



# 2021 ANNUAL BUDGET



Fire Station 23

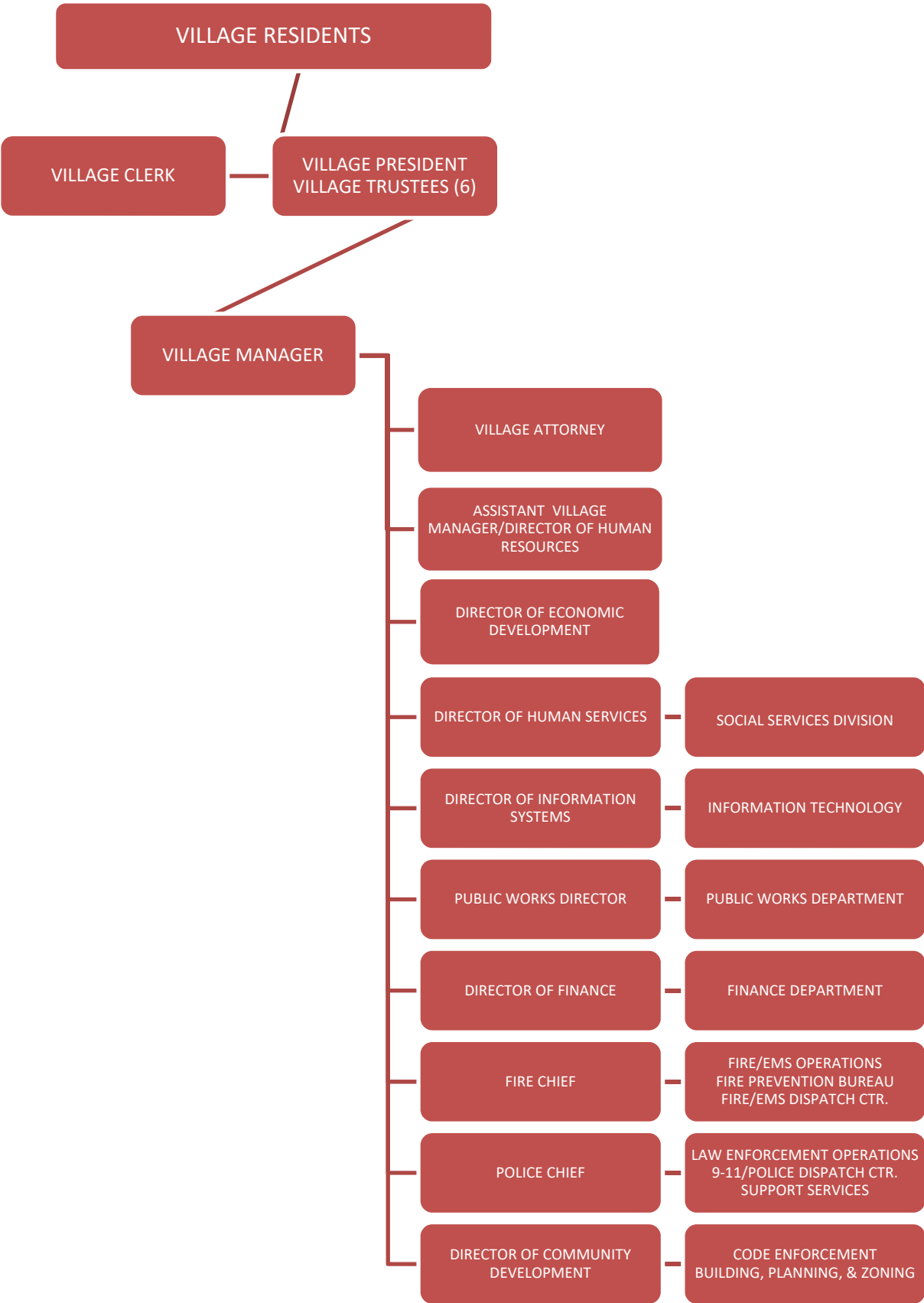
**ANNUAL OPERATING BUDGET**  
**VILLAGE OF WHEELING, ILLINOIS**  
**JANUARY 1, 2021 - DECEMBER 31, 2021**

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For the Fiscal Year Beginning

**January 1, 2020**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Wheeling for its annual budget for the fiscal year beginning January 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

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TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 21, 2020

RE: Letter of Transmittal – Fiscal Year 2021 Budget

Staff is pleased to present the Fiscal Year 2021 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 operating and capital budgets contained herein have been prepared in accordance with Illinois Statutes, the Village Code, and generally-accepted accounting principles.

### Strategic Plan

Staff based the 2021 budget on the Village Board's direction as set forth in the following Mission and Vision Statements:

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

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

The Village of Wheeling's foremost commitment is to serve its residents and businesses. To meet that commitment, the Village's elected officials and staff engaged in a lengthy strategic planning process in early 2015 that established short- and long-term objectives for the community. This process created a framework for organizing the efforts of the Board and staff on behalf of the community, both in terms of how the Village provides services to residents and businesses and how growth is managed. A summary of Wheeling's Strategic Plan, including the objectives that are

the source of many of the goals referenced in each department's budget, follows this letter. The Village recently began the process of updating the Strategic Plan, and anticipates adopting a revised plan in 2021.

### Budget Process

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

The annual budget is prepared under the direction of the Village Manager. Each department director formulates that segment of the budget related to his or her department, presents it to the Village Manager and Finance Director, and then makes revisions as 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: first, to identify and eliminate unnecessary or duplicative costs in the budget; second, to provide elected officials with a variety of program and service options; and third, to 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 particular 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 proposed budget according to the following steps:

- 1) A Target Level expenditure base was established for each department within the General Fund and the Water & Sewer Fund. The Target Level was defined as the amount necessary to provide the same or lesser level of service as last year, with no new programs, staff, or one-time capital outlays.
- 2) The department heads prepared additional service level requests (i.e. Current and Expanded Level requests, commonly referred to as "pink sheets"). If the Village Manager approved Current or Expanded Service Levels or programs, the Finance Department added them to the Target Level budget. The proposed budget includes Current and Expanded

Level requests not approved by the Village Manager, but the cost of those requests were not added to the proposed Target Level budget.

- 3) Department heads ranked Current and Expanded Level requests in priority order.
- 4) Staff estimated revenues for the General and Water & Sewer Funds and finalized the budget by funding the service level requests that, in the Village Manager’s opinion, were of the highest priority within our revenue constraints.
- 5) Staff prepared additional budgets for all special revenue, internal, debt service, enterprise, and capital project funds.

Finally, and most importantly, Wheeling’s residents and businesses are encouraged to provide their input and participate at many stages of the budget process. After staff prepares the proposed budget in October, copies of the document are posted to the Village’s website and hard copies are made available at Village Hall and at the Indian Trails Public Library. After the public has a chance to review the proposed budget, the Village Board holds a budget workshop meeting on a Saturday in either late October or early November and invites the public to attend either in person, where they can provide comments, or to watch the meeting on cable television. For the public’s convenience, the Village records the meeting and posts it to the Village’s website where they can view it at any time.

In late November of each year, the Village publishes a public hearing notice in a local newspaper and invites the public to provide their comments on the budget to the Finance Director. In early December of each year, the Village Board then holds a public hearing and gives any interested member of the public five minutes to discuss any issues or concerns they have with the budget.

Two weeks later, the Board gives the public a final chance to offer their concerns regarding the budget when the annual budget ordinance is on the agenda for approval. After considering the feedback they have received, the Village Board votes to approve the budget in late December and the ordinance then takes effect on January 1<sup>st</sup> of the following year.

**Chicago Executive Airport**

The Village of Wheeling and the City of Prospect Heights own and operate Chicago Executive Airport, which is a joint venture of the two communities. The Airport derives revenue required to support the services it provides 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 Manager and his staff prepare the annual fiscal year budget for Chicago Executive Airport and then forward 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 2020 Estimated Results**

The FY 2020 budget approved by the Board in December of 2019 reflected a surplus of \$722,348, the fifth consecutive year the Village approved a balanced budget. Prior to 2016, the Village had not approved a balanced budget since 2007.

The Village has been able to balance the budget in recent years by avoiding adding new positions, reducing other expenditures, and increasing revenue to the extent necessary to continue to provide core services to residents and businesses. The process of reducing the Village's workforce began during the economic downturn of 2008 when, in the subsequent two years, the Village eliminated 38 full-time positions. Further cuts were made in subsequent years, and while some new positions were created as well, the Village has reduced its workforce by 39 positions (including those budgeted in other funds) in aggregate, or more than 15 percent of the positions the Village had in place in 2007.

At the same time, the Village Board committed to incremental increases in the property tax levy and implemented new sources of revenue where necessary to avoid deficit budgeting and the accompanying drawdown on reserves. As a result, the Village is in a much better financial position than would otherwise have been the case, which S&P Ratings recognized when it affirmed the Village's AA bond rating on July 30, 2020. Fitch Ratings affirmed the Village's bond rating on October 17, 2019.

As mentioned previously, the approved FY 2020 budget reflected a surplus of \$722,348; however, as of today's date, staff expects the Village to end the year with a deficit of approximately \$291,000. The deficit is entirely due to the impact that the COVID-19 pandemic has had on revenue, which staff anticipates will be approximately \$2.1 million less than budgeted.

As a reminder, the State of Illinois issued a shelter-in-place order on March 21, 2020 that continued until May 30, 2020. For much of that time, many Wheeling businesses were partially or completely closed; consequently, many of the Village's major sources of revenue, including sales, food and beverage, and hotel/motel taxes, were down substantially. On a positive note, the losses would have been much more substantial than the estimated deficit reflects if not for over \$700,000 in anticipated Coronavirus Aid, Relief and Economic Security (CARES) Act funding that the Village will likely receive before year-end.

It is difficult to overstate the profound impact the pandemic is having on residents and businesses, both nationwide and closer to home. The Village is well positioned, however, to continue providing core services to our community, because the Board has committed to building and maintaining strong reserves for exactly this type of emergency. As a result, and assuming a \$291,000 deficit this year, the General Fund will end the year with a fund balance of approximately \$15.2 million, representing nearly 37 percent of annual operating expenditures, well above the 25 percent minimum required by policy.

The projected \$291,000 deficit is due to staff's expectation that revenues will fall short of the budget by \$2,018,795 (-4.92%) as will expenditures, which are anticipated to be \$1,005,767 (-2.50%) below budget. The revenue-related variances from the budget are due primarily to the following:

**Sales Tax** – Staff expects sales tax collections to be \$1,359,000 (-14.98%) below budget, continuing a five-year trend of mostly flat or declining receipts. Many of the prior-year losses are due to the impact online sales have had on the Village's brick-and-mortar businesses, but this year's decline is due almost entirely to the pandemic. The good news is that beginning in January of 2021, the Village will see an increase in sales tax revenue when online retailers begin collecting and remitting the Village's 10.00% Cook County (8.00% in Lake County) sales tax rate as required by the Leveling the Playing Field for Illinois Retail Act.

**Income Tax** – Staff expects income tax revenue will be \$310,647 (8.13%) above budget because the State of Illinois restored the five percent cut made to the local share of income tax revenue and much of what the Village is receiving this year is based on calendar year 2019 earnings, which were not impacted by the pandemic. Finally, the Coronavirus Aid, Relief and Economic Security Act (CARES) has provided a short-term boost to income tax revenue by providing taxable unemployment benefits to gig workers, independent contractors, and sole proprietors, and by providing loans to small businesses to keep their workers on the payroll.

**Food and Beverage Tax** – Staff expects food and beverage tax revenue will be \$458,690 (-46.9%) under budget, because restaurants were closed between March 21, 2020 and May 30, 2020 (except for carryout and delivery business), and because many people remain reluctant to eat out even when allowed to do so due to ongoing concerns about COVID-19.

**Hotel/Motel Tax** – Staff expects hotel/motel tax revenue will be \$770,000 (-69.3%) under budget due to the shelter-in-place order and a general reluctance to travel either for business or pleasure during the pandemic.

**Business, Liquor License and Health Inspection Fees** – Staff anticipates business, liquor license and health inspection fees will be \$241,402 (-68.2%) below budget as a result of the Village Board's decision to waive the fees for the 2020–2021 program year in order to provide relief for businesses impacted by the pandemic.

**Red Light Violations** – Staff expects red light ticket revenue will be \$263,000 (-52.6%) below budget because fewer cars and trucks have been on the road due to the pandemic, and also due to the deactivation of the cameras at the intersection of Palatine and Wheeling roads by the Illinois Department of Transportation during signal improvement work that began February 19, 2020.

CARES Act Funding – Staff expects the Village will receive, at a minimum, \$736,000 in Coronavirus Aid, Relief and Economic Security (CARES) Act funding from the Federal Emergency Management Agency (FEMA) and Cook County. The purpose of the funds is to reimburse the Village for costs incurred while responding to the COVID-19 pandemic. The Village’s share of the Cook County distribution amounts to \$16.07 per resident of Wheeling.

Other Revenue – Staff expects several other sources of revenue to exceed the budget by \$26,650 (in aggregate) for reasons less noteworthy than those described above.

General Fund expenditures typically end the year under budget, and at this time staff conservatively estimates that the Village’s operating expenditures will be under budget by \$1,005,767 (-2.50%) due to vacancies and lower-than-expected overtime costs. Overtime costs are down because COVID-19 reduced the number of public-safety-related calls for service. Finally, an increase in 911 revenue will allow staff to shift dispatching-related expenditures from the General Fund to the 911 Fund, further reducing General Fund expenditures. Most of the Village’s other expenditures are tracking close to the original budget, with some positive and negative variances from one category to the next.

While there are signs that the economy is beginning to recover, there are no modern precedents for the current pandemic, and therefore no one can be sure what pace the recovery will take, which makes it particularly challenging to predict how much revenue the Village will receive next year. More serious still, many of the Village’s major sources of revenue were not growing pre-pandemic, as the following table comparing **actual 2015 to actual 2019** revenue illustrates:

Major Sources of General Fund Revenue (not including property tax) - 2015 vs 2019					
Source	2015 Actual	2019 Actual	Difference	Percent	Annual %
Sales Tax	9,800,028	9,342,868	-457,160	-4.66%	-0.93%
Income Tax	4,005,867	4,007,217	1,350	0.03%	0.01%
Telecom Tax	1,342,101	973,144	-368,957	-27.49%	-5.50%
Water/Sewer Reimb	1,237,488	1,280,610	43,122	3.48%	0.70%
Hotel/Motel Tax	1,048,308	1,110,229	61,921	5.91%	1.18%
Food & Beverage Tax	911,165	969,570	58,405	6.41%	1.28%
Solid Waste/SWANCC Fees	823,742	858,417	34,675	4.21%	0.84%
Local Use Tax	843,696	1,280,610	436,914	51.79%	10.36%
Cable TV Franchise Fees	545,789	506,796	-38,993	-7.14%	-1.43%
Ambulance Fees	586,985	946,825	359,840	61.30%	12.26%
TIF Surplus	232,668	476,310	243,642	104.72%	20.94%
Court Fines/Citations	354,104	483,258	129,154	36.47%	7.29%
PPRT	190,483	216,369	25,886	13.59%	2.72%
Towing Charges	188,090	181,970	-6,120	-3.25%	-0.65%
Liquor Licenses	164,794	199,158	34,364	20.85%	4.17%
Interest Revenue	129,115	277,945	148,830	115.27%	23.05%
Video Gaming Tax & Licenses	223,387	357,741	134,354	60.14%	12.03%
<b>Major Sources Total:</b>	<b>22,627,810</b>	<b>23,469,037</b>	<b>841,227</b>	<b>3.72%</b>	<b>0.74%</b>

The Village’s major sources of revenue<sup>1</sup>—excluding property tax revenue—have not grown in aggregate in the last five years, with losses in sales and telecommunications tax creating the most drag on overall growth. The pandemic has only exacerbated this situation, as the table below illustrates. Again, the table shows **actual 2015 revenue**, but this time staff compares it to **estimated 2020 year-end revenue**:

Major Sources of General Fund Revenue (not including property tax) - 2015 vs 2020					
Source	2015 Actual	2020 Est	Difference	Percent	Annual %
Sales Tax	9,800,028	7,713,000	-2,087,028	-21.30%	-3.55%
Income Tax	4,005,867	4,131,477	125,610	3.14%	0.52%
Telecom Tax	1,342,101	864,500	-477,601	-35.59%	-5.93%
Water/Sewer Reimb	1,237,488	1,321,732	84,244	6.81%	1.13%
Hotel/Motel Tax	1,048,308	341,000	-707,308	-67.47%	-11.25%
Food & Beverage Tax	911,165	520,000	-391,165	-42.93%	-7.16%
Solid Waste/SWANCC Fees	823,742	849,000	25,258	3.07%	0.51%
Local Use Tax	843,696	1,649,000	805,304	95.45%	15.91%
Cable TV Franchise Fees	545,789	472,000	-73,789	-13.52%	-2.25%
Ambulance Fees	586,985	935,000	348,015	59.29%	9.88%
TIF Surplus	232,668	456,661	223,993	96.27%	16.05%
Court Fines/Citations	354,104	324,912	-29,192	-8.24%	-1.37%
PPRT	190,483	195,600	5,117	2.69%	0.45%
Towing Charges	188,090	141,000	-47,090	-25.04%	-4.17%
Liquor Licenses	164,794	60,000	-104,794	-63.59%	-10.60%
Interest Revenue	129,115	218,000	88,885	68.84%	11.47%
Video Gaming Tax & Licenses	223,387	301,208	77,821	34.84%	5.81%
<b>Major Sources Total:</b>	<b>22,627,810</b>	<b>20,494,090</b>	<b>-2,133,720</b>	<b>-9.43%</b>	<b>-1.57%</b>

The lack of revenue growth<sup>2</sup>, made worse by the pandemic, has forced the Village to find other sources of revenue (e.g. TIF Fund surpluses, video gaming tax, increases in ambulance fees, etc.) where available and to increase its property tax levy incrementally each year to bridge the gap. The pressure to increase the levy is particularly obvious in light of the fact that that salaries and benefits (which are approximately 78% of the budget) grew by 1.97% annually between 2015 and 2019, easily outpacing the 0.74% average annual growth in the Village’s major sources of revenue.

The good news is that staff expects an uptick in sales tax revenue in future years resulting from the Level the Playing Field for Illinois Retail Act, which goes into effect January 1, 2021, as well as from new businesses in the Wheeling Town Center development, but those two things alone will not be enough to reverse this trend. Consequently, staff recommends that the Village Board continue to approve incremental increases in the property tax levy that will be essential to the Village’s ability to balance the General Fund budget in future years.

<sup>1</sup> The 2015 sales tax numbers do not include large Use tax transactions that occurred that year to show an “apples-to-apples” difference in receipts.

<sup>2</sup> In order to show an “apples-to-apples” difference in receipts, the 2015 sales tax numbers do not include large Use Tax transactions that occurred that year.

Despite the revenue challenges, the Village continues to fully fund its Capital Projects Fund (including the street improvement program), Water & Sewer Fund (including a proactive water main replacement program), Capital Equipment Replacement Fund, and Liability Insurance Fund. The Village has been able to do this consistently for several years, thereby ensuring that the necessary funds are available to pay for important infrastructure and equipment needs and to pay liability claims.

### **FY 2021 Budget – All Funds Overview**

The Fiscal Year 2021 budget for all funds totals \$92,354,187, excluding inter-fund transfers (see Attachment 1). Of this amount, \$32,634,001 is budgeted for personnel services (including salaries and pension benefits). An additional \$18,847,771 is budgeted for contractual services, which include items such as employee health insurance, liability and workers' compensation insurance, and consulting services. Commodities total \$3,445,833, and include items such as materials for street repairs, street signs, vehicle parts, uniforms, janitorial products, and other operating supplies.

Principal and interest expenses for the Village's outstanding debt are budgeted at \$6,590,261. Of that amount, only \$2,237,077 is funded by the property tax levy; the Village pays the remaining debt service expenses with Water & Sewer Fund revenue and with transfers from the Village's Capital and Tax Increment Financing (TIF) Funds. Finally, the budget includes \$15,692,500 for capital improvements and capital outlay, including street, water, and sewer system infrastructure work, as well as equipment purchases and building improvements. The capital improvement and outlay categories represent 16.1% 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.

### **FY 2021 Budget – General Fund Highlights**

Staff is disappointed to report that due to the COVID-19-related recession, and for the first time since 2015, the FY 2021 budget reflects a General Fund deficit. The projected deficit of \$1,630,236 is entirely due to the recession and the impact it has had on the Village's most important sources of revenue. Expenditures play a much smaller role in this equation because staff is presenting a status-quo budget that reflects no significant changes to staffing or services. The following is a high-level look at the revenue and expenditure related reasons staff expects a deficit next year; more detailed information is provided in the remainder of this letter:

Property Tax – The budget reflects no increase in the Village’s property tax levy, which is the General Fund’s largest source of revenue. While staff has historically recommended that the Board approve incremental increases to the levy to offset predictable increases in expenditures, the Board opted to not increase the levy this year due to the pandemic and the impact it is having on residents and businesses.

Sales Tax – The impact of the pandemic on the Village’s sales tax receipts is the primary reason staff expects a budget deficit next year. Since there is no way to determine how quickly businesses will recover from the recession, staff has taken a conservative approach to projecting FY 2021 receipts by including a 10 percent (or \$771,300) increase over this year’s estimated receipts of \$7,713,000. Nevertheless, the economic uncertainty that exists throughout the world today means that when actual FY 2021 results are known, they may vary significantly in either direction. Consequently, staff will monitor sales tax receipts closely throughout the year and will provide updates to the Board monthly.

Income Tax – Staff expects income tax receipts will decline by \$366,677 (-8.88%) in FY 2021 compared to this year’s estimated receipts of \$4,131,477, based on the Illinois Municipal League’s (IML’s) expectation that municipalities will receive \$100.00 per capita in calendar year 2021. The IML based its projections on historical data from the years following the Great Recession and an expectation that relatively high unemployment—currently at 6.7 percent nationally—and a difficult business environment will affect income tax receipts negatively.

Tax Increment Financing (TIF) District Surplus – The budget includes surplus tax increment financing revenue from two of the Village’s four TIF Districts. The Lake Cook / Milwaukee and South Milwaukee TIF Districts are generating substantial amounts of property tax increment that is not obligated to any current or future economic development project. As such, staff recommends that the Board continue its practice of declaring surpluses and distributing them to the overlapping taxing districts, including the Village. Next year’s budgeted surplus, if approved, will produce \$456,000 in revenue for the General Fund and \$178,000 for the Police and Fire Pension Funds.

Ambulance Fees – The Village Board recently approved the Village’s participation in the Ground Emergency Medical Transportation (GEMT) program. GEMT is a federally-funded Medicaid program that allows municipalities to seek reimbursement for ambulance services above and beyond what the state reimburses for Medicaid claims. Staff expects that the program—which does not change the rates the Village charges, or what individuals pay for ambulance service—will generate an additional \$300,000 in revenue annually.

The following expenditure-related highlights, which compare FY 2021 budgeted expenditures to FY 2020 estimated expenditures, are noteworthy as well:

Salaries and Health Insurance Costs – Staff expects that salary and health insurance costs will increase by \$765,745, or 3.41%, next year, consistent with recent-year increases in cost-of-living adjustments and premium costs. The 3.41% increase reflects the cost of a 2.50% cost-of-

living increase for most employees, step increases for those early in their careers, and our estimate of a 5.00% increase in health insurance premiums.

Pension Fund Contributions – The Village’s General Fund contributions to its pension funds are going up significantly next year due to demographic and assumption changes, and because the Village must be 90 percent funded by 2040. As shown in the table below, the Village’s contribution to the Police, Fire and IMRF pension funds and to Social Security will increase by a combined \$686,132, or 10.30%.

<b>General Fund Contribution:</b>	<b>2020 Est</b>	<b>2021 Budget</b>	<b>Increase</b>	<b>Percent</b>
<b>Police Pension Fund</b>	<b>\$2,214,325</b>	<b>\$2,534,527</b>	<b>\$320,202</b>	<b>14.46%</b>
<b>Fire Pension Fund</b>	<b>\$2,851,050</b>	<b>\$3,061,254</b>	<b>\$210,204</b>	<b>7.37%</b>
<b>Illinois Municipal Retirement Fund</b>	<b>\$ 985,072</b>	<b>\$1,081,989</b>	<b>\$ 96,917</b>	<b>9.84%</b>
<b>FICA</b>	<b>\$ 608,708</b>	<b>\$ 667,517</b>	<b>\$ 58,809</b>	<b>9.66%</b>
<b>Total \$ and % :</b>	<b>\$6,659,155</b>	<b>\$7,345,287</b>	<b>\$686,132</b>	<b>10.30%</b>

In aggregate, these changes to both revenues and expenditures are the primary reasons staff expects a deficit next year. Despite this less-than-positive news, the budget funds both the Capital Improvement Program (CIP) and the Capital Equipment Replacement Fund (CERF) without having to borrow money to pay for critical infrastructure and equipment needs. If the Village is able to adhere to its longstanding pay-as-you-go policies in the future, Wheeling will have no tax-levy-related debt after 2030, and no debt of any kind after 2032, when the Village makes the final payment on its water meter bonds using Water & Sewer Fund revenue.

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

1. The Village’s financial policies, which stipulate that the Village use no more than 25 percent of Capital Projects Fund revenue to pay for debt service expenses. The Board approved this 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, but left the Village in a position of underfunding critical infrastructure needs. By earmarking only \$740,900 of Capital Projects Fund revenue for debt service purposes, the Village will be able to allocate nearly \$7.5 million next year for street improvement and other critical projects, including replacement of Fire Station 23. More importantly, the Village is able to avoid issuing debt to pay for these projects because the Board made the decision many years ago to earmark this revenue for infrastructure purposes.
2. A \$1,724,555 transfer to the Capital Equipment Replacement Fund (CERF) reflecting the full cost of funding that program. For the sixth consecutive year, the Village is in a position to make the full contribution to the CERF. Since 1990, the CERF has benefited the Village by eliminating the need to borrow money for vehicles and

equipment and ensuring that equipment will be replaced when necessary to address both operating and safety concerns.

3. Full funding of the Village's Liability Insurance Fund (through a transfer from the General Fund). The budget reflects the cost of fully funding this program, which is necessary to ensure that the Village has funds on hand to pay for its general liability and workers' compensation losses. For the last few years, the Village has experienced better-than-average claim losses, and that has significantly reduced the transfers to the Liability Insurance Fund in recent years. However, for reasons explained in more detail later, premium costs are going up substantially next year.
4. 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 is actuarially required by declaring surpluses in TIF funds and by transferring General Fund surpluses to the pension funds. Once again, this year's budget includes full funding of those programs.

The following is detailed discussion of the assumptions staff has made in the budget and the issues affecting the General Fund for FY 2021:

#### FY 2021 Budget – General Fund Revenue

The FY 2021 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$39,902,317, representing an increase of \$912,840 (2.34%) compared to FY 2020 estimated receipts. The increase reflects the expectation that the Village will see modest gains in sales tax and other sources of revenue as the economy recovers from the recession caused by the COVID-19 pandemic. In addition, staff expects that the Village will receive an additional \$300,000 in ambulance fee revenue from its participation in the Ground Emergency Medical Transportation (GEMT) program, which is discussed in more detail later in this letter. That said, estimating revenue for FY 2021 is difficult given the economic uncertainty that exists, and if Illinois experiences worsening or protracted impacts from the COVID-19 pandemic, actual receipts could vary substantially from current projections. With that in mind, the following paragraphs explain staff's projections for each major revenue source:

**Property Tax** – The property tax levy is the largest source of revenue to the Village's General Fund, comprising 22.61% 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).

Although the FY 2021 budget reflects no increase in the total tax levy (i.e. including the individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund) due to the pandemic, staff believes that future increases are essential to avoiding budget

deficits. As noted earlier, the Village's other major sources of revenue have not been growing for several years; as a result, the property tax levy—the only source of revenue the Village Board can control—has had to bridge the gap between those sources of revenue and expenditures that increase at predictable rates. The share of the property tax levy that is allocated to the General Fund for FY 2021 is \$9,021,004.

**State & Home Rule Sales Tax** – Sales tax, the second-largest source of General Fund revenue representing 21.26% 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 changes in the economy and can fluctuate significantly from year to year. As a result, staff has budgeted a \$771,300 (10.00%) increase for FY 2021 (compared to FY 2020 estimated revenue) reflecting the expectation that businesses will show some signs of recovering from the COVID-19-induced recession. Staff also anticipates that the Village will see an increase in sales tax revenue from the Wheeling Town Center development when new businesses and restaurants generate additional revenue.

The Village will also begin receiving additional sales tax revenue when the Level the Playing Field for Illinois Retail Act, which the General Assembly passed on November 14, 2019, goes 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. Under current law, those retailers have been collecting the state's 6.25% use tax rate on online transactions, and the state then distributes a small fraction of that revenue to all municipalities on a per-capita basis. The new law means that online retailers will begin collecting the Village's ten percent sales tax rate for products that ship to addresses in the Cook County portion of Wheeling (and eight percent in the Lake County portion). Consequently, the Village will collect its full two-percent share of sales tax revenue on these transactions. Overall, staff anticipates a \$260,000 net increase in General Fund revenue when sales tax revenue increases and use tax revenue declines.

The uncertainties related to the economy and the trajectory of the pandemic make it hard to project how much revenue the Village will receive next year, so the budget reflects a cautious approach. Staff's projection of \$8,484,300 in sales tax receipts is \$587,700 less than what the Village budgeted for FY 2020, illustrating the impact the recession has had on this source of revenue. In fact, the projection for next year is \$2,170,054, or more than 20 percent, less than the Village collected in FY 2007, the best year on record. When seen in that context, it is easier to understand why the Village relies on incremental increases in the property tax levy to fund core services.

Given the trends seen the last few years and in recent months, staff believes this is a realistic approach to estimating next year's receipts, but small percentage variations in budgeted versus actual receipts often mean the difference between a surplus and deficit in the fund. For that reason, staff pays particularly close attention to monthly receipts so the budget can be adjusted if necessary.

**State Income Tax** – State Income Tax is the third-largest source (9.44%) 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 2021 budget for income tax is \$3,764,800, which is \$366,677 (-8.88%) less than the \$4,131,477 staff expects the Village will receive this year.

Staff has budgeted \$3,764,800 in income tax revenue next year based on the Illinois Municipal League's (IML's) expectation that municipalities will receive \$100.00 per capita in calendar year 2021. The IML based its projections on historical data from the years that followed the Great Recession, as well as the expectation that relatively high unemployment—which is currently at 6.7 percent nationally—and a difficult business environment will affect income tax receipts negatively.

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.

**Telecommunications Tax** – In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied such a tax, and since then has remitted it to the Village on a monthly basis. The Village's six percent tax on telephones, cellular phones, fax machines, and similar services is estimated to generate \$786,695 next year, reflecting a decrease of \$77,805 (-9.00%) compared to estimated 2020 receipts.

The projected decrease for FY 2021 reflects the reality that this source of revenue has been consistently declining over the years as people eliminate their landlines in favor of cellphones. In fact, staff's projection for FY 2021 is \$1,294,342, or 62 percent, 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.

**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 2021 estimates food & beverage tax revenue of \$782,952, which is \$195,738 (-20.00%) less than FY 2020 budgeted receipts. This assumption is based on the expectation that restaurants will begin to recover from the shelter-in-place order that led many to suspend their operations (or limited their sales to carryout and delivery service), and that customers will gradually begin to feel more comfortable eating indoors.

**Hotel/Motel Tax** – The Village Board approved a five percent hotel/motel tax on April 22, 2002, and increased the tax to six percent on February 1, 2010. For FY 2021, staff has estimated receipts of \$555,000, which reflects a decrease of 48 percent over FY 2020 budgeted receipts. This projection reflects the belief that the state of the economy will continue to affect the travel and hotel/motel industries in profound ways, and that the hotel/motel industry will be slow to recover.

**Des Plaines Dispatching Agreement** – In 2015 the Village began receiving revenue from the City of Des Plaines, which represents the cost of providing Emergency 911 dispatching services to its residents and businesses. The Village will receive \$2,294,453 next year from the City, and will allocate \$875,453 to the General Fund and \$1,419,000 to the Emergency 911 Fund, which will partially offset the cost of providing Emergency 911 services to both communities. The dispatching agreement is an important example of how the Village is operating more efficiently than in the past by reducing its own cost of dispatching and by achieving greater efficiencies for both communities in a way that demonstrates the value of intergovernmental cooperation.

**Interest Income** – Staff projects that the General Fund will earn \$149,161 in interest income next year based on the amount of money the Village has in General Fund reserves and current interest rates. Investment income has decreased in recent years as the Federal Reserve has decreased short-term interest rates, as evidenced by the 0.26% return the Village is earning on funds held by Fifth Third Bank. At the same time, five-year negotiable certificates of deposit are now yielding only 0.45%, much lower than just one year ago, when they were paying 1.75%.

The Village invests its idle funds in negotiable certificates of deposit and government agency debt. Wheeling also receives interest income 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. The Village's contract with Fifth Third Bank expires on December 31, 2023, but includes an option to renew for an additional five-year period.

#### **FY 2021 Budget - General Fund Expenditures**

FY 2021 expenditures in the General Fund reflect general operations of the Village and total \$41,532,553, including inter-fund transfers. The increase of \$1,246,629 (3.09%) compared to the FY 2020 approved budget is almost entirely due to increases in the cost of salaries and benefits.

It is important to note that personnel costs represent 78 percent of the FY 2021 General Fund budget, including the costs related to dispatching that are budgeted in the Emergency 911 Fund. Recent changes in state law required the Village to combine its Emergency 911 Fund with that of the City of Des Plaines; to facilitate that change, staff moved personnel costs related to dispatching from the General Fund to the Emergency 911 Fund.

Including the dispatchers' salaries and benefits (i.e. an apples-to-apples approach), personnel costs are expected to increase by \$1,145,491 next year, which is 3.53% higher than the current fiscal year. The 3.53% increase reflects higher costs attributable to increases in wages and health insurance and pension costs.

As mentioned earlier, staff projects FY 2021 General Fund revenue at \$39,902,317, resulting in a deficit of \$1,630,236. It is worth noting, however, that the deficit is smaller than it would otherwise be because the Village has continued the following budgetary practices, which reduced the gap between revenues and expenditures:

- Reducing the budget for salaries and benefits by one percent (\$241,227) across the board. History has shown that due to vacancies, departments seldom spend the full amount of salary and benefits that are budgeted.
- Budgeting the cost (\$406,160) of engineers engaged in capital improvement planning in the Capital Projects and Water & Sewer Funds rather than the General Fund.

The total savings to the General Fund attributable to these recommendations is \$647,387.

#### **FY 2021 Budget – Water & Sewer Fund**

##### **Revenue Assumptions**

Staff based projected FY 2021 Water & Sewer Fund revenue on the expectation that the Village will sell 1.030 billion gallons of water and on a 3.50% rate increase (3.62% unrounded) effective for water sold beginning January 1, 2021. The rate increase is necessary to continue to pay for the Board's proactive water and sewer main replacement program, which the Village adopted as part of the Water and Sewer Rate Study recommendations.

Water sales have been trending downward for several years due to energy-saving appliances and water conservation efforts in general. In addition, the COVID-19 pandemic has led to reduced water use as many businesses are operating at less than full capacity.

As water sales are the only source of revenue to the Fund, there is little the Village can do other than raise rates to offset rising costs and ensure there is enough revenue available to maintain and repair the water and sewer system, which is why staff is proposing an increase next year.

The Board may be interested in knowing, however, that staff recently surveyed nearby communities to learn what they charge for water and sewer use, and found that Wheeling's rates were the fourth-lowest of 11 communities. With that in mind, the increase for FY 2021 will allow the Village to maintain fund balance reserves through FY 2025 that are consistent with our policy while providing funding for the Village's CIP projects.

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

Anticipated revenues next year are \$10,120,967, which is \$2,250,917 less than budgeted expenditures. Expenditures in this fund tend to fluctuate significantly from one year to the next due to fluctuations in our capital projects schedule, and therefore large surpluses or deficits from year to year are common, and not cause for concern.

The table below shows a history of water and sewer rate increases for the last six years. All numbers are per 1,000 gallons of water sold. The 2021 increase reflects the fact that the Northwest Water Commission increased its water rates by 2.50 percent effective May 1, 2020.

FY	Water Rate	Sewer Rate	Total Rate	% Increase
2021	\$6.66	\$1.65	\$8.31	3.62%
2020	\$6.43	\$1.59	\$8.02	3.08%
2019	\$6.24	\$1.54	\$7.78	2.50%
2018	\$6.09	\$1.50	\$7.59	1.47%
2017	\$6.00	\$1.48	\$7.48	3.03%
2016	\$5.82	\$1.44	\$7.26	2.98%
2015	\$5.65	\$1.40	\$7.05	4.44%
<b>Average:</b>				3.02%

The average increase since FY 2015 has been 3.02%. Staff recommends that the Village Board raise rates incrementally each year to avoid the need for large increases in future years, as well as the need to issue debt to pay for repair and replacement projects.

### Expenditure Assumptions

The FY 2021 operating expenditures in the Water & Sewer Fund are \$6,966,906, excluding funds budgeted for capital projects and debt service. This represents an operating cost increase of 2.92% (or \$197,654) over FY 2020 budgeted expenditures of \$6,769,252. Costs are up next year due to increases in salaries, benefits, and contractual services. Total budgeted expenditures (including capital projects and debt service) are \$12,371,884.

As noted earlier in this budget message, projected revenue for FY 2021 assumes a 3.50% rate increase, and that the Village will sell 1.030 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—with the exception of the water meter replacement project—to pay for capital projects.

The water and sewer rate increase of 29 cents per 1,000 gallons would cost the average residential customer using 5,000 gallons per month an additional \$1.45 monthly, or \$17.40 annually.

