2,850 |
| 40-4200-4000-5220 | MAINT OFF/SPEC EQUIPMENT | 1,839 | 6,238 | 4,874 | 1,612 | 5,000 |
| | MAINT/REPAIRS TO LOCATOR, GAS DETECTOR, CAMERA, ETC | | | | | 4,500 |
| | DIV PORTION OF PHOTOCOPIER SERVICES | | | | | 200 |
| | DIV PORTION OF PLOTTER SUPPLIES OR MAINTENANCE | | | | | 300 |
| | GL # FOOTNOTE TOTAL | | | | | 5,000 |
| 40-4200-4000-5222 | MEMBERSHIP DUES | 558 | 4,127 | 1,000 | 4,584 | 3,850 |
| | JULIE NOTIFICATION FEE | | | | | 2,850 |
| | ANNUAL IEPA NPDES FEE | | | | | 1,000 |
| | GL # FOOTNOTE TOTAL | | | | | 3,850 |
| 40-4200-4000-5227 | POSTAGE | 3,293 | 3,422 | 3,719 | 3,739 | 4,000 |
| | UTILITY BILLING MAILING COSTS (17% OF TOTAL) BASED ON 51,000 BILLS & LATE NOTICES | | | | | |
| | 49,000 BILLS X .44 X 1.03 X 17% | | | | | 3,800 |
| | 2,000 LATE NOTICES X .5665 X 1.03 X 17% | | | | | 200 |
| | GL # FOOTNOTE TOTAL | | | | | 4,000 |
| 40-4200-4000-5228 | PRINTING & BINDING | 2,727 | 2,533 | 2,563 | 2,382 | 2,425 |
| | UTILITY BILL PRINTING COSTS (17% OF TOTAL) | | | | | |
| | 51,000 X .2365 X 1.03 X 17% | | | | | 2,115 |
| | SET-UP CHARGES \$150 X 12 = \$1,800 X 1.03 X 17% | | | | | 310 |
| | GL # FOOTNOTE TOTAL | | | | | 2,425 |
| 40-4200-4000-5234 | TREE MAINT SERVICE | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | CONTRACTUAL TREE & BRUSH REMOVAL ALONG WATERWAYS | | | | | 30,000 |
| 40-4200-4000-5237 | TELEMETRY EQUIP MAINT | 8,193 | 7,051 | 7,257 | 6,408 | 8,110 |
| | ANNUAL OMNI SITE PUMP STATION SERVICE FEE | | | | | 6,310 |
| | CONTROL PANEL MAINTENANCE | | | | | 1,800 |
| | GL # FOOTNOTE TOTAL | | | | | 8,110 |
| 40-4200-4000-5242 | RETIREE HEALTH INSURANCE | 14,004 | 14,477 | 11,973 | 12,300 | 12,705 |
| | EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES | | | | | 12,705 |
| 40-4200-4000-5246 | MEDICAL EXAMS | | | 690 | 366 | 1,063 |
| | DIV PORTION OF ANNUAL HEARING TEST (OSHA REQUIRED) | | | | | 320 |
| | DIV PORTION OF CDL RANDOM DRUG & ALCOHOL TESTING (DOT REQUIRED) | | | | | 225 |
| | HEPATITIS B VACCINES (OSHA REQUIRED) | | | | | 163 |
| | RESPIRATOR TESTING (OSHA REQUIRED) | | | | | 345 |
| | DRUG & ALCOHOL CLEARINGHOUSE CHECK (DEPARTMENT OF TRANSPORTATION (DOT) REQUIRED) | | | | | 10 |
| | GL # FOOTNOTE TOTAL | | | | | 1,063 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---------------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| SEWER DIVISION-OPERATING | | | | | | |
| 40-4200-4000-5299 | MISC CONTRACTUAL SERVICES | 79,217 | 103,813 | 151,509 | 106,695 | 59,000 |
| | AGGREGATE DELIVERY & DEBRIS HAULING | | | | | 30,000 |
| | SPECIALIZED SEWER LINE CLEANING & TELEVISIONING | | | | | 20,000 |
| | UTILITY EXCAVATION AND/OR RESTORATION SERVICES | | | | | 5,000 |
| | BIOHAZARD WASTE COLLECTION | | | | | 500 |
| | ANNUAL MAINT OF GENERATOR & TRANSFER SWITCH | | | | | 3,500 |
| | GL # FOOTNOTE TOTAL | | | | | 59,000 |
| 40-4200-4000-5301 | AUTO PETROL PRODUCTS | 9,325 | 14,557 | 20,968 | 17,318 | 25,000 |
| | MOTOR & TRANSMISSION OILS, ANTIFREEZE, GREASE, BREAK FLUID, PROPANE, GASOLINE & DIESEL FUEL FOR DIVISION VEHICLES & EQUIPMENT | | | | | 25,000 |
| 40-4200-4000-5302 | BOOKS & SUBSCRIPTIONS | 1,200 | 1,200 | | | 1,400 |
| | WEATHER SERVICES (MURRAY & TRETTEL) | | | | | 1,400 |
| 40-4200-4000-5303 | CHEMICALS | 7,168 | 7,654 | 7,862 | 7,901 | 8,000 |
| | CHEMICALS FOR LIFT STATIONS & SEWER LINES | | | | | 8,000 |
| 40-4200-4000-5310 | VEHICLE MAINTENANCE | 12,485 | 20,304 | 17,621 | 17,619 | 25,000 |
| | REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE. | | | | | 25,000 |
| 40-4200-4000-5311 | BLDG/GROUNDS MAINTENANCE | 13 | 825 | | | 0 |
| | MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES | | | | | |
| 40-4200-4000-5313 | IS MISC EQPT & SUPPLIES | | 2,190 | 357 | 4,706 | 2,250 |
| | (1) REPLACEMENT COMPUTER TO MEET MINIMUM VILLAGE SPECS | | | | | 1,750 |
| | IPHONE UPGRADE | | | | | 500 |
| | GL # FOOTNOTE TOTAL | | | | | 2,250 |
| 40-4200-4000-5315 | SMALL TOOLS & EQUIPMENT | 4,202 | 4,883 | 3,845 | 5,425 | 5,000 |
| | REPLACEMENT/REPAIRS OF MISC TOOLS/EQUIP | | | | | 5,000 |
| 40-4200-4000-5317 | MISC OPERATING SUPPLIES | 6 | 101 | 159 | 112 | 700 |
| | MISC SUPPLIES (BATTERIES, CELL PHONE CHARGERS, ETC) | | | | | 700 |
| 40-4200-4000-5318 | OFFICE SUPPLIES | | | | 241 | 250 |
| | DIV GENERAL SUPPLIES (FILES, PENS, LABELS, ETC) | | | | | 250 |
| 40-4200-4000-5319 | PROTECTIVE CLOTHING/SUPL | 3,736 | 2,685 | 3,034 | 3,928 | 3,000 |
| | SAFETY & WEATHER GEAR; PERSONAL PROTECTIVE EQUIPMENT (PPE) SUPPLIES | | | | | 3,000 |
| 40-4200-4000-5340 | LIFT STATIONS | 31,239 | 36,725 | 20,230 | 18,086 | 20,000 |
| | REPAIRS OR PARTS FOR STORM WATER PUMP & SANITARY LIFT STATIONS INCL ELECTRICAL MODIFICATIONS | | | | | 20,000 |
| 40-4200-4000-5342 | SEWER LINE MAINTENANCE | 60,583 | 38,775 | 48,229 | 51,317 | 62,000 |
| | MATERIALS & SUPPLIES FOR STORM & SANITARY SEWER SYSTEMS (PIPE, COUPLINGS, ETC) | | | | | 30,000 |
| | METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO (MWRDGC) AGREEMENT (OFFSETTING REVENUE IS RECEIVED) | | | | | 32,000 |
| | GL # FOOTNOTE TOTAL | | | | | 62,000 |
| 40-4200-4000-5703 | GENERAL FUND REIMBRMNT | 264,346 | 270,582 | 270,870 | 281,590 | 296,385 |
| | SEWER FUND SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM | | | | | 296,385 |
| 40-4200-4000-5706 | TRANSFER TO DEBT SERVICE | 406,887 | 428,353 | 446,729 | 466,912 | 250,344 |
| | TRANSFER TO 2021 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST | | | | | 250,344 |
| 40-4200-4000-5707 | TRANSFER TO CERF | | 1,359 | 1,226 | | 240,255 |
| | CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND | | | | | 240,255 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|----------------------|------------------|------------------|------------------|------------------|------------------------|
| SEWER DIVISION-OPERATING | | | | | | |
| 40-4200-4000-5710 | DEPRECIATION EXPENSE | 415,479 | 438,891 | 427,229 | 451,528 | 0 |
| Total Department SEWER DIVISION-OPERATING: | | 2,549,376 | 2,641,551 | 2,637,802 | 2,626,113 | 2,346,822 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| WATER SYSTEM-CAPITAL OUTLAY | | | | | | |
| 40-4310-4000-5299 | MISC CONTRACTUAL SERVICES | 255,141 | 57,158 | | | 0 |
| 40-4310-4000-5503 | WATER IMPROVEMENTS | 381,028 | | | | 0 |
| Total Department WATER SYSTEM-CAPITAL OUTLAY: | | 636,169 | 57,158 | 0 | 0 | 0 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| SEWER SYSTEM-CAPITAL OUTLAY | | | | | | |
| 40-4320-4000-5299 | MISC CONTRACTUAL SERVICES | 106,493 | | | | 0 |
| 40-4320-4000-5502 | SANITARY SEWER IMPROVEMNT | 119,319 | 73,199 | 9,674 | 39,640 | 40,000 |
| SSES INVESTIGATION | | | | | | 40,000 |
| Total Department SEWER SYSTEM-CAPITAL OUTLAY: | | 225,812 | 73,199 | 9,674 | 39,640 | 40,000 |

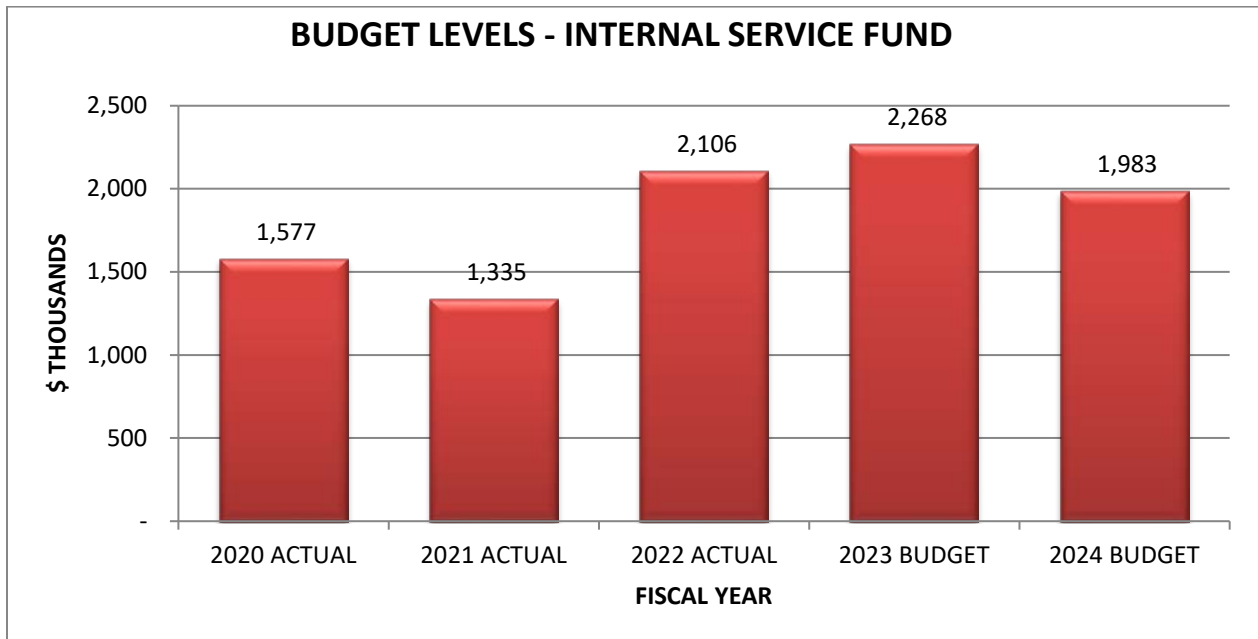
| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| WATER SYSTEM-CAPITAL IMPROVEMENTS | | | | | | |
| 40-4330-4000-5101 | LONGEVITY | 630 | 630 | 390 | 390 | 450 |
| EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE - REMAINING LONGEVITY CHARGED TO 3400 (CAPITAL PROJECTS FUND) & 1400 (ENGINEERING/CIP) | | | | | | 450 |
| 40-4330-4000-5102 | OVERTIME | 690 | 77 | 85 | 16,132 | 0 |
| 40-4330-4000-5104 | SALARIES | 119,918 | 98,118 | 80,015 | 91,009 | 112,805 |
| SALARIES FOR EMPLOYEES | | | | | | 112,805 |
| 40-4330-4000-5108 | EMPLOYER CONTRIBUTIONS | 24,305 | 20,380 | 14,714 | 14,753 | 17,510 |
| IMRF, FICA, AND MEDICARE CONTRIBUTIONS | | | | | | 17,510 |
| 40-4330-4000-5206 | CONSULTING SERVICES | 196,495 | 191,154 | 222,655 | 387,342 | 157,500 |
| WATER MAIN REPLACEMENT PROGRAM | | | | | | 127,500 |
| LAKESIDE VILLAS RESURFACING - RI3 | | | | | | 30,000 |
| GL # FOOTNOTE TOTAL | | | | | | 157,500 |
| 40-4330-4000-5212 | EMPLOYEE HEALTH INSURANCE | 20,055 | 18,721 | 15,660 | 16,221 | 19,525 |
| EMPLOYER PORTION OF INSURANCE PREMIUMS | | | | | | 19,525 |
| 40-4330-4000-5223 | ENGINEERING & DESIGN SERV | | | | 141,684 | 75,000 |
| WATER MAIN REPLACEMENT PROGRAM | | | | | | 75,000 |
| 40-4330-4000-5299 | MISC CONTRACTUAL SERVICES | | | 149,880 | 9,978 | 0 |
| 40-4330-4000-5503 | WATER IMPROVEMENTS | 1,653,486 | 1,559,088 | 368,129 | 4,859,850 | 2,115,000 |
| WATER MAIN REPLACEMENT PROGRAM | | | | | | 1,730,000 |
| WATER FACILITY IMPROVEMENTS | | | | | | 30,000 |
| WATER METER BATTERY REPLACEMENT | | | | | | 55,000 |
| UNDERGROUND DIESEL STORAGE TANK REPLACEMENT | | | | | | 300,000 |
| GL # FOOTNOTE TOTAL | | | | | | 2,115,000 |
| 40-4330-4000-5508 | PAVEMENT IMPROVEMENTS | | | 6,987 | | 195,000 |
| LAKESIDE VILLAS RESURFACING - RI3 | | | | | | 195,000 |
| Total Department WATER SYSTEM-CAPITAL IMPROVEMENTS: | | 2,015,579 | 1,888,168 | 858,515 | 5,537,359 | 2,692,790 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|--|------------------|------------------|------------------|------------------|------------------------|
| SEWER SYSTEM-CAPITAL IMPROVEMENTS | | | | | | |
| 40-4340-4000-5502 | SANITARY SEWER IMPROVEMNT | 254,962 | 453,614 | 191,798 | 419,729 | 465,000 |
| | SANITARY SEWER LINING PROJECT | | | | | 180,000 |
| | LIFT STATION IMPROVEMENTS | | | | | 180,000 |
| | MANHOLE LINING AND REHAB | | | | | 5,000 |
| | WATER MAIN REPLACEMENT PROGRAM | | | | | 100,000 |
| | GL # FOOTNOTE TOTAL | | | | | 465,000 |
| Total | Department SEWER SYSTEM-CAPITAL IMPROVEMENTS: | 254,962 | 453,614 | 191,798 | 419,729 | 465,000 |

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|--------------------------|------------------|------------------|------------------|------------------|------------------------|
| WATER SYSTEM-DEBT SERVICE | | | | | | |
| 40-4350-4000-5620 | AMORTIZATION EXPENSE ARO | | | | 3,538 | 0 |
| 40-4350-4000-5621 | LOSS ON REFUNDING | | | | (634) | 0 |
| 40-4350-4000-5622 | AMORTIZATION - PREMIUM | | | | (14,089) | 0 |
| 40-4350-4000-5624 | BOND INTEREST EXPENSE | | | 42,425 | 39,108 | 35,900 |
| 2020 GO REFUNDING BONDS (WS SHARE) | | | | | | 35,900 |
| Total Department WATER SYSTEM-DEBT SERVICE: | | 0 | 0 | 42,425 | 27,923 | 35,900 |