### Other Major Fund Expenditures

The Fiscal Year 2021 budget also includes budgeted expenditures for other funds of the Village, including those classified as Special Revenue (e.g. Motor Fuel Tax, Foreign Fire Insurance, Emergency Telephone System, and Grant Funds), Capital Projects (e.g. Capital Projects, Capital Equipment Replacement, Stormwater, and TIF Funds), Debt Service (e.g. Bond Funds), Internal Service (e.g. Liability Insurance Fund), Enterprise (e.g. Water & Sewer Fund), and Fiduciary Funds (e.g. Police and Fire Pension Funds). In each of these instances, staff has provided line-item detail and narrative information along with expenditure figures. 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 both operating and safety-related reasons, notwithstanding the competing interests of other programs.

The FY 2021 contribution to the CERF from the General and Water & Sewer Funds is \$1,976,775, which is the full cost of funding the program. By making the full contribution again this year, the Village will reduce the amount it has to contribute in the future. To that point, staff does not expect the Village's contribution to the CERF to change much in the next few years.

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

**Stormwater Fund** – In late January of 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 is now generating the funds needed to pay for stormwater-related operating and capital improvement costs. Staff recommended (and the Board approved) an initial fee of \$2.00 per Equivalent Runoff Unit (ERU), with single-family homes paying for one ERU per month and commercial, industrial, and multi-family developments paying a multiple of one ERU based on the amount of impervious area on their property. In each of the last four years, the Board increased the fee by 25 cents, such that the fee is now \$3.00 per ERU.

Earlier this month, the Board approved an increase in the stormwater fee next year from \$3.00 to \$3.25 per ERU to provide additional revenue to fund projects. When the Village implemented the fee, it started low—to reduce the impact to those users with substantial amounts of impervious area on their property—and has increased the rate incrementally over time so the Village may eventually address all of the needs identified in the Stormwater Management Plan.

Even at \$3.25 per ERU, Wheeling's rate is still low. In fact, a recent survey of communities with stormwater fees showed that most charge single-family residents rates that varied from \$5.00 per month on the low end to \$21.82 per month on the high end.

At \$3.25 per ERU, the Village can expect to raise \$969,838 in revenue next year, which will offset budgeted expenditures of \$842,459. The additional 25 cents would generate another \$74,603 for the Stormwater Fund on an annualized basis.

The FY 2021 budget includes expenditures for stormwater televising, mapping, and condition assessment, and the Fund's share of street improvement costs. Funds are also budgeted to pay for stormwater-related operating costs consistent with the Village's financial policy (which allows the use of up to 25 percent of the revenue for that purpose).

**TIF Funds** – The Fiscal Year 2021 budget includes \$14,851,338 in TIF expenditures in the South Milwaukee, North Milwaukee / Lake Cook, Town Center-II and Southeast-II TIF districts. The majority of these expenditures are budgeted for a water main project that will connect the north and south sections of Milwaukee Avenue from the River Mill residential development to Sumac Road, an expanded façade program that will include grants for restaurant uses, and debt service payments on bonds sold for the Westin Hotel and Prairie Park condominium projects. In addition, the budget includes surplus funds (in the North Milwaukee / Lake Cook and South Milwaukee TIF Districts) that the Village will distribute to the overlapping taxing districts if approved. Finally, funds are budgeted in the Town Center-II TIF District to make principal and interest payments on TIF notes the Village issued to the Northgate Crossing and Wheeling Town Center developers. A detailed breakdown of the capital improvements included in the TIF district budgets is included in the Capital Improvement Program worksheets.

**Debt Service** – The Village’s General Obligation (G.O.) principal and interest debt payments for FY 2021 are budgeted at \$6,743,186. Of that amount, only \$2,237,077 comes from the property tax levy; the Village uses existing funds in the TIF, Water & Sewer, and Capital Projects 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, has a number of criteria it uses to rate municipal debt, some of which is instructive in determining whether or not the Village has “too much debt.”

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

One such standard looks at a community’s total governmental funds debt service as a percentage of expenditures. Communities with percentages less than 15 percent are deemed “strong” (less than eight percent is considered “very strong”). At the beginning of FY 2021, Wheeling’s percentage will be 12.48%. However, if one excludes TIF-district and Water-&-Sewer-Fund-related debt (which have dedicated sources of revenue for debt service purposes), the Village’s percentage drops to 6.25%, well within the “very strong” category.

A second standard examines a community’s net debt as a percentage of the market value of real property within its limits. Communities with net debt below three percent of market value receive high marks. At the beginning of FY 2021, the Village’s net debt will represent only 1.15% of market value, a strong position as viewed by the rating agencies.

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

**Liability Insurance Fund** – On January 1, 2000, the Village implemented a self-insurance program for all lines of liability and workers’ compensation coverage while purchasing excess insurance to cover unusually large claims. 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

\$650,000 for police and fire claims and \$550,000 for all others. The Village's property and liability losses (including insurance policy recoveries) for the last ten years of the self-insurance program have averaged \$175,000 per year, while workers' compensation losses averaged \$311,000.

On January 1, 2013, the Village formed the Metro Risk Management Agency, an intergovernmental pool that includes the Village of Lombard and the Metro Risk Management Agency (a collection of three park districts). The purpose of the pool is to provide claims administration and safety-related services. Membership in the pool benefits the Village by reducing its workers' compensation and liability claim losses, which it accomplishes by contracting with a third-party administrator that employs a dedicated claims adjuster for the exclusive benefit of the pool's members, and provides access to a safety coordinator as well. The program has successfully changed the way the Village investigates claims and addresses safety-related issues within the organization, and staff believes that this has reduced the Village's claim-related losses.

The FY 2021 budget includes a \$1,148,570 contribution from the General and Water & 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 budgeted contribution to the Fund next year is \$166,570, or nearly 17 percent, more than this year's contribution, reflecting staff's expectation that premium costs will be substantially higher next year because the insurance industry has incurred significant losses due to events related to law enforcement and catastrophic weather.

Nevertheless, the FY 2021 contribution is much less than it has been historically—the Village contributed \$1,686,000 to the Fund in FY 2016—due to favorable claim experience in recent years. Lower-than-expected losses mean that the Village does not have to contribute as much to the Fund as in the past to maintain adequate reserves. When actual losses are less than expected, the "surplus" helps ensure that the balance in the Liability Insurance Fund is consistent with Village policy, which stipulates that the Village maintain a balance equal to at least two years of average claim losses. Staff will provide more information to the Board in December about the cost of next year's program once our risk management consultant obtains quotes from the Village's broker.

**Health Insurance** – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool of more than 139 governmental entities that certain units of local government in Illinois established to administer their medical and life insurance programs. The IPBC currently provides health insurance benefits to 17,200 employees and retirees, and is able to negotiate better rates with network providers, pharmacy benefit managers, and stop-loss insurers as a result. Under the medical insurance plan, the Village offers a preferred provider organization (PPO) plan and is responsible for the first \$35,000 of each individual employee's claims. IPBC members share claims between \$35,000 and \$500,000 based on their number of employees and retirees, and the pool maintains stop-loss insurance to cover claims in excess of \$500,000. 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’ individual claims.

Increases in health insurance program costs have averaged 4.03% per year for the last five years for the PPO and HMO plans (combined), which is well below medical trend rates. The FY 2021 budget reflects an anticipated increase in rates of five percent.

The following table illustrates how the Village shares health insurance costs with active employees and retirees and compares budgeted contributions for FY 2021 to FY 2020:

<b>Health Insurance Costs</b>	<b>2021 Costs</b>	<b>Percent</b>	<b>2020 Costs</b>	<b>Percent</b>
<b>Village Share</b>	<b>\$4,329,284</b>	<b>80.28%</b>	<b>\$4,166,988</b>	<b>80.95%</b>
<b>Active Employee Share</b>	<b>\$ 590,698</b>	<b>10.95%</b>	<b>\$ 531,470</b>	<b>10.33%</b>
<b>Retiree Share</b>	<b>\$ 472,800</b>	<b>8.77%</b>	<b>\$ 448,669</b>	<b>8.72%</b>
<b>Totals:</b>	<b>\$5,392,782</b>	<b>100.00%</b>	<b>\$5,147,127</b>	<b>100.00%</b>

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

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

For the last several years, Police and Fire Pension Fund investment returns have exceeded the actuary’s assumed 7.25% rate of return. For example, for the last 10 years, the Police Pension Fund has earned 7.45%, the Firefighters’ Pension Fund has earned 7.75%, and the IMRF has earned 9.12% annually. Other factors, however, including changes in demographic and mortality tables, have reduced the pension funds’ funded status and increased their unfunded liabilities.

On a market-value basis, the Police Pension Fund was 69.64% funded (up from 62.92% the prior year), the Fire Pension Fund was 60.46% funded (up from 53.16% the prior year), and the Illinois Municipal Retirement Fund was 92.86% funded (up from 83.75% the prior year) as of December 31, 2019. That results in a combined unfunded liability for the three funds of \$63.2 million, down from \$73.5 million the prior year. The funded status of each of the three pension funds is up considerably from last year due to better investment returns in 2019.

The total FY 2021 budget includes contributions to the Police Pension Fund (\$2,534,527), the Fire Pension Fund (\$3,061,254), the Illinois Municipal Retirement Fund (\$1,489,945), and Social Security (\$744,973) that represent a combined increase of \$598,105 (8.27%) compared to the FY 2020 budget. These costs, which continue to increase at rates substantially higher than that of Wheeling’s major sources of revenue (which are not increasing), create a significant challenge for the Village in its attempt to balance the General Fund budget each year.

The table below shows the Village’s total projected FY 2021 cost (including all funds) of providing retirement benefits to its employees, and includes the funded status and unfunded liability of each pension fund.

<b>Fund</b>	<b>Contribution</b>	<b>Funded %</b>	<b>Unfunded Liability</b>
<b>Police Pension Fund</b>	<b>\$2,534,527</b>	<b>69.64%</b>	<b>\$26,960,476</b>
<b>Fire Pension Fund</b>	<b>\$3,061,254</b>	<b>60.46%</b>	<b>\$31,513,332</b>
<b>Illinois Municipal Retirement Fund</b>	<b>\$1,489,945</b>	<b>92.86%</b>	<b>\$ 4,779,811</b>
<b>FICA</b>	<b>\$ 744,973</b>	<b>N/A</b>	<b>N/A</b>
<b>Total \$ or Average % :</b>	<b>\$7,830,699</b>	<b>74.32%</b>	<b>\$63,253,619</b>

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 (i.e. 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 (i.e. compared to age 55 for Tier 1 employees), receive reduced cost-of-living adjustments, and are subject to a salary cap that is used to determine their pension benefits. In the long term, the changes in pension law will provide some financial relief to the Village because the cost of providing pension benefits to those hired on or after January 1, 2011 is less than the cost for those employees hired prior to that date. As of today’s date, 30 of the Village’s 60 police officers (50 percent), 10 of the Village’s 50 firefighters (20 percent), and 19 of the Village’s 120 IMRF employees (16 percent) qualify for Tier 2 pension benefits.

Finally, it is important to note that on December 18, 2019, Governor Pritzker signed Public Act 101-0610, which consolidates approximately 650 Police and Fire Pension Funds throughout the state for investment purposes. The Act requires 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. Staff has recently learned that the transfers will actually occur much sooner than that, perhaps within the next year or shortly thereafter. Once that happens, the Wheeling Police and Fire Pension Funds will no longer be responsible for investing pension fund assets. The State of Illinois approved the legislation consolidating the funds in order to improve investment returns and reduce or eliminate many of the 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 similar to the historical returns earned by IMRF, it will reduce the Village’s cost of providing pension benefits in the future.

### Capital Improvements

The Village Board's commitment to maintaining and improving Wheeling's infrastructure is evident from the amount of funds designated for capital improvements. The FY 2021 Capital Improvement Program represents a one-year expenditure of \$14,712,125.

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

<b>Fund</b>	<b>2021 Budget</b>
<b>Capital Projects</b>	<b>\$6,239,125</b>
<b>Water &amp; Sewer</b>	<b>\$3,830,000</b>
<b>Motor Fuel</b>	<b>\$1,475,000</b>
<b>Tax Increment Financing</b>	<b>\$2,274,875</b>
<b>Stormwater</b>	<b>\$ 600,000</b>
<b>Total:</b>	<b>\$14,419,000</b>

Of particular note, the FY 2021 CIP includes \$3.4 million to replace Fire Station 23, which no longer met the needs of the community and has now been demolished. The CIP document, which has been distributed separately, provides detailed information on each of the projects for FY 2021.

### Changes from the Proposed Budget

Village staff made a number of changes to revenue projections since presenting the proposed budget to the Board on November 14, 2020. As the Board will recall, the projected FY 2021 General Fund budget deficit at that time was \$2,110,855; however, staff made adjustments after receiving more up-to-date information from the Illinois Municipal League (IML) and the Illinois Department of Revenue (IDOR). The following is a summary of those changes which in aggregate, have reduced the size of the FY 2021 deficit:

<b>Description</b>	<b>Amount</b>	<b>Explanation</b>
<b>2021 Proposed GF Deficit:</b>	<b>\$(2,110,855)</b>	
<b>Property Tax Revenue</b>	<b>\$ 5,869</b>	<b>Minor change to property tax estimate</b>
<b>Income Tax Revenue</b>	<b>\$ 301,184</b>	<b>Adjust budget based on IML projections</b>
<b>Use Tax Revenue</b>	<b>\$ 168,864</b>	<b>Adjust budget based on IML projections</b>
<b>Health Inspection Fees</b>	<b>\$ (27,200)</b>	<b>Reflect refunds issued to businesses</b>
<b>Ambulance Fee Revenue</b>	<b>\$ 300,000</b>	<b>Accounting issue – no net change</b>
<b>Ambulance Fee Expenditures</b>	<b>\$ (300,000)</b>	<b>Accounting issue - no net change</b>
<b>Sales Tax Projections</b>	<b>\$ 31,900</b>	<b>Adjust budget based on IDOR projections</b>
<b>Rounding</b>	<b>\$ 2</b>	<b>Adjustment due to rounding</b>
<b>2021 Final GF Deficit:</b>	<b>\$ 1,630,236</b>	

Other than the General Fund, staff made minor adjustments to other fund's budgets to reflect more up-to-date information received since the Board received the proposed budget. Those changes, however, did not have a material effect on those funds.

### 2020 Property Tax Levy Overview

As mentioned, although the 2021 budget does not include a property tax increase, staff recommends that the Board reinstate its practice of incremental increases in the levy to avoid large deficits in future years. In the next five years, our projections show that expenditures will continue to increase at a rate greater than revenues, and that without service-level reductions or new tax revenue growth (either through sales tax, income tax, property tax, or any combination thereof), the Village will begin to run significant budget deficits that will cause it to draw down on reserves.

### 2021 Prognosis

Staff expects that the balance in the General Fund will exceed 25 percent at the end of 2021; however, our forecasts anticipate deficit budgets for the next five years absent additional tax revenue and an economic recovery that restores the Village's major sources of revenue to pre-pandemic levels. The Village anticipates receiving additional tax revenue from the Level the Playing Field Act and cannabis tax proceeds, both of which may potentially mitigate the need for large property tax increases. That said, the local and national economy is still recovering from the Covid-19 pandemic, so staff will be monitoring the budget closely and will recommend changes if it appears that the Village will be facing a protracted downturn. In that event, staff may recommend that the Village Board reduce operating costs and delay infrastructure projects, as the Village did in the years following the Great Recession. That said, our hope is that the economy will continue to improve and that the Village can avoid the need for additional expenditure cuts.

In closing, we would like to express our appreciation to the members of the Village staff who worked long hours to identify departmental needs and to prepare budget proposals based upon 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 Mondschain  
Director of Finance

**VILLAGE OF WHEELING, ILLINOIS**  
 Budget Summary - Total by Category and Fund  
 Fiscal Year 2021 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	2021 TOTAL BUDGET	2020 ORIGINAL BUDGET	2019 ACTUAL	% CHANGE (21 vs 20)					
Revenues and																						
Other Financing Sources																						
Property Tax	9,021,004				2,237,077								5,595,781	16,853,862	16,853,862	15,992,293	0.0					
Sales Tax	8,484,300													8,484,300	9,072,000	9,342,868	-6.5					
State Income Tax	3,764,800													3,764,800	3,820,830	4,007,217	-1.5					
Local Use Tax	1,618,864													1,618,864	1,200,000	1,270,305	34.9					
Food & Beverage Tax	782,952													782,952	1,138,690	969,570	-31.2					
Use Tax (Gas/Electricity)							2,962,000							2,962,000	2,989,000	2,961,736	-0.9					
Telecommunications Tax	786,695													786,695	864,500	973,144	-9.0					
Solid Waste/SWANCC Fees	853,000													853,000	844,454	858,417	1.0					
Hotel/Motel Tax	555,000													555,000	1,111,000	1,110,229	-50.0					
Fines	1,108,244													1,108,244	1,194,640	1,210,588	-7.2					
Cable TV Franchise Fees	464,920													464,920	499,600	506,796	-6.9					
Ambulance Fees	1,550,000													1,550,000	870,000	946,825	78.2					
Licenses, Permits, Insp.	814,035													814,035	913,091	899,225	-10.8					
IGA Revenue	875,453													875,453	937,205	553,391	-6.6					
Water Sales									6,859,800					6,859,800	7,008,700	6,806,504	-2.1					
Water & Sewer Conn. Fees									67,500					67,500	67,500	159,315	0.0					
W/S Fund Reimb	1,352,911													1,352,911	1,321,732	1,280,610	2.4					
Sewer Use Fees									1,699,500					1,699,500	1,733,100	1,599,868	-1.9					
Stormwater Fee									969,838					969,838	895,235	861,655	8.3					
Investment Income	149,161	23,108	6,657		1,000	79,149	61,500	67,887	8,181	38,458		37,292	1,000,000	1,472,393	1,917,056	17,887,050	-23.2					
Intergovernmental Revenue	549,886	1,498,963		277,800										2,326,649	2,266,721	1,913,276	2.6					
Increment Taxes	525,599					15,944,475								16,470,074	11,964,941	12,230,365	37.7					
Employee Contributions													1,125,120	1,125,120	1,080,205	1,067,490	4.2					
Other	6,645,493	827,050	2,058,000	12,000					10,668	1,213,250	73,000			10,839,461	10,874,725	13,514,978	-0.3					
Revenue Sub-Total	39,902,317	2,349,121	2,064,657	289,800	2,238,077	16,023,624	61,500	3,029,887	988,687	9,878,508	73,000	37,292	7,720,901	84,657,371	81,438,787	98,923,715	4.0					
Adjust (To)/From Fund Bal.	(1,630,236)	627,871	0	0	600	1,573,657	(281,725)	(5,206,467)	146,228	(2,250,917)	1,950	(366,738)	(311,039)									
Interfund Transfer In				67,582	1,182,942	401,371	1,976,775			242,459		1,148,570		5,019,699	4,824,351	10,257,160	4.0					
<b>BUDGETED REVENUES</b>	<b>39,902,317</b>	<b>2,349,121</b>	<b>2,064,657</b>	<b>357,382</b>	<b>3,421,019</b>	<b>16,424,995</b>	<b>2,038,275</b>	<b>3,029,887</b>	<b>988,687</b>	<b>10,120,967</b>	<b>73,000</b>	<b>1,185,862</b>	<b>7,720,901</b>	<b>89,677,070</b>	<b>86,263,138</b>	<b>109,180,875</b>	<b>4.0</b>					
									LESS INTERFUND TRANSFER					(5,019,699)	(4,824,351)	(10,257,160)	4.0					
																		NET NEW REVENUE	84,657,371	81,438,787	98,923,715	4.0
Expenditures and																						
Other Financing Uses																						
Personnel Services	28,550,865		1,363,290	301,347		112,384		205,465		2,100,650				32,634,001	31,612,811	31,572,044	3.2					
Contractual Services	7,988,767	102,750	690,267	56,035		5,556,617		1,050,865		1,618,290	800	1,552,600	230,780	18,847,771	17,922,335	17,382,798	5.2					
Commodities	1,717,933	143,500	11,100			88,100	1,046,500			368,200	70,250		250	3,445,833	3,356,255	3,277,107	2.7					
Capital Outlay							1,273,500							1,273,500	1,274,000	557,574	0.0					
Capital Improvements		1,475,000				2,274,875		6,239,125	600,000	3,830,000				14,419,000	17,050,000	11,012,628	-15.4					
Debt Service					3,420,419	2,699,362		414,663		55,817				6,590,261	6,529,320	6,391,871	0.9					
Other	65,000					4,120,000				3,157,911			7,800,910	15,143,821	12,025,589	12,432,321	25.9					
Interfund Transfer Out	3,209,988							326,236	242,459	1,241,016				5,019,699	4,824,351	8,539,529	4.0					
<b>BUDGETED EXPENDITURES</b>	<b>41,532,553</b>	<b>1,721,250</b>	<b>2,064,657</b>	<b>357,382</b>	<b>3,420,419</b>	<b>14,851,338</b>	<b>2,320,000</b>	<b>8,236,354</b>	<b>842,459</b>	<b>12,371,884</b>	<b>71,050</b>	<b>1,552,600</b>	<b>8,031,940</b>	<b>97,373,886</b>	<b>94,594,661</b>	<b>91,165,872</b>	<b>2.9</b>					
																		LESS INTERFUND TRANSFER	(5,019,699)	(4,824,351)	(8,539,529)	4.0
																		NET EXPENDITURES	92,354,187	89,770,310	82,626,343	2.9

\* INDICATES MAJOR GOVERNMENTAL FUND (BASED ON FY 2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT)

## Strategic Plan

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

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

### Multi-Year Goals:

#### Residential Life

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

#### Residential Life Goals:

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

#### Financial Strength

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

#### Financial Strength Goals:

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

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

### **Economic Development**

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

#### Economic Development Goals:

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

### **Transportation and Infrastructure**

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

#### Transportation and Infrastructure Goals:

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

## Community Image

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

### Community Image Goals:

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

## Governance

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

### Governance Goals:

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

## 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 2019 was 1.561. That means that the owner of a home with a market value of \$300,000 would pay \$1,209 in property taxes to the Village of Wheeling.

### 2. What is the total budget for the Village?

The Village's total budget for FY 2021 is \$97,373,886 including interfund transfers.

### 3. What is the General Fund's fund balance for Fiscal Year 2021?

The Village's estimated ending Fiscal Year 2021 General Fund fund balance is \$13,591,879, which represents nearly 32% of annual operating expenditures.

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

The Village expects to receive \$16,852,862 in property tax revenue, which will be allocated to the General Fund, Pension Funds and Debt Service Funds. Property tax revenue represents 19.91% of total Village revenue.

5. What are the other major sources of revenues for Fiscal Year 2021?

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	Elastic/ Inelastic
1	Property Tax Levy	\$16,853,862	19.91%	\$9,021,004	22.61%	Inelastic
2	TIF Increment	\$15,944,475	18.83%	N/A		Inelastic
3	Water/Sewer Fees	\$8,559,300	10.11%	N/A		Elastic
4	Sales Tax	\$8,484,300	10.02%	\$8,484,300	21.26%	Elastic
5	State Income Tax	\$3,764,800	4.45%	\$3,764,800	9.44%	Elastic
6	Gas/Electricity Use Tax	\$2,962,000	3.50%	\$2,962,000	7.42%	Elastic
7	Local Use Tax	\$1,618,864	1.91%	\$1,618,864	4.06%	Elastic
8	Ambulance Fees	\$1,550,000	1.83%	\$1,550,000	3.88%	Elastic
9	Motor Fuel Tax	\$1,498,963	1.77%	\$1,498,963	3.76%	Elastic
10	Fines	\$1,108,244	1.31%	\$1,108,244	2.78%	Elastic

6. How many employees work for the Village?

The Village has 223 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 2010 census was 37,648.

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

The Five-Year Capital Improvement Plan includes over \$49 million in capital projects. Click the following link to view that document:  
<http://www.wheelingil.gov/Documentcenter/view/3333>

9. How much debt does the Village have?

The Village’s outstanding General Obligation debt totaled \$38.4 million as of December 31, 2020. Of that amount, however, \$8.6 million is related to the Village’s Tax Increment Financing Funds and Water and Sewer Fund and does not affect the Village’s property tax levy.

10. What is the Village’s bond rating?

The Village’s bond rating is AA with S&P Global Ratings and AA+ with Fitch Ratings. The Village’s bond ratings are among the highest ratings awarded to municipalities (see the table below for a list of municipal bond ratings).

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

## COMMUNITY PROFILE

### Wheeling's History



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

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

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

### Wheeling Today

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

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

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



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

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

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

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



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

### Center for Business and Industry

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

### Living in Wheeling

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

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

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

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

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

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

### Quality of Life

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



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

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

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

## MISCELLANEOUS STATISTICS

Population:	
1970 Census	13,243
1974 Special Census	18,106
1979 Special Census	21,503
1980 Census	23,266
1986 Special Census	26,276
1990 Census	29,911
2000 Census	34,496
2006 Special Census	38,555
2010 Census	37,648
Age by Group:	
Under 5 years	2,646 (7.0%)
5 to 9 years	2,176 (5.8%)
10 to 14 years	2,090 (5.6%)
15 to 19 years	2,221 (5.9%)
20 to 24 years	2,252 (6.0%)
25 to 29 years	3,581 (9.5%)
30 to 34 years	3,221 (8.6%)
35 to 39 years	2,792 (7.4%)
40 to 44 years	2,454 (6.5%)
45 to 49 years	2,493 (6.6%)
50 to 54 years	2,728 (7.2%)
55 to 59 years	2,447 (6.5%)
60 to 64 years	1,942 (5.2%)
65 to 69 years	1,253 (3.3%)
70 to 74 years	1,089 (2.9%)
75 to 79 years	774 (2.1%)
80 to 84 years	658 (1.7%)
85 years and over	831 (2.2%)
Median age (years)	36.1
16 years and over	30,284 (80.4%)
18 years and over	29,352 (78.0%)
21 years and over	28,134 (74.7%)
62 years and over	5,692 (15.1%)
65 years and over	4,605 (12.2%)
2010 Per Capita Income	\$26,555
2010 Median Household Income	\$57,069
2010 Median Family Income	\$64,770
Housing Tenure:	
Occupied Housing Units	14,461 (100%)
Owner-occupied housing units	9,332 (64.5%)
Renter-occupied housing units	5,129 (35.5%)
Educational Attainment:	
Population 25 years and over	25,292
Less than 9 <sup>th</sup> grade	1,811 (7.2%)
9 <sup>th</sup> to 12 <sup>th</sup> Grade, No diploma	1,700 (6.7%)
High school graduate (includes equivalency)	6,441 (25.5%)

Some college, no degree	4,434 (17.5%)
Associate's degree	1,521 (6.0%)
Bachelor's degree	6,638 (26.2%)
Graduate or professional degree	2,747 (10.9%)
Percent high school graduate or higher	86.1%
Percent bachelor's degree or higher	37.1%

Village Bond Rating:	
Fitch Ratings	AA+
Standard & Poors	AA

Municipal Services and Facilities:	
Miles of Street	75
Miles of Storm Sewers	92
Miles of Sanitary Sewers	92

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

**Building Activity:**

<u>NEW BUILDINGS</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Single Family	0	2	0	0	0	0	0
Townhomes	0	0	2 Bldgs	0	8 Bldgs	0	0
Condos	0	0	0	0	0	0	0
Apartment	3	6	0	0	0	1 Bldg	0
Institutional	0	2	0	0	0	0	1
Industrial	0	0	0	5	1	1	0
Commercial	0	0	0	1	8	1	1
Airport Hangers/Office	0	0	0	0	1	0	0
Assembly	0	0	1	0	0	0	0

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

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

Recreation Facilities (Wheeling Park District):	
Number of Parks	11
Park Area in Acres	167.3
Source (Wheeling Park District 2016 CAFR)	

Elections:

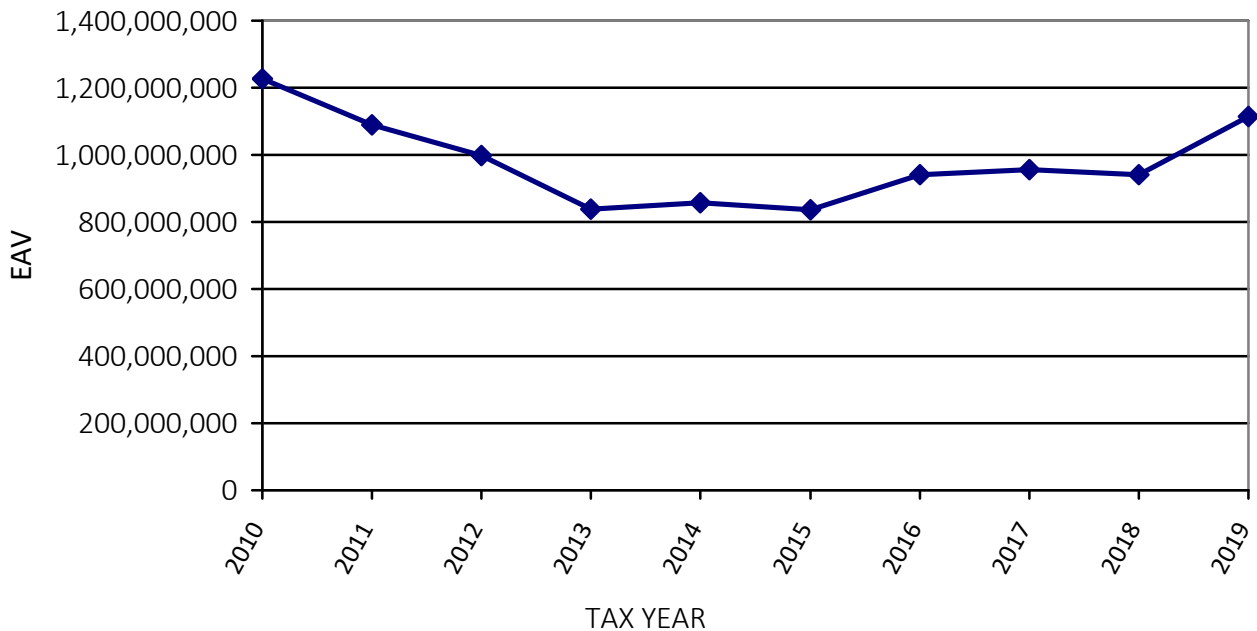
Number of Registered Voters (As of April 2, 2019)	20,110
<a href="http://www.cookcountyclerk.com/elections/resultsandelectiondata/electionresults">http://www.cookcountyclerk.com/elections/resultsandelectiondata/electionresults</a>	
Number of Ballots Cast in Last Municipal Election (April 2, 2019)	2,132
<small>(Source: cookcountyclerk.com)</small>	

TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
2010	1,226,610,329	0.892	10,931,390
2011	1,088,729,315	1.004	10,931,390
2012	997,653,697	1.138	11,352,979
2013	838,147,451	1.424	11,930,382
2014	857,398,841	1.517	12,591,683
2015	836,282,523	1.729	14,000,000
2016	941,050,721	1.613	14,700,000
2017	956,907,944	1.666	15,435,000
2018	941,692,866	1.752	15,975,225
2019	1,115,105,481	1.561	16,853,862

Ten Largest Taxpayers as a % of Total Village AV: 10.77%  
 Source: Office of the County Clerk (2019 CAFR)

Village of Wheeling  
 Equalized Assessed Valuation by Tax Year



**Chart explanation: The value of Village property declined significantly following the Great Recession, but has increased in recent years due to new retail and residential development and increases in property values.**

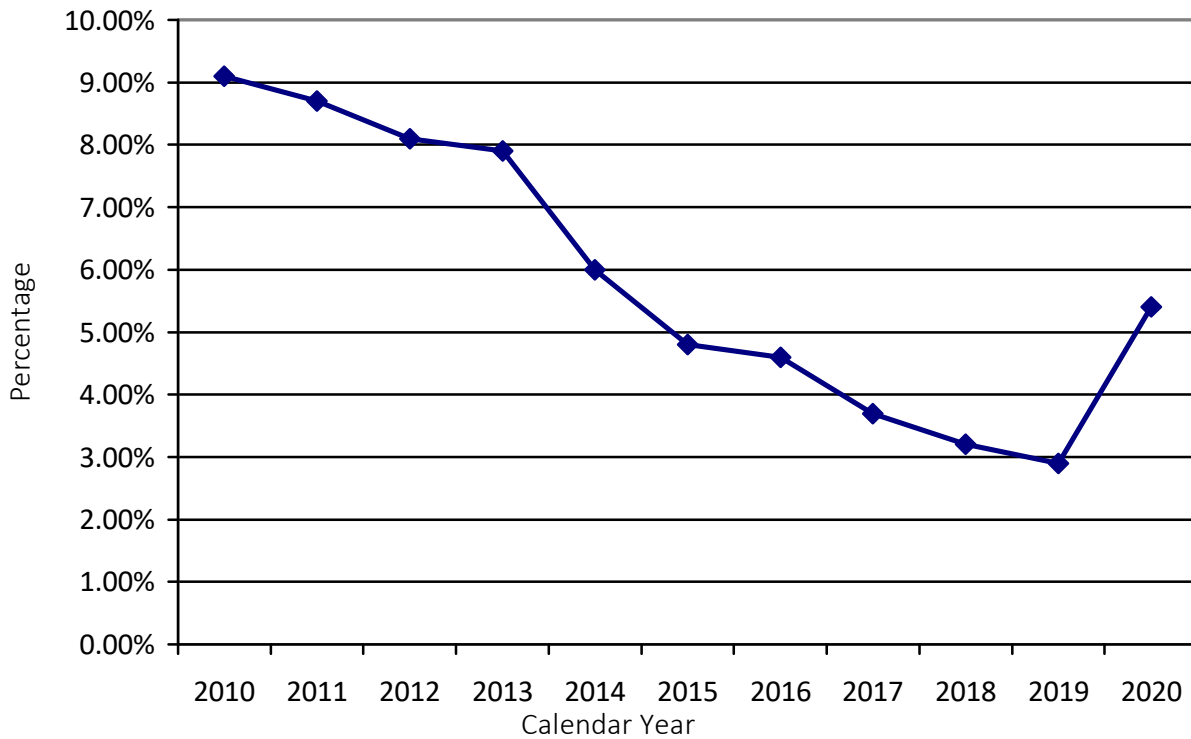
Village of Wheeling Unemployment Rates (annual averages):

2010	9.1%
2011	8.7%
2012	8.1%
2013	7.9%
2014	6.0%
2015	4.8%
2016	4.6%
2017	3.7%
2018	3.2%
2019	2.9%
2020 (October)	5.4%

Source: Illinois Dept. of Employment Security – Website Address: <http://www.ides.illinois.gov>  
 Data and Statistics/Local Area Unemployment Statistics/Historical Data/Annual Average Data/Cities (as of 12/9/2020)

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

Village of Wheeling  
 Percent Unemployed by Year



**Chart explanation: The number of unemployed workers in Wheeling declined significantly following the Great Recession, but increased in Fiscal Year 2020 due to the impact the Covid-19 pandemic has had on the economy.**

## FISCAL POLICIES

### PURPOSE

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

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

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

### **DEBT MANAGEMENT POLICY**

#### **Introduction**

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

#### **Guidelines for Debt Issuance**

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

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

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

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

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

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

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

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

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

#### **Method of Sale**

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

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

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

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

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

#### **Constitutional and Statutory Limitations**

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

**Self-Imposed Debt Targets**

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

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

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

**Types of Debt Issuance**

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

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

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

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

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

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

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

**Refunding of Debt**

Bonds shall be considered for refunding when the refunding results in aggregate net present value savings to the Village. In determining whether a refunding is advisable, the Village Board shall take into account, among other factors, the level of savings, the call date and final maturity date of the refunded bonds, and projected interest

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

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

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

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

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

#### **Credit Enhancements**

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

#### **Use of Derivatives**

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

#### **Investor Relations, Disclosure and Communication**

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

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

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

## Professional Services

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

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

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

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

## Potential Conflicts of Interest

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

## Debt Service Fund Balance

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Rebate** - A requirement imposed by Tax Reform Act of 1986 whereby the issuer of tax exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-

exempt borrowing rate. The tax exempt borrowing rate (or “bond yield”) is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

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

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

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

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

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

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

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

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

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

**Term Bonds** - Bonds coming due in a single maturity.

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

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

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

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

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

Amended 1/4/2016.

**ACCOUNTING POLICIES**

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

**CAPITAL EQUIPMENT REPLACEMENT FUND**

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

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

have been set aside to replace a specific item but it is not necessary to do so, the funds set aside for that item shall be maintained (with no further contributions) in the fund until such time as it needs to be replaced;

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

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

#### **CAPITAL PROJECTS FUND POLICY**

The Capital Projects Fund of the Village of Wheeling accounts for financial resources earmarked for the repair and construction of roads, sidewalks, streetlights, bridges, dams, buildings, equipment, and other types of fixed assets, with the exception of vehicles or equipment financed through the Capital Equipment Replacement Fund (CERF) or the assets of an enterprise fund. To qualify as a capital project, the project must be used for the construction, reconstruction, repair or acquisition of fixed assets, or to extend the life of existing fixed assets.

The primary funding source for the Capital Projects Fund shall be the proceeds of the Village's use tax on gas and electric consumption. These funds shall be earmarked for the Capital Projects Fund and shall not be used for any

other purpose. The Fund shall also account for other sources of revenue (e.g. grant funds, rental income, etc.) that are related to the acquisition or use of fixed assets.

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

Adopted March 4, 2013.

## **INVESTMENT POLICY**

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

### **I. Scope**

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

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

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

### **II. Objective**

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

#### **1. Legality**

Conformance with federal, state and other legal requirements.

#### **2. Safety**

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

##### **a. Credit Risk**

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

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

b. Interest Rate Risk

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

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

### 3. Liquidity

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

### 4. Yield

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

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

### 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 POLICIES**

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

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

Revised September 26, 2011.