INTERNAL SERVICE FUND

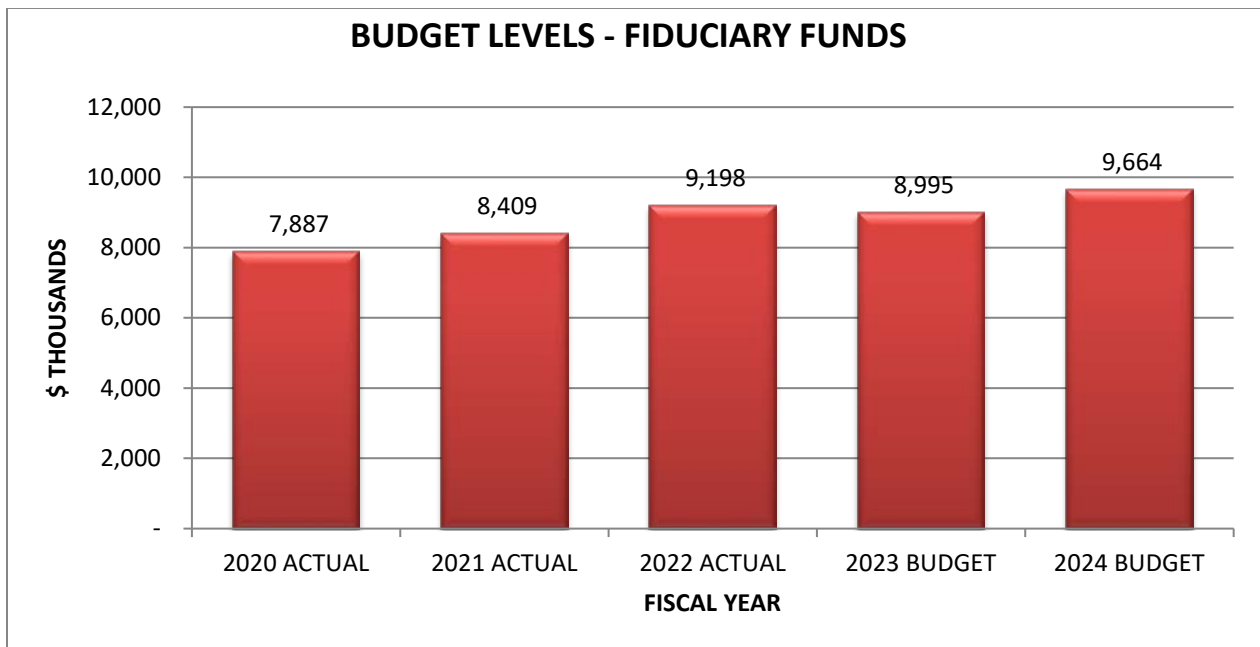
Liability Insurance Fund.....\$1,982,886



| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---|------------------|------------------|------------------|------------------|------------------------|
| LIABILITY INSURANCE FUND | | | | | | |
| 51-0000-0000-5206 | CONSULTING SERVICES | 76,585 | 61,421 | 61,342 | 63,403 | 65,084 |
| | COST OF RISK MANAGEMENT CONSULTING SERVICES | | | | | 25,584 |
| | BROKER FEES | | | | | 39,500 |
| | GL # FOOTNOTE TOTAL | | | | | 65,084 |
| 51-0000-0000-5213 | GEN LIABILITY INSURANCE | 425,613 | 628,874 | 813,744 | 865,711 | 952,052 |
| | PREMIUMS FOR EXCESS PROPERTY, CASUALTY, AND WORKERS COMPENSATION COVERAGE | | | | | 952,052 |
| 51-0000-0000-5271 | INSURANCE CLAIMS ADMIN | 52,379 | 59,828 | 72,962 | 44,816 | 47,000 |
| | CLAIMS ADMINISTRATION EXPENSES | | | | | 27,500 |
| | REBOUND FEES - SERVICE THAT ASSISTS POLICE AND FIRE EMPLOYEES WITH WORKERS COMPENSATION-RELATED INJURIES | | | | | 19,500 |
| | GL # FOOTNOTE TOTAL | | | | | 47,000 |
| 51-0000-0000-5272 | INSURANCE CLAIMS | 983,025 | 538,635 | 1,158,192 | 644,097 | 918,750 |
| | ANTICIPATED CLAIM-RELATED LOSSES | | | | | 918,750 |
| 51-0000-0000-5707 | TRANSFER TO CERF | 39,880 | 45,968 | | | 0 |
| Fund 51 - LIABILITY INSURANCE FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 1,577,482 | 1,334,726 | 2,106,240 | 1,618,027 | 1,982,886 |

FIDUCIARY FUNDS

| | |
|--------------------------|--------------------|
| Police Pension Fund..... | \$5,353,118 |
| Fire Pension Fund | 4,311,003 |
| TOTAL..... | \$9,664,121 |



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 before 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 over 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 the 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 the 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 2023 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 1/1/2023 | As of 1/1/2022 |
|--|----------------|----------------|
| Actuarial Accrued Liability | \$95,097,807 | \$91,171,246 |
| Market Value of Assets | \$61,406,275 | \$72,765,531 |
| Actuarial Value of Assets | \$67,546,903 | \$66,821,928 |
| Unfunded Actuarial Accrued Liability (Surplus) | \$27,550,904 | \$24,349,318 |
| Percent Fund (Actuarial Value) | 71.03% | 73.29% |
| Percent Funded (Market Value) | 64.57% | 79.81% |

The Village funds its contribution to the pension fund entirely from a portion of the annual property tax levy. The Village levied \$2,762,093 for Tax Year 2023, which was \$399,656 (-12.64%) less than the 2022 levy.

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|---------------------------------------|---|------------------|------------------|------------------|------------------|------------------------|
| POLICE PENSION FUND | | | | | | |
| 61-0000-0000-5203 | AUDIT | 8,000 | 8,000 | 8,000 | | 0 |
| 61-0000-0000-5205 | MULTIPLE DAY TRAINING | | 1,541 | 1,911 | 1,246 | 2,000 |
| | FEEES FOR PENSION CONFERENCES & RELATED EXPENSES | | | | | 2,000 |
| 61-0000-0000-5206 | CONSULTING SERVICES | 65,116 | 76,793 | 43,468 | 81,189 | 0 |
| 61-0000-0000-5213 | GEN LIABILITY INSURANCE | 4,943 | 4,972 | 5,172 | 5,369 | 5,700 |
| | FIDUCIARY LIABILITY INSURANCE | | | | | 5,700 |
| 61-0000-0000-5218 | LEGAL SERVICES | 15,750 | 23,391 | 12,913 | 26,456 | 23,000 |
| | PENSION BOARD ATTORNEY QUARTERLY RETAINER (\$750) | | | | | 3,000 |
| | ESTIMATED LEGAL FEES FOR POTENTIAL DISABILITY HEARINGS | | | | | 20,000 |
| | GL # FOOTNOTE TOTAL | | | | | 23,000 |
| 61-0000-0000-5219 | BANK CHARGES | 50 | 528 | 293 | 14,157 | 12,000 |
| | ILLINOIS POLICE OFFICERS PENSION INVESTMENT FUND (IPOPIF) MONTHLY ADMIN & INVESTMENT FEES | | | | | 12,000 |
| 61-0000-0000-5222 | MEMBERSHIP DUES | 824 | 795 | 795 | 795 | 820 |
| | ILLINOIS PUBLIC PENSION FUND ASSOCIATION (IPPPA) ANNUAL MEMBERSHIP DUES | | | | | 820 |
| 61-0000-0000-5241 | ACCOUNTING / BOOKKEEPING | 32,110 | 36,938 | 35,870 | 39,090 | 35,000 |
| | ANNUAL LAUTERBACH & AMEN (L&A) ACCOUNTING & ADMINISTRATION FEES | | | | | 35,000 |
| 61-0000-0000-5246 | MEDICAL EXAMS | | | 4,475 | 3,400 | 0 |
| 61-0000-0000-5702 | REFUND PENSION CONTRIBUTI | 41,038 | | 260,667 | 588,219 | 0 |
| 61-0000-0000-5704 | RETIREMENT PENSION | 3,427,579 | 3,750,817 | 4,132,698 | 4,328,730 | 4,665,100 |
| | PENSION BENEFITS FOR RETIRED POLICE OFFICERS | | | | | 4,605,100 |
| | PENSION BENEFITS FOR UNANTICIPATED RETIREES | | | | | 60,000 |
| | GL # FOOTNOTE TOTAL | | | | | 4,665,100 |
| 61-0000-0000-5714 | NON-DUTY DISABILITY PENSIN | 68,558 | 108,870 | 72,541 | 26,048 | 39,100 |
| | PENSION BENEFITS FOR NON-DUTY DISABILITY PENSION RECIPIENTS | | | | | 39,100 |
| | ESTIMATE FROM L&A MONTHLY REPORTS - ADD 3% COLA AT AGE 60 | | | | | |
| 61-0000-0000-5716 | DUTY DISABILITY PENSION | 81,838 | 82,597 | 83,355 | 84,113 | 86,630 |
| | PENSION BENEFITS FOR DUTY-DISABILITY PENSION RECIPIENTS | | | | | 86,630 |
| | ESTIMATE FROM L&A MONTHLY REPORTS PLUS 3% COLA | | | | | |
| 61-0000-0000-5718 | SURVIVING SPOUSE PENSION | 402,410 | 402,410 | 415,970 | 528,194 | 483,768 |
| | SURVIVING SPOUSE PENSION BENEFITS | | | | | 483,768 |
| | ESTIMATE FROM L&A MONTHLY REPORTS - NO COLA FOR SURVIVING SPOUSES | | | | | |
| 61-0000-0000-5719 | CHILDREN'S PENSION | 76,436 | 38,218 | | | 0 |
| Fund 61 - POLICE PENSION FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 4,224,652 | 4,535,870 | 5,078,128 | 5,727,006 | 5,353,118 |

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.

Firefighters' Pension Fund members hired before January 1, 2011, are considered Tier 1 employees and 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 over 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 when they are removed from the payroll, or 2) the pension payable if the firefighter retired, excluding any automatic increases.

Firefighters' Pension Fund members hired on or after January 1, 2011, are considered Tier 2 employees, and 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% every month they are under age 55. A firefighter's maximum pension 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 seven 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 five years of creditable service and is disabled because 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 dependent children in certain circumstances.

During the 2023 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 1/1/2023 | As of 1/1/2022 |
|--|----------------|----------------|
| Actuarial Accrued Liability | \$83,637,647 | \$80,411,972 |
| Market Value of Assets | \$51,247,207 | \$59,782,878 |
| Actuarial Value of Assets | \$56,371,928 | \$54,648,527 |
| Unfunded Actuarial Accrued Liability (Surplus) | \$27,265,719 | \$25,763,445 |
| Percent Fund (Actuarial Value) | 67.40% | 67.96% |
| Percent Funded (Market Value) | 61.27% | 74.35% |

The Village funds its contribution to the pension fund from a portion of the annual property tax levy. The Village levied \$2,965,945 for Tax Year 2023, which was \$266,807 (-8.25%) less than the 2022 levy.

| GL Number | Description | 2020 Activity | 2021 Activity | 2022 Activity | 2023 Activity | 2024 BOARD APPROVED |
|--|---------------------------|------------------|------------------|------------------|------------------|------------------------|
| FIRE PENSION FUND | | | | | | |
| 62-0000-0000-5203 | AUDIT | 7,655 | 8,000 | 1,825 | | 0 |
| 62-0000-0000-5205 | MULTIPLE DAY TRAINING | 50 | 250 | 1,775 | 450 | 3,000 |
| EDUCATIONAL CONFERENCES AND TRAVEL | | | | | | 3,000 |
| 62-0000-0000-5206 | CONSULTING SERVICES | 52,136 | 63,766 | 6,000 | 16,745 | 0 |
| 62-0000-0000-5213 | GEN LIABILITY INSURANCE | | 6,335 | 8,250 | 8,650 | 9,000 |
| FIDUCIARY LIABILITY INSURANCE | | | | | | 9,000 |
| 62-0000-0000-5218 | LEGAL SERVICES | 88 | | 2,559 | 11,260 | 3,000 |
| LEGAL SERVICES FOR PENSION FUND (\$750 PER QUARTER) | | | | | | 3,000 |
| 62-0000-0000-5219 | BANK CHARGES | 50 | 528 | 27,719 | 46,532 | 0 |
| 62-0000-0000-5222 | MEMBERSHIP DUES | 6,961 | 795 | 795 | 795 | 820 |
| MEMBERSHIP DUES - ILLINOIS PUBLIC PENSION FUND ASSOCIATION (IPPPFA) | | | | | | 820 |
| 62-0000-0000-5241 | ACCOUNTING / BOOKKEEPING | 29,810 | 30,695 | 29,820 | 33,704 | 31,000 |
| ACCOUNTING & ADMINISTRATIVE SERVICES PER CONTRACT WITH LAUTERBACH & AMEN (L&A) | | | | | | 31,000 |
| 62-0000-0000-5246 | MEDICAL EXAMS | 170 | 195 | 90 | 6,546 | 500 |
| MEDICAL EXAMS FOR DISABILITY PENSION RECIPIENTS | | | | | | 500 |
| 62-0000-0000-5701 | OTHER EXPENSE | | | 234 | | 0 |
| 62-0000-0000-5702 | REFUND PENSION CONTRIBUTI | 41,226 | | | | 0 |
| 62-0000-0000-5704 | RETIREMENT PENSION | 2,834,618 | 3,069,217 | 3,363,062 | 3,469,692 | 3,494,280 |
| SERVICE PENSION BENEFIT FOR RETIRED FIREFIGHTERS | | | | | | 3,434,280 |
| PENSION BENEFITS FOR ANTICIPATED RETIREMENTS | | | | | | 60,000 |
| GL # FOOTNOTE TOTAL | | | | | | 3,494,280 |
| 62-0000-0000-5716 | DUTY DISABILITY PENSION | 456,734 | 461,189 | 465,367 | 505,702 | 477,503 |
| DUTY-DISABILITY PENSIONS FOR RETIRED FIREFIGHTERS ESTIMATE FROM ACTUARIAL REPORT PLUS 3% COLA AT AGE 60 | | | | | | 477,503 |
| 62-0000-0000-5718 | SURVIVING SPOUSE PENSION | 232,623 | 232,623 | 198,927 | 291,898 | 291,900 |
| SURVIVING SPOUSE PENSION BENEFITS NUMBERS FROM L&A MONTHLY FINANCIAL REPORTS - SURVIVING SPOUSES DO NOT QUALIFY FOR A COLA | | | | | | 291,900 |
| Fund 62 - FIRE PENSION FUND: | | | | | | |
| TOTAL APPROPRIATIONS | | 3,662,121 | 3,873,593 | 4,106,423 | 4,391,974 | 4,311,003 |

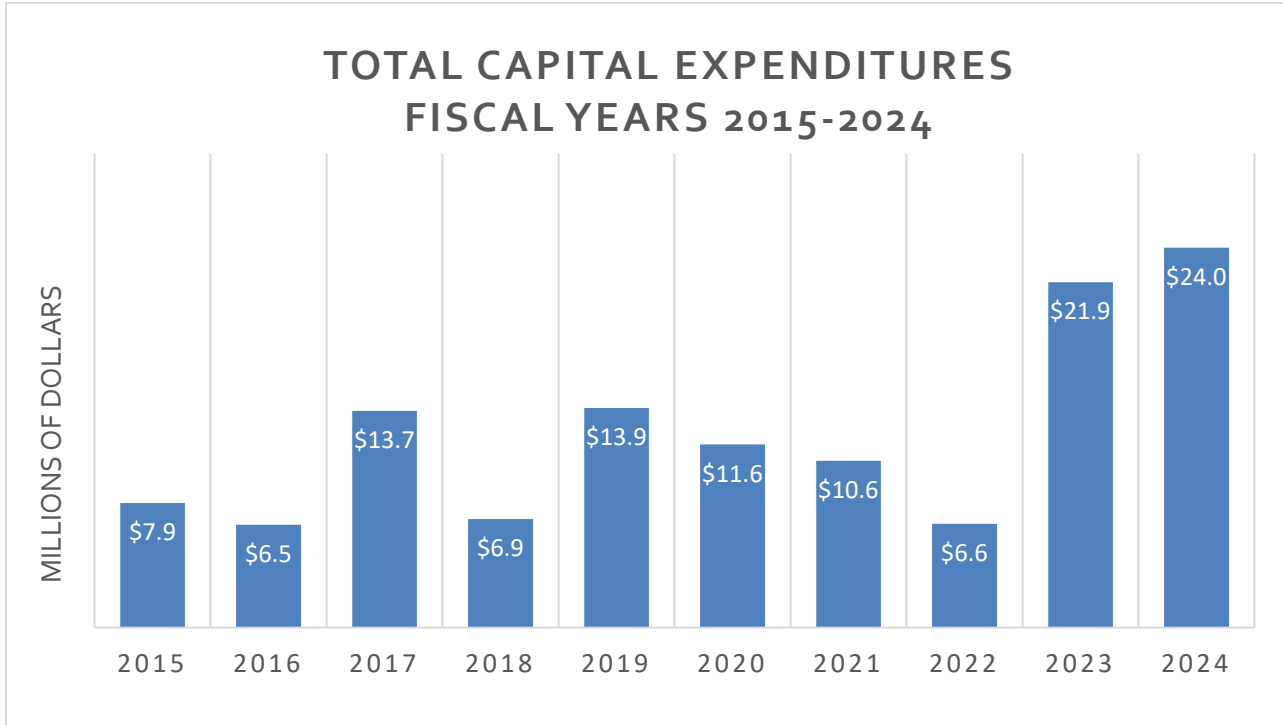
CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2024 through 2028.