**GENERAL FUND SURPLUS POLICY**

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

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

Adopted 1/4/2016.

**REVENUE POLICIES**

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

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

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

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

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

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

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

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

### **OPERATING POLICIES**

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

### **CAPITAL BUDGET POLICIES**

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

### **FIXED ASSET POLICY**

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

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

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

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

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

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

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

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

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

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

Assets, which do not meet the definition of “fixed assets” under this policy, but in the aggregate account for a substantial asset group, shall not be capitalized for financial accounting purposes. Rather, the responsible operating department shall maintain control of these assets using a system suitable for doing so. Examples of asset groups

(and the department responsible for them) which shall be inventoried and maintained separately from the Village’s fixed asset inventory include computers and related equipment (MIS Department), guns (Police), vehicles (Fleet Services) and any other asset group identified by the Director of Finance.

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

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

Adopted June 6, 2002  
 Revised June 5, 2017

**STORMWATER FUND POLICY:**

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

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

Adopted 1/4/2016.

**PRIVATE RETENTION/DETENTION STORMWATER BASIN POLICY**

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

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

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

Adopted 12/4/2017.

## 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 further explanation.
General Fund Surplus	Yes	
Revenue	Yes	
Operating	Yes	
Capital Budget	Yes	
Fixed Asset	Yes	

Note: The Village is not currently in compliance with paragraph 2 of its Fund Reserves policy, which relates to the 911 Fund and requires the maintenance of fund balance equal to at least 15 percent of annual operating expenditures. That policy was appropriate before the Village consolidated its dispatching operation with the City of Des Plaines; however, there is no longer a need to maintain reserves now that the two communities have created a joint emergency telephone system fund to account for the revenues and expenditures of both communities. Consequently, the Village plans to amend this policy to remove the 15 percent reserve requirement in the near future.

## FUND STRUCTURE

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

### **Governmental Funds**

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

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

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

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

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

### **Proprietary Funds**

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

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

### **Fiduciary Funds**

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

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

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

## BUDGET INFORMATION

### **Statutory Authority**

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

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

### **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 by way of individual interviews with each elected official and department heads and leaders from each of the various Village departments. From those interviews, themes were developed, and those themes were 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 budgetary impact, the Village Budget was prepared to include expenditures that supported the Strategic Plan.

In 2020, the Village began the process of updating its strategic plan using the same consultant that facilitated the process in 2014. Again, 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 on which the Village would focus over the short and long term. While still in the final stages of completion, the end-product will consist of a Village Board-approved statement of these strategic priorities, as well as a more specific updated action plan done at the departmental level. Again, these priorities will be the subject of a public meeting where public input is welcomed and encouraged.

The objectives identified in the 2015 plan (see the Letter of Transmittal for a summary) are the source of many of each department's annual goals. The Village Manager is responsible for updating the Village Board throughout the year on the progress made towards achieving the objectives and does so 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 funds operated by the Village. 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. There are three main reasons for using this process are to identify and eliminate unnecessary or duplicative costs in the budget; to provide elected officials with a variety of 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 current or expanded service levels or programs are approved by the Village Manager, 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, and 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 gives direction to staff on changes they want reflected in the budget and decides whether to approve Current Level and Expanded Level 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 member of the public 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 has the opportunity to comment on the budget once again. Once approved, the final budget is prepared and posted to the Village's website.

#### **Process Required to Amend the Village Budget**

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

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

#### **Capital Improvement Program**

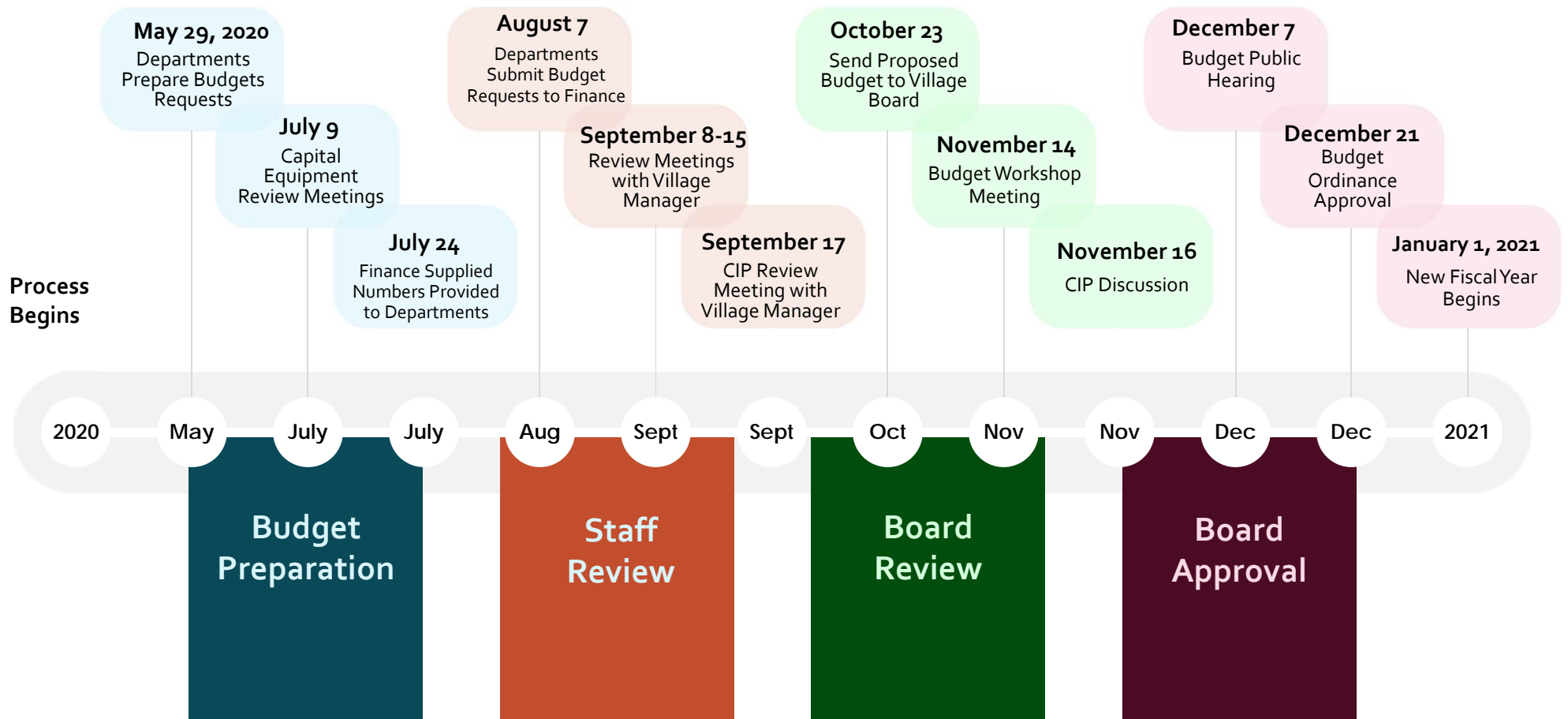
A separate five-year capital improvement program is also reviewed and approved by the Village Board. Projects, which are applicable to this year's budget, are contained in the appropriate fund/function and are cross-referenced to the CIP by assignment of project numbers. Members of the public who are interested in reviewing the CIP document may do so by clicking this link: <http://www.wheelingil.gov/DocumentCenter/View/3333/Capital-Improvement-Plan-2021-2025>

**BUDGET CALENDAR - FISCAL YEAR 2021**

<u>DATE</u>	<u>ACTIVITY</u>
Friday, May 29, 2020	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
Thursday, July 9, 2020	Capital Equipment Replacement Fund Review Meetings
Friday, July 24, 2020	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 7, 2020	Target and Expanded level requests due to Finance Department.
September 8 - 15, 2020	Budget review meetings with departments & Village Manager.
Thursday, September 17, 2020	CIP review meeting with Village Manager.
Friday, September 18, 2020	Village Manager finalizes budget recommendations for Board.
Friday, October 23, 2020	Send proposed budget and CIP to Board and post on Village website.
Saturday, November 14, 2020	Budget Workshop Meeting
Monday, November 16, 2020	CIP Discussion with Village Board
Friday, November 20, 2020	Public notice published (at least seven days before public hearing as required by law) in the newspaper concerning date of budget public hearing & availability of draft budget (at least 10 days before public hearing and approval) for public review
Monday, December 7, 2020	Public Hearing
Monday, December 21, 2020	Board approval of FY 2021 Annual Budget & CIP.
Tuesday, December 22, 2020	Post new IMRF compensation spreadsheet on Village website within 6 days of budget approval).

# Village of Wheeling Fiscal Year 2021 Budget Process

## Calendar Year 2020 Highlights



**VILLAGE OF WHEELING**  
**Operating Funds Detail**  
**Fiscal Year Ending December 31, 2021**

Account	Description	FY 2020			Total Operating Funds	FY 2020 Operating Funds	YR/YR Change
		General	Water & Sewer	E911			
<b>Expenditures and Other Financing Sources</b>							
<b>PERSONNEL SERVICES</b>							
5101	Longevity	85,313	13,030	2,950	101,293	102,150	-0.8%
5102	Overtime	1,283,341	62,000	-	1,345,341	1,396,414	-3.7%
5103	Seasonal Help	58,400	15,600	-	74,000	64,000	15.6%
5104	Salaries	19,373,710	1,648,310	1,129,925	22,151,945	21,695,930	2.1%
5105	Local Training & Meetings	159,310	4,700	-	164,010	135,726	20.8%
5106	Uniform/Tool Allowance	125,700	8,880	-	134,580	135,280	-0.5%
5108	Employer Contrib.-IMRF/FICA/Medicare	1,749,540	346,510	227,020	2,323,070	2,251,262	3.2%
5109	Employer Contrib.-Police/Fire Pension	5,595,781	-	-	5,595,781	5,065,375	10.5%
5110	College Incentive	-	-	-	-	600	-100.0%
5111	Unemployment Comp.	-	-	-	-	-	N/A
5112	Health Insurance Opt Out	-	-	-	-	-	N/A
5113	Tuition Reimbursement	4,000	-	-	-	-	N/A
5115	Post Employment Health Plan	58,500	-	-	58,500	74,602	-21.6%
5116	Sick Leave Buy Back	57,270	1,620	3,395	62,285	64,977	-4.1%
<b>TOTAL PERSONNEL SERVICES</b>		<b>28,550,865</b>	<b>2,100,650</b>	<b>1,363,290</b>	<b>32,014,805</b>	<b>30,989,816</b>	<b>3.3%</b>
<b>CONTRACTUAL SERVICES</b>							
5201	Publishing	7,650	-	-	7,650	7,650	0.0%
5202	Animal Impound	500	-	-	500	1,800	-72.2%
5203	Audit	47,180	-	-	47,180	46,255	2.0%
5204	Codification	8,000	-	-	8,000	8,000	0.0%
5205	Multiple Day Training	88,919	4,000	-	92,919	105,165	-11.6%
5206	Consulting Services	46,115	259,900	-	306,015	332,301	-7.9%
5207	IS Service & Maintenance Agreement	473,982	128,500	133,740	736,222	702,368	4.8%
5208	Debris	3,150	9,000	-	12,150	41,850	-71.0%
5209	Energy	77,300	124,900	-	202,200	204,700	-1.2%
5210	Extermination Services	7,000	-	-	7,000	7,000	0.0%
5211	Extinguisher Service	2,800	-	-	2,800	2,800	0.0%
5212	Employee Group Insurance	3,182,295	314,690	150,070	3,647,055	3,476,812	4.9%
5213	General Liability Insurance	1,016,480	132,090	-	1,148,570	982,000	17.0%
5214	Testing / Hydrants	-	26,000	-	26,000	26,000	0.0%
5215	Janitorial Service	96,500	-	-	96,500	96,500	0.0%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	262,490	26,500	-	288,990	303,737	-4.9%
5218	Legal Services	406,400	-	-	406,400	486,900	-16.5%
5219	Bank Charges	16,200	10,400	-	26,600	70,200	-62.1%
5220	Maint. of Office/Spec. Equip.	194,518	4,150	-	198,668	191,090	4.0%
5221	Maint. of Radio Equipment	92,900	-	-	92,900	89,500	3.8%
5222	Membership Dues	119,953	7,477	-	127,430	146,919	-13.3%
5223	Engineering & Design Svc.	-	-	-	-	-	
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	12,350	-	-	12,350	12,150	1.6%
5226	Personnel Testing	37,750	-	-	37,750	39,250	-3.8%
5227	Postage	48,960	21,180	-	70,140	70,140	0.0%
5228	Printing and Binding	29,116	16,123	-	45,239	43,804	3.3%
5229	Prisoner Welfare	1,000	-	-	1,000	2,000	-50.0%
5230	Recording Fees	1,000	-	-	1,000	1,000	0.0%
5231	Regional Special Agency	640,878	-	389,657	1,030,535	1,025,699	0.5%
5232	Rental Agreements	18,000	-	-	18,000	18,000	0.0%
5233	Rental Equipment	5,950	-	-	5,950	6,850	-13.1%
5234	Service to Maintain Trees	110,000	30,000	-	140,000	147,500	-5.1%
5236	Credit Card Fees	24,830	40,200	-	65,030	28,030	132.0%
5237	Telemetric Equipment	-	20,000	-	20,000	16,735	19.5%
5238	Tele-Communication Serv.	210,000	-	16,800	226,800	218,500	3.8%
5239	Cellular Services	102,920	-	-	102,920	101,920	1.0%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	586,080	17,395	-	603,475	606,230	-0.5%
5243	Pump House Maintenance	-	21,000	-	21,000	25,000	-16.0%
5244	Duplication Services	4,000	-	-	4,000	13,000	-69.2%

**VILLAGE OF WHEELING**  
**Operating Funds Detail**  
**Fiscal Year Ending December 31, 2021**

Account	Description	FY 2020			Total Operating Funds	FY 2020 Operating Funds	YR/YR Change
		General	Water & Sewer	E911			
<b>Expenditures and Other Financing Sources</b>							
5246	Medical Exams	38,595	-	-	38,595	37,190	3.8%
5247	Pavement Marking	5,000	-	-	5,000	5,000	0.0%
5248	Finger Printing Fees	1,150	-	-	1,150	1,250	-8.0%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	34,500	-	-	34,500	34,500	0.0%
5297	Programs/Activities Expenditures	82,900	-	-	-	-	-
5299	Misc. Contractual Services	859,936	536,875	-	1,396,811	1,126,352	24.0%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>9,005,247</b>	<b>1,750,380</b>	<b>690,267</b>	<b>11,445,894</b>	<b>11,026,547</b>	<b>3.8%</b>
<b>COMMODITIES</b>							
5301	Auto Petrol. Products	197,300	37,000	-	234,300	253,750	-7.7%
5302	Books and Subscriptions	26,988	1,200	-	28,188	27,534	2.4%
5303	Chemicals	12,600	10,500	-	23,100	24,100	-4.1%
5305	Firefighting Supplies	98,458	-	-	98,458	94,138	4.6%
5306	Health Test Supplies	250	-	-	250	250	0.0%
5308	Water Samples	-	9,500	-	9,500	10,000	-5.0%
5309	Janitorial Supplies	35,000	-	-	35,000	35,000	0.0%
5310	Vehicle Maintenance	192,350	48,000	-	240,350	247,700	-3.0%
5311	Building/Ground Maint.	145,860	17,600	-	163,460	149,395	9.4%
5312	Medical Supplies	48,000	-	-	48,000	64,658	-25.8%
5313	IS Misc Equipment & Supplies	190,075	3,500	-	193,575	171,850	12.6%
5314	Minor Street Repairs	75,000	-	-	75,000	75,000	0.0%
5315	Small Tools and Equip.	209,770	11,000	-	220,770	154,850	42.6%
5316	Range Supplies	32,850	-	-	32,850	25,919	26.7%
5317	Misc. Operating Supplies	79,465	900	-	80,365	81,675	-1.6%
5318	Office Supplies	34,600	-	-	34,600	33,100	4.5%
5319	Protective Clothing	50,792	7,000	-	57,792	57,852	-0.1%
5320	Street Signs	7,500	-	-	7,500	7,500	0.0%
5322	Water Charge	44,250	-	-	44,250	44,250	0.0%
5323	Awards/Decorations	9,575	-	-	9,575	10,575	-9.5%
5325	Investigative Funds	2,000	-	-	2,000	2,000	0.0%
5327	IS Misc. Software	130,250	-	11,100	141,350	144,250	-2.0%
5333	Business Recruitment	95,000	-	-	95,000	126,559	-24.9%
5340	Lift Stations	-	25,000	-	25,000	25,000	0.0%
5341	Meters	-	50,000	-	50,000	50,000	0.0%
5342	Sewer Lines	-	82,000	-	82,000	107,000	-23.4%
5344	Water Mains	-	45,000	-	45,000	55,000	-18.2%
5345	Water Storage	-	20,000	-	20,000	20,000	0.0%
<b>TOTAL COMMODITIES</b>		<b>1,717,933</b>	<b>368,200</b>	<b>11,100</b>	<b>2,097,233</b>	<b>2,098,905</b>	<b>-0.1%</b>
<b>CAPITAL OUTLAY</b>							
5401	Mobile Equipment	-	-	-	-	-	N/A
5402	Radio Equipment	-	-	-	-	-	N/A
5404	Firefighting Equipment	-	-	-	-	-	N/A
5405	Medical Equipment	-	-	-	-	-	N/A
5406	Misc. Equipment	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	N/A
5408	Building Equipment	-	-	-	-	-	N/A
5411	Special Equipment	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>CAPITAL IMPROVEMENTS</b>							
5502	Sanitary Sewer Improvements	-	585,000	-	585,000	390,000	50.0%
5503	Water Imprvmnts.	-	3,245,000	-	3,245,000	3,115,000	4.2%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A
5506	Streetscape Improvements	-	-	-	-	-	N/A
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	-	-	-	-	N/A

**VILLAGE OF WHEELING**  
**Operating Funds Detail**  
**Fiscal Year Ending December 31, 2021**

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2020 Operating Funds	YR/YR Change
<b>Expenditures and Other Financing Sources</b>							
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>-</b>	<b>3,830,000</b>	<b>-</b>	<b>3,830,000</b>	<b>3,505,000</b>	<b>9.3%</b>
<b>DEBT SERVICE</b>							
5609	Fiscal Agent Fees	-	475	-	475	400	18.8%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	55,342	-	55,342	82,800	-33.2%
<b>TOTAL DEBT SERVICE</b>		<b>-</b>	<b>55,817</b>	<b>-</b>	<b>55,817</b>	<b>83,200</b>	<b>-32.9%</b>
<b>OTHER</b>							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,352,911	-	1,352,911	1,321,732	2.4%
5705	NWWC Water Charge	-	1,805,000	-	1,805,000	1,800,000	0.3%
5706	Debt Service Payment	-	856,706	-	856,706	813,774	5.3%
5707	Transfer to CERF	1,724,555	252,220	-	1,976,775	2,104,890	-6.1%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	-	-	-	-	-	N/A
5751	Sales Tax Sharing	65,000	-	-	65,000	50,000	30.0%
5820	Transfer to 911 Fund	-	-	-	-	-	N/A
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	401,371	-	-	401,371	416,750	-3.7%
5855	Transfer to Grant Fund	67,582	-	-	67,582	81,086	-16.7%
<b>TOTAL OTHER</b>		<b>2,258,508</b>	<b>4,266,837</b>	<b>-</b>	<b>6,525,345</b>	<b>6,588,232</b>	<b>-1.0%</b>
<b>GRAND TOTAL</b>		<b>41,532,553</b>	<b>12,371,884</b>	<b>2,064,657</b>	<b>55,969,094</b>	<b>54,291,700</b>	<b>3.1%</b>
LESS INTERFUND TRANSFERS		(3,209,988)	(1,241,016)		(4,451,004)	(4,398,500)	1.2%
<b>TOTAL OPERATING BUDGET</b>					<b>51,518,090</b>	<b>49,893,200</b>	<b>3.3%</b>

**VILLAGE OF WHEELING**  
**Supporting Funds Detail**  
**Fiscal Year Ending December 31, 2021**

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 2020 Total	YR/YR Chge
<b>Expenditures and Other Financing Sources</b>														
<b>PERSONNEL SERVICES</b>														
5101	Longevity	-	-	750	-	-	-	-	-	-	762	1,512	1,350	12.0%
5102	Overtime	-	-	-	-	-	-	-	-	-	100,300	100,300	116,700	-14.1%
5104	Salaries	-	-	170,255	-	95,260	-	-	-	-	165,800	431,315	419,480	2.8%
5108	Employer Contribution	-	-	34,235	-	17,124	-	-	-	-	33,990	85,349	85,105	0.3%
5116	Sick Leave Annual Buy Back	-	-	225	-	-	-	-	-	-	495	720	360	-
5125	Safety Program	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>TOTAL PERSONNEL SERVICES</b>		-	-	<b>205,465</b>	-	<b>112,384</b>	-	-	-	-	<b>301,347</b>	<b>619,196</b>	<b>622,995</b>	<b>-0.6%</b>
<b>CONTRACTUAL SERVICES</b>														
5201	Advertising & Publishing	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5203	Audit/Annual Report	-	16,000	-	-	-	-	-	-	-	-	16,000	16,000	0.0%
5205	Multiple Day Training	-	3,000	-	-	11,000	-	-	-	-	-	14,000	14,000	0.0%
5206	Consulting Services	-	130,000	122,125	-	207,375	-	-	-	60,000	-	519,500	364,695	42.4%
5209	Energy	57,750	-	-	-	-	-	-	-	-	-	57,750	57,750	0.0%
5212	Employee Health Insurance	-	-	33,740	-	19,020	-	-	-	-	26,035	78,795	83,970	-6.2%
5213	General Liability Insurance	-	11,700	-	-	-	-	800	-	662,600	-	675,100	447,196	51.0%
5218	Legal/Medical Services	-	8,500	-	-	80,000	-	-	-	-	-	88,500	88,500	0.0%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5222	Membership Dues	-	3,100	-	-	-	-	-	-	-	-	3,100	3,100	0.0%
5223	Engineering & Design Services	-	-	470,000	-	-	-	-	-	-	-	470,000	470,000	0.0%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5241	Accounting/Bookkeeping	-	57,480	-	-	-	-	-	-	-	-	57,480	57,480	-
5246	Medical Exams	-	1,000	-	-	-	-	-	-	-	-	1,000	1,000	0.0%
5247	Pavement Markings	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5251	Street Light Maint	45,000	-	-	-	-	-	-	-	-	-	45,000	45,000	0.0%
5271	Insurance Claims Admin.	-	-	-	-	-	-	-	-	80,000	-	80,000	70,000	14.3%
5272	Insurance Claims	-	-	-	-	-	-	-	-	750,000	-	750,000	750,000	0.0%
5299	Misc. Contractual Services	-	-	425,000	-	5,239,222	-	-	-	-	30,000	5,694,222	5,296,167	7.5%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>102,750</b>	<b>230,780</b>	<b>1,050,865</b>	-	<b>5,556,617</b>	-	<b>800</b>	-	<b>1,552,600</b>	<b>56,035</b>	<b>8,550,447</b>	<b>7,764,858</b>	<b>10.1%</b>
<b>COMMODITIES</b>														
5302	Books & Subscriptions	-	-	-	-	-	-	250	-	-	-	250	3,500	-92.9%
5303	Chemicals	138,500	-	-	-	-	-	-	-	-	-	138,500	141,000	-1.8%
5305	Firefighting Supplies	-	-	-	-	-	-	20,000	-	-	-	20,000	20,000	0.0%
5313	IS Misc Equip & Supplies	-	-	-	-	-	987,500	-	-	-	-	987,500	809,500	22.0%
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5315	Small Tools & Equipment	-	-	-	-	-	59,000	45,000	-	-	-	104,000	220,000	-52.7%
5317	Misc. Operating Supplies	-	-	-	-	-	-	5,000	-	-	-	5,000	-	N/A
5318	Office Supplies	-	250	-	-	-	-	-	-	-	-	250	250	0.0%
5320	Street Signs	5,000	-	-	-	-	-	-	-	-	-	5,000	5,000	0.0%
5322	Water Charge	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5325	Investigative Fund	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5333	Business Recruitment	-	-	-	-	88,100	-	-	-	-	-	88,100	58,100	51.6%
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>TOTAL COMMODITIES</b>		<b>143,500</b>	<b>250</b>	-	-	<b>88,100</b>	<b>1,046,500</b>	<b>70,250</b>	-	-	-	<b>1,348,600</b>	<b>1,257,350</b>	<b>7.3%</b>
<b>CAPITAL OUTLAY</b>														
5401	Automotive Equipment	-	-	-	-	-	1,273,500	-	-	-	-	1,273,500	776,000	64.1%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5408	Building Equipment	-	-	-	-	-	-	-	-	-	-	-	83,000	-100.0%
5411	Special Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5412	IS Capital Equipment/Supplies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	415,000	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>		-	-	-	-	-	<b>1,273,500</b>	-	-	-	-	<b>1,273,500</b>	<b>1,274,000</b>	<b>0.0%</b>
<b>CAPITAL IMPROVEMENTS</b>														
5502	Sanitary Sewer Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5503	Water Improvements	-	-	-	-	1,650,000	-	-	-	-	-	1,650,000	200,000	725.0%
5504	Storm System Improvements	-	-	-	-	-	-	600,000	-	-	-	600,000	3,607,500	-83.4%
5506	Streetscape Improvements	-	-	814,125	-	575,000	-	-	-	-	-	1,389,125	1,017,375	36.5%
5507	Sidewalk Improvements	-	-	60,000	-	-	-	-	-	-	-	60,000	60,000	0.0%
5508	Pavement Improvements	1,475,000	-	1,020,000	-	49,875	-	-	-	-	-	2,544,875	3,610,125	-29.5%
5509	Building Improvements	-	-	4,345,000	-	-	-	-	-	-	-	4,345,000	5,050,000	-14.0%
5512	Bridge Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>1,475,000</b>	-	<b>6,239,125</b>	-	<b>2,274,875</b>	-	<b>600,000</b>	-	-	-	<b>10,589,000</b>	<b>13,545,000</b>	<b>-21.8%</b>
<b>DEBT SERVICE</b>														
5609	Agent Fees	-	-	400	400	800	-	-	-	-	-	1,600	1,600	0.0%
5623	Principal Payments	-	-	392,400	2,250,000	2,452,600	-	-	-	-	-	5,095,000	4,775,001	6.7%
5624	Interest Payments	-	-	21,863	1,170,019	245,962	-	-	-	-	-	1,437,844	1,669,519	-13.9%
<b>TOTAL DEBT SERVICE</b>		-	-	<b>414,663</b>	<b>3,420,419</b>	<b>2,699,362</b>	-	-	-	-	-	<b>6,534,444</b>	<b>6,446,120</b>	<b>1.4%</b>
<b>OTHER</b>														
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	6,462,000	-	-	-	-	-	-	-	-	6,462,000	6,058,289	6.7%
5714	Non-Duty Disability Pension	-	70,600	-	-	-	-	-	-	-	-	70,600	69,339	1.8%
5716	Duty Disability Pension	-	554,282	-	-	-	-	-	-	-	-	554,282	545,512	1.6%
5718	Surviving Spouse Pension	-	635,028	-	-	-	-	-	-	-	-	635,028	489,363	29.8%
5719	Children's Pension	-	79,000	-	-	-	-	-	-	-	-	79,000	77,000	2.6%
5750	TIF Incentive Payments	-	-	-	-	4,120,000	-	-	-	-	-	4,120,000	1,727,284	138.5%
5822	Transfer to 2008 Bond	-	-	326,236	-	-	-	-	-	-	-	326,236	202,042	61.5%
5831	Transfer to Town Center TIF	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5838	Transfer to Crossroads TIF	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5840	Transfer to W/S Fund	-	-	-	-	-	-	242,459	-	-	-	242,459	223,809	8.3%
<b>TOTAL OTHER</b>		-	<b>7,800,910</b>	<b>326,236</b>	-	<b>4,120,000</b>	-	<b>242,459</b>	-	-	-	<b>12,489,605</b>	<b>9,992,638</b>	<b>33.0%</b>
<b>GRAND TOTAL</b>		<b>1,721,250</b>	<b>8,031,940</b>	<b>8,236,354</b>	<b>3,420,419</b>	<b>14,851,338</b>	<b>2,320,000</b>	<b>71,050</b>	<b>842,459</b>	<b>1,552,600</b>	<b>357,382</b>	<b>41,404,792</b>	<b>40,302,961</b>	<b>2.7%</b>
LESS INTERFUND TRANSFERS		-	-	(326,236)	-	-	-	-	(242,459)	-	-	(568,695)	(425,851)	33.5%
<b>TOTAL OPERATING BUDGET</b>		<b>1,721,250</b>	<b>8,031,940</b>	<b>7,910,118</b>	<b>3,420,419</b>	<b>14,851,338</b>	<b>2,320,000</b>	<b>71,050</b>	<b>600,000</b>	<b>1,552,600</b>	<b>357,382</b>	<b>40,836,097</b>	<b>39,877,110</b>	<b>2.4%</b>

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

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

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

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

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

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

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

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

\*Based on Fiscal Year 2020 Comprehensive Annual Financial Report

VILLAGE OF WHEELING  
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)  
Fiscal Year Ending December 31, 2021

Fund	FY 2021 Est. Beginning Fund Balance	FY 2021 Budgeted Revenues	FY 2021 Budgeted Expenditures	FY 2021 Surplus (Deficit)	FY 2021 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Incr/Decr in Fund Balance	Fund Balance Reserve Policy
General	\$ 15,222,117	\$ 39,902,317	\$ 41,532,553	\$ (1,630,236)	\$ 13,591,881	32.73%	-10.71% (1)	25%
Special Revenue Funds								
Motor Fuel Tax	2,310,762	2,349,121	1,721,250	627,871	\$ 2,938,633	170.73%	27.17% (2)	N/A
Emergency 911 System	-	2,064,657	2,064,657	-	\$ -	0.00%		15.00%
Grant	-	357,382	357,382	-	\$ -	0.00%		N/A
Foreign Fire Insurance	176,963	73,000	71,050	1,950	\$ 178,913	251.81%	1.10%	N/A
Debt Service Funds								
General Obligation & Revenue Bond	50,303	3,421,019	3,420,420	599	\$ 50,902	1.49%	1.19%	N/A
Capital Projects Funds								
Crossroads TIF	440,139	4,400	-	4,400	\$ 444,539		1.00%	N/A
Town Center TIF District (2)	945,709	5,412,546	4,253,501	1,159,045	\$ 2,104,754	49.48%	122.56% (2)	N/A
South Milwaukee TIF District	151,130	1,703,115	1,755,848	(52,733)	\$ 98,397	5.60%	-34.89%	N/A
Capital Equipment Replacement	5,340,646	2,038,275	2,320,000	(281,725)	\$ 5,058,921	218.06%	-5.28%	N/A
Capital Projects	7,144,893	3,029,887	8,236,354	(5,206,467)	\$ 1,938,426	23.54%	-72.87% (2)	N/A
Stormwater	3,092,651	988,687	842,459	146,228	\$ 3,238,879	384.46%	4.73% (2)	N/A
Southeast TIF (2)	1,715,010	2,163,767	2,255,126	(91,359)	\$ 1,623,651	72.00%	-5.33%	N/A
Lake Cook/Milwaukee TIF District	4,663,140	7,141,167	6,586,863	554,304	\$ 5,217,444	79.21%	11.89% (3)	N/A
Enterprise Funds								
Water and Sewer **	3,895,819	10,120,967	12,371,884	(2,250,917)	\$ 1,644,902	13.30%	-57.78% (2)	25%
Internal Service Funds								
Liability Insurance	3,729,167	1,185,862	1,552,600	(366,738)	\$ 3,362,429	216.57%	-9.83%	*
Fiduciary Funds								
Police Pension	57,827,582	3,649,507	4,192,290	(542,783)	\$ 57,284,799	N/A	-0.94%	N/A
Firefighters' Pension	46,240,158	4,071,394	3,839,650	231,744	\$ 46,471,902	N/A	0.50%	N/A
<b>Totals</b>	<b>\$ 149,236,436</b>	<b>\$ 89,677,070</b>	<b>\$ 97,373,887</b>		<b>\$ 141,565,954</b>			

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

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

**Explanation for Significant Changes in Fund Balances:**

- (1) The fund balance in the General Fund is expected to drop significantly due to the effect of the Covid-19 pandemic on Village revenue. That said, fund balance will still exceed the Village's 25 percent requirement by year-end. If the Village's major sources of revenue do not recover by the end of FY 2021, the Village will need to find new sources of revenue or reduce expenditures in FY 2022.
- (2) 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.
- (3) The fund balance in the Lake Cook/Milwaukee TIF Fund is expected to increase due to an increase in property tax increment. The additional funds will be used to pay for development incentives or will be declared as surplus and distributed to the overlapping taxing districts.

VILLAGE OF WHEELING  
 Revenue Summary - Total by Fund  
 Fiscal Year Ending December 31, 2021

Fund	Actual	2017	Actual 2018	Actual	2019	Budget 2020	Board Approved 2021
<b>Revenues and Other Financing Sources</b>							
General	\$ 38,561,700	\$ 37,843,808	\$ 40,382,389	\$ 41,008,272	\$ 39,902,317		
Special Revenue Funds							
Motor Fuel Tax	989,846	1,025,446	1,288,183	1,466,043	2,349,121		
Emergency 911 System	911,209	2,094,074	2,016,795	1,894,071	2,064,657		
Grant	2,306,098	2,369,760	699,256	380,730	357,382		
Foreign Fire Insurance	63,981	51,066	72,329	74,893	73,000		
Debt Service Funds							
General Obligation & Revenue Bond	2,873,396	3,060,273	3,131,759	3,166,919	3,421,019		
Capital Projects Funds							
Town Center TIF District (2)	1,410,674	3,121,327	3,907,067	2,657,391	5,412,546		
Crossroads TIF District	2,819,612	4,279,882	5,126,898	-	4,400		
South Milwaukee TIF District	1,578,386	1,563,279	1,607,215	1,725,258	1,703,115		
Capital Equipment Replacement	1,943,928	2,228,385	2,412,883	2,166,390	2,038,275		
Capital Projects	3,203,121	5,300,043	4,918,817	4,649,760	3,029,887		
Stormwater	691,804	1,832,034	947,646	951,957	988,687		
Southeast TIF (2)	690,589	873,182	969,741	1,550,372	2,163,767		
Lake Cook/Milwaukee TIF District	5,259,819	5,679,351	6,027,340	5,998,175	7,141,167		
Enterprise Funds							
Water and Sewer	10,106,957	9,670,354	9,773,645	10,368,048	10,120,967		
Internal Service Funds							
Liability Insurance	1,630,542	1,183,965	1,098,371	1,059,279	1,185,862		
Fiduciary Funds							
Police Pension	8,981,823	312,620	12,199,077	3,290,923	3,649,507		
Firefighters' Pension	7,868,443	1,121,629	11,129,742	3,854,657	4,071,394		
<b>Total Revenues</b>	<b>\$ 91,891,928</b>	<b>\$ 83,610,478</b>	<b>\$ 107,709,153</b>	<b>\$ 86,263,138</b>	<b>\$ 89,677,070</b>		

Note: Prior year actuals tie to CAFR (but not necessarily the budget due to accounting and budgeting related differences).  
 Water/Sewer Fund revenues do not include capital or developer contributions.  
 The Crossroads TIF District was terminated as of 12/31/2019 so the FY 2021 reflects interest earnings only.

VILLAGE OF WHEELING  
Expenditures Summary - Total by Fund  
Fiscal Year Ending December 31, 2021

Fund	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Board Approved 2021
<b>Expenditures and Other Financing Uses</b>					
General	\$ 38,406,397	\$ 33,493,342	\$ 39,811,857	\$ 40,285,924	\$ 41,532,553
Special Revenue Funds					
Motor Fuel Tax	901,051	923,850	1,198,990	1,723,750	1,721,250
Emergency 911 System	1,358,122	2,094,074	2,016,795	1,894,070	2,064,657
Grant	2,306,098	2,369,760	699,256	380,730	357,382
Foreign Fire Insurance	79,520	40,951	63,925	69,300	71,050
Debt Service Funds					
General Obligation & Revenue Bond	2,866,347	3,005,788	3,151,508	3,288,319	3,420,419
Capital Projects Funds					
Town Center TIF District (2)	3,091,791	2,413,933	3,428,122	2,605,184	4,253,501
Crossroads TIF District	2,258,100	4,669,989	4,401,575	-	-
South Milwaukee TIF District	744,777	2,611,728	1,711,187	1,731,067	1,755,848
Capital Equipment Replacement	2,336,589	909,634	1,409,040	1,760,500	2,320,000
Capital Projects	3,970,683	2,770,360	3,195,723	9,443,385	8,236,354
Stormwater	296,669	1,408,428	500,946	3,668,809	842,459
Southeast TIF (2)	36,212	93,018	3,055,067	395,400	2,255,126
Lake Cook/Milwaukee TIF District	2,957,640	2,983,356	7,855,510	6,468,093	6,586,863
Enterprise Funds					
Water and Sewer	9,286,837	7,542,275	10,418,431	12,111,706	12,371,884
Internal Service Funds					
Liability Insurance	631,102	1,301,208	934,122	1,312,891	1,552,600
Fiduciary Funds					
Police Pension	3,077,999	3,452,439	3,782,579	3,852,851	4,192,290
Firefighters' Pension	3,086,184	3,319,463	3,396,443	3,602,682	3,839,650
<b>Total Expenditures</b>	<b>\$ 77,692,118</b>	<b>\$ 75,403,596</b>	<b>\$ 91,031,076</b>	<b>\$ 94,594,661</b>	<b>\$ 97,373,886</b>

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

VILLAGE OF WHEELING  
Long-Term Financial Plan Summary - General Fund  
Fiscal Years 2020 - 2025

	ESTIMATED 2020	BUDGET 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	ASSUMPTIONS ....
<b>General Fund</b>							
Beginning Fund Balance	\$ 15,512,797	\$15,222,117	\$13,591,880	\$13,313,774	\$12,460,989	\$10,853,274	
Property Taxes	\$9,643,384	\$9,021,004	\$9,185,323	\$9,399,017	\$9,494,049	\$9,548,736	3.50%
Sales Tax	\$7,713,000	\$8,484,300	\$9,436,297	\$9,530,660	\$9,625,966	\$9,722,226	1.00%
Other Taxes	\$7,268,265	\$8,212,974	\$9,255,675	\$9,614,329	\$9,954,684	\$10,323,168	1.00%
Licenses & Permits	\$615,158	\$814,035	\$820,815	\$832,832	\$845,088	\$857,590	2.00%
Income Tax	\$4,131,477	\$3,764,800	\$3,992,570	\$4,032,496	\$4,072,821	\$4,113,549	1.00%
Other Intergovernmental Revenues	\$2,255,115	\$2,168,750	\$2,258,900	\$2,284,714	\$2,310,867	\$2,337,362	2.00%
Charges for Services	\$4,427,158	\$5,278,378	\$5,490,989	\$5,644,307	\$5,802,600	\$5,966,044	2.00%
Fines & Forfeitures	\$702,917	\$1,108,244	\$1,226,396	\$1,235,858	\$1,245,510	\$1,255,355	2.00%
Misc Revenue	\$2,233,003	\$1,049,831	\$1,033,503	\$1,027,947	\$1,016,953	\$998,717	2.00%
<b>Total Revenues:</b>	<b>\$38,989,477</b>	<b>\$39,902,316</b>	<b>\$42,700,468</b>	<b>\$43,602,160</b>	<b>\$44,368,538</b>	<b>\$45,122,747</b>	
Salaries & Longevity	\$18,818,743	\$19,459,023	\$20,085,430	\$20,745,280	\$21,423,275	\$22,119,915	2.58% to 2.75%
Health Insurance	\$3,493,910	\$3,768,375	\$3,900,268	\$4,036,778	\$4,178,065	\$4,324,297	3.50%
Illinois Municipal Retirement Fund	\$985,072	\$1,082,010	\$1,157,751	\$1,238,793	\$1,325,509	\$1,418,294	7.00%
FICA/Medicare	\$608,708	\$667,530	\$685,331	\$704,177	\$723,542	\$743,440	2.75%
Police Pension	\$2,214,325	\$2,534,527	\$2,686,599	\$2,847,795	\$3,018,662	\$3,199,782	6.00%
Fire Pension	\$2,851,050	\$3,061,254	\$3,244,929	\$3,439,625	\$3,646,002	\$3,864,763	6.00%
Liability Insurance	\$869,070	\$1,016,480	\$1,057,139	\$1,099,425	\$1,143,402	\$1,189,138	4.00%
Overtime	\$1,063,976	\$1,283,341	\$1,317,563	\$1,353,796	\$1,391,026	\$1,429,279	2.75%
All Other Expenditures	\$5,915,937	\$6,401,505	\$6,561,543	\$6,725,581	\$6,893,721	\$7,066,064	2.50%
Transfer to CERF	\$1,896,530	\$1,724,555	\$1,768,839	\$1,751,687	\$1,722,289	\$1,722,289	Actual Costs
Transfer to Lake Cook TIF	\$416,750	\$401,371	\$397,800	\$395,300	\$392,700	\$400,000	Actual Costs
Other Transfers	\$81,086	\$67,582	\$49,082	\$49,082	\$49,082	\$49,082	Actual Costs
Sales Tax Payment to Prospect Heights	\$65,000	\$65,000	\$66,300	\$67,626	\$68,979	\$70,358	2.00%
<b>Total Expenditures:</b>	<b>\$39,280,157</b>	<b>\$41,532,553</b>	<b>\$42,978,574</b>	<b>\$44,454,945</b>	<b>\$45,976,254</b>	<b>\$47,596,700</b>	
<b>Surplus (Deficit)</b>	<b>(\$290,680)</b>	<b>(\$1,630,237)</b>	<b>(\$278,106)</b>	<b>(\$852,785)</b>	<b>(\$1,607,716)</b>	<b>(\$2,473,953)</b>	
Ending Fund Balance	\$15,222,117	\$13,591,880	\$13,313,774	\$12,460,989	\$10,853,274	\$8,379,321	
Percentage of Expenditures	36.65%	31.62%	29.95%	27.10%	22.80%		

The spreadsheet above, which is a summary of the Village's multi-year financial plan, indicates that the General Fund budget is expected to run manageable deficits through 2023 with larger deficits in 2024 and 2025. Although larger deficits are projected in 2024 and 2025, those numbers are based on conservative revenue projections that do not take into consideration the full impact on sales tax revenue of the Illinois Level the Playing Field Act (discussed in more detail in the Letter of Transmittal) and an anticipated increase in population (and the impact that would have on income tax revenue) resulting from the 2020 census. If sales and income tax revenue are stronger than projected here, it's likely that future deficits will not be realized. If these projections prove to be accurate, the Village will likely take action to avoid deficits by implementing new sources of revenue or reducing expenditures so it can continue to meet the goals described in the Village's Strategic Plan.

VILLAGE OF WHEELING  
 Long-Term Financial Plan Summary - Water/Sewer Fund  
 Fiscal Years 2020 - 2025

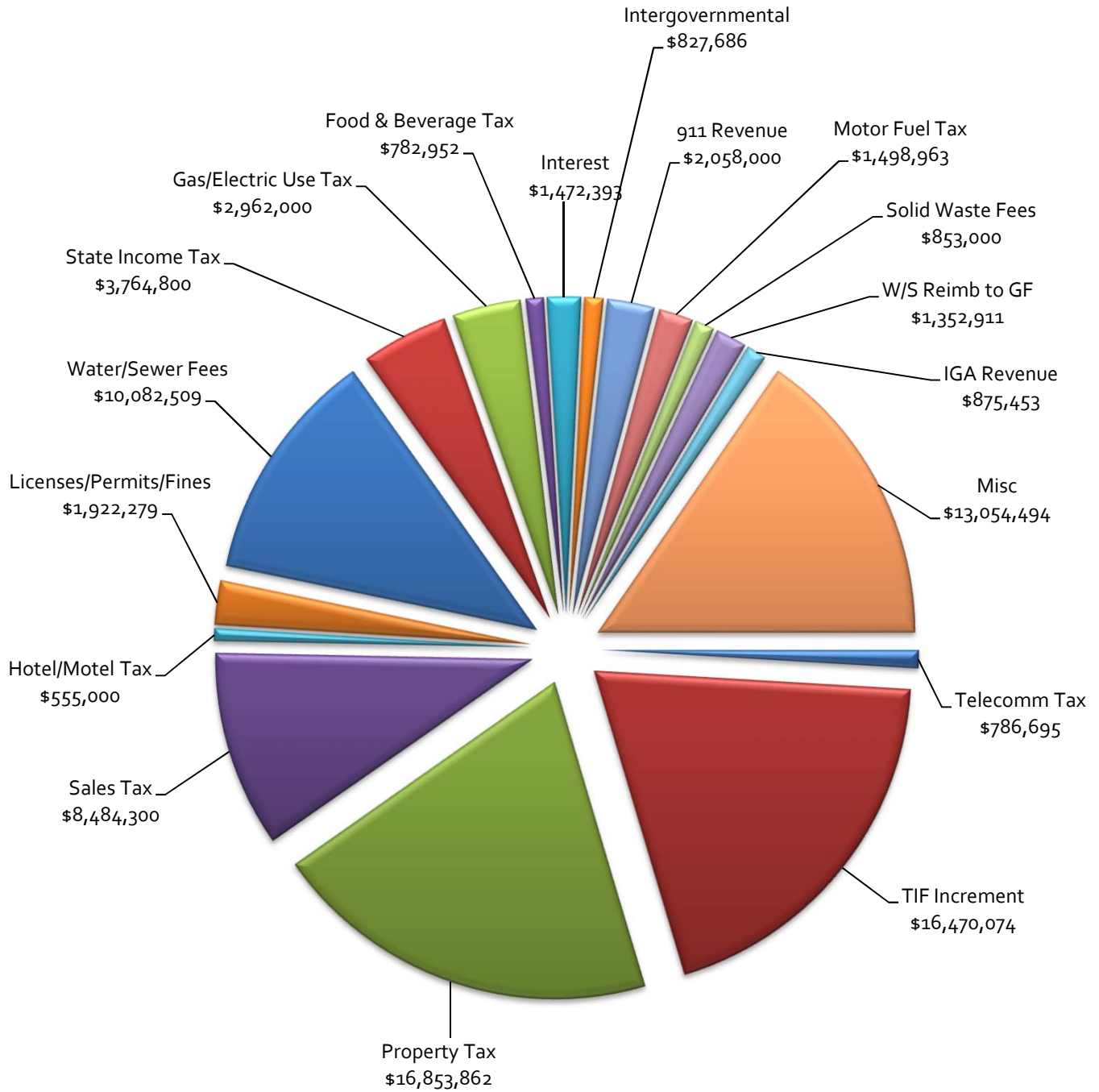
	ESTIMATED 2020	BUDGET 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	ASSUMPTIONS ....
<b>Water/Sewer Fund</b>							
Beginning Fund Balance	\$ 6,544,196	\$3,895,819	\$1,644,902	\$2,012,896	\$2,145,334	\$3,323,853	
Revenues	\$9,509,614	\$10,120,967	\$9,419,142	\$9,754,564	\$10,087,496	\$10,433,262	3.50%
Expenditures	\$12,157,991	\$12,371,884	\$9,051,148	\$9,622,126	\$8,908,977	\$10,199,440	2.75% to 3.00%
Surplus (Deficit)	(\$2,648,377)	(\$2,250,917)	\$367,994	\$132,438	\$1,178,519	\$233,822	
Ending Fund Balance	\$3,895,819	\$1,644,902	\$2,012,896	\$2,145,334	\$3,323,853	\$3,557,675	
Percentage of Expenditures	32.04%	13.30%	22.24%	22.30%	37.31%	34.88%	

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

Current projections indicate that the Village will comply with its financial policy by having a fund balance of at least 25% of annual operating expenditures (with short-term fluctuations below 25% in certain years) at the end of FY 2025. The Village's financial policy requires a 25% minimum balance to ensure sufficient funds are on hand to pay for unexpected projects. Increases of 3.50% to water and sewer rates are factored into the projections shown above and should be sufficient to maintain a fund balance at the levels required by the Village's policy. The Village expects that future funding levels in this fund will allow it to achieve the goals described in its Strategic Plan.

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

# FY 2021 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 54 percent of total Village revenue.

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 APPROVED	FY 2021 APPROVED MINUS FY 2020 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	9,189,115	9,048,714	9,643,384	9,021,004	-622,380
		4113	PROPERTY TAXES-POLICE PEN	1,888,322	2,182,064	2,214,325	2,534,527	320,202
		4114	PROPERTY TAXES - FIRE PEN	2,488,137	2,762,474	2,851,050	3,061,254	210,204
		4131	HOME RULE SALES TAX	3,870,721	3,868,202	3,739,000	3,451,800	-287,200
		4132	STATE SALES TAX	5,442,604	5,474,666	5,333,000	5,032,500	-300,500
		4133	AUTO RENTAL TAX	1,204	977	1,040	884	-156
		4136	HOTEL/MOTEL TAX	1,058,544	1,110,229	1,111,000	555,000	-556,000
		4138	FOOD AND BEVERAGES TAX	927,464	969,570	1,138,690	782,952	-355,738
		4139	AMUSEMENT TAX	0	405	50,000	35,000	-15,000
		4141	TELECOMMUNICATIONS TAX	1,044,603	973,144	864,500	786,695	-77,805
		4210	BUSINESS LICENSES	91,898	88,623	93,840	63,811	-30,029
		4211	LIQUOR LICENSES	202,655	199,158	180,000	120,000	-60,000
		4212	COIN-OPERATED LICENSES	9,029	9,024	9,384	9,572	188
		4213	DELIVERY LICENSES	1,470	1,147	1,530	1,561	31
		4214	ANIMAL LICENSES	771	732	816	832	16
		4215	RESIDENTIAL RENTAL LIC	73,750	71,660	72,930	74,389	1,459
		4216	VIDEO GAMING LICENSES	58,000	84,833	92,500	100,000	7,500
		4217	DETECTION/ALARM PERMITS	8,224	9,041	7,013	7,153	140
		4218	SUPPRESSION/SPRINKLERS	33,216	77,124	34,000	34,680	680
		4219	PATIO/SIDEWALK PERMITS	3,000	3,900	3,570	3,641	71
		4220	BUILDING PERMITS	431,716	677,922	250,000	255,000	5,000
		4221	SIGN PERMITS	19,410	24,159	18,000	18,360	360
		4222	HEALTH INSPECTIONS	0	80,906	80,000	54,400	-25,600
		4223	ELECT INSPECTION	85,350	92,330	70,000	59,500	-10,500
		4224	PLUMBING INSPECTIONS	47,098	56,523	35,000	29,750	-5,250
		4227	DRIVEWAY PERMITS	5,999	7,250	6,500	6,200	-300
		4228	ALARM SYSTEM PERMITS	21,606	22,073	22,000	22,440	440
		4229	RIGHT OF WAY PERMIT FEE	1,000	11,954	0	5,000	5,000
		4230	CONTRACTOR REG FEE	21,334	19,500	21,012	20,000	-1,012
		4231	OVERSIZE/WEIGHT PERMIT	16,315	26,675	20,000	17,000	-3,000
		4310	FEDERAL GRANTS	10,080	10,513	0	0	0
		4352	INCOME TAXES	3,605,401	4,007,217	3,820,830	3,764,800	-56,030
		4353	LOCAL USE TAX	1,105,928	1,270,305	1,200,000	1,618,864	418,864
		4355	POLICE TRAINING REIMBURSE	21,915	0	0	0	0
		4356	FIRE TRAINING REIMBURSE	17,717	42,903	0	0	0
		4357	CANNABIS USE TAX	0	0	0	33,883	33,883
		4358	VIDEO GAMING TAX	236,809	272,908	264,180	224,553	-39,627
		4359	PULL TABS & JAR GAMES TAX	323	2,737	1,900	1,615	-285
		4360	PERS PROP REPLACEMENT TAX	174,035	216,369	180,000	172,128	-7,872
		4364	CROSSING GUARD REIMBURSE	35,780	33,939	37,691	38,821	1,130
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	64,501	71,797	71,407	72,121	714
		4382	TWNSHP PERS PROP REPLACE	6,208	7,677	6,697	6,764	67
		4387	TIF SURPLUS DISTRIBUTION	373,367	476,310	525,599	456,661	-68,938
		4408	I.G.A. REVENUE	359,946	553,391	937,205	875,453	-61,752
		4409	AMBULANCE FEES	841,474	946,825	870,000	1,550,000	680,000
		4410	FLOOD PLAIN DETERM FEES	0	0	0	0	0
		4412	PLANNING HEARING FEES	13,498	8,225	10,000	10,200	200
		4413	SUBDIVISION PRE-FILE FEES	1,339	0	1,020	1,040	20
		4414	PLAN REVIEW FEES	48,942	77,758	42,000	66,094	24,094
		4415	DUPLICATING SERVICES	1,753	643	1,900	750	-1,150
		4416	MAPS AND CODEBOOKS	0	0	0	0	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 APPROVED	FY 2021 APPROVED MINUS FY 2020 BUDGET
01...	GENERAL FUND...	4417	WATER & SEWER REIMBURSE	1,270,700	1,280,610	1,321,732	1,352,911	31,179
		4418	MFT REIMBURSEMENT	0	0	0	0	0
		4419	IND REV BOND & 6-B FEES	7,600	7,600	7,000	5,950	-1,050
		4421	POLICE LIASON REIMBURSE	96,171	98,639	100,228	102,970	2,742
		4422	FINGER PRINTING FEE	0	0	0	0	0
		4423	IMPOUNDING FEES	960	1,140	800	800	0
		4426	FALSE ALARM FEES	12,265	18,614	12,500	12,750	250
		4427	CPR FEES	0	415	500	510	10
		4428	EROSION CONTROL FEES	0	0	0	0	0
		4429	ENGINEERING INSPECTION	300,164	243,508	230,000	195,500	-34,500
		4431	SOLID WASTE SERVICE CHRGE	594,545	598,845	590,000	594,000	4,000
		4432	SWANCC FEES	253,916	259,571	253,500	259,000	5,500
		4433	HOST COMMUNITY FEE	100,000	100,000	100,000	100,000	0
		4460	SENIOR MEMBERSHIP FEES	0	0	0	0	0
		4470	PAVILION PROGRAM FEES	2,561	25	0	0	0
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	16,669	18,185	22,000	18,700	-3,300
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	49,536	49,989	50,000	42,500	-7,500
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	136,719	112,786	114,240	97,104	-17,136
		4512	LOCAL ORDINANCE FINES	271,671	264,985	300,900	255,765	-45,135
		4513	SEIZURES	3,437	9,865	7,500	7,650	150
		4514	DUI FINES	14,127	12,193	14,000	11,900	-2,100
		4515	ADMINISTRATIVE CITATION	5,730	4,705	5,500	5,500	0
		4516	ADMINISTRATIVE TOW FEE	202,013	181,970	185,000	185,000	0
		4517	HOUSING FINES	3,122	4,625	3,000	3,000	0
		4518	RED LIGHT VIOLATORS	481,986	540,735	500,000	450,000	-50,000
		4519	COURT SUPERVISION FEES	17,582	9,867	14,500	12,325	-2,175
		4520	ADMIN HEARING FEE	41,510	68,857	50,000	80,000	30,000
		4610	INTEREST REVENUE	243,840	277,945	301,762	149,161	-152,601
		4620	GAIN(LOSS) SALE INVESTMTS	15,428	79,677	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-109,424	271,802	0	0	0
		4653	DONATIONS	4,000	7,500	100	100	0
		4655	FOURTH OF JULY DONATIONS	35,000	30,500	30,000	30,000	0
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	70,571	72,687	71,505	72,935	1,430
		4662	RENTAL INCOME T-MOBILE	31,373	32,314	32,899	33,557	658
		4701	CABLE TV FRANCHISE FEES	385,788	379,047	370,000	346,920	-23,080
		4703	ALARM SVC FRANCHISE FEES	44,867	80,153	46,656	88,000	41,344
		4704	WASTE MGMT FRANCHISE FEE	91,511	92,907	94,764	96,659	1,895
		4705	AT&T FRANCHISE FEE	133,485	127,749	129,600	118,000	-11,600
		4710	FOREIGN FIRE INSURE TAX	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	43,169	61,443	15,300	15,000	-300
		4722	BIKE PATH REVENUES	0	0	0	0	0
		4723	ADVERTISING SHELTER REV	7,311	4,802	4,802	4,898	96
		4730	RECYCLING PROGRAM REVENUE	13,544	13,878	13,472	14,600	1,128
		4752	BEACON LIGHT BULB	0	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	135,869	205,571	0	0	0
		4780	LEGAL SETTLEMENT	51,641	4,996	0	0	0
		4790	OTHER MISC. REVENUE	71,980	77,805	79,999	80,000	1
		4828	TRANS FROM 2003 BONDS	0	0	0	0	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 APPROVED	FY 2021 APPROVED MINUS FY 2020 BUDGET
01...	GENERAL FUND...	4836	TRANS FROM SE 2 TIF	0	0	0	0	0
		4837	TRANSFER FROM SE TIF	0	0	0	0	0
		4855	TRANS FROM GRANT FUND	0	0	0	0	0
					39,114,505	41,663,000	41,008,272	39,902,317
11	MFT	4317	REBUILD ILLINOIS REVENUE	0	0	0	0	0
		4354	MOTOR FUEL TAX	963,626	1,235,077	1,415,000	1,483,331	68,331
		4362	MFT-HIGH GROWTH CITIES	31,129	19,358	15,632	15,632	0
		4610	INTEREST REVENUE	28,740	33,742	35,411	23,108	-12,303
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	1,951	6	0	827,050	827,050
					1,025,446	1,288,183	1,466,043	2,349,121
12	FOREIGN FIRE INS TAX FU	4610	INTEREST REVENUE	0	0	2,893	0	-2,893
		4710	FOREIGN FIRE INSURE TAX	51,066	72,329	72,000	73,000	1,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
					51,066	72,329	74,893	73,000
15	EMERGENCY TELEPHONE	4408	I.G.A. REVENUE	0	0	0	0	0
		4420	911 SURCHARGES-WHEELING	635,699	622,915	604,000	640,000	36,000
		4424	911 EMERGENCY SURCHARGES	0	0	0	0	0
		4425	911 SURCHARGES-DESPAINES	1,451,729	1,390,684	1,269,000	1,418,000	149,000
		4610	INTEREST REVENUE	6,645	3,197	21,071	6,657	-14,414
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
					2,094,073	2,016,796	1,894,071	2,064,657
21	2007 GEN OBLIG BOND FI	4111	PROPERTY TAX-CURRENT YEAR	65,638	0	327,958	65,764	-262,194
		4610	INTEREST REVENUE	2,598	2,646	2,000	0	-2,000
		4834	TRANSFER FROM CAP PROJ FD	327,383	330,542	202,042	326,236	124,194
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
					395,619	333,188	532,000	392,000
22	2008 GEN OBLIG BOND FI	4111	PROPERTY TAX-CURRENT YEAR	1,523,308	1,605,274	1,495,145	1,779,313	284,168
		4610	INTEREST REVENUE	17,837	26,324	2,000	500	-1,500
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0
		4840	TRANS FROM WATER/SEWER	722,082	769,440	813,774	856,706	42,932
					2,263,227	2,401,037	2,310,919	2,636,519
23	2009 GEN OBLIG BOND FI	4111	PROPERTY TAX-CURRENT YEAR	398,164	393,768	322,000	392,000	70,000
		4610	INTEREST REVENUE	3,263	3,767	2,000	500	-1,500
		4834	TRANSFER FROM CAP PROJ FD	0	0	0	0	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 APPROVED	FY 2021 APPROVED MINUS FY 2020 BUDGET
				401,427	397,534	324,000	392,500	68,500
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,898,098	2,695,124	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	31,784	37,340	0	4,400	4,400
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4791	GAIN ON SALE OF ASSETS	0	394,435	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4832	TRANS FROM SOUTH TIF	1,350,000	0	0	0	0
		4839	TRANS FROM NORTH TIF	0	2,000,000	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				4,279,882	5,126,899	0	4,400	4,400
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,539,045	1,587,614	1,723,703	1,701,604	-22,099
		4610	INTEREST REVENUE	24,846	19,600	1,555	1,511	-44
		4620	GAIN(LOSS) SALE INVESTMNTS	-614	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
				1,563,278	1,607,214	1,725,258	1,703,115	-22,143
33	CAPITAL EQPT REPL FUND	4408	I.G.A. REVENUE	187,275	177,275	0	0	0
		4610	INTEREST REVENUE	127,826	167,977	61,500	61,500	0
		4620	GAIN(LOSS) SALE INVESTMNTS	-913	4,400	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-68,941	172,756	0	0	0
		4790	OTHER MISC. REVENUE	6,206	0	0	0	0
		4801	TRANSFER FROM GEN FUND	1,946,810	1,890,475	1,896,530	1,724,555	-171,975
		4815	TRANSFER FROM 911 EMERG	0	0	0	0	0
		4840	TRANS FROM WATER/SEWER	0	0	208,360	252,220	43,860
		4851	TRANSFER FROM LIAB INS FD	30,121	0	0	0	0
				2,228,385	2,412,883	2,166,390	2,038,275	-128,115
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	3,137,557	2,961,736	2,989,000	2,962,000	-27,000
		4310	FEDERAL GRANTS	109,403	34,309	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	73,520	132,012	160,760	67,887	-92,873
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMNTS	-19	1,580	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-37,913	70,280	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	267,496	65,500	0	0	0
		4790	OTHER MISC. REVENUE	0	53,400	1,500,000	0	-1,500,000
		4801	TRANSFER FROM GEN FUND	1,750,000	1,600,000	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
		4902	PROCEEDS OF REFUND BONDS	0	0	0	0	0
		4903	PREMIUM ON BONDS ISSUED	0	0	0	0	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 APPROVED	FY 2021 APPROVED MINUS FY 2020 BUDGET
				5,300,043	4,918,816	4,649,760	3,029,887	-1,619,873
35	TOWNCENTER TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	1,293,302	1,817,022	2,652,107	5,403,089	2,750,982
		4310	FEDERAL GRANTS	1,614	0	0	0	0
		4610	INTEREST REVENUE	38,339	60,295	5,284	9,457	4,173
		4630	UNREALIZED GAIN (LOSS)	-11,933	29,751	0	0	0
		4720	SALE OF FIXED ASSETS - GG	5	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	1,800,000	2,000,000	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
				3,121,327	3,907,067	2,657,391	5,412,546	2,755,155
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	852,426	933,917	1,550,372	2,146,617	596,245
		4610	INTEREST REVENUE	27,790	35,823	0	17,150	17,150
		4630	UNREALIZED GAIN (LOSS)	-7,034	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				873,182	969,740	1,550,372	2,163,767	613,395
39	LAKE COOK/MILW TIF FUN	4111	PROPERTY TAX-CURRENT YEAR	5,165,513	5,196,689	5,513,160	6,693,165	1,180,005
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	114,329	136,412	68,265	46,631	-21,634
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-17,491	46,289	0	0	0
		4777	REMEDIATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	236,000	0	0	0
		4801	TRANSFER FROM GEN FUND	417,000	411,950	416,750	401,371	-15,379
		4824	TRANS FROM 2012A BONDS	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
		4902	PROCEEDS OF REFUND BONDS	0	0	0	0	0
		4903	PREMIUM ON BONDS ISSUED	0	0	0	0	0
				5,679,352	6,027,340	5,998,175	7,141,167	1,142,992
40	WATER AND SEWER FUND	4370	STATE OF ILLINOIS GRANTS	0	0	1,000,000	1,000,000	0
		4441	WATER	6,994,986	6,806,504	7,008,700	6,859,800	-148,900
		4442	WATER-CONSTRUCTION	8,506	28,172	4,680	4,867	187
		4443	WATER-CONNECTIONS	82,855	56,507	30,000	30,000	0
		4444	TURN-ON FEES	4,486	5,482	4,590	4,682	92
		4445	WATER METER SALES	22,708	8,833	12,500	12,500	0
		4446	WATER-PENALTIES	84,121	74,001	82,400	85,698	3,298
		4451	SEWER	1,641,924	1,599,868	1,733,100	1,699,500	-33,600
		4452	SEWER-CONNECTIONS	90,532	102,807	37,500	37,500	0
		4453	SEWER-PENALTIES	21,378	18,482	15,865	19,000	3,135
		4610	INTEREST REVENUE	114,490	125,988	128,402	38,458	-89,944
		4620	GAIN(LOSS) SALE INVESTMNTS	-106	6,885	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-76,529	161,723	0	0	0
		4720	SALE OF FIXED ASSETS - GG	4,450	24,784	0	0	0
		4765	IPBC TERM RESERVE REVENUE	29,836	28,991	0	0	0
		4775	DEVELOPER DONATIONS	518,221	0	0	0	0
		4790	OTHER MISC. REVENUE	135,291	156,307	86,502	86,502	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 APPROVED	FY 2021 APPROVED MINUS FY 2020 BUDGET
40...	WATER AND SEWER FUND	4799	INVEST IN JOINT VENTURE	312,881	384,797	0	0	0
		4845	TRANSFER FROM STORMWATER	187,500	205,158	223,809	242,459	18,650
		4855	TRANS FROM GRANT FUND	0	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
		4902	PROCEEDS OF REFUND BONDS	0	0	0	0	0
		4903	PREMIUM ON BONDS ISSUED	0	0	0	0	0
						10,177,530	9,795,288	10,368,048
4100	WATER DIVISION	4833	TRANS FROM CAP EQUIP REPL	7,511	41,819	0	0	0
				7,511	41,819	0	0	0
4200	SEWER DIVISION	4833	TRANS FROM CAP EQUIP REPL	3,532	22,635	0	0	0
				3,532	22,635	0	0	0
45	STORMWATER FUND	4456	STORMWATER	770,985	861,655	895,235	969,838	74,603
		4457	STORMWATER - PENALTIES	9,546	10,523	9,848	10,668	820
		4610	INTEREST REVENUE	31,060	46,341	46,874	8,181	-38,693
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-8,007	29,128	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4791	GAIN ON SALE OF ASSETS	1,028,450	0	0	0	0
				1,832,034	947,646	951,957	988,687	36,730
51	LIABILITY INSURANCE FUND	4610	INTEREST REVENUE	79,792	103,426	77,279	37,292	-39,987
		4620	GAIN(LOSS) SALE INVESTMTS	-172	2,991	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-30,657	92,054	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	1,004,477	796,400	869,070	1,016,480	147,410
		4840	TRANS FROM WATER/SEWER	130,525	103,500	112,930	132,090	19,160
				1,183,965	1,098,371	1,059,279	1,185,862	126,583
55	GRANT FUND	4310	FEDERAL GRANTS	231,075	375,181	274,214	277,800	3,586
		4370	STATE OF ILLINOIS GRANTS	0	224,526	0	0	0
		4790	OTHER MISC. REVENUE	204,610	14,308	25,430	12,000	-13,430
		4801	TRANSFER FROM GEN FUND	64,759	85,241	81,086	67,582	-13,504
				500,444	699,256	380,730	357,382	-23,348
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	1,964,794	2,562,113	2,214,325	2,534,527	320,202
		4610	INTEREST REVENUE	2,406,256	1,743,323	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-4,513,236	7,398,349	0	0	0
		4651	POLICE PENS EMP CONTRIBS	561,545	552,346	576,598	614,980	38,382
		4790	OTHER MISC. REVENUE	2,047	0	0	0	0
				421,405	12,256,131	3,290,923	3,649,507	358,584
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	2,579,391	3,225,076	2,851,050	3,061,254	210,204
		4610	INTEREST REVENUE	1,809,081	1,288,896	500,000	500,000	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 APPROVED	FY 2021 APPROVED MINUS FY 2020 BUDGET
62...	FIRE PENSION FUND...	4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	-3,685,495	6,148,116	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	478,252	515,144	503,607	510,140	6,533
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	986	471	0	0	0
				1,182,215	11,177,703	3,854,657	4,071,394	216,737
				83,699,447	109,180,875	86,263,138	89,677,069	

## MAJOR REVENUE SOURCES BY FUND

The principal revenue sources for Fiscal Year 2021 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 funds Village services. The Village conservatively estimates revenue to avoid budget deficits and strives to be within 2% of projections each year. 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 – 2021 Budget

	Revenue Source	All Funds	% of All Funds	General Fund	% of General Fund	Elastic/ Inelastic
1	Property Tax Levy	\$16,853,862	19.91%	\$9,021,004	22.61%	Inelastic
2	TIF Increment	\$15,944,475	18.83%	N/A		Inelastic
3	Water/Sewer Fees	\$8,559,300	10.11%	N/A		Elastic
4	Sales Tax	\$8,484,300	10.02%	\$8,484,300	21.26%	Elastic
5	State Income Tax	\$3,764,800	4.45%	\$3,764,800	9.44%	Elastic
6	Gas/Electricity Use Tax	\$2,962,000	3.50%	\$2,962,000	7.42%	Elastic
7	Local Use Tax	\$1,618,864	1.91%	\$1,618,864	4.06%	Elastic
8	Ambulance Fees	\$1,550,000	1.83%	\$1,550,000	3.88%	Elastic
9	Motor Fuel Tax	\$1,498,963	1.77%	\$1,498,963	3.76%	Elastic
10	Fines	\$1,108,244	1.31%	\$1,108,244	2.78%	Elastic

## GENERAL FUND

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

**PROPERTY TAXES - \$9,021,004 (22.61%).** The property tax levy is the largest source of revenue for the Village's General Fund. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. The Village receives the majority of its property tax revenue in February, March, July and August of each year. It's important to note that any new project built within a TIF District does not produce property tax revenue for the Village's General Fund until the district expires (typically in 23 years).

In December 2020, the Village Board approved the 2020 Tax Levy, which reflected the Board's direction to not increase the levy (as compared to the 2019 levy) to provide tax relief to residents and businesses impacted by the Coronavirus pandemic.

The total levy includes individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund. The Tax Year 2020 levy includes a decrease in the General Fund levy of \$622,380 (-6.27%), an increase in the Police and Fire Pension Fund levies of \$530,406 (10.17%), and an increase in the debt service levies of \$91,974 (4.08%).

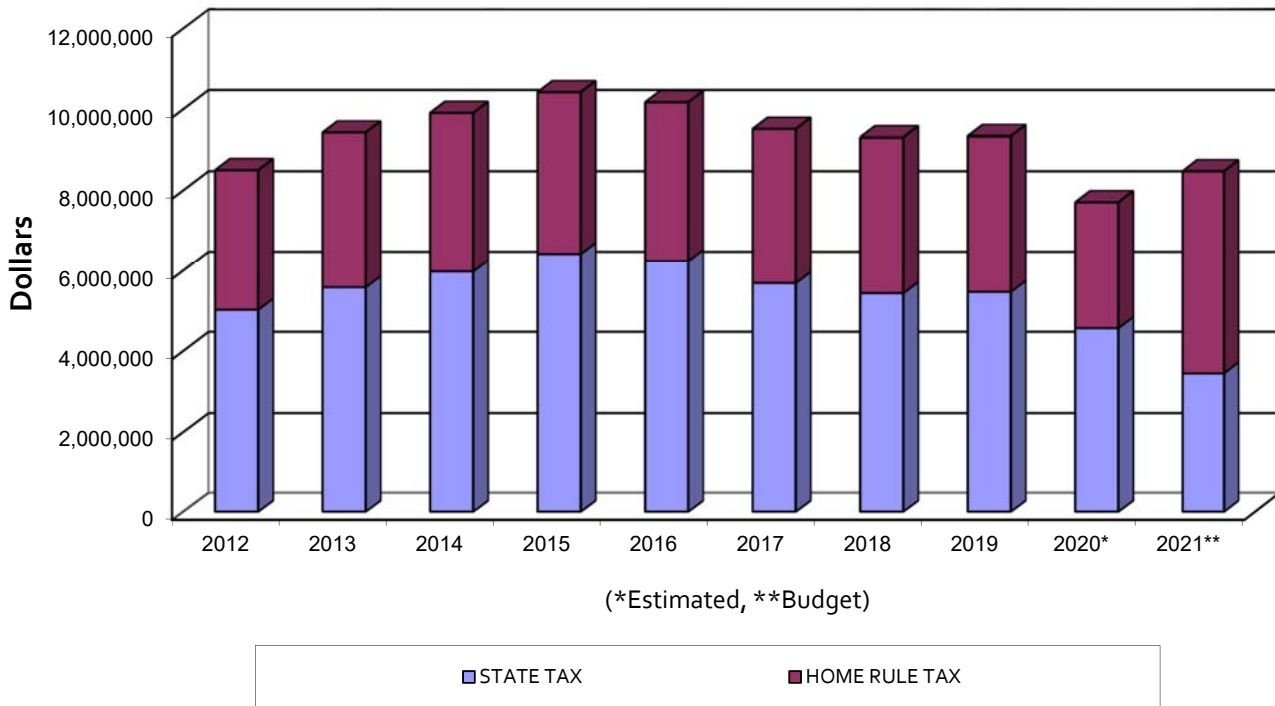
**SALES TAX - \$8,484,300 (21.26%).** Sales tax reflects Wheeling's one percentage point (1.00%) share of the State sales tax rate and our one percentage point (1.00%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village's operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

More than any other source of revenue, sales tax receipts have been negatively impacted by the Coronavirus pandemic that began in early 2020. As a result, staff expects sales tax collections to be \$1,359,000 (-14.98%) below budget, continuing a five-year trend of mostly flat or declining receipts. Many of the prior-year losses are due to the impact online sales have had on the Village's brick-and-mortar businesses, but this year's decline is due almost entirely to the pandemic. The good news is that beginning in January of 2021, the Village will see an increase in sales tax revenue when online retailers begin collecting and remitting the Village's 10.00% Cook County (8.00% in Lake County) sales tax rate as required by the Leveling the Playing Field for Illinois Retail Act.

The impact of the pandemic on the Village's sales tax receipts is the primary reason staff expects a budget deficit next year as well. Since there is no way to determine how quickly businesses will recover from the recession, staff has taken a conservative approach to projecting FY 2021 receipts by including a 10 percent (or \$771,300) increase over this year's estimated receipts of \$7,713,000. Nevertheless, the economic uncertainty that exists throughout the world today means that when actual FY 2021 results are known, they may vary significantly in either direction. Consequently, staff will monitor sales tax receipts closely throughout the year and will provide updates to the Board monthly.

Since sales tax is the second largest source of revenue to the General Fund, small percentage variations in budgeted versus actual receipts often mean the difference between a surplus and deficit in the fund. For that reason, staff pays particularly close attention to monthly receipts and changes in trends.