The CIP represents the Village's commitment to maintaining and improving its infrastructure assets 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 to identify needed capital projects and coordinate the financing and timing of such improvements to maximize the return to residents and businesses. Projects may include the construction or reconstruction of streets, the construction of new buildings or the renovation of existing buildings, land acquisition, utility improvements, and major equipment purchases. The first year of the CIP incorporates the projects included in the Village's annual operating budget, and the remaining projects are updated each year as necessary and appropriate.

The Capital Improvement Program process begins in July when staff updates the plan based on a needs assessment and input from the public and the Village Board. In September of each year, the Public Works Director and engineering staff meet with the Village Manager and Finance Director to create a list of funded and unfunded projects (i.e., those for which there is no funding) for Village Board review. Staff then finalizes the project list and sends it to the Village Board for consideration; the Board then discusses the plan at a public meeting in November. Based on public and Board input, staff revises the CIP and sends the final version to the Board for approval in December.

The following pages include a summary of each project by fund, the project's anticipated cost, and the year staff expects those expenditures to occur. Finally, we have included a description of the major capital projects 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 project and the funding source.



The chart above shows that the Village has invested substantially in infrastructure improvements totaling nearly \$119 million in the last ten years.

Village of Wheeling
Capital Improvement Plan

2024 thru 2028

PROJECTS BY FUNDING SOURCE

| Source | Project # | Page # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|-----------|--------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Capital Improvements (3420) | | | | | | | | |
| Fiber Optic Installation | CI-08 | 4 | 350,000 | - | - | - | - | 350,000 |
| HVAC Unit Replacement Program | CI-09 | 5 | 239,200 | - | 250,600 | - | 143,400 | 633,200 |
| Roof Replacement Program | CI-10 | 6 | 10,000 | 635,000 | 10,000 | 595,000 | - | 1,250,000 |
| New Public Sidewalk Construction Program* | CI-15 | 7 | 57,500 | - | - | - | - | 57,500 |
| Streetlight Replacement Program | CI-41 | 8 | 550,000 | 40,000 | 500,000 | - | - | 1,090,000 |
| Parking Lot Improvements | CI-56 | 9 | 120,000 | 330,000 | - | - | - | 450,000 |
| Fire Station 42 | CI-70 | 10 | 1,115,000 | - | - | - | - | 1,115,000 |
| Village Hall Generator Improvements | CI-71 | 11 | 320,000 | - | - | - | - | 320,000 |
| South Dunhurst Storm Sewer Improvements* | STSCI-03 | 35 | 360,000 | 160,000 | - | - | - | 520,000 |
| Watermain Replacement Program * | WCI-01 | 39 | 95,000 | - | 370,000 | 300,000 | - | 765,000 |
| Wheeling Road Improvements-RI1* | MFT-04 | 27 | 350,000 | - | - | - | - | 350,000 |
| Capital Improvements (3420) Total | | | 3,566,700 | 1,165,000 | 1,130,600 | 895,000 | 143,400 | 6,900,700 |
| Capital Outlay (3410) | | | | | | | | |
| Pavement Markings | CO-01 | 12 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 175,000 |
| Sidewalk Replacement Program | CO-02 | 13 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 600,000 |
| Parkway Tree Planting Program | CO-03 | 14 | 40,000 | 45,000 | 45,000 | 45,000 | 45,000 | 220,000 |
| Crack Sealing Program | CO-04 | 15 | 65,000 | 65,000 | 40,000 | 40,000 | 40,000 | 250,000 |
| Paver Brick Maintenance* | CO-05 | 16 | 100,000 | 100,000 | - | - | - | 200,000 |
| Police Department Remodeling | CO-06 | 17 | 85,000 | - | - | - | - | 85,000 |
| Asphalt Sealing Municipal Lots | CO-08 | 18 | 20,000 | 30,000 | - | - | - | 50,000 |
| Asphalt Surface Treatment Program | CO-09 | 19 | 80,000 | 75,000 | 75,000 | 75,000 | 75,000 | 380,000 |
| Pavement Assessment | CO-61 | 20 | 50,000 | - | - | 55,000 | - | 105,000 |
| Fountain Maintenance | CO-62 | 21 | 250,000 | 1,050,000 | - | - | - | 1,300,000 |
| Combined Area Fire Training Facility Improvements | CO-63 | 22 | 180,000 | - | - | - | - | 180,000 |
| Village Hall/Park District Sign Replacement | CO-65 | 23 | 50,000 | - | - | - | - | 50,000 |
| Interior/ExteriorPainting | CO-66 | 24 | 95,000 | 40,000 | - | 40,000 | - | 175,000 |
| Capital Outlay (3410) Total | | | 1,170,000 | 1,560,000 | 315,000 | 410,000 | 315,000 | 3,770,000 |
| Motor Fuel Tax (MFT) (11) | | | | | | | | |
| Street Improvement Program* | MFT-01 | 25 | 2,230,000 | 1,690,000 | 1,670,000 | 1,670,000 | 1,670,000 | 8,930,000 |
| MFT General Maintenance | MFT-02 | 26 | 263,250 | 263,250 | 263,250 | 263,250 | 263,250 | 1,316,250 |
| Wheeling Road Improvements-RI1* | MFT-04 | 27 | 500,000 | - | - | - | 1,500,000 | 2,000,000 |
| Lakeside Villas Road Improvements-RI3* | MFT-05 | 28 | 225,000 | - | - | - | - | 225,000 |
| Strong Avenue Improvements-RI4 | MFT-06 | 29 | 85,000 | - | - | - | - | 85,000 |
| Lexington Drive Improvements-RI5 | MFT-07 | 30 | 50,000 | - | - | - | - | 50,000 |
| Motor Fuel Tax (MFT) (11) Total | | | 3,353,250 | 1,953,250 | 1,933,250 | 1,933,250 | 3,433,250 | 12,606,250 |

Village of Wheeling
Capital Improvement Plan

2024 thru 2028

PROJECTS BY FUNDING SOURCE

| Source | Project # | Page # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|-----------|--------|------------------|------------------|------------------|------------------|------------------|-------------------|
| San Sewer Capital Imp (4340) | | | | | | | | |
| Sanitary Sewer Lining Project | SSCI-03 | 31 | 180,000 | - | 180,000 | - | 180,000 | 540,000 |
| Lift Station Improvements | SSCI-04 | 32 | 180,000 | - | 95,000 | - | 100,000 | 375,000 |
| Manhole Lining and Rehabilitation | SSCI-14 | 33 | 5,000 | 250,000 | 5,000 | 250,000 | 5,000 | 515,000 |
| Watermain Replacement Program * | WCI-01 | 39 | 100,000 | 100,000 | 100,000 | 50,000 | - | 350,000 |
| San Sewer Capital Imp (4340) Total | | | 465,000 | 350,000 | 380,000 | 300,000 | 285,000 | 1,780,000 |
| San Sewer Capital Out Fund (4320) | | | | | | | | |
| SSSES Investigation | SSCO-05 | 34 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |
| San Sewer Capital Out Fund (4320) Total | | | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 200,000 |
| Storm Sewer Capital Imp (4510) | | | | | | | | |
| Street Improvement Program* | MFT-01 | 25 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Wheeling Road Improvements-RI1* | MFT-04 | 27 | 325,000 | - | - | - | 1,000,000 | 1,325,000 |
| South Dunhurst Storm Sewer Improvements* | STSCI-03 | 35 | 2,800,000 | 2,800,000 | - | - | - | 5,600,000 |
| Stormwater Operating Cost Fund Transfer | STSCI-99 | 36 | 316,000 | 335,750 | 355,500 | 375,250 | 395,000 | 1,777,500 |
| Storm Sewer Capital Imp (4510) Total | | | 3,541,000 | 3,235,750 | 455,500 | 475,250 | 1,495,000 | 9,202,500 |
| Storm Sewer Capital Outlay (4520) | | | | | | | | |
| Storm Water Televising, Mapping and Condition Assessment | STSCO-02 | 37 | 750,000 | 750,000 | 750,000 | - | - | 2,250,000 |
| Ecko Lake Storm Sewer Repair | STSCO-03 | 38 | 50,000 | - | - | - | - | 50,000 |
| Storm Sewer Capital Outlay (4520) Total | | | 800,000 | 750,000 | 750,000 | - | - | 2,300,000 |
| Water Capital Imp (4330) | | | | | | | | |
| Watermain Replacement Program * | WCI-01 | 39 | 1,932,500 | 3,702,000 | 3,008,000 | 2,550,000 | 200,000 | 11,392,500 |
| Elevated Water Storage Tank Maintenance | WCI-02 | 40 | - | - | 610,000 | - | - | 610,000 |
| Water Facility Improvements | WCI-03 | 41 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| Underground Diesel Storage Tank Replacement | WCI-04 | 42 | 300,000 | - | - | 300,000 | - | 600,000 |
| Water Meter Battery Replacement | WCI-07 | 43 | 55,000 | - | - | - | - | 55,000 |
| Lakeside Villas Road Improvements-RI3* | MFT-05 | 28 | 225,000 | - | - | - | - | 225,000 |
| Water Capital Imp (4330) Total | | | 2,542,500 | 3,732,000 | 3,648,000 | 2,880,000 | 230,000 | 13,032,500 |