**SALES TAX**



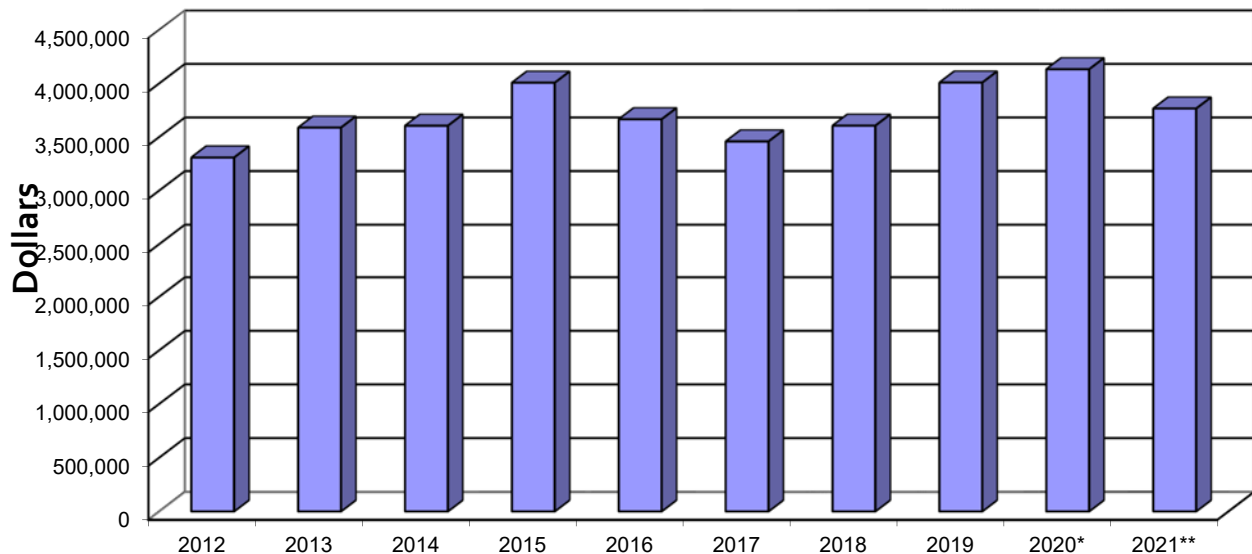
The chart above indicates that sales tax revenue has not increased in ten years, which places greater pressure on the Village to find new sources of revenue to offset the rising cost of providing core services.

**STATE INCOME TAX - \$3,764,800 (9.44%).** The Village receives a portion of the State’s 4.95% personal income tax on individuals, trusts and estates and 7.00% tax on corporations. The total amount distributed to local governments is determined on a per- capita basis and is dependent on the overall condition of the state’s economy. Income tax proceeds are distributed by the state on a monthly basis.

The 2021 budget for income tax is \$3,764,800, which is \$366,677 (-8.88%) less than this year’s estimated receipts of \$4,131,477, and is based on the Illinois Municipal League’s (IML’s) expectation that municipalities will receive \$100.00 per capita in calendar year 2021. The IML based its projections on historical data from the years following the Great Recession and an expectation that relatively high unemployment—currently at 6.7 percent nationally—and a difficult business environment will affect income tax receipts negatively. More than most other sources of revenue, income tax receipts are affected by changes in the economy. As such, staff will continue to monitor our receipts closely to avoid problems resulting from a drop in revenue.

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

**STATE INCOME TAX**



\* Estimated Receipts    \*\*Budgeted Receipts

The chart above indicates that for the last ten years, income tax revenue has not increased significantly (and not kept pace with inflation), which places greater pressure on the Village to find new sources of revenue to offset the rising cost of providing core services.

**INTERGOVERNMENTAL REVENUE – \$2,168,750 (5.44%).** The two major sources of intergovernmental revenue are the Personal Property Replacement Tax (PPRT) and Local Use Tax remitted by the State of Illinois. PPRT is a tax imposed by the General Assembly to replace revenue lost by units of local government as a result of the abolition of ad valorem personal property taxes several years ago.

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

Fiscal Year 2021 revenue estimates are based on information provided by the Illinois Municipal League and the State of Illinois Department of Revenue. This category also includes revenue received from the Township Property Tax and Township Personal Property Replacement Tax.

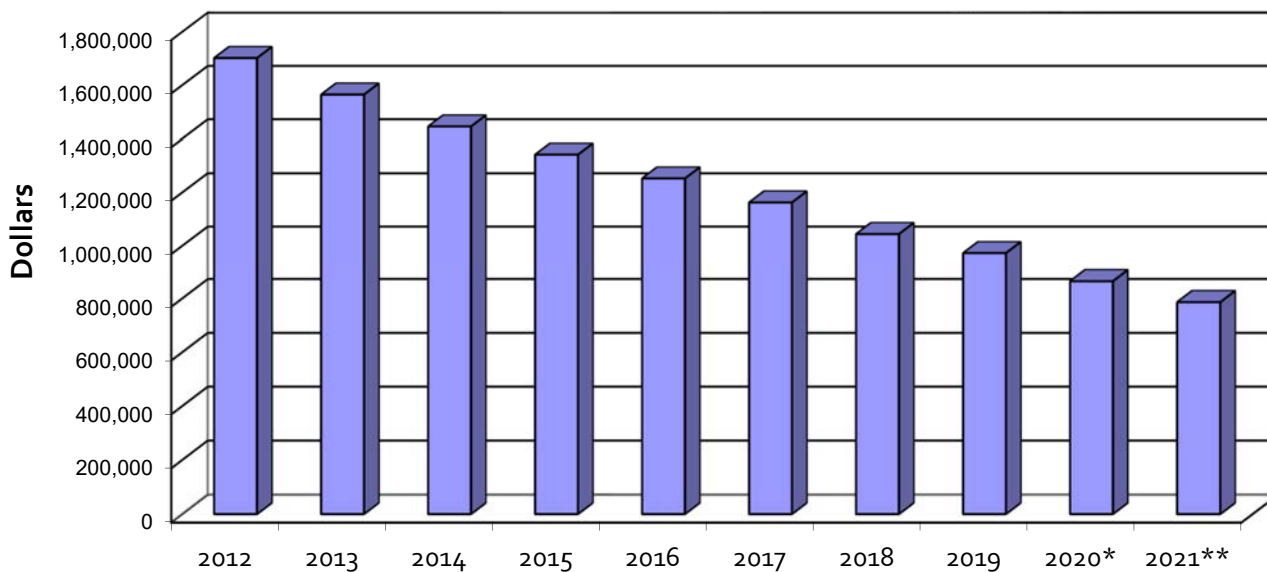
**LICENSES, PERMITS, INSPECTION FEES AND FINES - \$1,922,279 (4.82%).** This revenue source includes building permits, business licenses and liquor license fees. It also includes revenue from court fines and traffic judgments. Revenue from these sources is consistent from year-to-year; however, building permit revenue can fluctuate based on economic development related activity. That said, the FY 2021 budgets for business licenses, liquor licenses and health inspection fees are approximately \$113,000 less than expected because the Village Board opted to waive those fees to provide relief to businesses impacted by the pandemic. The Board waived the fees for the 2020-2021 licensing year, which affects four-months of Fiscal Year 2021.

It is important to note that in late 2005, the Village Board approved an ordinance that automatically increases most fees by the change in the Consumer Price Index (C.P.I.) each year. The ordinance helps ensure that Village fees keep pace with inflation and cover the costs of providing these services.

**SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$786,695 (1.97%).** The Village levies a 6% tax on all telecommunications activity. Telecommunications includes messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities.

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

**TELECOMMUNICATIONS TAX**



\* Estimated Receipts \*\*Budgeted Receipts

The chart above shows that for the last ten years, telecommunications tax revenue has been declining. In the past, most of this revenue came from landline use, and the Village collects much less telecommunications tax revenue from cell phone users because much of what those customers pay each month is not subject to the tax.

**WATER & SEWER FUND REIMBURSEMENT - \$1,352,911 (3.39%).** This source of revenue represents the Water & Sewer Operating Fund’s share of overhead and salary costs borne by the General Fund. This annual transfer is based on a formula that takes into account a number of services benefiting the W&S Fund including salaries of administrative personnel, building maintenance costs, etc.

**DES PLAINES DISPATCHING AGREEMENT – \$875,453 (2.19%).** In 2015, the Village began receiving revenue from the City of Des Plaines, which represents the cost of providing emergency 911 dispatching services to their residents and businesses. The General Fund’s share of that revenue for FY 2021 is \$875,453 (with an additional \$1,419,000 allocated to the 911 Fund) and is partially offset by expenditures reflecting the cost of providing this

added level of service. The dispatching agreement is an important example of how the Village is operating efficiently by reducing Wheeling's cost of dispatching and by achieving greater efficiencies for both communities in a way that demonstrates to the public the value of intergovernmental cooperation.

**SOLID WASTE SYSTEM REVENUE- \$853,000 (2.14%).** The Village contracts with a private firm to pick up waste and deliver it to the Solid Waste Agency of Northern Cook County (SWANCC) transfer station. The contractor bills the residents directly and collects its hauling fee and a tipping fee for the Village. The Village is responsible for the payment of the tipping fees to SWANCC and this revenue represents those fees. The Village receives \$4.48 per single family and multi-family housing unit (e.g. typically townhomes) with curbside pickup per month, and a per ton fee (approximately \$53.00) for up to 200 tons of multi-family unit (e.g. apartments and condos) garbage the hauler must deliver to SWANCC each month. The fees are collected by the hauler and remitted to the Village monthly.

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

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

**FOOD & BEVERAGE TAX - \$782,952 (1.97%)** - 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 for FY 2021 estimates food & beverage tax revenue of \$782,952, which is \$195,738 (-20.00%) less than FY 2020 budgeted receipts. This assumption is based on the expectation that restaurants will begin to recover from the shelter-in-place order that led many to suspend their operations (or limited their sales to carryout and delivery service), and that customers will gradually begin to feel more comfortable eating indoors.

**HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$555,000 (1.39%).** The Village implemented a 5% hotel operator's occupation tax on April 22, 2002 and increased the rate to 6% on December 21, 2009. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in the Village at a rate of 6% of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax is borne by the user, lessee or tenant of the room(s). Prior to 2007, the tax was collected from three hotels/motels in Wheeling and produced about \$50,000 each year in revenue; however, a 411-room Westin hotel opened in October 2006 and as a result, receipts have increased substantially over the years.

For FY 2021, staff has estimated receipts of \$555,000, which reflects a decrease of 48 percent over FY 2020 budgeted receipts. This projection reflects the belief that the state of the economy will continue to affect the travel and hotel/motel industries in profound ways, and that the hotel/motel industry will be slow to recover.

**INVESTMENT INCOME - \$149,161 (.37%).** The Village Treasurer is directed by State statute to invest idle funds in order to offset revenue requirements. The treasurer typically invests in short-term (i.e. maturities up to 5 years) federally insured certificates of deposit and the Illinois Funds local government investment pool. The Village also receives a complete rate (i.e. equal to the Illinois Funds rate plus 15 basis points) on funds held by Fifth Third Bank. The Village's contract with Fifth Third Bank expires on December 31, 2023, but includes an option to renew for an additional 5-year period.

Interest income for FY 2021 is estimated at \$149,161, which is based on the amount of money we have in General Fund reserves and current interest rates. Investment income has decreased in the last year as the Federal Reserve has decreased short-term interest rates. The Village is currently receiving .24% interest on the funds held by Fifth Third Bank. At the same time, five (5) year negotiable certificates of deposit are now yielding only .60%, much lower than one year ago.

**OTHER - \$6,645,493 (16.65%).** The majority of revenue in this category comes from one source: the Police and Fire Pension Funds’ share of the property tax levy (\$5,595,781). “Other” also includes cable television and other utility franchise fees, tax increment financing surplus revenue, commuter station revenue, ambulance fees, senior citizens center revenue, and miscellaneous charges.

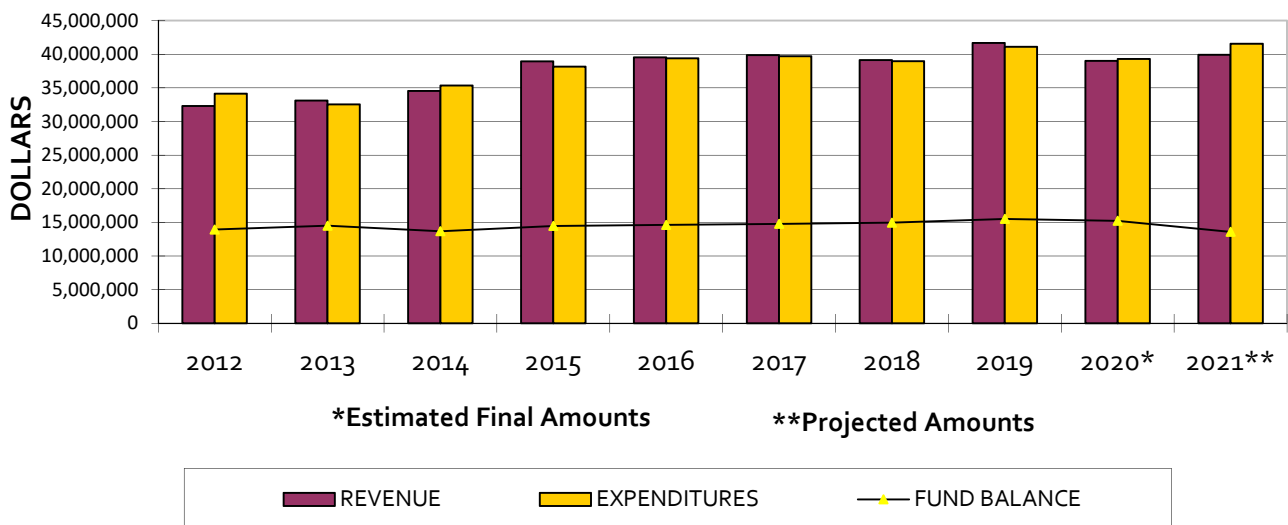
The Village’s contribution to the Police Pension Fund is increasing from \$2,214,325 to \$2,534,527 and the Fire Pension Fund’s contribution will increase from \$2,851,050 to \$3,061,254. The total amount allocated to the two pension funds has increased substantially in recent years due to changes in actuarial assumptions, mortality tables and experience and because by state law, the Village must be 90 percent funded by 2040.

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

**GENERAL FUND RESERVES**

The chart below shows end of year results for the General Fund with the affect on fund balance. The trend line gives the reader an idea of how fund balance has changed from year-to-year. Fund balance is generally expressed as a percentage of operating expenditures, with three-to-six months (25% to 50%) of operating expenditures representing a conservative amount to retain for use in funding Village services in the event of emergencies, unanticipated events or a downturn in the economy. Due to the impact Covid-19 has had on revenue, the Village expects a deficit budget next year; as a result, we anticipate that fund balance will drop from 37% to 32% of annual operating expenditures by the end of FY 2021.

**GENERAL FUND  
REVENUES VS EXPENDITURES**



The chart above shows that for the last ten years, fund balance in the General Fund has remained constant at approximately 38% of annual operating expenditures. Fund balance is expected to drop to 32% by the end of FY 2021; however, due to the impact Covid-19 has had on the Village’s largest sources of revenue.

**WATER AND SEWER FUND**

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

**WATER AND SEWER USE FEES - \$8,590,800.** This consists of fees derived from the retail sale of water and sewer use fees, which are based on amount of water billed. The budget reflects an increase of 3.50% (i.e. 3.62% unrounded) from \$8.02 to \$8.31 per 1,000 gallons of water. This increase is necessary in order to provide sufficient funding for the on-going operation and maintenance of the water and sewer system.

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

**INVESTMENT INCOME - \$38,458.** This represents investment income from available funds. Investment income has been limited for many years due to low interest rates but is expected to increase substantially next year as short-term interest rates rise.

**INTERFUND TRANSFER - \$242,459.** This represents a contribution from the Stormwater Fund to offset costs incurred by the Water and Sewer Fund to maintain the stormwater management system. The Village’s Stormwater Fund policy stipulates that up to 25% of stormwater fee revenue can be used each year to pay for costs associated with the ongoing maintenance of the stormwater management system.

**OTHER - \$249,250.** Includes revenue from the sale of water meters to customers and other miscellaneous charges.

**MOTOR FUEL TAX FUND**

The Motor Fuel Tax Fund accounts for the intergovernmental revenue from the State’s tax on motor fuel products sold at retail. A statutory formula is used which results in the distribution to local governments of an estimated \$39.40 per capita for FY 2021. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$1,483,331, Rebuild Illinois grant revenue of \$827,050, High Growth Cities revenue of \$15,632 and interest earnings of \$23,108. The size of the road program affects the amount of MFT used for capital improvements.

**GENERAL OBLIGATION BOND DEBT SERVICE FUND**

Property tax is the primary source of funds used to pay the principal and interest payments on the outstanding bond issues. The Village’s outstanding GO debt consists of the following issues and principal amounts as of December 31, 2020:

2007	10,000,000
2008	8,915,000
2009	10,000,000
2016	3,660,000
2020	5,800,000
Total:	\$38,375,000

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

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

Finally, 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.

Anticipated revenue for the fiscal year from property taxes is \$2,237,077. Other sources of revenue to the fund include a \$326,236 transfer from the Capital Projects Fund, a \$856,706 transfer from the Water and Sewer Fund (i.e. for its share of the debt related to the new Public Works Building), and \$1,000 in investment earnings.

#### **POLICE PENSION FUND**

The Police Pension Fund is a statutory board established to provide benefits to sworn police personnel of the Village. The sources of revenue to the fund include employee contributions, investment income, and a Village contribution through a property tax levy. The Village contribution is determined by an actuarial analysis of the fund performed each year. The proposed level of funding for FY 2021 from property taxes is \$2,534,527 (up from \$2,214,325 in FY 2020). Other sources of revenue to the Fund include employee contributions of \$614,980 and investment income of \$500,000.

#### **FIREFIGHTERS PENSION FUND**

The Firefighters' Pension Fund is a statutory board established to provide benefits to sworn fire department personnel of the Village. The sources of revenue to the Fund are similar to the Police Fund and subject to the same variables as described before. An employer contribution of \$3,061,254 (up from \$2,851,050 in FY 2020) is required in 2021. An actuary evaluates this fund annually to determine future property tax levies. As the liabilities (and personnel) increase, the levy may increase in the future. Other sources of revenue to the Fund include employee contributions of \$510,140 and investment income of \$500,000.

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

#### **TAX INCREMENT FINANCING DISTRICTS**

The Tax Increment Financing (TIF) District Implementation Funds account for revenue from the Village's four (4) TIF districts. The major sources of revenue to these funds are property taxes, bond proceeds, and investment income from available fund balances. The projected funds from these sources are: property tax increment of \$15,944,475, investment income of \$79,149 and a \$401,371 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel alternate revenue general obligation bonds.

Development proposals continue to be evaluated for sites in the districts and property tax increment should continue to increase as sites are developed and increase in value.

**MISCELLANEOUS FUNDS**

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

**CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$2,038,275.** The CERF Fund is an internal service fund intended to smooth the annual costs of replacement of major equipment and vehicles in all departments. The revenue is a fund transfer (\$1,976,775) from the various operating departments and is based on the expected life and replacement costs of the equipment. Projections for 2021 include \$61,500 in interest earnings.

**CAPITAL PROJECTS FUND - \$3,029,887.** The purpose of the fund is to earmark revenue to pay for infrastructure (e.g. streets, sidewalks, streetlights, bridges, bike paths, etc.) and non-infrastructure (e.g. building improvements, land acquisition, streetscape projects, etc.) improvements not related to the Village's water and sewer system, stormwater system or tax increment financing districts. Revenue consists of a Use Tax on electricity and gas (\$2,962,000) and interest income (\$67,887).

**EMERGENCY TELEPHONE SYSTEM (E-911) - \$2,064,657.** 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 (JETSBS). The JETSBS determines the expenditure budget for the E911 Fund.

**LIABILITY INSURANCE FUND - \$1,185,862.** The Liability Insurance Fund is an internal service fund used to provide for the payment of claims and insurance premiums for the Village's liability and workers' compensation insurance policies. A financial policy dictates that the Fund retain a fund balance equal to two-years of claim expenses to cover future claim expenses. Revenue to the fund consists primarily of transfers from other operating funds. The transfers represent each fund's share of liability coverage.

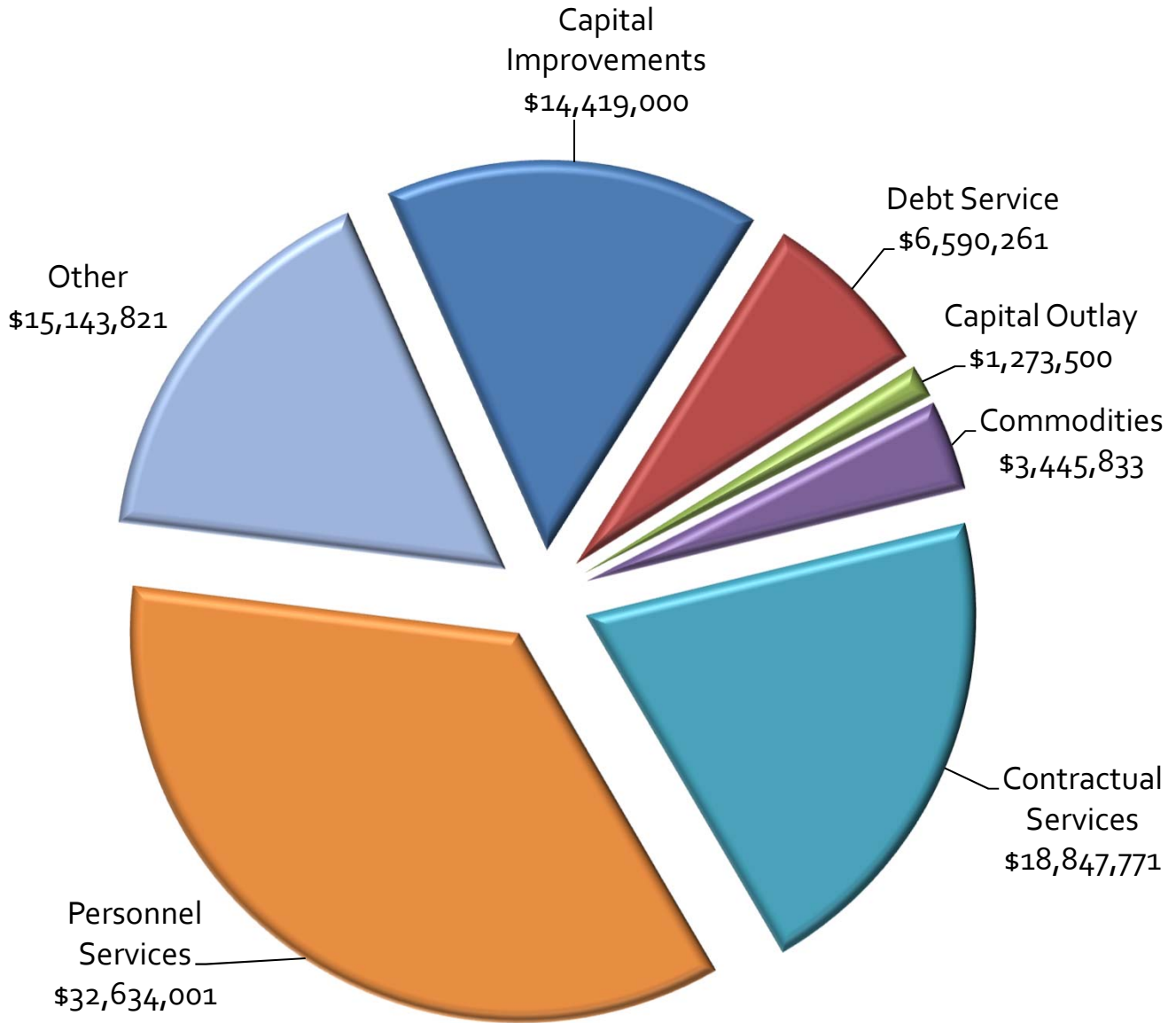
**GRANT FUND - \$357,382.** The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2021 budget includes grant funds that will help pay for Police Department related programs, the cost of a full-time social worker, and a congregate dining program at the Village's senior center. Grant revenue is one-time only revenue that fluctuates significantly from year-to-year depending on availability.

**FOREIGN FIRE INSURANCE FUND - \$73,000.** The Village receives tax revenue from companies located outside Illinois that sell fire insurance policies in the Village. By State Statute, the funds are administered by the Foreign Fire Insurance Board and must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and 6 firefighters elected at large by the sworn members of the department.

**STORMWATER FUND - \$988,687.** In January of 2015, the Village Board was presented with a Stormwater Management Plan prepared by an engineering firm with input from the Village's staff and elected officials. The plan identified over \$48-million of stormwater improvement projects for current and future Village Boards to consider funding over a 30-year timeframe. In addition to flood improvement projects, the plan identified approximately \$800,000 of annual operating expenses the Village will need to fund to maintain the stormwater system.

Since no revenue source existed to offset those costs, the Village implemented a stormwater utility fee in early 2016 to generate the funds needed to pay for stormwater related operating and capital improvement costs. Staff recommended (and the Board approved) a fee of \$3.25 per Equivalent Runoff Unit (ERU) for FY 2021 with single-family homes paying for one ERU per month, and commercial, industrial and multi-family developments paying a multiple of one ERU based on the amount of impervious area on their property. At \$3.25 per ERU, the Village expects to raise \$980,506 in revenue next year from the fee and penalties for late payments and \$8,181 in interest income.

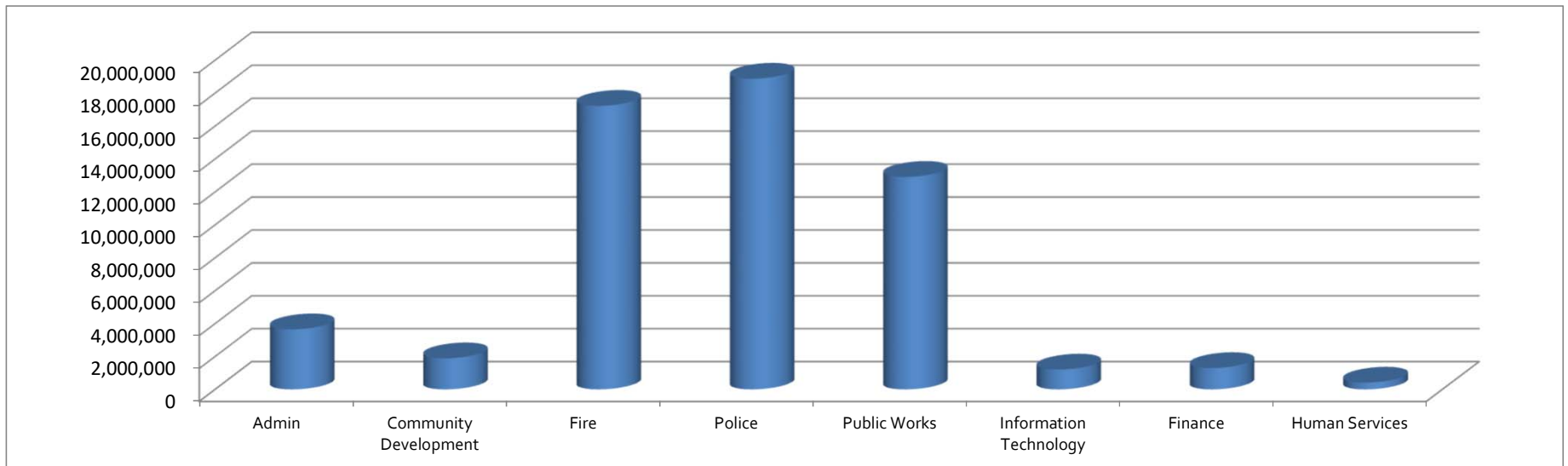
FY 2021  
 Budgeted Expenditures by Category  
 All Funds - Excluding Interfund Transfers



Personnel Services, which includes expenditures for police officers, firefighters, public works and other employees make up 35% 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 17% of all expenditures.

**VILLAGE OF WHEELING, ILLINOIS**  
**Expenditures by Department and Fund**  
 Fiscal Year 2021

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2021 Total Budget
General Fund	3,650,820	1,888,740	13,313,208	14,680,312	5,087,057	1,205,115	1,296,416	410,885	0	41,532,553
Water/Sewer Fund					7,823,612				4,548,272	12,371,884
Foreign Fire Insurance Fund			71,050						0	71,050
Emergency Telephone (911)									2,064,657	2,064,657
Grant Fund									357,382	357,382
Police/Fire Pension Funds			3,839,650	4,192,290						8,031,940
Debt Service Funds									3,420,419	3,420,419
Tax Increment Financing Funds									14,851,338	14,851,338
Capital Projects Fund									8,236,354	8,236,354
Stormwater									842,459	842,459
Capital Equipment Replacement Fund									2,320,000	2,320,000
Liability Insurance Fund									1,552,600	1,552,600
Motor Fuel Tax Fund									1,721,250	1,721,250
<b>BUDGETED EXPENDITURES</b>	<b>3,650,820</b>	<b>1,888,740</b>	<b>17,223,908</b>	<b>18,872,602</b>	<b>12,910,669</b>	<b>1,205,115</b>	<b>1,296,416</b>	<b>410,885</b>	<b>39,914,731</b>	<b>97,373,886</b>



**Explanation:** The Village's three largest departments are Fire, Police and Public Works. Combined, they account for more than 50 percent of total annual Village expenditures.

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

ACCT #	ACCOUNT TITLE	FY2018 ACTUAL	FY2019 ACTUAL	2020 BUDGET	FY2021 BUDGET	FY2021 APPROVED MINUS FY 2020 BUDGET
5101	LONGEVITY	104,203	102,928	103,500	102,805	-695
5102	OVERTIME	1,345,152	1,618,882	1,513,114	1,445,641	-67,473
5103	SEASONAL HELP	41,913	82,389	64,000	74,000	10,000
5104	SALARIES	20,852,073	21,470,293	22,115,410	22,583,260	467,850
5105	LOCAL TRAINING & MEETINGS	114,294	118,532	135,726	164,010	28,284
5106	UNIFORM ALLOWANCE	124,774	141,343	135,280	134,580	-700
5107	EXTRA DUTY PAY	0	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	2,005,813	2,136,107	2,336,367	2,408,419	72,052
5109	POL/FIR PENS EMPLR CNTRB	4,544,185	5,787,189	5,065,375	5,595,781	530,406
5110	COLLEGE INCENTIVE	600	600	600	0	-600
5111	UNEMPLOYMENT COMPENSATION	11,908	972	0	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0	0
5113	TUITION REIMBURSEMENT	0	782	3,500	4,000	500
5115	SLDPA RETIREE CONTRIBUTN	150,144	56,335	74,602	58,500	-16,102
5116	SICK LEAVE ANNL BUY BACK	61,110	55,692	65,337	63,005	-2,332
5201	ADVERTISING & PUBLISHING	6,664	7,186	7,650	7,650	0
5202	ANIMAL IMPOUND	2,450	2,440	1,800	500	-1,300
5203	AUDIT	65,825	62,501	62,255	63,180	925
5204	CODIFICATION	8,096	9,203	8,000	8,000	0
5205	MULTIPLE DAY TRAINING	71,692	63,485	119,165	106,919	-12,246
5206	CONSULTING SERVICES	659,859	798,583	696,996	825,515	128,519
5207	IS SERV & MAINT AGREEMENT	537,611	663,120	702,368	736,222	33,854
5208	DEBRIS DUMP CHARGES	38,022	39,674	41,850	12,150	-29,700
5209	GAS & ELECTRIC	215,564	236,706	262,450	259,950	-2,500
5210	EXTERMINATION SERVICE	5,544	6,505	7,000	7,000	0
5211	EXTINGUISHER SERVICE	810	2,059	2,800	2,800	0
5212	EMPLOYEE HEALTH INSURANCE	3,468,717	3,503,710	3,560,782	3,725,850	165,068
5213	GEN LIABILITY INSURANCE	1,553,567	1,323,612	1,429,196	1,823,670	394,474
5214	HYDRANT MAINTENANCE	28,030	20,565	26,000	26,000	0
5215	JANITORIAL SERVICES	82,320	87,800	96,500	96,500	0
5217	LANDSCAPE MAINTENANCE	291,908	292,934	303,737	288,990	-14,747
5218	LEGAL SERVICES	536,226	460,816	575,400	494,900	-80,500
5219	BANK CHARGES	61,237	58,283	70,200	26,600	-43,600
5220	MAINT OFF/SPEC EQUIPMENT	149,282	154,744	191,090	198,668	7,578
5221	MAINT RADIO EQUIPMENT	73,091	78,469	89,500	92,900	3,400
5222	MEMBERSHIP DUES	141,030	144,938	150,019	130,530	-19,489
5223	ENGINEERING & DESIGN SERV	370,956	328,118	470,000	470,000	0
5225	ACTUARIAL SERVICES	11,950	12,150	12,150	12,350	200
5226	PERSONNEL SERVICES	8,160	33,051	39,250	37,750	-1,500
5227	POSTAGE	60,797	62,515	70,140	70,140	0
5228	PRINTING & BINDING	38,646	39,329	43,804	45,239	1,435
5229	PRISONER WELFARE	1,002	2,111	2,000	1,000	-1,000
5230	RECORDING FEES	850	863	1,000	1,000	0
5231	REG & SPCL AGENCY ASSESS	882,041	952,725	1,025,699	1,030,535	4,836
5232	RENTAL AGREEMENTS	41,690	31,566	18,000	18,000	0
5233	RENTAL EQUIPMENT	2,811	6,123	6,850	5,950	-900
5234	TREE MAINT SERVICE	118,556	137,662	147,500	140,000	-7,500
5236	CREDIT CARD FEES	45,549	23,276	28,030	65,030	37,000
5237	TELEMETRY EQUIP MAINT	10,827	22,382	16,735	20,000	3,265

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

ACCT #	ACCOUNT TITLE	FY2018 ACTUAL	FY2019 ACTUAL	2020 BUDGET	FY2021 BUDGET	FY2021 APPROVED MINUS FY 2020 BUDGET
5238	TELE-COMMUNICATION SERV	186,697	215,248	218,500	226,800	8,300
5239	CELLULAR SERVICES	87,913	91,223	101,920	102,920	1,000
5241	ACCOUNTING / BOOKKEEPING	60,730	60,525	57,480	57,480	0
5242	RETIREE HEALTH INSURANCE	661,469	625,403	606,230	603,475	-2,755
5243	PUMPHOUSE MAINTENANCE	24,207	30,162	25,000	21,000	-4,000
5244	DUPLICATION SERVICES	5,434	1,951	13,000	4,000	-9,000
5246	MEDICAL EXAMS	30,528	65,196	38,190	39,595	1,405
5247	PAVEMENT MARKINGS	3,900	2,599	5,000	5,000	0
5248	FINGER PRINTING FEES	621	1,017	1,250	1,150	-100
5251	STREET LIGHT MAINTENANCE	86,799	60,762	79,500	79,500	0
5271	INSURANCE CLAIMS ADMIN	32,725	50,661	70,000	80,000	10,000
5272	INSURANCE CLAIMS	771,809	415,190	750,000	750,000	0
5297	PROGRAMS/ACTIVITIES EXP	90,296	109,036	116,900	82,900	-34,000
5299	MISC CONTRACTUAL SERVICES	4,502,800	5,984,622	6,422,519	7,091,033	668,514
5301	AUTO PETROL PRODUCTS	223,577	212,229	253,750	234,300	-19,450
5302	BOOKS & SUBSCRIPTIONS	18,607	25,641	31,034	28,438	-2,596
5303	CHEMICALS	102,197	126,527	165,100	161,600	-3,500
5305	FIREFIGHTING SUPPLIES	128,317	129,873	114,138	118,458	4,320
5306	HEALTH TEST SUPPLIES	206	0	250	250	0
5308	WATER SAMPLES	6,926	6,209	10,000	9,500	-500
5309	JANITORIAL SUPPLIES	31,468	34,937	35,000	35,000	0
5310	VEHICLE MAINTENANCE	197,986	185,038	247,700	240,350	-7,350
5311	BLDG/GROUNDS MAINTENANCE	279,394	228,646	149,395	163,460	14,065
5312	MEDICAL SUPPLIES	19,278	19,714	64,658	48,000	-16,658
5313	IS MISC EQPT & SUPPLIES	270,436	999,165	981,350	1,181,075	199,725
5314	MINOR STREET REPAIRS	30,611	82,237	75,000	75,000	0
5315	SMALL TOOLS & EQUIPMENT	197,421	439,734	374,850	324,770	-50,080
5316	RANGE SUPPLIES	9,711	25,952	25,919	32,850	6,931
5317	MISC OPERATING SUPPLIES	124,083	97,475	81,675	85,365	3,690
5318	OFFICE SUPPLIES	28,706	36,250	33,350	34,850	1,500
5319	PROTECTIVE CLOTHING/SUPL	51,770	54,904	57,852	57,792	-60
5320	STREET SIGNS	12,484	13,312	12,500	12,500	0
5322	WATER CHARGE	40,164	51,737	44,250	44,250	0
5323	AWARDS/DONATIONS	5,263	7,072	10,575	9,575	-1,000
5324	POLICE DUI FUND EXPENSES	8,329	1,925	0	0	0
5325	INVESTIGATIVE FUNDS	3,223	1,685	2,000	2,000	0
5327	IS MISC SOFTWARE	102,480	95,307	144,250	141,350	-2,900
5333	BUSINESS RECRUITMENT	135,028	137,723	184,659	183,100	-1,559
5340	LIFT STATIONS	13,061	25,623	25,000	25,000	0
5341	METERS	42,890	47,336	50,000	50,000	0
5342	SEWER LINE MAINTENANCE	74,225	105,671	107,000	82,000	-25,000
5344	WATER MAIN MAINTENANCE	23,788	61,238	55,000	45,000	-10,000
5345	WATER STORAGE MAINT	7,976	23,950	20,000	20,000	0
5401	MOBILE EQUIPMENT	594,795	462,100	776,000	1,273,500	497,500
5406	MISCELLANEOUS EQUIPMENT	0	0	0	0	0
5407	OFFICE EQUIPMENT	0	0	0	0	0
5408	BUILDING EQUIPMENT	178,515	57,275	83,000	0	-83,000
5411	SPECIAL EQUIPMENT	0	0	0	0	0
5412	IS CAPITAL EQPT/SUPPLIES	88,944	0	0	0	0

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

ACCT #	ACCOUNT TITLE	FY2018 ACTUAL	FY2019 ACTUAL	2020 BUDGET	FY2021 BUDGET	FY2021 APPROVED MINUS FY 2020 BUDGET
5413	IS CAPITAL SOFTWARE	6,881	900	0	0	0
5420	LAND ACQUISITION	0	37,298	415,000	0	-415,000
5502	SANITARY SEWER IMPROVEMNT	444,451	2,343,323	390,000	585,000	195,000
5503	WATER IMPROVEMENTS	75,514	2,088,462	3,315,000	4,895,000	1,580,000
5504	STORM SEWER IMPROVEMENTS	2,114,058	275,349	3,607,500	600,000	-3,007,500
5506	STREETSCAPE IMPROVEMENTS	745,487	3,870,571	1,017,375	1,389,125	371,750
5507	SIDEWALK IMPROVEMENTS	135,640	73,523	60,000	60,000	0
5508	PAVEMENT IMPROVEMENTS	1,411,565	1,989,554	3,610,125	2,544,875	-1,065,250
5509	BUILDING IMPROVEMENTS	3,508	169,161	5,050,000	4,345,000	-705,000
5512	BRIDGE IMPROVEMENTS	0	-14,937	0	0	0
5513	WATERWAY IMPROVEMENTS	0	217,623	0	0	0
5609	FISCAL AGENT FEES	1,900	1,900	2,000	2,075	75
5620	AMORTIZATION EXPENSE ARO	0	3,538	0	0	0
5621	LOSS ON REFUNDING	1,573	1,573	0	0	0
5622	AMORTIZATION - PREMIUM	-6,573	-6,573	0	0	0
5623	BOND PRINCIPAL	4,098,738	4,445,000	4,775,001	5,095,000	319,999
5624	BOND INTEREST EXPENSE	2,131,781	1,946,433	1,752,319	1,493,186	-259,133
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0	0
5628	AMORTIZATION - BOND INTER	0	0	0	0	0
5629	BOND ISSUANCE COSTS	0	0	0	0	0
5631	PAYMENT - BOND ESCROW	0	0	0	0	0
5701	CONTINGENCIES	0	0	0	0	0
5702	REFUND PENSION CONTRIBUTI	0	0	0	0	0
5703	GENERAL FUND REIMBRSMNT	1,270,700	1,280,610	1,321,732	1,352,911	31,179
5704	RETIREMENT PENSION	5,486,807	5,742,893	6,058,289	6,462,000	403,711
5705	NWWC WATER CHARGE	1,757,244	1,757,244	1,800,000	1,805,000	5,000
5706	TRANSFER TO DEBT SERVICE	722,082	769,440	813,774	856,706	42,932
5707	TRANSFER TO CERF	1,976,931	1,890,475	2,104,890	1,976,775	-128,115
5708	ADJUSTMENT TO GAAP BASIS	-43,544	-1,717,631	0	0	0
5710	DEPRECIATION EXPENSE	1,322,282	1,322,618	0	0	0
5713	OPEB EXPENSE	0	0	0	0	0
5714	NON-DUTY DISABILITY PENSN	66,080	67,319	69,339	70,600	1,261
5716	DUTY DISABILITY PENSION	528,525	533,411	545,512	554,282	8,770
5718	SURVIVING SPOUSE PENSION	540,313	622,524	489,363	635,028	145,665
5719	CHILDREN'S PENSION	44,588	76,436	77,000	79,000	2,000
5724	OPEB EXPENSE - WS	-39,710	-929	0	0	0
5725	PENSION EXP - IMRF WS	63,251	38,056	0	0	0
5750	TIF INCENTIVE PAYMENTS	957,023	1,798,870	1,727,284	4,120,000	2,392,716
5751	SALES TAX SHARING AGRMNT	37,559	93,168	50,000	65,000	15,000
5801	TRANSFER TO GENERAL FUND	0	0	0	0	0
5820	TRANSFER TO 911 FUND	0	0	0	0	0
5822	TRANSFER TO 2008 BOND	327,383	330,542	202,042	326,236	124,194
5831	TRANS TO TOWN CENTER TIF	1,800,000	2,000,000	0	0	0
5834	TRANSFER TO CAP PROJ FUND	1,750,000	1,600,000	0	0	0
5838	TRANSFER TO CROSSROAD TIF	1,350,000	2,000,000	0	0	0
5839	TRANSFER TO NORTH TIF	417,000	411,950	416,750	401,371	-15,379
5840	TRF TO WATER & SEWER FUND	198,543	269,612	223,809	242,459	18,650
5855	TRANSFER TO GRANT FUND	47,113	85,241	81,086	67,582	-13,504
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0	0

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

ACCT #	ACCOUNT TITLE	FY2018 ACTUAL	FY2019 ACTUAL	2020 BUDGET	FY2021 BUDGET	FY2021 APPROVED MINUS FY 2020 BUDGET
		80,290,028	91,165,872	94,594,661	97,373,886	2,779,225

**EXPLANATION OF EXPENDITURES SECTION**

Expenditures are divided into seven sections by fund type:

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

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

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

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

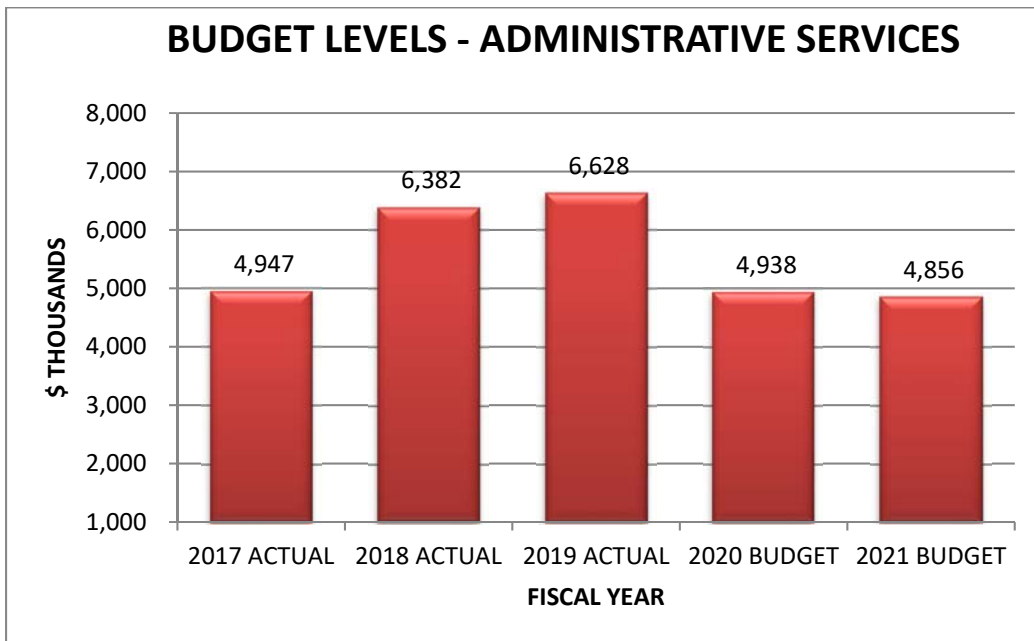
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison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

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

## GENERAL FUND

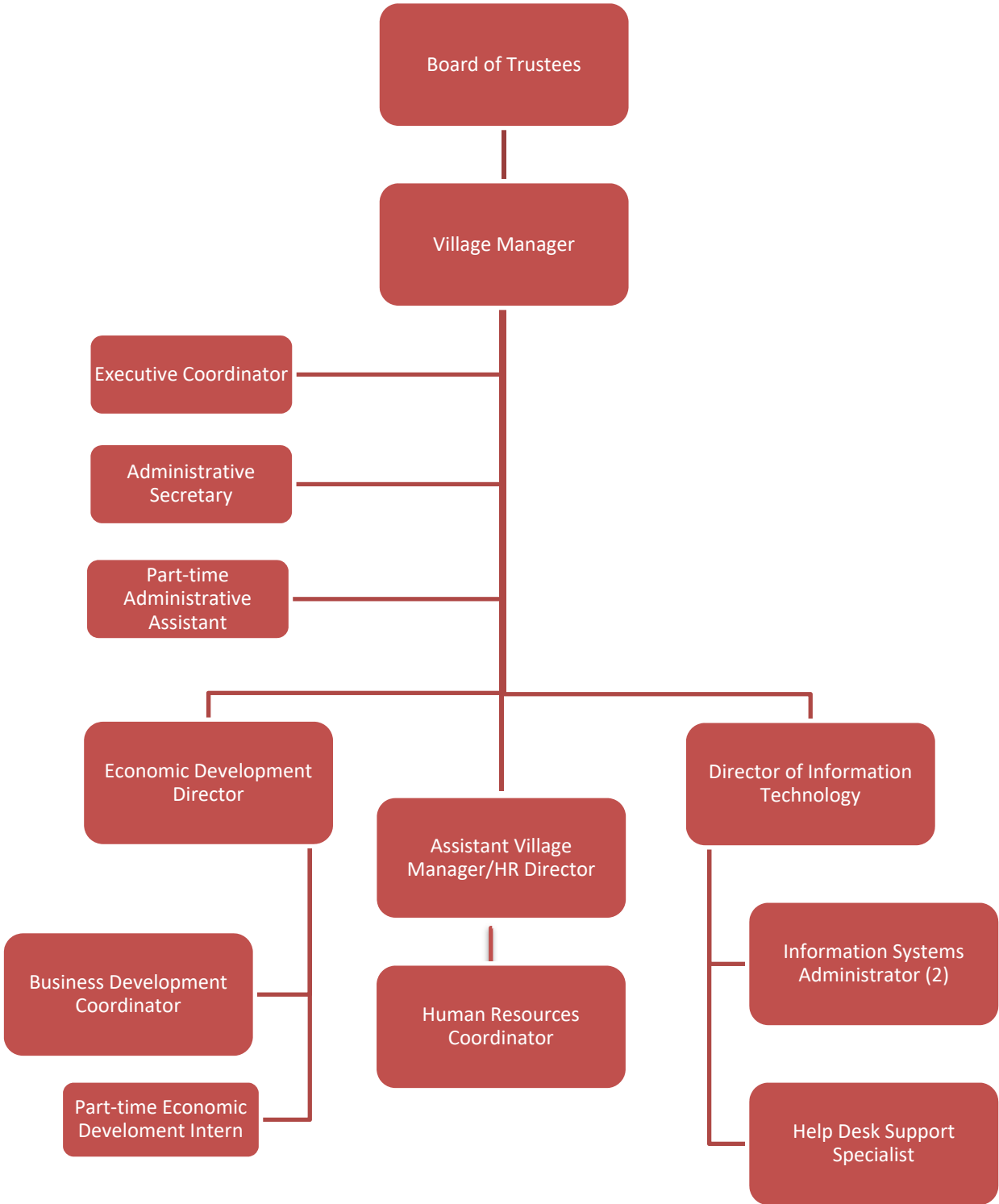
### Administrative Services Department

Administration & Board of Trustees.....	\$2,237,571
IT Department .....	1,205,115
Human Resources .....	322,455
Legal Division .....	408,350
Special Events .....	160,398
Solid Waste System .....	522,046
<b>TOTAL.....</b>	<b>\$4,855,935</b>



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, 2021






## 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.

### 2020 ACCOMPLISHMENTS


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

-  Implemented a range of operational and administrative initiatives to safely maintain core services during the COVID-19 pandemic, including facility modifications, sanitization protocols, remote workforce platforms, virtual meeting systems, and coordination of employee leave under the Families First Coronavirus Response Act.
-  Recruited and filled position vacancies, including Fire Chief, Community Development Director, Economic Development Director, Public Works Director, Accounting Manager, Customer Service Supervisor – Permits & Development, Municipal Inspector, License/Permit Clerk, Police Officer, Firefighter/Paramedic, two (2) Maintenance Operators, two (2) Police Telecommunicators, a part-time Human Services Kitchen Assistant, and a part-time Fire Training Officer / Administrative Aide.
-  Conducted and finalized negotiations with the Metropolitan Alliance of Police for three separate successor collective bargaining agreements covering represented positions within the Police Department.

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

-  Applied for and received Coronavirus Aid, Relief, and Economic Security (CARES) Act funds administered through Cook County to address pandemic-related expenses.
-  Completed the transfer of senior programming and the grant-funded congregate dining program to the Wheeling Park District's expanded and renovated Community Recreation Center, as well as the temporary transfer of the program's operations to Chevy Chase Country Club due to pandemic-related concerns.
-  Began replacement of lead water service lines using funds partially provided through the Illinois Department of Natural Resources and the Northwest Water Commission.

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

-  Continued to coordinate the sale of 434 South Milwaukee Avenue with the contract purchaser.

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

- ⊗ Implemented a variety of measures to assist Wheeling businesses impacted by the pandemic, including fee waivers and reimbursements, temporary authorization of tents, outdoor seating, and package liquor sales, marketing and promotional support, and guidance regarding grants, loans, and other resources.
- ⊗ Expanded the existing Façade Improvement Grant program into a new Wheeling Restaurant and Retail Build-Out Grant program that provides up to \$150,000 for sit-down restaurants and up to \$50,000 for other eligible businesses in the Town Center-II and North Milwaukee Avenue TIF Districts.
- ⊗ Adopted appropriate amendments to the Village's zoning code regarding adult-use cannabis facilities, and coordinated recruitment of and approvals for Wheeling's first recreational dispensary in a vacant commercial space.
- ⊗ Oversaw and facilitated the ongoing construction of the Uptown 500 transit-oriented mixed-use project, and distributed marketing materials for the project's 10,500 square feet of retail space.
- ⊗ Provided assistance and oversight for a proposed 53-unit apartment building on the former Orange Crush property, the proposed redevelopment of Dundee Plaza and adjacent properties with townhomes and retail outlots, and the proposed townhome development at Prairie Park.

***STATED GOAL: Enhance the Village's cyber identity***

- ⊗ Created new online promotional tools, including an Available Property Map to match prospective businesses and developers find sites that meet their needs, and an Interactive Dining Guide that directs customers toward Wheeling food and beverage businesses and keeps them informed of pandemic-related operational changes.

***STATED GOAL: Expand beautification initiatives***

- ⊗ Substantially completed installation of new free-standing Village of Wheeling entrance signs, with two remaining signs to be installed following the completion of the Lake Cook Road construction project.

***STATED GOAL: Develop a comprehensive municipal marketing strategy***



- ⊗ Promoted Wheeling to an international audience using multiple media formats, including social media, publications reaching targeted business audiences, new online utilities such as the Available Property Map and the Interactive Dining Guide, and a new regular email promotion of available sites and redevelopment opportunities to hundreds of real estate professionals.
- ⊗ Fostered safe community engagement through the socially-distanced Santa on Your Street holiday event.

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


- ⊗ Applied for and received a Letter of Map Revision (LOMR) from the Federal Emergency Management Agency (FEMA) to remove approximately 750 Wheeling properties from the floodplain effective March 4, 2021.
- ⊗ Began the complete replacement of Fire Station 23 and coordinated uninterrupted emergency services while the project is underway.

## 2021 OBJECTIVES/GOALS


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

-  Negotiate a successor collective bargaining agreement covering represented positions within the Public Works Department.
-  Certify new Board of Fire and Police Commissioners promotional list for Fire Lieutenant.


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

-  Complete replacement of lead water service lines using funds partially provided through the Illinois Department of Natural Resources and the Northwest Water Commission.


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

-  Continue to implement the Village's marketing plan to attract beneficial uses for Village-owned sites, including restaurants, retail, and entertainment venues.



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

-  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 Class 6b and Class 7 tax abatements, the new Wheeling Restaurant and Retail Build-Out Grant, and tax increment financing.

### ***IDENTIFIED GOAL: Enhance the Village's cyber identity***

-  Upgrade the Village's municipal software by introducing more options for online payments and electronic submissions of building permit applications.


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

-  Complete infrastructure projects according to the schedule established by the Village's Capital Improvement Plan, including the complete reconstruction of Fire Station 23.
-  Finalize migration from the Microsoft Office 2010 Software Suite environment to the Microsoft Office 365 cloud-based solution, including a hosted Exchange email platform to benefit from enhanced workgroup collaboration features while improving overall user experience and efficiency.

### ***IDENTIFIED GOAL: Implement the strategic plan***

-  Update the Strategic Plan to ensure that it accurately reflects current considerations and concerns.

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

-  Coordinate road projects including improvements to Lake Cook Road and the reconstruction and jurisdictional transfer of Wolf Road with the relevant state and county authorities.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2020	Actual 2019	Actual 2018
<p>Stated Goal: <b>Use the budget process to reflect the Village’s vision for governance</b>                      Type of Measure: <b>Effectiveness</b></p>				
Computer network uptime	>95%	99.93% (6 hours of downtime)	99.91% (8 hours of downtime)	99.66% (10 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (5 incidents took under 1 day)	100% (2 incidents took under 1 day)	100% (2 incidents took under 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	98.92% (15 of 1390 incidents took over 5 days)	98.86% (9 of 792 incidents took over 5 days)	99.16% (8 of 949 incidents took over 5 days)
Time to resolve IT service request – LOW priority	>95% (10 Days)	92.50% (3 of 40 incidents took over 10 days)	91.30% (2 of 23 incidents took over 10 days)	89.36% (5 of 47 incidents took over 10 days)
Employee satisfaction with IT Department	>95%	93.75% (60 of 64 employees were very satisfied)	92.86% (65 of 70 employees were very satisfied)	90.90% (50 of 55 employees were very satisfied)
<p>Stated Goal: <b>Fill vacant retail space, develop available sites, and redevelop properties where appropriate</b>                      Type of Measure: <b>Output</b></p>				
<p>Number of contacts with potential businesses/developers                      This measurement includes emails, phone calls, and in-person meetings.</p>	40/month	80/month*	75/month	70/month
<p>Number of retention contacts with existing businesses                      This measurement includes emails, phone calls, and in-person meetings.</p>	10/month	70/month*	33/month	30/month

\* The number of contacts increased in 2020 due to a temporary shift from in-person meetings to email in response to the pandemic.

AUTHORIZED PERSONNEL	FY 2021	FY 2020	Increase / Decrease
<b>Administration &amp; Board of Trustees</b>			
Village Manager	1	1	-
Assistant Village Manager / HR Director	.5	.5	-
Economic Development Director	1	1	-
Business Development Coordinator	1	1	-
Executive Coordinator	1	1	-
Administrative Secretary	1	1	-
<b>TOTAL FULL-TIME</b>	<b>5.5</b>	<b>5.5</b>	<b>-</b>
Village President	1	1	-
Village Clerk	1	1	-
Village Trustee	6	6	-
Administrative Assistant	1	1	-
Economic Development Intern	1	0	+1
<b>TOTAL PART-TIME</b>	<b>10</b>	<b>9</b>	<b>+1</b>
<b>IT Department</b>			
Director of Information Technology	1	1	-
Information Systems Administrator	2	2	-
Help Desk Support Specialist	1	1	-
<b>TOTAL FULL-TIME</b>	<b>4</b>	<b>4</b>	<b>---</b>
<b>Human Resources</b>			
Assistant Village Manager / HR Director	.5	.5	-
Human Resources Coordinator	1	1	-
<b>TOTAL FULL-TIME</b>	<b>1.5</b>	<b>1.5</b>	<b>---</b>

**FY 2021 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1600	5101	LONGEVITY	1,600	1,600	2,200	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.5) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0.0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	1,500 0 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>2,800</b>
1600	5102	OVERTIME	251	597	165	OVERTIME FOR DIVISION EMPLOYEES	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1600	5103	SEASONAL HELP	0	0	0	SEASONAL HELP	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5104	SALARIES	674,522	706,363	695,294	SALARIES FOR PROGRAM EMPLOYEES	749,310
<b>TOTAL JUSTIFICATION:</b>							<b>749,310</b>
1600	5105	LOCAL TRAINING & MEETING	7,577	6,940	4,529	FOOD AND EXPENSES FOR ON-SITE MEETINGS (ADMIN) AND MISCELLANEOUS TRAINING FOR DEPARTMENTAL PERSONNEL WPH CHAMBER STATE OF VILLAGE ADDRESS (ADMIN) STATE OF THE COMMUNITY (ADMIN) - (NOT PLANNED) NWMC - LEGISLATIVE BRUNCH (ADMIN) NWMC - ANNUAL GALA (ADMIN) NWMC - ANNUAL MEETING (ADMIN) WPH CHAMBER TASTE OF THE TOWN (ADMIN) CITY MANAGER LECTURE SERIES BISNOW COMMERCIAL REAL ESTATE EDU AND NETWK EVENTS (ED) EDNETWORK.ORG (ED) ICSC: SPRING - MIDWEST IDEA EXCHANGE (ED) ICSC: SUMMER - CHICAGOLAND RETAIL CONNECTION (ED) ICSC: OCTOBER - CHICAGO DEAL MAKING (ED)	2,560 0 500 0 450 675 450 525 2,000 220 90 240 260 680

**FY 2021 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1600	5105	LOCAL TRAINING & MEETING	7,577 ...	6,940 ...	4,529 ...	URBAN LAND INSTITUTE (ED) FOOD AND EXPENSES FOR ON-SITE MEETINGS (ED)	380 500
<b>TOTAL JUSTIFICATION:</b>							<b>9,530</b>
1600	5108	EMPLOYER CONTRIBUTIONS	120,093	266,328	118,323	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 135,025
<b>TOTAL JUSTIFICATION:</b>							<b>135,025</b>
1600	5112	HEALTH INSURANCE OPT OU	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5116	SICK LEAVE ANNL BUY BACK	2,803	2,931	3,065	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	3,405
<b>TOTAL JUSTIFICATION:</b>							<b>3,405</b>
1600	5201	ADVERTISING & PUBLISHING	2,627	2,800	2,180	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC.	0 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1600	5204	CODIFICATION	8,096	9,203	6,408	LEXIS NEXIS/MATTHEW BENDER SUPPLEMENT SERVICE TO THE MUNICIPAL CODE FOR THE VILLAGE COVERING NEW ORDINANCES WEBSITE STORAGE, MAINTENANCE AND ADMIN SUPPORT FEE	0 7,000 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
1600	5205	MULTIPLE DAY TRAINING	5,782	4,295	0	INTERNATIONAL CITY MANAGEMENT ASSOC - VILLAGE MGR NATIONAL BUSINESS AVIATION ASSOC CONF MUNICIPAL CLERK CONFERENCES - DEPUTY VILLAGE CLERK INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC)	2,500 2,000 3,000 0

**FY 2021 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1600	5205	MULTIPLE DAY TRAINING...	5,782 ...	4,295 ...	0...	RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA 2020 INVESTMENT SUMMIT (1-ED) 20%	2,050 700
<b>TOTAL JUSTIFICATION:</b>							<b>10,250</b>
1600	5206	CONSULTING SERVICES	0	0	3,798	STRATEGIC PLAN UPDATE (EVERY OTHER YEAR)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5207	IS SERV & MAINT AGREEMEN	79,129	88,764	79,444	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM	100,000
<b>TOTAL JUSTIFICATION:</b>							<b>100,000</b>
1600	5209	GAS & ELECTRIC	17,454	17,643	12,819	NATURAL GAS SERVICE AT THE MUNICIPAL COMPLEX	15,000
<b>TOTAL JUSTIFICATION:</b>							<b>15,000</b>
1600	5212	EMPLOYEE HEALTH INSURAN	86,742	88,993	79,718	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 94,890
<b>TOTAL JUSTIFICATION:</b>							<b>94,890</b>
1600	5213	GEN LIABILITY INSURANCE	11,350	9,000	9,820	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 11,480
<b>TOTAL JUSTIFICATION:</b>							<b>11,480</b>
1600	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5220	MAINT OFF/SPEC EQUIPMEN	2,635	2,141	1,495	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT.	0 2,000 0

**FY 2021 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1600	5222	MEMBERSHIP DUES	111,242	115,084	94,085	NORTHWEST MUNICIPAL CONFERENCE (NWMC)-DUE IN MAY EACH YEAR METROPOLITAN MAYORS CAUCUS ILLINOIS CITY MANAGEMENT ASSOC (ILCMA) VM &AVM (2) INTERNATIONAL CITY MANAGEMENT ASSOC (ICMA) VM &AVM (2) ILLINOIS MUNICIPAL LEAGUE MUNICIPAL CLERKS ASSOCIATION: N/NW SUBURBS - SEPT 1 - AUG 31 ILLINOIS - JAN 1 - DEC 31 MISCELLANEOUS ORGANIZATIONS METRO CITY MANAGERS ASSOCIATION - VM &AVM (2) APWA CHICAGO METROPOLITAN AGENCY FOR PLANNING (CMAP) CHICAGOLAND RESTAURANT BROKERS ASSOCIATION (ED) (2) INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ED) (2) WPH CHAMBER OF COMMERCE (ED) CHICAGO'S NORTH SHORE CONVENTION & VISITOR'S BUREAU (CVB) MEMBERSHIP DUES (ED)	0 19,200 1,700 650 2,500 2,535 0 40 75 475 50 185 1,500 400 200 200 0 66,000
<b>TOTAL JUSTIFICATION:</b>							<b>95,710</b>
1600	5227	POSTAGE	42,290	43,473	38,411	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS VILLAGE NEWSLETTER	0 29,800 17,000
<b>TOTAL JUSTIFICATION:</b>							<b>46,800</b>
1600	5228	PRINTING & BINDING	89	175	449	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS,	0

**FY 2021 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1600	5228	PRINTING & BINDING...	89 ...	175 ...	449 ...	LETTERHEAD, ENVELOPES, ETC.	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1600	5232	RENTAL AGREEMENTS	239	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5238	TELE-COMMUNICATION SERV	186,697	196,986	193,710	TELEPHONE SERVICE FOR ALL DEPARTMENTS, INCLUDES NETWORK LINES BUT EXCLUDES SPECIALIZED DATA LINE CHARGES IN FIRE, POLICE, AND PUBLIC WORKS AT&T MONTHLY LINE MAINT FOR ALL INCOMING 911 LINES (MOVED FROM 15-5238) (AS OF 01/16 PAID BY STATE OF IL) 800 MHZ RADIO SYSTEM CHG FOR 7 DEDICATED VOICE QUALITY TELEPHONE LINES REQUIRED TO LINK THE VARIOUS TRANSMITTERS AND REPEATERS IN THE POLICE RADIO SYSTEM (MOVED FROM 15-5238) (AS OF 01/16 PAID BY STATE OF IL) ADDITIONAL PHONE LINES IN RADIO ROOM DUE TO DISPATCHING AGREEMENT WITH DES PLAINES (AS OF 01/16 PAID BY STATE OF IL)	0 0 210,000 0 0 0 0 0 0 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>210,000</b>
1600	5239	CELLULAR SERVICES	87,913	91,223	92,127	CELL PHONE SERVICE FOR ALL VERIZON PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES CELL PHONE REIMBURSEMENT FEES FOR ACCESS TO CAD SYSTEM MONTHLY FEES TO VERIZON: FIRE DEPARTMENT - \$400/MO X 12 MONTHS POLICE DEPARTMENT - \$1,200/MO X 12 MONTHS	78,000 5,000 720 0 4,800 14,400
<b>TOTAL JUSTIFICATION:</b>							<b>102,920</b>

**FY 2021 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1600	5242	RETIREE HEALTH INSURANC	11,630	11,719	11,864	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	11,940
<b>TOTAL JUSTIFICATION:</b>							<b>11,940</b>
1600	5244	DUPLICATION SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5299	MISC CONTRACTUAL SERVIC	2,168	3,600	3,778	ASCAP LICENSE DOCUMENT DESTRUCTION NORTHERN IL BENCHMARKING COOPERATIVE 2012A GO REFUNDING BONDS ARBITRAGE REPORT	375 2,000 3,000 500
<b>TOTAL JUSTIFICATION:</b>							<b>5,875</b>
1600	5301	AUTO PETROL PRODUCTS	(7)	0	0	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUELS FOR DIVISION VEHICLES.	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5302	BOOKS & SUBSCRIPTIONS	8,559	9,228	9,518	MISCELLANEOUS BOOKS/PERIODICALS COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE CRAIN CHICAGO BUSINESS NEWSPAPER SUBSCRIPTION (TRIBUNE, PADDOCK)	200 8,900 100 525
<b>TOTAL JUSTIFICATION:</b>							<b>9,725</b>
1600	5310	VEHICLE MAINTENANCE	0	0	0	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5313	IS MISC EQPT & SUPPLIES	3,182	2,965	5,765	REPLACEMENT COMPUTER TO MEET MIN VILLAGE SPECS	0

**FY 2021 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1600	5313	IS MISC EQPT & SUPPLIES...	3,182 ...	2,965 ...	5,765 ...	MISCELLANEOUS	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1600	5315	SMALL TOOLS & EQUIPMENT	519	335	7,660	MISCELLANEOUS	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1600	5317	MISC OPERATING SUPPLIES	4,661	2,132	8,107	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	6,500
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
1600	5318	OFFICE SUPPLIES	5,369	9,842	6,234	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER	0 1,000 9,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1600	5323	AWARDS/DONATIONS	1,627	3,116	1,559	WPH CHAMBER GOLF OUTING WHEELING PARK DISTRICT GOLF OUTING HELPING HANDS GOLF OUTING WCPAAA DINNER WHEELING ROTARY LOLLIPOP LANE DOLLARS FOR SCHOLARS PUBLIC OFFICIAL'S LIFE CYCLE EVENTS DONATIONS AND GIFTS	600 200 500 300 500 500 550 450
<b>TOTAL JUSTIFICATION:</b>							<b>3,600</b>
1600	5327	IS MISC SOFTWARE	17,255	19,699	24,532	BOARDDOCS ANNUAL SUBSCRIPTION GOVQA ANNUAL SUBSCRIPTION	18,000 5,940



**FY 2021 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 65,000</b>
1600	5834	TRANSFER TO CAP PROJ FUI	1,750,000	1,600,000	0		
							<b>TOTAL JUSTIFICATION:</b>
1600	5839	TRANSFER TO NORTH TIF	417,000	411,950	416,750	TRANSFER TO LAKE COOK/MILW FOR 2020 GO REFUNDING BONDS	401,371
							<b>TOTAL JUSTIFICATION: 401,371</b>
			3,782,174	3,898,373	2,020,708		2,237,571

**FY 2021 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1750	5101	LONGEVITY	2,000	2,000	2,300	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1) EMPLOYEES WITH 25 YEARS OR MORE OF SERVICE (1)	0 1,000 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>2,300</b>
1750	5104	SALARIES	435,978	447,670	461,267	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	465,160
<b>TOTAL JUSTIFICATION:</b>							<b>465,160</b>
1750	5105	LOCAL TRAINING & MEETING	3,175	3,850	1,564	PC & NETWORK TRAINING FOR IT STAFF SPECIALIZED IT TRAINING - DATACENTER VIRTUALIZATION MICROSOFT SHAREPOINT TRAINING	0 2,500 1,500
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
1750	5108	EMPLOYER CONTRIBUTIONS	81,567	77,385	90,318	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 92,840
<b>TOTAL JUSTIFICATION:</b>							<b>92,840</b>
1750	5116	SICK LEAVE ANNL BUY BACK	2,615	1,665	2,766	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	2,785
<b>TOTAL JUSTIFICATION:</b>							<b>2,785</b>
1750	5205	MULTIPLE DAY TRAINING	0	0	0	GOVERNMENT MANAGEMENT INFORMATION SCIENCES (GMIS) NATIONAL CONFERENCE	0 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1750	5207	IS SERV & MAINT AGREEMEN	190,895	220,462	247,355	PAPERVISION SOFTWARE MAINTENANCE FEE WEBSITE HOSTING AND MAINTENANCE CONTRACT DATA PROCESSING SERVICES AS REQUIRED	1,000 7,000 5,000

**FY 2021 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1750	5207	IS SERV & MAINT AGREEMEN	190,895 ...	220,462 ...	247,355 ...	INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS NETWORK SECURITY FIREWALLS & MONITORING SYSTEMS MAINT. SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM NETWORK SERVERS SYSTEMS & DATAARCHIVE SYS MAINTENANCE PENTAMATION FINANCIAL SOFTWARE REGULAR MAINTENANCE CISCO NETWORK AND VOIP SYSTEMS HARDWARE MAINTENANCE CISCO NETWORK AND PHONE SYSTEMS SOFTWARE MAINTENANCE BUILDINGS SECURITY SYSTEMS - SOFTWARE MAINTENANCE VMWARE VIRTUALIZATION ENVIRONMENT-SOFTWARE MAINTENANCE	20,000 8,500 4,000 42,800 70,000 40,000 24,000 6,000 8,000
<b>TOTAL JUSTIFICATION:</b>							<b>236,300</b>
1750	5212	EMPLOYEE HEALTH INSURAN	69,721	69,857	70,445	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 72,440
<b>TOTAL JUSTIFICATION:</b>							<b>72,440</b>
1750	5220	MAINT OFF/SPEC EQUIPMEN	853	1,989	1,301	IT DEPT SHARE OF COLOR COPIER MAINTENANCE LASER PRINTERS & MISC EQUIP MAINTENANCE	250 1,750
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1750	5222	MEMBERSHIP DUES	300	300	300	NATIONAL GOVERNMENT MANAGEMENT INFORMATION SCIENCES (GMIS) MEMBERSHIP	0 300
<b>TOTAL JUSTIFICATION:</b>							<b>300</b>
1750	5301	AUTO PETROL PRODUCTS	173	170	103	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	200 0
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1750	5310	VEHICLE MAINTENANCE	289	413	340	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING	350

**FY 2021 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1750..	5310..	VEHICLE MAINTENANCE...	289 ...	413 ...	340 ...	VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICES.	0
<b>TOTAL JUSTIFICATION:</b>							<b>350</b>
1750	5313	IS MISC EQPT & SUPPLIES	31,954	33,967	60,436	REPLACE ONE VMWARE SERVER IN VILLAGE HALL DATA CENTER (4) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS UPGRADE NETWORK STORAGE CAPACITY FOR DATA ARCHIVING SYS REPLACEMENT OF UNFORESEEN DEFECTIVE EQUIPMENT & MISC. INFO. SYSTEM SUPPLIES	15,000 7,000 15,000 3,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>40,000</b>
1750	5317	MISC OPERATING SUPPLIES	2,999	1,910	2,106	PHOTO ID SYSTEM - ONGOING MEDIA FOR THE TV STUDIO EQUIPMENT MISCELLANEOUS IT & OFFICE SUPPLIES	1,000 1,000 500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1750	5318	OFFICE SUPPLIES	66	90	101	IT DEPT SHARE OF PLOTTER SUPPLIES	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1750	5327	IS MISC SOFTWARE	62,437	59,534	87,057	MICROSOFT OFFICE 365 LICENSES SOPHOS ANTI-VIRUS & ANTI-SPAM SOFTWARE LICENSES CITRIX REMOTE WORKFORCE SOFTWARE SUBSCRIPTION MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS: MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER ADOBE PHOTOSHOP, ACROBAT PROFESSIONAL	50,000 15,000 7,200 7,500 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>79,700</b>
1750	5707	TRANSFER TO CERF	424,972	437,270	193,975	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 202,040

**FY 2021 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 202,040</b>
			1,309,994	1,358,531	1,221,735		
							1,205,115

**FY 2021 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1800	5101	LONGEVITY	0	0	0	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.5)	300
<b>TOTAL JUSTIFICATION:</b>							<b>300</b>
1800	5102	OVERTIME	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5104	SALARIES	165,849	175,234	181,643	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR COORDINATOR	0 182,260
<b>TOTAL JUSTIFICATION:</b>							<b>182,260</b>
1800	5105	LOCAL TRAINING & MEETING	629	617	4,229	MISCELLANEOUS PERSONNEL SEMINARS (IPELRA EMPLOYMENT LAW SEMINAR - HR DIR AND COORDINATOR); MILEAGE TOLLS MEALS STATE REQUIRED ANNUAL ANTI-HARASSMENT TRAINING	600 150 7,000
<b>TOTAL JUSTIFICATION:</b>							<b>7,750</b>
1800	5108	EMPLOYER CONTRIBUTIONS	30,631	29,711	34,849	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 35,470
<b>TOTAL JUSTIFICATION:</b>							<b>35,470</b>
1800	5116	SICK LEAVE ANNL BUY BACK	621	639	659	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	665
<b>TOTAL JUSTIFICATION:</b>							<b>665</b>
1800	5201	ADVERTISING & PUBLISHING	1,690	2,238	2,185	PUBLICATION COSTS FOR JOB ADVERTISEMENTS - GENERAL	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1800	5205	MULTIPLE DAY TRAINING	4,329	3,624	305	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION HR DIRECTOR & HR COORDINATOR	2,500 0

**FY 2021 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1800	5205	MULTIPLE DAY TRAINING...	4,329 ...	3,624 ...	305 ...	NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION	2,200
<b>TOTAL JUSTIFICATION:</b>							<b>4,700</b>
1800	5206	CONSULTING SERVICES	7,504	7,381	57,454	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES HR SIMPLIFIED COBRA NOTIFICATION FEES \$100/MO X 12 HR SIMPLIFIED ANNUAL FEE	5,800 1,200 615
<b>TOTAL JUSTIFICATION:</b>							<b>7,615</b>
1800	5207	IS SERV & MAINT AGREEMEN	0	2,500	4,083	APPLICANT TRACKING SOFTWARE MAINTENANCE AGREEMENT	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1800	5212	EMPLOYEE HEALTH INSURAN	21,752	21,510	21,743	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 22,710
<b>TOTAL JUSTIFICATION:</b>							<b>22,710</b>
1800	5213	GEN LIABILITY INSURANCE	3,973	3,150	3,435	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 4,020
<b>TOTAL JUSTIFICATION:</b>							<b>4,020</b>
1800	5222	MEMBERSHIP DUES	1,155	1,107	946	NPELRA/IPELRA ILL ASSOC OF FIRE & POLICE COMMISSIONERS PUBLICSALARY.COM SOCIETY FOR HUMAN RESOURCE MANAGEMENT	230 375 400 210
<b>TOTAL JUSTIFICATION:</b>							<b>1,215</b>
1800	5226	PERSONNEL SERVICES	8,160	33,051	45,387	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL, INCLUDING PSYCHOLOGICAL AND POLYGRAPH	0 12,500