Village of Wheeling
Capital Improvement Plan

2024 thru 2028

PROJECTS BY FUNDING SOURCE

| Source | Project # | Page # | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|-----------|--------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| TIF, North Capital Imp (3910) | | | | | | | | |
| Milwaukee Avenue Corridor Improvements* | SETIF-01 | 44 | 500,000 | - | - | - | - | 500,000 |
| TIF, North Capital Imp (3910) Total | | | 500,000 | - | - | - | - | 500,000 |
| TIF, Southeast Capital Imp (3610) | | | | | | | | |
| New Public Sidewalk Construction Program* | CI-15 | 7 | 400,000 | - | - | - | - | 400,000 |
| Milwaukee Avenue Corridor Improvements* | SETIF-01 | 44 | 380,000 | - | - | - | - | 380,000 |
| Watermain Loop from River Mill to Sumac | SETIF-06 | 45 | 1,770,000 | - | - | - | - | 1,770,000 |
| Sumac Sanitary Easements | SETIF-07 | 46 | 30,000 | - | - | - | - | 30,000 |
| TIF, Southeast Capital Imp (3610) Total | | | 2,580,000 | - | - | - | - | 2,580,000 |
| TIF, Town Center Capital Imp (3510) | | | | | | | | |
| Wheeling Road Improvements-RI1* | MFT-04 | 27 | - | - | - | - | 2,500,000 | 2,500,000 |
| Paver Brick Maintenance* | CO-05 | 16 | 35,000 | - | - | - | - | 35,000 |
| Watermain Replacement Program * | WCI-01 | 39 | 1,952,500 | - | - | - | - | 1,952,500 |
| TIF, Town Center Capital Imp (3510) Total | | | 1,987,500 | - | - | - | 2,500,000 | 4,487,500 |
| TIF, Town Center Capital Outlay (3520) | | | | | | | | |
| Stream Bank Stabilization | STSCI-05 | 47 | 1,075,000 | 1,075,000 | - | - | - | 2,150,000 |
| TIF, Town Center Capital Outlay (3520) Total | | | 1,075,000 | 1,075,000 | - | - | - | 2,150,000 |
| GRAND TOTAL | | | 21,620,950 | 13,861,000 | 8,652,350 | 6,933,500 | 8,441,650 | 59,509,450 |

* Multiple Funding Sources

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

| PROJECT | TOTAL PROJECT COST | FUNDING SOURCE | FY 2024 COST | DESCRIPTION | OPERATING BUDGET IMPACT |
|---|--------------------|---|--------------|---|--|
| FIBER OPTIC INSTALLATION | \$350,000 | CAPITAL PROJECTS FUND | \$350,000 | This project funds new fiber optic from Village Hall to New Fire Station 42 | This fiber connects Village owned buildings, enabling quicker responses to emergencies and data sharing. |
| PARKING LOT IMPROVEMENTS | \$450,000 | CAPITAL PROJECTS FUND | \$120,000 | This project funds resurfacing Village owned parking lots. | Timely planned, resurfacing and reconstruction of parking lots will help preserve our roadways and minimize annual maintenance costs (Est. \$1,000 annual savings). |
| SOUTH DUNHURST STORM SEWER IMPROVEMENTS | \$6,120,000 | CAPITAL PROJECTS FUND/STORM SEWER FUND/GRANTS | \$3,160,000 | This project will add storm sewer infrastructure as part of the Village's Stormwater Master Plan | This project will help to reduce flooding during storm events |
| WATER MAIN REPLACEMENT PROGRAM | \$14,460,000 | CAPITAL PROJECTS FUND/WATER/SEWER FUND | \$4,080,000 | Replacement of existing thin wall cast iron water mains within various older subdivisions and developments throughout the Village. | The Village estimates approximately \$4,000 per year in savings because of the reduction in water main breaks due to the replacement of the old thin walled cast iron water main with the new ductile iron water main. |
| STREET IMPROVEMENT PROGRAM | \$9,430,000 | WATER/SEWER FUND/MOTOR FUEL TAX FUND | \$1,989,839 | 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 42 | \$7,699,224 | CAPITAL PROJECTS FUND | \$1,115,000 | Construction of new Fire Station. | The Village estimates initially approximately \$5,000 per year in savings. |
| ASPHALT SURFACE TREATMENT PROGRAM | \$380,000 | CAPITAL PROJECTS FUND | \$80,000 | Asphalt surface treatment program is an on-going project accomplished on annual basis where the Village seals pavement to extend the life. | Timely planned, asphalt surface treatment of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$10,000 annual savings). |
| CRACK SEALING PROGRAM | \$250,000 | CAPITAL PROJECTS FUND | \$65,000 | This yearly program is an on-going project accomplished on annual basis where the Village seals cracks in the pavement to extend the life. | Timely planned, crack sealing of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$5,000 annual savings). |
| SIDEWALK REPLACEMENT PROGRAM | \$600,000 | CAPITAL PROJECTS FUND | \$120,000 | Replacing cracked, settled and displaced sidewalk squares on an annual basis to eliminate trip hazards. | Savings of approximately \$2,000 per year by reducing sidewalk repairs . |
| STREETLIGHT REPLACEMENT PROGRAM | \$1,090,000 | CAPITAL PROJECTS FUND | \$550,000 | The old streetlight standard poles will be replaced with aluminum streetlight standards similar to the ones used in the Northgate Parkway area. | The Village estimates approximately \$2,000 per year in savings. |

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

| PROJECT | TOTAL PROJECT COST | FUNDING SOURCE | FY 2024 COST | DESCRIPTION | OPERATING BUDGET IMPACT |
|--|--------------------|--------------------------------------|--------------|--|---|
| STORMWATER TELEVISIONING, MAPPING AND CONDITION ASSESSMENT | \$2,250,000 | STORM SEWER FUND | \$750,000 | This project is part of the Village's ongoing program to televise and assess the location and condition of the storm sewer collection system throughout the Village. This multi-year project includes televising, geolocation of structures, pipe invert collection, GIS integration, etc. | This project will evaluate and prioritize the storm water system rehabilitation based on defect severity, occurrence interval of failures, service reliability and other related parameters. |
| MANHOLE LINING AND REHABILITATION | \$515,000 | WATER/SEWER FUND | \$5,000 | Lining and rehabilitation of sanitary MH to meet MWRD I & I requirements. | Savings of approximately \$1,000 per year by reducing MH repairs . |
| STREAMBANK STABILIZATION | \$2,150,000 | TOWN CENTER II TIF FUND/GRANTS | \$1,075,000 | Streambank erosion assessment, design and construction of erosion control measures. | Improve water quality and property value. |
| REBUILD ILLINOIS STREET PROGRAM | \$723,000 | MFT FUND | \$723,000 | Design and Reconstruction of existing streets in accordance with the rebuild IL street program. | The Village estimates approximately \$25,000 per year in savings because of reduced maintenance cost. |
| WHEELING ROAD IMPROVEMENTS-RI1 | \$6,175,000 | MFT FUND/GRANTS | \$850,000 | Phase II design of Wheeling Road in accordance with the rebuild IL street program. | The Village estimates approximately \$25,000 per year in savings because of reduced maintenance cost. |
| MILWAUKEE AVE CORRIDOR IMPROVEMENTS | \$880,000 | SOUTHEAST II TIF FUND/NORTH TIF FUND | \$880,000 | The Village of Wheeling is studying Milwaukee Avenue with a consultant team on a project called the Restaurant Row Corridor Plan. | This plan will be coming with a series of recommendations and implementation strategies to further enhance Wheeling's Restaurant Row. Since there are two active TIF Districts along Milwaukee Avenue, the Village of Wheeling is proposing to expend \$500,000 from the North Milwaukee Avenue, and \$380,000 from the Southeast TIF Districts to cover potential TIF eligible expenditures in FY23. This funding may also be allocated towards studies, drawings and other TIF eligible expenses in order to construct these corridor improvements. |
| GENERAL MAINTENANCE | \$1,316,250 | MFT FUND | \$263,250 | Maintenance costs for snow removal materials, traffic signal maintenance, signs, and lighting energy costs | These funds are directed to the numerous materials and operational costs necessary to maintain Village roadways on an annual basis. |