**FY 2021 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1800	5226	PERSONNEL SERVICES...	8,160 ...	33,051 ...	45,387 ...	BACKGROUNDS ON-LINE FOR ALL NON-SWORN EMPLOYEES	1,250
						COMMISSIONERS: FIREFIGHTER ELIGIBILITY REGISTER	12,000
						POLICE OFFICER ELIGIBILITY REGISTER	12,000
						POLICE SGT ELIGIBILITY REGISTER AND TEST QUESTION	0
						FIRE LT ELIGIBILITY REGISTER AND TEST QUESTION	0
						VALIDATION SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>37,750</b>
1800	5246	MEDICAL EXAMS	6,791	15,793	5,910	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	10,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1800	5299	MISC CONTRACTUAL SERVIC	0	4,500	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5313	IS MISC EQPT & SUPPLIES	420	1,475	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5317	MISC OPERATING SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5323	AWARDS/DONATIONS	874	1,214	2,189	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT	1,000
						PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS	0
						WELLNESS PROGRAM AND INCENTIVES	2,500

**FY 2021 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 3,500</b>
1800	5327	IS MISC SOFTWARE	2,396	1,896	0		
							<b>TOTAL JUSTIFICATION:</b>
			256,773	305,641	365,017		322,455

**FY 2021 BUDGET WORKSHEET  
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1900	5105	LOCAL TRAINING & MEETING	0	89	0	LOCAL TRAINING AND MEETINGS	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1900	5201	ADVERTISING & PUBLISHING	0	0	0	ADVERTISING & PUBLISHING	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1900	5218	LEGAL SERVICES	424,339	397,074	354,411	PROSECUTOR SERVICES	18,000
						KLEIN THORPE & JENKINS LEGAL FEES	350,000
						MISC (LABOR NEGOTIATIONS)	30,000
						ADMINISTRATIVE HEARING OFFICER (\$700 X 12)	8,400
<b>TOTAL JUSTIFICATION:</b>							<b>406,400</b>
1900	5230	RECORDING FEES	100	641	543	COUNTY RECORDING FEES (MOVED FROM 1300 - 5230 & 1400 - 5230)	1,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1900	5244	DUPLICATION SERVICES	0	0	0	DUPLICATION SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1900	5299	MISC CONTRACTUAL SERVIC	620	1,156	0	COUNTY COURT REPORTERS	750
<b>TOTAL JUSTIFICATION:</b>							<b>750</b>
			425,059	398,960	354,954		408,350

**FY 2021 BUDGET WORKSHEET  
SPECIAL EVENTS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1140	5102	OVERTIME	16,434	19,828	0	OVERTIME FOR MISC SPECIAL EVENTS I.E.; MEMORIAL DAY PARADE; RECYCLING EVENT; TOUCH A TRUCK EVENT; ETC - ALL DEPARTMENTS	0
						OVERTIME EXPENSES RELATED TO ROCK THE RUNWAY EVENT - ALL DEPARTMENTS	0
						OVERTIME RELATED TO LIGHTS AROUND WHEELING (PW) -	2,750
							0
							11,000
							3,800
<b>TOTAL JUSTIFICATION:</b>							<b>17,550</b>
1140	5103	SEASONAL HELP	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1140	5108	EMPLOYER CONTRIBUTIONS	0	0	0	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR OT	3,485
<b>TOTAL JUSTIFICATION:</b>							<b>3,485</b>
1140	5201	ADVERTISING & PUBLISHING	0	0	0	ADVERTISING & PUBLISHING	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1140	5228	PRINTING & BINDING	0	0	461	PRINTING & BINDING	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1140	5233	RENTAL EQUIPMENT	0	5,105	4,136	ROCK THE RUNWAY - TOWER LIGHTS	1,350
						RENTAL LIFT TO INSTALL AND REMOVE HOLIDAY LIGHTS THAT ARE NOT PART OF LIGHTING CONTRACT	0
							3,400
<b>TOTAL JUSTIFICATION:</b>							<b>4,750</b>
1140	5297	PROGRAMS/ACTIVITIES EXP	90,296	101,470	10,304	ROCK THE RUNWAY EVENT - COST OFFSET BY DONATIONS (ITEMS MOVED FROM 1140 - 5299)	74,000
							0

**FY 2021 BUDGET WORKSHEET  
SPECIAL EVENTS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1140..	5297..	PROGRAMS/ACTIVITIES EXP..	90,296 ...	101,470 ...	10,304 ...	COMMUNITY PANCAKE BREAKFAST EMPLOYEE APPRECIATION EVENT (ON HOLD) EMPLOYEE PICNIC	400 0 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>75,400</b>
1140	5299	MISC CONTRACTUAL SERVIC	49,370	45,904	32,785	CONTRACTUAL HOLIDAY LIGHTS INSTALLATION/REMOVAL ROCK THE RUNWAY - BUS, PARKING, TENTS	40,313 15,000
<b>TOTAL JUSTIFICATION:</b>							<b>55,313</b>
1140	5301	AUTO PETROL PRODUCTS	38	82	0	REFUEL LIGHT TOWERS - ROCK THE RUNWAY EVENT	100
<b>TOTAL JUSTIFICATION:</b>							<b>100</b>
1140	5317	MISC OPERATING SUPPLIES	35,185	6,238	5,637	MISC OPERATING SUPPLIES RELATED TO ROCK THE RUNWAY (I.E., SIGNS, SNOW FENCE, ETC.) (OFFSET BY DONATIONS) MISC SUPPLIES FOR LIGHTS AROUND WHEELING	3,000 0 800
<b>TOTAL JUSTIFICATION:</b>							<b>3,800</b>
			191,322	178,627	53,323		160,398

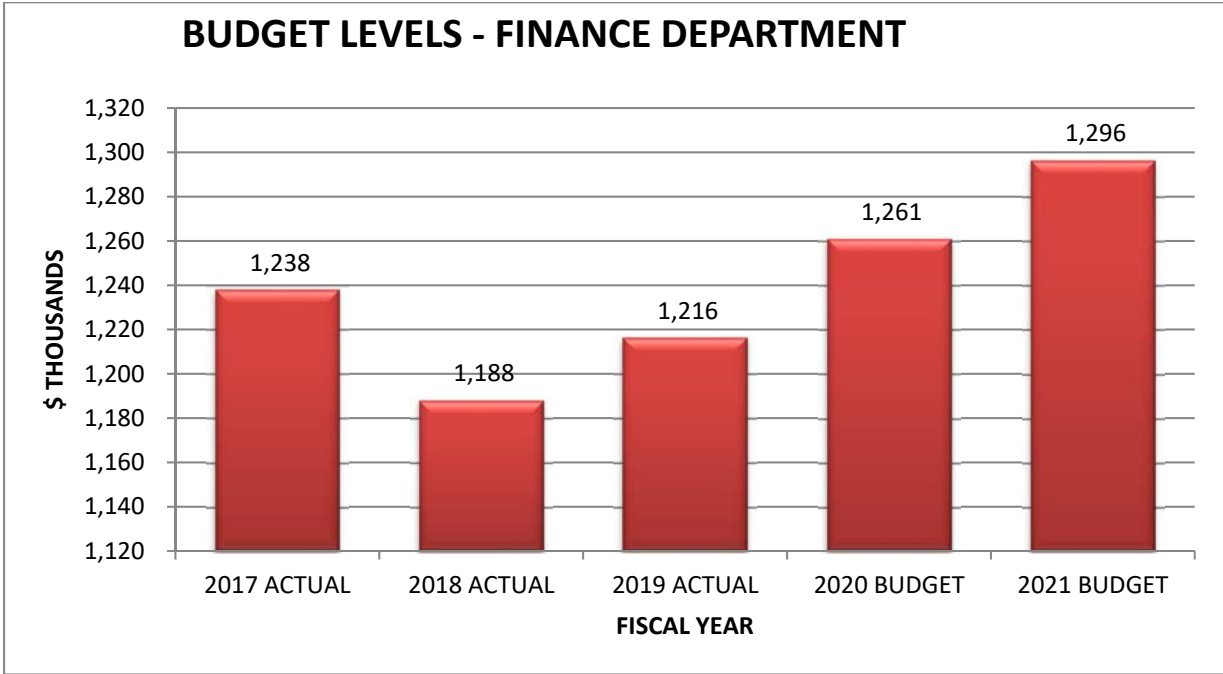
**FY 2021 BUDGET WORKSHEET  
SOLID WASTE SYSTEM**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1160	5227	POSTAGE	555	566	581	UTILITY BILLING MAILING COSTS (3% OF TOTAL) BASED ON 48,800 BILLS AND LATE NOTICES 47,000 BILLS X .43 X 1.03 X 3% 1,800 LATE NOTICES X .55 X 1.03 X 3%	0 0 625 35
<b>TOTAL JUSTIFICATION:</b>							<b>660</b>
1160	5228	PRINTING & BINDING	449	403	460	UTILITY BILL PRINTING COSTS (3% OF TOTAL) 48,800 BILLS X .22 CENTS X 1.03 X 3% SET UP COST \$150 X 12 X 3%	0 332 54
<b>TOTAL JUSTIFICATION:</b>							<b>386</b>
1160	5231	REG & SPCL AGENCY ASSES	415,323	486,640	494,549	OPERATION & MAINTENANCE COST JAN - APR 799.50 TONS X \$48.5153=\$37,921.16 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 799.50 TONS X \$49.9708=\$39,952.00 X 8 MONTHS O&M OVERAGE	0 151,685 0 319,615 49,700
<b>TOTAL JUSTIFICATION:</b>							<b>521,000</b>
			416,327	487,609	495,590		522,046

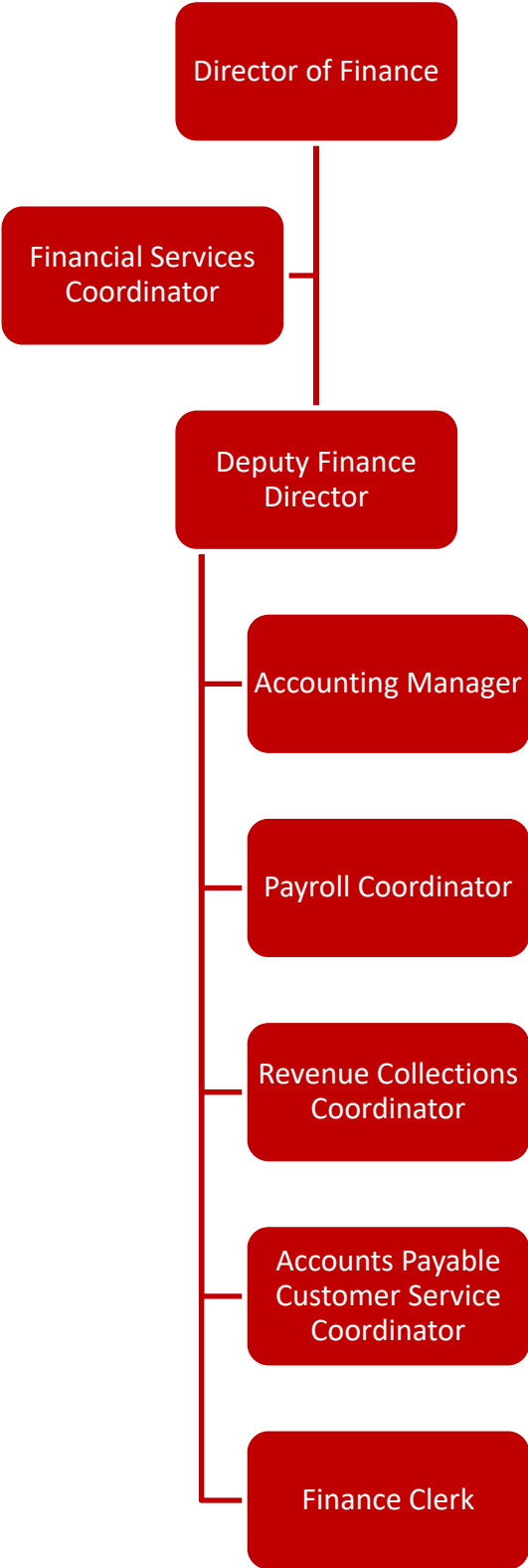
# GENERAL FUND

## Finance Department

Finance Department.....\$1,296,416



**Village of Wheeling  
Finance Department  
January 1, 2021**





## Finance Department




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

### 2020 ACCOMPLISHMENTS


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

-  Received the GFOA Certificate of Achievement for FY 2019 and the GFOA Distinguished Budget Award for FY 2020.
-  The 2019 Single Audit Report contained no deficiencies or areas of non-compliance in relation to Federal Grants.

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


-  Refunded the series 2011, 2012A, and 2012B bonds for a total savings of \$495,527.
-  Compiled and submitted information from other departments for CARES Act grant funds totaling \$760,285.
-  Processed mail and electronic water billing payments on a daily basis, produced monthly billings, processed payroll, and produced annual reports, without interruption or extensions throughout Covid-19.

**STATED GOAL: Evaluate infrastructure projects to attract new development**


-  Issued TIF Notes to the developers of the Wheeling Town Center project in accordance with the redevelopment agreement.

### 2021 OBJECTIVES/GOALS


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

-  Apply for the 2020 Certificate of Achievement in Financial Reporting as well as the 2021 Distinguished Budget Award.

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

-  Work with the Public Works and Administration departments to begin using the Aladtec attendance scheduling software in order to reduce the amount of time they spend tracking attendance.

**IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development**

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

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2020	Actual 2019	Actual 2018
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Effectiveness</b>				
Adjusting journal entries by auditors	<5	N/A	0	0
Errors in processing payroll checks	<2	4	6	2
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Invoices processed within 30 days	97%	94%	99%	99%
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Output</b>				
Real estate transfer certificates issued	N/A	928	1,037	993
Water & Sewer bills issued	N/A	49,625	49,460	49,455
Water & Sewer Direct Debits processed	N/A	7,246	6,735	5,020
Water & Sewer Lockbox payments processed	N/A	15,777	21,655	17,148
Water & Sewer E-Lockbox payments processed	N/A	6,304	0	0
Online Water & Sewer bill payments processed	N/A	8,334	6,702	4,640
Food and Beverage Tax payments processed	N/A	714	787	804
Online Food and Beverage Tax payments processed	N/A	40	0	0
Accounts Payable checks issued	N/A	2,134	1,616	1,780
Accounts Payable EFTs issued	N/A	1,002	1,108	1,065

AUTHORIZED PERSONNEL	FY 2021	FY 2020	Increase/ Decrease
Director of Finance	1	1	---
Deputy Finance Director	1	1	---
Accounting Manager	1	0	+1
Accountant	0	1	-1
Payroll Coordinator	1	1	---
Financial Services Coordinator	1	1	---
AP/Customer Service Coordinator	1	1	---
Utility Billing Clerk/Revenue Collections Coordinator	1	1	---
Finance Clerk	1	1	---
<b>TOTAL FULL-TIME</b>	<b>8</b>	<b>8</b>	<b>---</b>

**FY 2021 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1700	5101	LONGEVITY	2,500	2,900	3,300	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (2) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	0 2,000 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>3,300</b>
1700	5102	OVERTIME	299	39	139	OVERTIME FOR DIVISION EMPLOYEES	300
<b>TOTAL JUSTIFICATION:</b>							<b>300</b>
1700	5104	SALARIES	708,136	734,201	745,971	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	785,955
<b>TOTAL JUSTIFICATION:</b>							<b>785,955</b>
1700	5105	LOCAL TRAINING & MEETING	1,083	1,397	932	MISC SEMINARS AND TRAINING FOR DEPT PERSONNEL	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
1700	5108	EMPLOYER CONTRIBUTIONS	129,014	123,631	142,199	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 155,810
<b>TOTAL JUSTIFICATION:</b>							<b>155,810</b>
1700	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1700	5113	TUITION REIMBURSEMENT	0	782	0		
<b>TOTAL JUSTIFICATION:</b>							
1700	5115	SLDPA RETIREE CONTRIBUTION	0	0	0	SLDPA RETIREE CONTRIBUTION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>

**FY 2021 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1700	5116	SICK LEAVE ANNL BUY BACK	2,721	2,798	2,880	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	3,985
<b>TOTAL JUSTIFICATION:</b>							<b>3,985</b>
1700	5201	ADVERTISING & PUBLISHING	1,175	995	1,024	TREASURER'S REPORT PUBLICATION	1,150
<b>TOTAL JUSTIFICATION:</b>							<b>1,150</b>
1700	5203	AUDIT	50,676	46,846	44,321	COST OF AUDITING FY 2020 STATEMENTS COST OF SINGLE AUDIT	43,235 3,945
<b>TOTAL JUSTIFICATION:</b>							<b>47,180</b>
1700	5205	MULTIPLE DAY TRAINING	4,343	4,538	820	IL GOVERNMENT FINANCE OFFICERS ASSOCIATION (IGFOA) CONFERENCE GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) CONFERENCE IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (IPELRA) CONFERENCE	0 1,800 0 1,150 0 1,250
<b>TOTAL JUSTIFICATION:</b>							<b>4,200</b>
1700	5206	CONSULTING SERVICES	0	0	5,382		
<b>TOTAL JUSTIFICATION:</b>							
1700	5207	IS SERV & MAINT AGREEMEN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1700	5212	EMPLOYEE HEALTH INSURAN	147,436	151,146	134,161	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 147,985

**FY 2021 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>147,985</b>
1700	5213	GEN LIABILITY INSURANCE	11,350	9,000	9,820	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 11,480
<b>TOTAL JUSTIFICATION:</b>							<b>11,480</b>
1700	5219	BANK CHARGES	12,789	16,133	16,438	DEPOSITORY SERVICES \$1100/MONTH, FIFTH THIRD BANK INVESTMENT TRUST SERVICE FEE \$250/MONTH, US BANK	13,200 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>16,200</b>
1700	5220	MAINT OFF/SPEC EQUIPMEN	1,334	1,232	1,459	MAINTENANCE OF RICOH C4500 COPIER (INCLUDING COST OF COPIES) PER AGREEMENT WITH RICOH PRINTER MAINTENANCE AND REPAIRS	1,600 0 200
<b>TOTAL JUSTIFICATION:</b>							<b>1,800</b>
1700	5222	MEMBERSHIP DUES	874	1,365	1,431	ILLINOIS GOVERNMENT FINANCE OFFICERS ASSOCIATION (3) GOVERNMENT FINANCE OFFICER'S ASSOCIATION (3) MORNINGSTAR.COM AMAZON BUSINESS PRIME	500 400 200 500
<b>TOTAL JUSTIFICATION:</b>							<b>1,600</b>
1700	5225	ACTUARIAL SERVICES	11,950	12,150	9,350	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS GASB 68 DISCLOSURE FOR POLICE AND FIRE FUNDS GASB 75 OPEB ACTUARIAL EVALUATION FEE	4,300 3,800 4,250
<b>TOTAL JUSTIFICATION:</b>							<b>12,350</b>
1700	5228	PRINTING & BINDING	1,862	1,776	977	MISCELLANEOUS PRINTING	1,500

**FY 2021 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 1,500</b>
1700	5236	CREDIT CARD FEES	26,371	11,235	9,493	FRONT COUNTER CREDIT CARD PROCESSING FEES \$1,100/MONTH	13,200
							<b>TOTAL JUSTIFICATION: 13,200</b>
1700	5242	RETIREE HEALTH INSURANC	0	0	0	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	0
							<b>TOTAL JUSTIFICATION: 0</b>
1700	5244	DUPLICATION SERVICES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
1700	5299	MISC CONTRACTUAL SERVIC	5,063	5,227	4,928	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - \$358/MO	1,000 4,296
							<b>TOTAL JUSTIFICATION: 5,296</b>
1700	5302	BOOKS & SUBSCRIPTIONS	885	979	1,453	MISC BOOKS/PUBLICATIONS	1,100
							<b>TOTAL JUSTIFICATION: 1,100</b>
1700	5313	IS MISC EQPT & SUPPLIES	5,678	9,000	2,482	(1) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	1,750
							<b>TOTAL JUSTIFICATION: 1,750</b>
1700	5315	SMALL TOOLS & EQUIPMENT	333	449	7,601	MISCELLANEOUS	300
							<b>TOTAL JUSTIFICATION: 300</b>
1700	5317	MISC OPERATING SUPPLIES	811	811	875	MISC SUPPLIES	1,000
							<b>TOTAL JUSTIFICATION: 1,000</b>

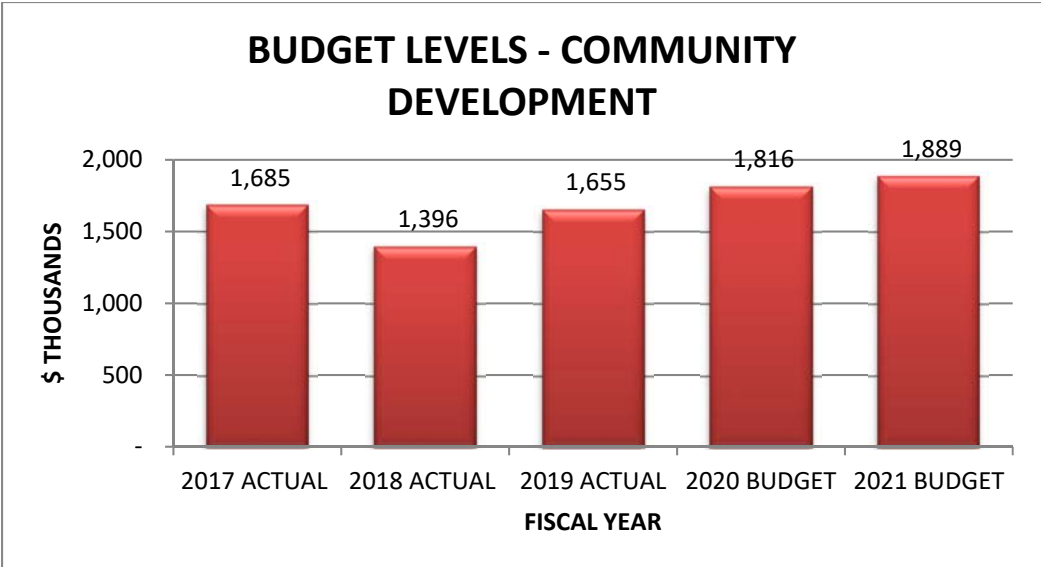
**FY 2021 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1700	5318	OFFICE SUPPLIES	1,629	1,744	1,364	OFFICE SUPPLIES; TONER CARTRIDGES	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
1700	5323	AWARDS/DONATIONS	930	955	975	GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) BUDGET AUDIT CERTIFICATION FEES	975 0
<b>TOTAL JUSTIFICATION:</b>							<b>975</b>
1700	5707	TRANSFER TO CERF	58,600	75,000	75,000	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 75,000
<b>TOTAL JUSTIFICATION:</b>							<b>75,000</b>
			1,187,842	1,216,330	1,224,774		1,296,416

# GENERAL FUND

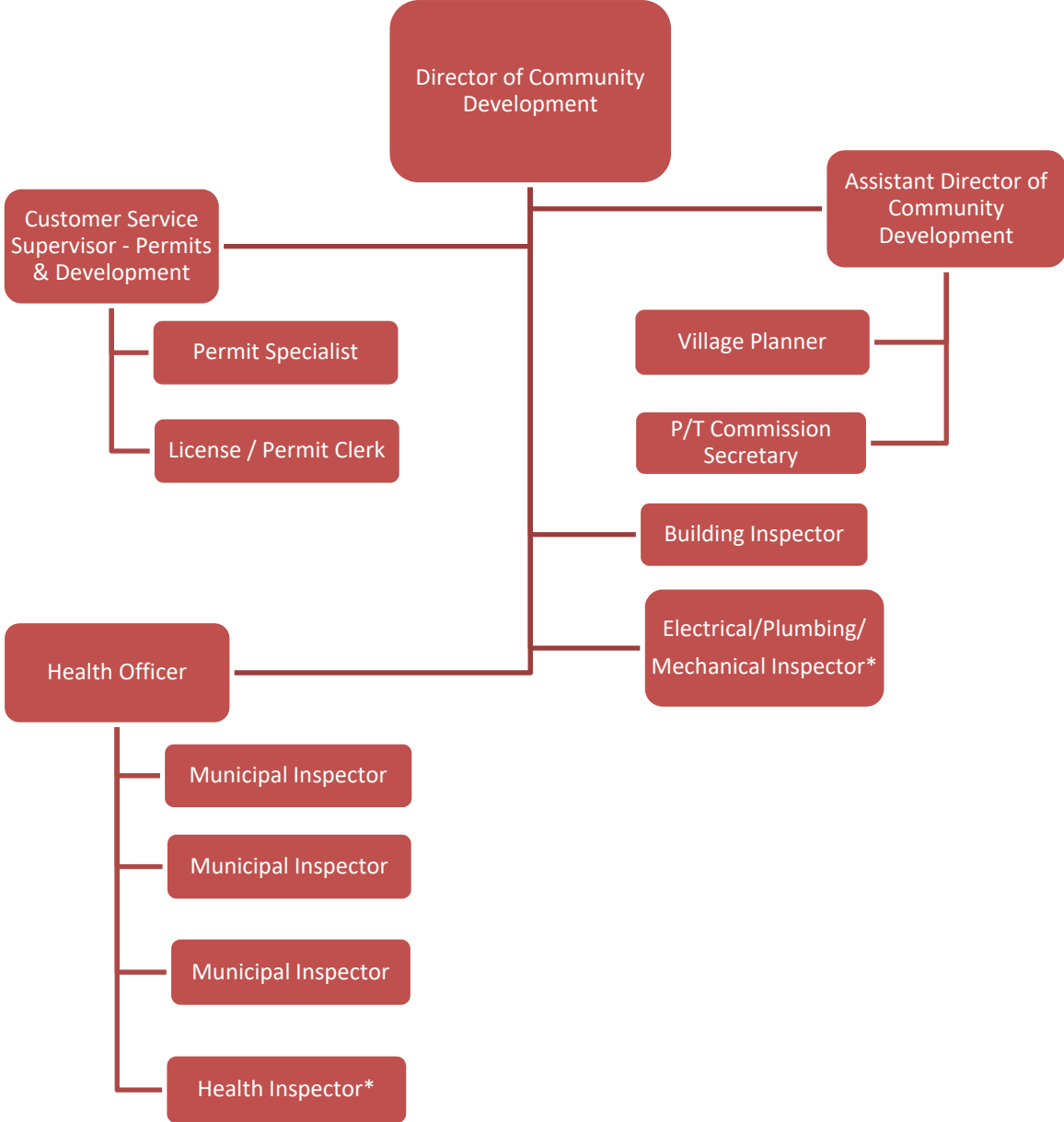
## Community Development

Community Development .....\$1,888,740



\* The FY 2018 budget reflects a change in the source of funds for the Plumbing Inspector position.

# Village of Wheeling Community Development Department January 1, 2021





\* Position responsibilities assigned to third-party consultant

## Community Development Department



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

### 2020 ACCOMPLISHMENTS





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

-  Refined internal procedures for the business license program to improve efficiencies in the issuance of licenses and developed methods to increase compliancy of the business license program, which resulted in a reduction in license issuance from 6-8 weeks to 1-2 weeks.
-  Adjusted the rental program based of influx of new rental units under construction in the Station Area and for the implementation of the Wheeling Safe Communities program.


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

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

#### **STATED GOAL: Build sense of community and neighborhood pride**

-  Identified opportunities to connect neighborhoods to existing destinations through the update to the Station Area Plan.
-  Completed installation of 11 new gateway signs throughout the Village.
-  Completed comprehensive text amendments to the sign code regulations to align with current trends and adhere to content free regulations.
-  Completed modifications to the trash enclosure regulations to eliminate conflicting standards and establish clear design standards to aid in the design and construction of enclosures.

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

-  Explored additional opportunities to utilize the new website to support enhanced access to department functions such as electronic permit submittals to reduce in-person submittals during Covid-19 safety protocols.

**STATED GOAL: Pursue consistent code enforcement**

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

**2021 OBJECTIVES/GOALS****IDENTIFIED GOAL: Create SMART (Specific, Measurable, Achievable, Relevant, Timely) Priorities**

- ⊗ Coordinate with Finance and Information Technology Departments to prepare final recommendation for purchase of permit management software for FY2022.
- ⊗ Restructure permit fees for greater predictability and code consistent application, allowing for a reduction in staff time associated with permit fee calculations.
- ⊗ Improve the building permit process by implementing new internal procedures (permit intake, plan review, inspections, and permit revisions) to improve efficiencies and to develop procedures to decrease non-compliance in site and building construction.

**IDENTIFIED GOAL: Encourage homeowners to make property improvements**

- ⊗ Decrease perceived encumbrances of the permit process by implementing new procedures for common over-the-counter permits to improve the permit experience for homeowners.
- ⊗ Explore modifications to the single-family residential fire sprinkler requirements to reduce costs to homeowners to encourage larger-scale property/structural improvements.

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

- ⊗ Address obstacles to completing connections in the pedestrian network, such as a lack of pedestrian crossing facilities at major intersections.
- ⊗ Ensure that new development projects connect to existing pedestrian routes, and incorporate public amenities for new developments as appropriate.

**IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development**

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

**IDENTIFIED GOAL: Build sense of community and neighborhood pride**

- ⊗ Identify opportunities to connect neighborhoods to existing destinations.

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

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

**IDENTIFIED GOAL: Pursue consistent code enforcement**

- ⊗ Continue to develop and refine internal procedures for the monitoring of properties with stop work orders and chronic code enforcement issues.
- ⊗ Work with other departments to modify conflicting code requirements, such as the commercial vehicle parking regulations in residential areas, to aid in consistent enforcement.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2020	Actual 2019	Actual 2018
Stated Goal: <b>Revitalize Wheeling’s community image</b> Type of Measure: <b>Effectiveness</b>				
Customer Satisfaction - % “Excellent” or “Good”	>90%	99%*	99%*	99%*
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Business Days Between Building Permit Application & Issuance (residential)	7	!	6.99	6.93
Business Days Between Code Violation Recognition & Resolution	5	!	4.8	4.73

\* Based on the small number of written evaluations received.

! Incomplete data due to Covid-19.

AUTHORIZED PERSONNEL	FY 2021	FY 2020	Increase/ Decrease
<b>Community Development</b>			
Director of Community Development	1	1	---
Assistant Community Development Director	1	1	---
Village Planner	1	1	---
Customer Service Supervisor – Permits & Development	1	1	---
Building Supervisor	0	1	-1
Building/Mechanical Inspector	1	1	---
Building Inspector	1	0	+1
Municipal Inspector	3	3	---
Health Officer	1	1	---
Permit Specialist	1	1	---
License/Permit Clerk	1	1	---
<b>TOTAL FULL-TIME</b>	<b>12</b>	<b>12</b>	<b>---</b>
Seasonal Code Enforcement Officer	1	1	---
Permit Clerk	0	1	-1
Commission Secretary	1	1	---
<b>TOTAL PART-TIME</b>	<b>2</b>	<b>3</b>	<b>-1</b>

**FY 2021 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1300	5101	LONGEVITY	2,800	5,335	2,082	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (3) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICES (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	1,800 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,800</b>
1300	5102	OVERTIME	155	55	1,056	UNFORESEEN CALL-BACK AND (CD) SPECIAL ACTIVITY COVERAGE	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1300	5103	SEASONAL HELP	4,340	25,041	4,243	SALARIES FOR SEASONAL HELP	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5104	SALARIES	852,082	949,655	917,782	SALARIES FOR DEPARTMENT EMPLOYEES	1,119,385
<b>TOTAL JUSTIFICATION:</b>							<b>1,119,385</b>
1300	5105	LOCAL TRAINING & MEETING	911	2,470	584	HEALTH DIVISION ANNUAL PUBLIC HEALTH SUMMIT - ELGIN BUILDING DIVISION MISC LOCAL TRAINING PROPERTY MAINTENANCE IL ASSN OF CODE ENFORCEMENT MTGS PLANNING MISC LOCAL TRAINING	0 100 0 150 0 600 0 500
<b>TOTAL JUSTIFICATION:</b>							<b>1,350</b>
1300	5106	UNIFORM ALLOWANCE	0	382	591	CLOTHING FOR FIELD PERSONNEL	400
<b>TOTAL JUSTIFICATION:</b>							<b>400</b>

**FY 2021 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1300	5108	EMPLOYER CONTRIBUTIONS	159,811	160,983	177,518	IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DIVISION EMPLOYEES	0 222,725
<b>TOTAL JUSTIFICATION:</b>							<b>222,725</b>
1300	5111	UNEMPLOYMENT COMPENSATION	0	972	16,256	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5112	HEALTH INSURANCE OPT OUT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1300	5115	SLDPA RETIREE CONTRIBUTION	0	28,236	0	SLDPA RETIREE CONTRIBUTION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5116	SICK LEAVE ANNUAL BUY BACK	1,559	1,393	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	1,030
<b>TOTAL JUSTIFICATION:</b>							<b>1,030</b>
1300	5201	ADVERTISING & PUBLISHING	1,173	1,154	1,065	PUBLIC NOTICES FOR VARIATIONS, SPECIAL USES, REZONING, SIGN CODE VARIATIONS, NOTICE TO BIDDERS, AND ANNEXATIONS (PETITIONERS REIMBURSE APPROXIMATELY 80%)	1,000 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1300	5205	MULTIPLE DAY TRAINING	1,006	444	212	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION: BUILDING DIVISION UNIVERSITY OF WISCONSIN MADISON HEALTH DIVISION IL ENVIRONMENTAL HEALTH ASSOCIATION (IEHA) ANNUAL EDUCATIONAL CONFERENCE	0 0 1,350 0 380

**FY 2021 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1300	5205	MULTIPLE DAY TRAINING...	1,006 ...	444 ...	212 ...	PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (APA) NATIONAL CONFERENCE (2) AMERICAN PLANNING ASSOCIATION (APA) STATE CONFERENCE (2)	0 0 4,000 0 515
<b>TOTAL JUSTIFICATION:</b>							<b>6,245</b>
1300	5206	CONSULTING SERVICES	17,152	17,628	1,063	STRUCTURAL REVIEW CONSULTING SERVICES TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS CONSULTING SERVICES	2,500 2,500 5,000 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>
1300	5207	IS SERV & MAINT AGREEMEN	13,010	12,802	14,019	PENTAMATION SOFTWARE/APPLICATION MAINTENANCE PAPERVISION ANNUAL SUPPORT SIDWELL ON-LINE/ONE (1) LICENSE/ONE PAPER COPY	12,000 720 690
<b>TOTAL JUSTIFICATION:</b>							<b>13,410</b>
1300	5210	EXTERMINATION SERVICE	5,544	6,505	6,680	CONTRACT FOR ROUTINE PEST SPRAYING OF ALL VILLAGE FACILITIES, ON-CALL REMOVAL OF BEES AND RODENTS FROM PUBLIC RIGHT-OF-WAY, AND ROUTINE SURVEILLANCE OF RODENT NESTING AREAS AND OTHER PEST CONTROL PROBLEMS. (MOVED TO PW - 1220)	6,200 0 800 0 0 -7,000
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5212	EMPLOYEE HEALTH INSURAN	129,285	139,828	139,615	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 194,465

**FY 2021 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>194,465</b>
1300	5213	GEN LIABILITY INSURANCE	111,230	88,200	96,235	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 112,560
<b>TOTAL JUSTIFICATION:</b>							<b>112,560</b>
1300	5220	MAINT OFF/SPEC EQUIPMEN	2,350	3,240	2,494	MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS RICOH MAINTENANCE	1,600 2,400
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
1300	5222	MEMBERSHIP DUES	1,794	2,421	2,178	BUILDING DIVISION NORTHWEST BUILDING OFFICIALS AND CODE ADMINISTRATORS (NWBOCA) INTERNATIONAL CODE COUNCIL (ICC) HEALTH DIVISION ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2@ \$55) LICENSED ENVIRONMENTAL HEALTH PRACTITIONER (LEHP) RECERTIFICATION (2 @ \$155) NEXT RENEW 2022 ILLINOIS ASSOCIATION OF CODE ENFORCERS (4 @ \$40) PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (2 PLANNERS) (COMMISSION) SUPPORT STAFF NOTARY RENEWAL - NEXT RENEWALS (1 IN 2022)	0 0 50 135 0 110 0 0 160 0 0 1,400 600 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,455</b>
1300	5228	PRINTING & BINDING	6,381	6,178	5,021	PRINTING OF INSPECTION FORMS	2,500

**FY 2021 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1300	5228	PRINTING & BINDING...	6,381 ...	6,178 ...	5,021 ...	PRINTING OF MISCELLANEOUS DEPARTMENT FORMS BUSINESS LICENSE FORMS	1,500 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
1300	5236	CREDIT CARD FEES	12,033	3,833	3,285	CREDIT CARD PROCESSING FEES (\$300 PER MONTH)	3,600
<b>TOTAL JUSTIFICATION:</b>							<b>3,600</b>
1300	5242	RETIREE HEALTH INSURANC	23,800	23,182	23,460	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES.	23,665
<b>TOTAL JUSTIFICATION:</b>							<b>23,665</b>
1300	5244	DUPLICATION SERVICES	2,167	1,951	4,324	SCANNING OF DEPARTMENTAL FILES/RECORDS	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
1300	5248	FINGER PRINTING FEES	621	763	1,102	FINGER PRINTING FEES	800
<b>TOTAL JUSTIFICATION:</b>							<b>800</b>
1300	5299	MISC CONTRACTUAL SERVIC	26,471	147,731	210,224	HEALTH INSPECTION PROFESSIONALS FDA CODE INSPECTIONS - HEALTH/RESTAURANTS THIRD PARTY INSPECTIONS & PLAN REVIEWS (B&F) - \$40K IS BUDGETED IN 4100-5299 ELEVATOR INSPECTION SERVICES	0 44,000 80,000 0 300
<b>TOTAL JUSTIFICATION:</b>							<b>124,300</b>
1300	5301	AUTO PETROL PRODUCTS	4,783	3,425	3,043	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES. INCLUDES STANDBY GENERATORS.	5,000 0 0