VILLAGE OF WHEELING, ILLINOIS
 PRINCIPAL PROPERTY TAXPAYERS
 CURRENT YEAR AND TEN YEARS AGO

| Taxpayer | Type of Business | 2023 | | | 2014 | | |
|---------------------------|--|------------------------|------|--|------------------------|------|--|
| | | Taxable Assessed Value | Rank | Percentage of Total Village Taxable Assessed Valuation | Taxable Assessed Value | Rank | Percentage of Total Village Taxable Assessed Valuation |
| Woodland Creek Apartments | Apartment Buildings | \$ 20,856,513 | 1 | 1.96% | 11,513,569 | 3 | 1.37% |
| Wheeling Town Center | Mixed Use Development | 20,693,358 | 2 | 1.94% | | | |
| Westin Hotel | Hotel & Retail Store Development | 18,573,930 | 3 | 1.74% | 17,775,310 | 1 | 2.12% |
| Northgate Crossings | Apartment Buildings | 15,801,201 | 4 | 1.48% | | | |
| Foxboro Apartments | Apartment Buildings | 15,744,125 | 5 | 1.48% | | | |
| Uptown 500 LLC | Mixed Use Development | 15,119,388 | 6 | 1.42% | | | |
| Wal-Mart Stores Inc. | Retail & Wholesale Discount Stores | 14,974,721 | 7 | 1.40% | 14,691,337 | 2 | 1.75% |
| Arlington Club Apartments | Apartment Buildings | 14,573,826 | 8 | 1.37% | 7,373,399 | 5 | 0.88% |
| Mallard Lake Apartments | Apartment Buildings | 13,926,837 | 9 | 1.31% | 7,296,867 | 6 | 0.87% |
| Pactiv Corp. | Food Packaging and Food Service Products | 11,836,155 | 10 | 1.11% | 4,781,507 | 10 | 0.57% |
| Durable Packaging | Industrial Site for Aluminum Foil Products | | | | 6,948,070 | 7 | 0.83% |
| Allstate Insurance Co. | Printing Facility | | | | 7,760,112 | 4 | 0.93% |
| Wheeling SC LLC | Retail Landlord | | | | 5,650,627 | 8 | 0.67% |
| Cabot Property | Real Estate Holdings | | | | 4,891,603 | 9 | 0.58% |
| | | <u>\$ 162,100,054</u> | | <u>15.21%</u> | <u>\$ 77,168,832</u> | | <u>9.21%</u> |

NOTE:
 Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the County Clerk

BUDGETED FULL-TIME PERSONNEL BY FISCAL YEAR

| DEPARTMENT or DIVISION | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|--------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Administration & BOT | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 |
| Finance | 8 | 8 | 8 | 8 ⁽¹¹⁾ | 8 | 8 ⁽²³⁾ | 8 ⁽²⁶⁾ |
| 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. | 11 ⁽¹⁾ | 11 | 12 ⁽⁹⁾ | 12 ⁽¹²⁾ | 11 ⁽¹⁷⁾ | 11 | 11 |
| Senior Sevcies | 2.5 | 0 ⁽⁷⁾ | 0 | 0 | 0 | 0 | 0 |
| Social Services | 2.5 ⁽²⁾ | 5 ⁽⁷⁾ | 4 ⁽¹⁰⁾ | 4 ⁽¹³⁾ | 5 ⁽¹⁸⁾ | 0 ⁽²⁴⁾ | 0 |
| Police | 92 ⁽³⁾ | 92 | 92 | 92 | 91 ⁽¹⁹⁾ | 96 ⁽²⁴⁾ | 95 ⁽²⁷⁾ |
| Fire | 52 ⁽⁴⁾ | 52 | 52 | 52 ⁽¹⁴⁾ | 58 ⁽²⁰⁾ | 58 | 58 |
| PW Administration | 3 ⁽⁵⁾ | 3 | 3 | 3 | 3 | 3 | 3 |
| Engineering/CIP | 4 | 4 | 4 | 4 ⁽¹⁵⁾ | 4 | 4 | 4 |
| Bldg. Services | 5 ⁽⁶⁾ | 0 ⁽⁸⁾ | 0 | 0 | 0 | 0 | 0 |
| Fleet Services | 5 | 5 | 5 | 5 ⁽¹⁶⁾ | 5 ⁽²¹⁾ | 0 ⁽²⁵⁾ | 0 |
| Fleet & Facilites | 0 | 0 | 0 | 0 | 0 | 10 ⁽²⁵⁾ | 10 |
| Street | 4.5 | 0 ⁽⁸⁾ | 0 | 0 | 0 | 0 | 0 |
| Forestry | 4.5 | 0 ⁽⁸⁾ | 0 | 0 | 0 | 0 | 0 |
| Streets/Facilities | 0 | 14 ⁽⁸⁾ | 14 | 14 | 14 | 0 ⁽²⁵⁾ | 0 |
| Streets & Forestry | 0 | 0 | 0 | 0 | 0 | 10 ⁽²⁵⁾ | 10 |
| Total Budgeted Personnel - General Fund | 205 | 205 | 205 | 205 | 210 | 211 | 210 |
| Water/Sewer | 18 | 18 | 18 | 18 | 17 ⁽²²⁾ | 16 ⁽²⁵⁾ | 17 ⁽²⁸⁾ |
| Total Budgeted Personnel - Enterprise Fund | 18 | 18 | 18 | 18 | 17 | 16 | 17 |
| TOTAL | 223 | 223 | 223 | 223 | 227 | 227 | 227 |

Footnotes:

1. Eliminated the staff secretary, permit coordinator, and health inspector positions; added the planning & project manager (position re-titled to assistant community development director during FY 2018) and permit specialist positions.
2. Eliminated one (1) social worker position due to budget constraints.

3. Restructured and reorganized the Police Department due to a staff analysis and subsequent finding that there was mission overlap. Eliminated (1) police officer, (1) radio operator, and (1) staff secretary position.
4. Eliminated the administrative secretary position in the Fire Department.
5. Eliminated the administrative secretary position in the Public Works Department.
6. Eliminated the superintendent of building services position and replaced (1) maintenance operator position with a facilities foreman position.
7. Consolidated Senior Services and Social Services when senior citizen programs/activities were transferred to the Wheeling Park District; eliminated the program planner/site coordinator position and changed the part-time congregate meal site supervisor to a full-time position.
8. Consolidated personnel from the Building Services and Street and Forestry Divisions under the newly created Streets/Facilities Division.
9. Replaced the community development coordinator position with a customer service supervisor-permits and development position; created a building supervisor position and eliminated the plumbing inspector and part-time electrical inspector positions to improve the efficiency of the building inspection/customer service program. Created an additional municipal inspector position to fill the need for additional inspections due to the newly implemented Crime Free Housing program.
10. Replaced the custodian position with a part-time kitchen assistant because the Village sold its senior services building.
11. Replaced the accountant position with an accounting manager position.
12. Replaced the building supervisor position with a building/mechanical inspector position. Eliminated the P/T permit clerk position.
13. Created a P/T victim advocate position.
14. Replaced the management analyst position with an executive officer position.
15. Replaced contract assistant position with engineering coordinator position.
16. Replaced superintendent of fleet services position with fleet services manager position.
17. Eliminated the building inspector position to provide savings and allow the Village to hire six new firefighter positions needed to respond to a rising number of calls for service.
18. Replaced the victim services coordinator position and P/T victim advocate positions with two (2) additional social worker positions to provide better service to the community.
19. Eliminated one (1) community service officer position to provide savings and allow the Village to hire six new firefighter positions needed to respond to a rising number of calls for service.
20. Added six (6) additional firefighter/paramedic positions needed to respond to a rising number of calls for service.
21. Replaced one (1) mechanic position with a crew leader and eliminated the P/T

- clerk position. The Village promoted a mechanic to crew leader and eliminated the P/T clerk position because it was no longer needed.
22. Reallocated maintenance operator duties in the Utilities Division. Eliminated one maintenance operator position to provide savings and allow the Village to hire six new firefighter positions needed to respond to a rising number of calls for service.
 23. Replaced accounts payable/customer service coordinator position with accounts receivable/accounts payable clerk position.
 24. The Social Services Division began reporting to the Police Department. The director of human services position was replaced by a social services manager position.
 25. The Facilities portion of Streets/Facilities was placed under the jurisdiction of the Fleet Division, renaming the divisions to Fleet & Facilities Division and Streets & Forestry Division. One maintenance operator position was transferred from the Utilities Division to the Fleet & Facilities Division.
 26. The Finance Department combined the accounts receivable/accounts payable clerk and financial services coordinator positions and added a second accountant position.
 27. The Police Department eliminated four full-time radio operator positions that are no longer needed because the Village is closing its dispatching center and joining the Northwest Central Dispatch System (NWCDS). This intergovernmental consolidated emergency dispatch system provides 9-1-1 services for several communities in northwest suburban Chicago. The reduction was partially offset by hiring three police officers to serve as school resource officers.
 28. The Village temporarily added one maintenance operator position to the Public Works Department to fill a vacancy that occurred when an existing employee left for military service.

VILLAGE OF WHEELING
PROPOSED FY 2024
BUDGET
PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 4, 2023, 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, 2024 and ending December 31, 2024.

A copy of the proposed FY 2024 budget has been available since October 27, 2023, at the Village Hall, 2 Community Boulevard, Wheeling, Illinois, during normal business hours and on the Village's website, 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 Kaplan, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090.

Kathryn Brady
Village Clerk
Village of Wheeling
Published in Daily Herald November 17, 2023 (4608134)

CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

Northwest Suburbs **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 Northwest Suburbs **DAILY HERALD**. That said Northwest Suburbs **DAILY HERALD** is a secular newspaper, published in Arlington Heights, Cook County, State of Illinois, and has been in general circulation daily throughout Cook County, continuously for more than 50 weeks prior to the first Publication of the attached notice, and a newspaper as defined by 715 ILCS 5/5.

I further certify that the Northwest Suburbs **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 11/17/2023 in said Northwest Suburbs **DAILY HERALD**. This notice was also placed on a statewide public notice website as required by 5 ILCS 5/2.1.

BY *Danula Baltz*
Designee of the Publisher of the Daily Herald

Control # 4608134



ORDINANCE No. 5631

**ORDINANCE ADOPTING THE VILLAGE OF WHEELING
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024**

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

WHEREAS, the Corporate Authorities of the Village of Wheeling have made the proposed annual budget available for public inspection at the Village Hall and 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 to obtain public comment on the proposed budget on December 4, 2023; and

WHEREAS, the Corporate Authorities have complied with all the requirements of our local ordinances and State Statutes regarding the 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 2024, a copy of which is on file with the Village Clerk, in the total amount of ONE HUNDRED THIRTEEN MILLION SEVEN HUNDRED FORTY SEVEN THOUSAND NINE HUNDRED FORTY ONE DOLLARS (\$113,747,941) of which FIFTY MILLION THREE HUNDRED FORTY NINE THOUSAND ONE HUNDRED SEVENTY DOLLARS (\$50,349,170) is for the General Fund, FIVE MILLION NINE HUNDRED TWO THOUSAND ONE HUNDRED SEVENTY FIVE DOLLARS (\$5,902,175) is for the Special Revenue Funds, THREE MILLION SEVEN HUNDRED FORTY THREE THOUSAND TWO HUNDRED DOLLARS (\$3,743,200) is for the Debt Service Funds, THIRTY ONE MILLION ONE HUNDRED THIRTY NINE THOUSAND SEVENTY NINE DOLLARS (\$31,139,079) is for the Capital Project Funds; TEN MILLION NINE HUNDRED SIXTY SEVEN THOUSAND THREE HUNDRED TEN DOLLARS (\$10,967,310), is for the Enterprise Funds, ONE MILLION NINE HUNDRED EIGHTY TWO THOUSAND EIGHT HUNDRED EIGHTY SIX DOLLARS (\$1,982,886) is for the Internal Service Funds, and NINE MILLION SIX HUNDRED SIXTY FOUR THOUSAND ONE HUNDRED TWENTY ONE DOLLARS (\$9,664,121) is for the Pension Trust Funds, a summary of which is attached hereto and marked as Attachment 1, is hereby adopted and approved.

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

Trustee Papantou moved, seconded by Trustee WTD
that Ordinance No. 5631 be adopted.

| | | | |
|-------------------|---------------|------------------|---------------|
| President Horcher | <u>Aye</u> | | |
| Trustee Krueger | <u>Aye</u> | Trustee Ruffatto | <u>ABSENT</u> |
| Trustee Lang | <u>ABSENT</u> | Trustee Vito | <u>Aye</u> |
| Trustee Papantou | <u>Aye</u> | Trustee Vogel | <u>Aye</u> |

ADOPTED this 18th day of December 2023, by the President and Board of Trustees of the Village of Wheeling, Illinois.

Patrick Horcher
Patrick Horcher, Village President

ATTEST:
Kathryn M. Brady
Kathryn M. Brady, Village Clerk



APPROVED AS TO FORM:
Jamoni Fuchs
Village Attorney

PUBLISHED in pamphlet form this 19th day of December 2023, by order of the Corporate Authorities of the Village of Wheeling, Cook and Lake Counties, Illinois.

GLOSSARY OF TERMS

Accrual: Refers to matching revenues and expenditures (expenses) to the period in which they were earned or incurred, regardless of whether 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. 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 that has a 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 to raise funds needed to finance a major capital project. Bonds are debt obligations that require the payment of principal and interest on specified dates in the future. Individuals or corporations often purchase them 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 (e.g., fiscal year). The budget describes the programs and services intended to be funded by the Village for the period in question.

CARES: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and the Coronavirus Response and Consolidated Appropriations Act (2021). These federal programs provide fast and direct economic assistance for American workers, families,

small businesses, and industries that were negatively impacted by the COVID-19 pandemic.

CERF: The Capital Equipment Replacement Fund. It is an internal service fund set up to purchase all major (>\$10,000) capital equipment in the Village. Contributions are made to the fund by each operating function based on the item's replacement cost and the equipment's expected life. 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 coordinate the financing and timing of such improvements to maximize the return to the public.

Capital Outlay: Refers to the purchase of land, buildings, machinery, and equipment items that 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 the Village provides 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 based on a formula that considers population, housing condition, and poverty. The Village then distributes CDBG funds 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.

COVID-19: A highly contagious coronavirus disease that emerged in December 2019

and resulted in a worldwide pandemic.

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 due to wear and tear or obsolescence. Depreciation expense is typically assigned to various accounting periods based on an asset's historical or purchase price.

Derivative: Financial contracts, set between two or more parties, that derive their value from an underlying asset, group of assets, or benchmark.

Distinguished Budget Award Program: Award program that recognizes exemplary budget documentation run by the 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 under state statute.

Draw Down: Using prior year fund balance for current year expenditures.

Enterprise Funds: These funds are used to account for operations (a) that are financed and operated like private business enterprises where the governing body intends that the costs (expenses, including depreciation) of providing goods or services to the general public continuingly 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. Before 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 outside of Illinois that sell fire insurance policies. By State Statute, the Foreign Fire Insurance Board administers the funds 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 to carry out specific activities or attain certain objectives by 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 how 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 ending 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 asset's useful life (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 accounts 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 Village's current operations 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 an entity's financial statements. GAAP encompasses 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 provides 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 jurisdiction. 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.

Ground Emergency Medical Transportation Program (GEMT): A federal program that allows fire departments that provide ambulance services to Medicaid patients to submit for additional reimbursement for unrecovered costs. The State of Illinois reimburses municipalities a specific amount for Medicaid trips, regardless of the actual cost of providing those services; however, through the GEMT program, the federal government pays the State the difference between the set amount and the actual costs incurred for

Medicaid trips. Once the State receives the funds from the federal government, it reimburses ambulance service providers fifty percent (50%) of the funds received.

Home Rule: A status granted by the Illinois Constitution that 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 with a title (autos, boats, etc.), 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, depending 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).

IPBC: The Intergovernmental Personnel Benefit Cooperative (IPBC) is an intergovernmental agency created under Illinois statutes that allows local government units to band together to provide health, dental, and life insurance benefits. The IPBC is open to municipalities, counties, special districts, and intergovernmental agencies.

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.

Joint Venture: A business entity created by two or more parties, generally characterized by shared ownership, shared returns and risks, and shared governance. Chicago Executive Airport is a joint venture of the Village of Wheeling and the City of Prospect Heights, who own and operate it.

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 years he or she has served.

MABAS: Mutual Aid Box Alarm System. A mutual aid system that 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 requiring 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 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 of interest to users as a major fund and to individually present its information in the basic financial statements, even if it does not meet the criteria. A government does not have the option, however, to not report a fund as major if it meets the criteria above.

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

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

Motor Fuel Tax (MFT): The State returns a portion of the gas tax to the municipalities per capita 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 inter-fund 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 a 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 based on 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 comprises 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 comprises a 6.25% state levy, a .75% regional transit agency tax, and a 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 one 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 to attract the development.

Tax Levy: The total amount the Village intends to collect from 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 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

ACFR: Annual Comprehensive Financial Report

ASCAP: American Society of Composers, Authors, and Publishers

APWA: American Public Works Association

ARPA: American Rescue Plan Act

AV: Assessed Valuation

CAD: Computer Aided Dispatch

CARES: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020)

CBA: Collective Bargaining Agreement

CERF: Capital Equipment Replacement Fund

CIP: Capital Improvement Plan

COVID-19: Coronavirus Disease of 2019

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

GEMTP: Ground Emergency Medical Transportation Program

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

IPBC: Illinois Personnel Benefit Cooperative

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