**FY 2021 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 5,000</b>
1300	5302	BOOKS & SUBSCRIPTIONS	0	1,288	937	BUILDING DIVISION	0
						CODE BOOK & COMMENTARY	0
						CODE ENFORCEMENT	0
						FORECLOSURE REPORT SUBSCRIPTION	100
						HEALTH DIVISION	0
						MISCELLANEOUS	150
						PLANNING DIVISION	0
						MISC. ICC, PLANNING & ZONING PUBLICATIONS	200
						JOURNAL OF THE AMERICAN PLANNING ASSOCIATION	150
							<b>TOTAL JUSTIFICATION: 600</b>
1300	5306	HEALTH TEST SUPPLIES	206	0	161	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	250
							<b>TOTAL JUSTIFICATION: 250</b>
1300	5310	VEHICLE MAINTENANCE	4,708	2,883	3,244	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 5,000
							<b>TOTAL JUSTIFICATION: 5,000</b>
1300	5313	IS MISC EQPT & SUPPLIES	3,518	9,365	6,420	(2) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS (3) DESKTOP SCANNERS CELL PHONE REPLACEMENT FOR STAFF	3,500 1,200 50
							<b>TOTAL JUSTIFICATION: 4,750</b>
1300	5315	SMALL TOOLS & EQUIPMENT	720	449	8,210	INSPECTION EQUIPMENT THERMOMETERS & SAMPLING EQUIPMENT MISCELLANEOUS TOOLS	250 250 700

**FY 2021 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 1,200</b>
1300	5317	MISC OPERATING SUPPLIES	3,138	4,209	2,484	MISCELLANEOUS EQUIPMENT & SUPPLIES PLAN COMMISSION SUPPLIES	3,750 250
							<b>TOTAL JUSTIFICATION: 4,000</b>
1300	5318	OFFICE SUPPLIES	2,945	2,586	3,800	SPECIALIZED FORMS, FOLDERS, LABELS, ETC. STAMPERS, COUNTER SUPPLIES LUNCHROOM SUPPLIES FLASH DRIVES, CD JACKETS, TECH MAILING SUPPLIES TONER	975 100 75 100 2,250
							<b>TOTAL JUSTIFICATION: 3,500</b>
1300	5319	PROTECTIVE CLOTHING/SUP	0	750	229	PROTECTIVE CLOTHING	750
							<b>TOTAL JUSTIFICATION: 750</b>
1300	5407	OFFICE EQUIPMENT	0	0	0	OFFICE EQUIPMENT	0
							<b>TOTAL JUSTIFICATION: 0</b>
1300	5413	IS CAPITAL SOFTWARE	0	0	0	IS CAPITAL SOFTWARE	0
							<b>TOTAL JUSTIFICATION: 0</b>
1300	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 0
							<b>TOTAL JUSTIFICATION: 0</b>

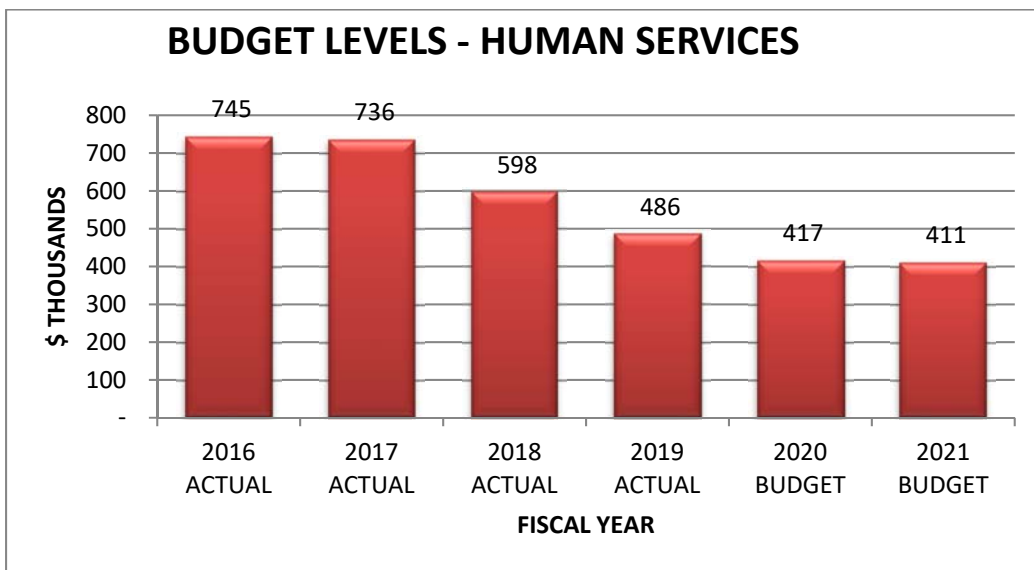
**FY 2021 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
			1,395,692	1,655,338	1,659,619		1,888,740

## GENERAL FUND

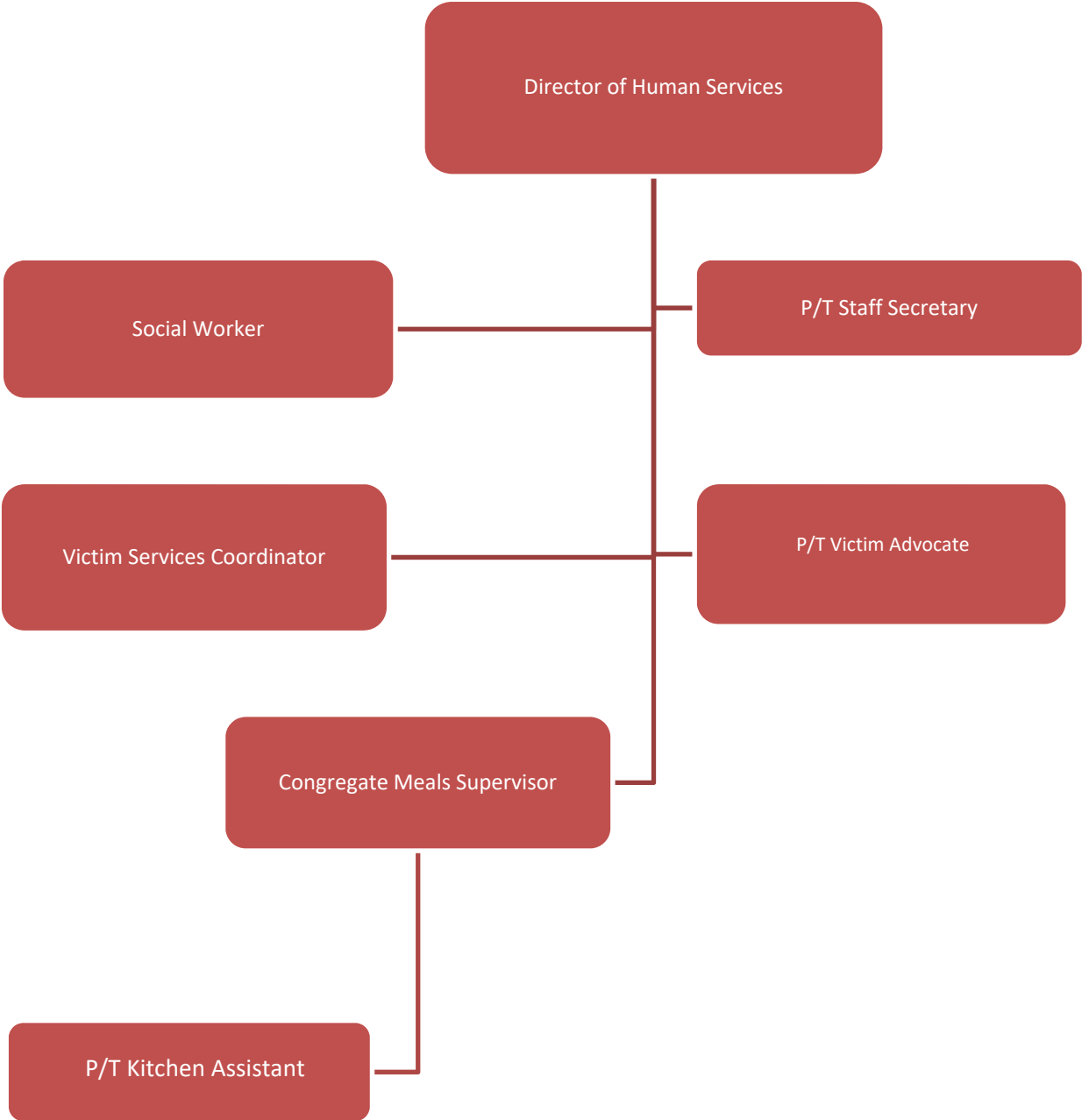
### Human Services Department

Social Services.....\$410,885



\*Beginning in FY2019 Senior Citizen Services were removed from the budget.

Village of Wheeling  
Human Services Department  
January 1, 2021



## Human Services Department

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

### 2020 ACCOMPLISHMENTS

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

- ⊗ Sought funding sought through the Illinois Criminal Justice and Information Authority to provide additional victim services.
- ⊗ Continued to grow the Social Work Intern program coordinating internships with local, state and private universities to provide superior educational opportunities for students and increase the availability of social services for residents.

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

- ⊗ Integrated senior programming with the Wheeling Park District.
- ⊗ Transitioned Congregate Dining program services to the Wheeling Park District Community Recreation Center.

### 2021 OBJECTIVES/GOALS

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

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

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

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

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

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

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2020	Actual 2019	Actual 2018
Stated Goal: Provide social services to residents to foster independence and self-sufficiency Type of Measure: <b>Effectiveness</b>				
Number of Social Services Clients Returning for Services within current year	<10%	9.6%	11%	10%
Stated Goal: <b>Maintain a sustainable multi-year financial and capital plan</b> Type of Measure: <b>Output</b>				
Total Cases per Social Worker *excluding the Information & Referral Quick Assists	N/A	307	277	286
Stated Goal: <b>Foster effective &amp; cooperative relationships with community stakeholders</b> Type of Measure: <b>Effectiveness</b>				
Number of Meals served through the Congregate Dining Program	6000	13,549*	7,132	6,762

\*Due to the COVID-19 Pandemic, meals were served in a drive-through manner in multiples.

AUTHORIZED PERSONNEL	FY 2021	FY 2020	Increase/Decrease
Director of Human Services	1	1	-
Social Worker	1	1	-
Victims Services Coordinator	1	1	-
Congregate Meals Site Supervisor	1	1	-
<b>TOTAL FULL-TIME</b>	<b>4</b>	<b>4</b>	<b>-</b>
Kitchen Assistant	1	1	-
Victim Advocate	1	0	+1
Staff Secretary	1	1	-
<b>TOTAL PART-TIME</b>	<b>3</b>	<b>2</b>	<b>1</b>

**FY 2021 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1315	5101	LONGEVITY	1,000	1,600	1,600	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.75) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	438 1,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,438</b>
1315	5102	OVERTIME	69	341	582	OVERTIME FOR SOCIAL WORKERS	1,700
<b>TOTAL JUSTIFICATION:</b>							<b>1,700</b>
1315	5104	SALARIES	140,940	267,133	256,938	SALARIES FOR ALL DIVISION EMPLOYEES (VICTIMS SERVICES COORDINATOR'S SALARY BUDGETED IN THE GRANT FUND)	0 0 235,495
<b>TOTAL JUSTIFICATION:</b>							<b>235,495</b>
1315	5105	LOCAL TRAINING & MEETING	874	578	0	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC.	1,200 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1315	5108	EMPLOYER CONTRIBUTIONS	26,714	48,273	55,208	IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DIVISION EMPLOYEES	0 47,840
<b>TOTAL JUSTIFICATION:</b>							<b>47,840</b>
1315	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1315	5113	TUITION REIMBURSEMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							

**FY 2021 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1315	5116	SICK LEAVE ANNL BUY BACK	349	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	340
<b>TOTAL JUSTIFICATION:</b>							<b>340</b>
1315	5205	MULTIPLE DAY TRAINING	4,478	1,575	317	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM	500 2,000
						NATIONAL ASSOCIATION OF SOCIAL WORKERS NATIONAL CONF WASHINGTON D.C. LODGING, AIRFARE, PER DIEM	450 2,100
<b>TOTAL JUSTIFICATION:</b>							<b>5,050</b>
1315	5212	EMPLOYEE HEALTH INSURAN	22,758	43,524	22,881	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 23,775
<b>TOTAL JUSTIFICATION:</b>							<b>23,775</b>
1315	5213	GEN LIABILITY INSURANCE	0	3,050	3,440	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 4,020
<b>TOTAL JUSTIFICATION:</b>							<b>4,020</b>
1315	5220	MAINT OFF/SPEC EQUIPMEN	0	4,184	1,408	MYSENIOR CENTER PROGRAM - USED FOR CONGREGATE DINING LUNCHEON PROGRAM	0 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>1,300</b>
1315	5222	MEMBERSHIP DUES	508	879	583	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP 3 STAFF MEMBERS	0 120
						NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS NATIONAL ORGANIZATION OF VICTIM ADVOCATES	225 150
						SAM'S CLUB MEMBERSHIP	50

**FY 2021 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 545</b>
1315	5227	POSTAGE	0	150	57	POSTAGE CONGREGATE DINING MENU POSTAGE	500 1,000
							<b>TOTAL JUSTIFICATION: 1,500</b>
1315	5228	PRINTING & BINDING	0	1,016	470	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC. NEW BROCHURE THIS YEAR ADDITIONAL MATERIAL TO PRINT DUE TO MOVE TO PARK DIST	1,200 0 0
							<b>TOTAL JUSTIFICATION: 1,200</b>
1315	5232	RENTAL AGREEMENTS	0	6,000	3,000		
							<b>TOTAL JUSTIFICATION:</b>
1315	5236	CREDIT CARD FEES	0	92	409	CREDIT CARD FEES FOR SENIOR CONGREGATE DINING DONATIONS	350
							<b>TOTAL JUSTIFICATION: 350</b>
1315	5297	PROGRAMS/ACTIVITIES EXP	0	7,566	2,528	PROGRAMMING FOR SOCIAL SERVICES INCLUDING: SPECIAL EVENTS FOR SENIOR CONGREGATE DINING REFRESHMENTS, SPEAKERS FEES, PROMOTIONAL ITEMS FOR COMMUNITY EDUCATION EVENTS	0 6,000 1,500 0
							<b>TOTAL JUSTIFICATION: 7,500</b>
1315	5299	MISC CONTRACTUAL SERVIC	3,500	6,325	25,376	SOCIAL SERVICE DATABASE UPDATE	2,500
							<b>TOTAL JUSTIFICATION: 2,500</b>
1315	5301	AUTO PETROL PRODUCTS	0	50	26	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BREAK	200

**FY 2021 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1315	5301	AUTO PETROL PRODUCTS...	0...	50 ...	26 ...	FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1315	5310	VEHICLE MAINTENANCE	0	6	164	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	100 0
<b>TOTAL JUSTIFICATION:</b>							<b>100</b>
1315	5313	IS MISC EQPT & SUPPLIES	2,066	2,511	4,920	CELL PHONE REPLACEMENT FOR STAFF (1) COMPUTER REPLACEMENT TO MEET MINIMUM VILLAGE SPECS 2 IPADS FOR SOCIAL SERVICE WORK IN THE FIELD	500 1,750 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,250</b>
1315	5317	MISC OPERATING SUPPLIES	561	4,169	7,358	MISCELLANEOUS OPERATING SUPPLIES FOR GROUPS & MEETINGS SERVING SUPPLIES FOR SENIOR CONGREGATE DINING	500 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1315	5318	OFFICE SUPPLIES	1,142	1,947	1,492	MISC OFFICE SUPPLIES	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
1315	5855	TRANSFER TO GRANT FUND	47,113	85,241	74,326	TRANSFER TO GRANT FUND FOR VILLAGE'S SHARE OF VOCA GRANT TRANSFER TO GRANT FUND FOR AGE OPTIONS CONGREGATE DINING (MOVED FROM 1320 IN FY 2019)	0 37,200 0 30,382
<b>TOTAL JUSTIFICATION:</b>							<b>67,582</b>
			252,073	486,211	463,084		410,885

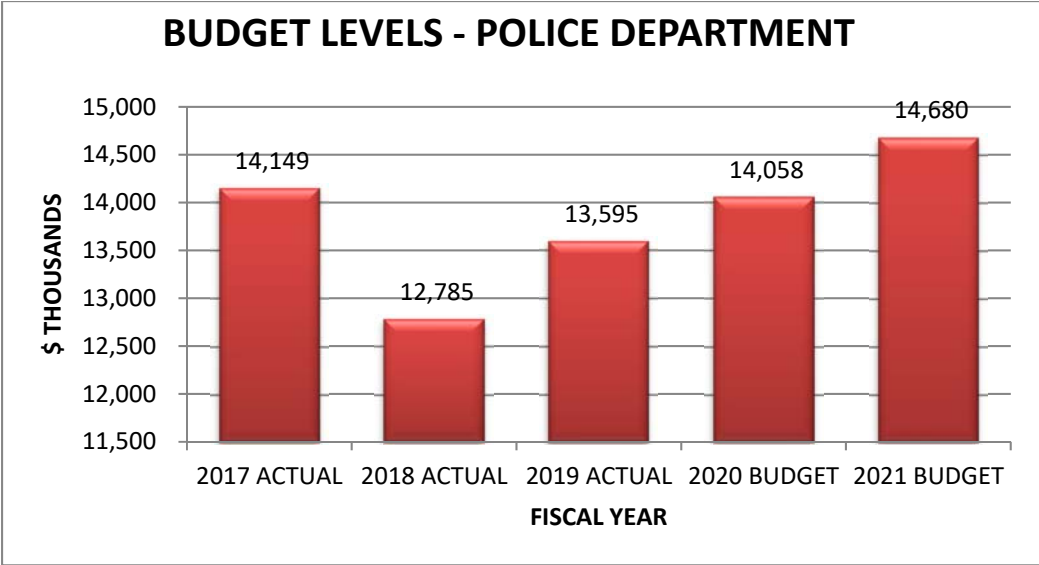
**FY 2021 BUDGET WORKSHEET  
SENIOR CITIZENS SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1320	5101	LONGEVITY	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
1320	5104	SALARIES	203,890	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			203,890	0	0		

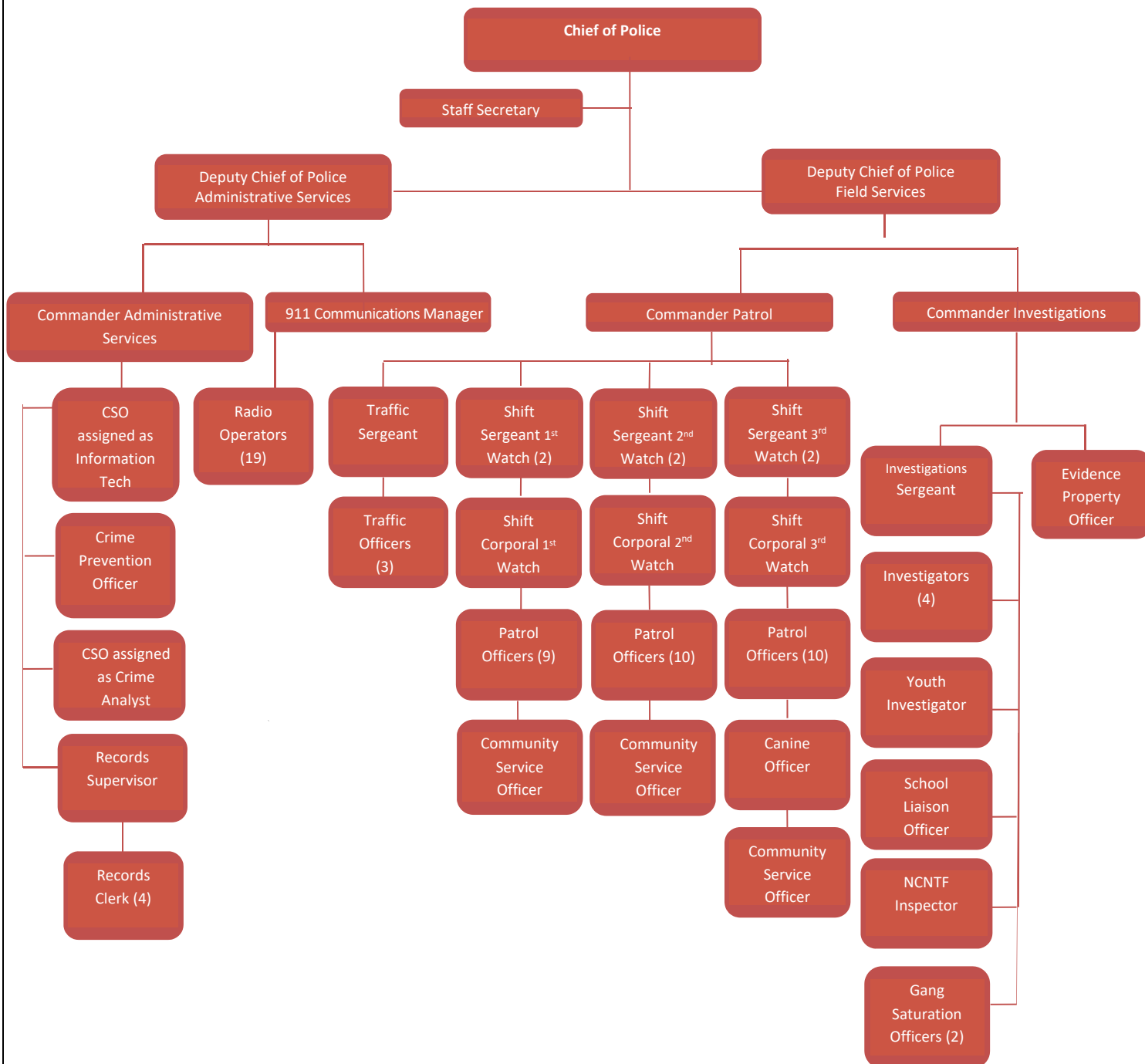
# GENERAL FUND

## Police Department

Police Department.....	\$13,425,745
Police Department Telecommunicators.....	\$1,254,567
<b>TOTAL.....</b>	<b>\$14,680,312</b>



# Village of Wheeling Police Department January 1, 2021





## Police Department




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

### 2020 ACCOMPLISHMENTS

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


-  Became a founding member of the *We Never Walk Alone* nationwide peer support and mental health professional network to provide Police Officers the opportunity to receive emotional and tangible support through times of personal or professional crisis and to help anticipate, identify, and address potential difficulties; subscribed all sworn Officers to the program and trained four Peer Support Officers, twice the number originally identified as our goal.
-  Worked collaboratively with agencies we serve to assess and fine-tune both the Next Generation 911 phone system and the Computerized Automated Dispatch system to optimize performance, including the revision of 22 operational directives.

**STATED GOAL: Enhance the Village's cyber identity**

-  Bolstered the Police Department's new social media presence with periodic press releases, resulting in an overall increase in effectiveness evidenced by the logging of more than 100,000 combined views on a single posting.
-  Promoted the Department's participation in myriad activities, community affairs, and social events that would have otherwise suffered from reduced visibility due to the coronavirus pandemic, thereby keeping the various campaigns in the minds and hearts of participants and further aiding those who benefit from the outreach.
-  Designed and released original videos utilizing engaging, educational, and creative methods of information exchange in order to meet the rapidly-evolving demands of an increasingly tech-savvy population; for example, a video discussing Halloween safety during a pandemic.

### 2021 OBJECTIVE/GOALS

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

-  Coordinate with the Human Services Department staff to implement the Special Outreach and Resource (SOAR) program, issuing identification cards to vulnerable Village residents that provide emergency responders with information regarding loved ones or caretakers in times of need or distress; launch an online registration platform; promote the program through social media and other channels.

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

- Implement the department’s first Body Worn Cameras (BWC) program by the end of the first quarter of 2021 to protect the safety and welfare of the public and the department; provide officers with clear instruction on when and how to use them; create a policy to manage the use of the cameras consistent with the Illinois Body Worn Camera Act.

**IDENTIFIED GOAL: Develop a field-training program for Detectives**

- Implement a field-training curriculum for officers newly assigned to the Investigations Unit to ensure that all new detectives receive a minimal level of training on steps to follow during a variety of investigations, from routine cases to uncommon but serious cases that may require the assistance of the Major Case Assistance Team.

**IDENTIFIED GOAL: Replace in-car mobile cameras and mobile data terminals (MDT’S) that have exceeded manufacturer’s warranties and become functionally obsolete**

- Coordinate with Public Works Fleet Services personnel to complete the installation of in-car mobile cameras and mobile data terminals by the end of 2021 and fully train Officers in the use of the replacement equipment.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2020	Actual 2019	Actual 2018
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Effectiveness</b>				
Compliance with Mandatory CALEA Standards	100%	100%	100%	100%
Compliance with Non-Mandatory CALEA Standards	>80%	98.24%	89.2%	94.8
Total Part 1 Crime Per 1,000 of Population	N/A	12.42	12.76	10.68
Total Part 2 Crime Per 1,000 of Population	N/A	55.63	52.84	51.79
Total Crime Per 1,000 of Population (Part 1 & 2)	N/A	68	65	62
Avoidable Accidents & Injuries	<6	8	5	11
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Average Minutes from Call Received to Dispatch	<2 min.	1.85	1.80	2.20
Average Cost per Call for Service	N/A	\$411.38	\$431.12	\$451.60
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Output</b>				
Average Calls for Service Per Officer/CSO	N/A	290	395	335
Accidents/Crashes Investigated	N/A	971	1288	1136
Total Calls for Service ---- Police Service	N/A	15,965	17,447	17,461
Clearance Rate; Part I Offenses Against Persons (Cases Assigned)	N/A	48%	61%	70%
Clearance Rate; Part I Offenses Against Property (Cases Assigned)	N/A	44%	21%	27%

AUTHORIZED PERSONNEL	FY 2021	FY 2020	Increase/ Decrease
Police Chief	1	1	-
Deputy Police Chief	2	2	-
Commander	3	3	-
Sergeant	8	8	-
Corporal	3	3	-
Officer	43	43	-
911 Communications Center Manager	1	1	-
Evidence/Property Officer	1	1	-
IT Tech	1	1	-
Radio Operator	19	19	-
Community Service Officer	4	4	-
Records Supervisor	1	1	-
Records Clerk	4	4	-
Staff Secretary	1	1	-
<b>TOTAL FULL-TIME</b>	<b>92</b>	<b>92</b>	<b>---</b>

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2100	5101	LONGEVITY	40,904	33,803	37,552	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (16)	9,600
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (15)	15,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (6)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>32,400</b>
2100	5102	OVERTIME	285,192	268,379	219,866	CITIZENS POLICE ACADEMY	2,500
						TRAINING - NEW POLICE OFFICERS	15,000
						MUTUAL AID CALL-OUT	2,500
						REGULARLY OCCURRING OVERTIME (E.G., ARRESTS; COURT; ETC)	322,000
						BICYCLE PATROL	20,500
						TREND ADJUSTMENT	-62,500
<b>TOTAL JUSTIFICATION:</b>							<b>300,000</b>
2100	5104	SALARIES	6,778,867	6,968,188	7,164,505	SALARIES & OTHER PAY FOR POLICE PERSONNEL	0
						NOTE: SCHOOL DISTRICT 214 REIMBURSES THE VILLAGE	0
						APPROXIMATELY \$90,000 PER YEAR FOR THEIR SHARE OF	0
						THE OFFICER ASSIGNED TO WHEELING HIGH SCHOOL.	7,346,775
<b>TOTAL JUSTIFICATION:</b>							<b>7,346,775</b>
2100	5105	LOCAL TRAINING & MEETING	50,183	45,369	46,753	POLICE ACADEMY BASIC EXPENSES	20,000
						SCHOOL OF POLICE STAFF AND COMMAND	8,200
						SPSC PARKING \$8/DAY X 50 = \$400	800
						ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING	1,600
						TRAINING EQUIPMENT	1,000
						UNSCHEDULED TRAINING PROGRAMS AND SEMINARS	16,000
						(3) CRIME SCENE COURSES AT NORTHWESTERN	4,725
						(2) BLOODSTAIN COURSES AT NORTHWESTERN	2,950
						(2) NORTHWESTERN CRASH RECONSTRUCTION COURSES	2,600

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2100	5105	LOCAL TRAINING & MEETING	50,183 ...	45,369 ...	46,753 ...	PARKING AT NORTHWESTERN TRAINING COURSES TRAINING - DEFENSIVE TACTICS. GLOCK ARMORED SCHOOL (2 OFFICERS) BLOODBORNE PATHOGENS ANNUAL ON-LINE TRAINING POLICE LAW INSTITUTE GREATER COOK COUNTY CAPTAINS ASSOCIATION ILLINOIS CRIME PREVENTION OFFICERS NIPAS (NORTHERN IL POLICE ALARM SYSTEM) ANNUAL MTG NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE CANINE TRAINING NORTHWEST POLICE TRAINING ACADEMY TRAVEL ASSOCIATED EXPENSES: COURT DATES, TRAINING, ETC. FOOD FOR HOSTED MEETINGS & TRAINING SESSIONS	400 1,000 900 1,000 5,700 800 120 240 750 3,600 1,300 1,500 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>77,185</b>
2100	5106	UNIFORM ALLOWANCE	64,899	91,541	56,645	SWORN POLICE OFFICERS (60 X \$750) COMMUNITY SERVICE OFFICERS (4 X \$600) EVIDENCE/PROPERTY CONTROL OFFICER RECORDS CLERKS (5 X \$375) INITIAL PURCHASE OFFICER UNIFORMS/EQUIPMENT SPECIALTY UNIFORMS - ET, HG, AI, NIPAS CARRY OVER UNIFORM ROLLOVER ADJUSTMENT	45,000 2,400 600 1,875 13,000 5,000 5,000 -6,000
<b>TOTAL JUSTIFICATION:</b>							<b>66,875</b>
2100	5107	EXTRA DUTY PAY	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2100	5108	EMPLOYER CONTRIBUTIONS	258,848	256,444	273,534	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 308,510
<b>TOTAL JUSTIFICATION:</b>							<b>308,510</b>
2100	5109	POL/FIR PENS EMPLR CNTR	1,964,794	2,562,113	2,295,083	VILLAGE CONTRIBUTION TO POLICE PENSION FUND (DETERMINED BY ACTUARY)	2,534,527 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,534,527</b>
2100	5110	COLLEGE INCENTIVE	600	600	500	COLLEGE INCENTIVE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5111	UNEMPLOYMENT COMPENS	0	0	1,936		
<b>TOTAL JUSTIFICATION:</b>							
2100	5112	HEALTH INSURANCE OPT OU	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
2100	5113	TUITION REIMBURSEMENT	0	0	0	TUITION REIMBURSEMENT	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
2100	5115	SLDPA RETIREE CONTRIBUTI	120,949	28,098	103,141	SLDPAVEMA PAYOUTS TO FUTURE RETIREES EXPENSED AT THE END OF THE YEAR.	58,500 0
<b>TOTAL JUSTIFICATION:</b>							<b>58,500</b>
2100	5116	SICK LEAVE ANNL BUY BACK	36,889	32,577	35,829	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	33,890
<b>TOTAL JUSTIFICATION:</b>							<b>33,890</b>

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2100	5202	ANIMAL IMPOUND	2,450	2,440	961	ANIMAL IMPOUND	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
2100	5205	MULTIPLE DAY TRAINING	14,841	15,060	2,080	IL ASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS (1) COMM ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES (CALEA) CONFERENCE (2) INTERNATIONAL CHIEFS OF POLICE CONFERENCE IL LAW ENFORCEMENT ALARM SYSTEM (ILEAS) CONFERENCE (2) MISC PER DIEM & TRAVEL EXPENSES UNSCHEDULED MULTI DAY TRAINING ADVANCED LAW ENFORCEMENT RAPID RESPONSE TRAINING (ALERT) CONFERENCE, 2 ATTENDING (NEW) NATIONAL CRIME-FREE MULTI HOUSING TRAINING CONF (1) TRI-TECH/CENTRAL SQUARE TRAINING CONFERENCE PEER SUPPORT - COUNSELOR TRAINING	600 0 7,500 2,300 700 2,000 4,500 5,000 0 2,000 4,000 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>29,800</b>
2100	5207	IS SERV & MAINT AGREEMEN	31,613	33,730	25,262	BEAST (BARCODED EVIDENCE AND STATISTICAL TRACKING) SYSTEM USER FEE COOK COUNTY-WIDE AREA NETWORK (WAN) FOR LIVE SCAN AND INTERNET CONNECTION (100 M/BIT) THROUGH ICN 2FA DUAL FACTOR SOFTWARE MAINT POLICE SERVER MAINTENANCE NETMOTION SQUAD VPN MAINT 3 YEAR PLAN (30 MOBILES) GEOTIME SOFTWARE (ANNUAL FEE)	1,165 0 5,230 0 1,000 5,000 6,500 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>19,895</b>
2100	5209	GAS & ELECTRIC	12,069	12,688	10,039	NATURAL GAS AND ELECTRIC SERVICE AT POLICE BUILDINGS	15,000

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 15,000</b>
2100	5212	EMPLOYEE HEALTH INSURAN	987,289	961,467	974,897	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 1,075,230
							<b>TOTAL JUSTIFICATION: 1,075,230</b>
2100	5213	GEN LIABILITY INSURANCE	230,405	182,700	199,345	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 233,160
							<b>TOTAL JUSTIFICATION: 233,160</b>
2100	5220	MAINT OFF/SPEC EQUIPMEN	16,584	15,837	17,170	FIREARMS/RANGE MAINTENANCE INCLUDES PRE & HEPA FILTERS, HAZMAT SHIPPING & DISPOSAL, HEPA-VAC, SPENT BULLET REMOVAL, MISCELLANEOUS MATERIALS (I.E. CEILING TILES, SHELVING, LIGHTS) ACTION TARGET MAINTENANCE POWER DMS ANNUAL MAINTENANCE MISCELLANEOUS MAINTENANCE LANIER COLOR COPIER (RECORDS) INCLUDES BLACK & COLOR LANIER COPIER (PATROL) INCLUDES BLACK & COLOR TONER	10,650 0 0 0 2,000 4,400 6,000 3,000 3,000
							<b>TOTAL JUSTIFICATION: 29,050</b>
2100	5221	MAINT RADIO EQUIPMENT	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
2100	5222	MEMBERSHIP DUES	9,753	8,788	10,008	GREATER COOK COUNTY POLICE CAPTAINS (2) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1)	500 315 35

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2100	5222	MEMBERSHIP DUES...	9,753	8,788	10,008	ILLINOIS POLICE ACCREDITATION COALITION	125
						INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE	300
						INTERNATIONAL CRIME FREE MULTI-HOUSING ASSOCIATION (3)	50
						MID-STATES ORGANIZED CRIME INFORMATION CENTER (MOCIC)	250
						NATIONAL ASSOCIATION OF TOWN WATCH	35
						NORTH SUBURBAN ASSOCIATION OF CHIEFS OF POLICE (2)	600
						NORTHWEST POLICE ACADEMY	150
						UNSCHEDULED	500
						INTERNATIONAL ASSOCIATION OF PROPERTY OFFICERS	50
						NOTARY CERTIFICATION	80
						NORTH EAST MULTI-REGIONAL TRAINING 60 X \$95.00	6,000
						CRIME ANALYSTS OF ILLINOIS	35
						INTL ASSOC OF LAW ENFORCEMENT INTELLIGENCE ANALYSTS	50
						IACA (INTERNATIONAL ASSOCIATION OF CRIME ANALYSTS)	25
						SAM'S CLUB (MAIL ORDER; ETC)	50
						LEAP/LERMI	115
						PEER SUPPORT PROGRAM MEMBERSHIP	1,440
<b>TOTAL JUSTIFICATION:</b>							<b>10,705</b>
2100	5228	PRINTING & BINDING	10,965	9,324	8,144	CRIME PREVENTION PROGRAMS AND MATERIALS -	2,500
						INCLUDES EXPENSES FOR YOUTH POLICE ACADEMY,	0
						ROCKIN' WITH THE COPS & NATIONAL NIGHT OUT	0
						SUPPORT SERVICES - FORMS, TICKETS, STATIONERY AND	7,000
						HANDBOOKS	0
						WHEELING SAFE COMMUNITIES PROGRAM MATERIALS	1,000
						PACT CAMP - ACTIVITIES AND SUPPLIES	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>12,000</b>

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2100	5229	PRISONER WELFARE	1,002	2,111	1,981	PRISONER MEALS & SUPPLIES	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
2100	5231	REG & SPCL AGENCY ASSES	87,257	92,704	86,331	NIPAS (NORTHERN ILLINOIS POLICE ALARM SYSTEM) MAJOR CASE ASSISTANCE TEAM & STAR CALEA NORTHERN ILLINOIS POLICE CRIME LAB NORTHERN ILL POLICE CRIME LAB BUILDING AGREEMENT CLEAR FEE TRANSUNION CRITICAL REACH - INTEL DATA BASE LEADS ON-LINE ILLINOIS LAW ENFORCEMENT ALARM SYSTEM LAW ENFORCEMENT SUPPORT OFFICE MSI ANNUAL FEE TEN8TECH ON-LINE REPORTING	6,450 3,600 4,650 53,084 3,000 3,100 1,650 650 3,679 240 900 8,400 3,200
<b>TOTAL JUSTIFICATION:</b>							<b>92,603</b>
2100	5233	RENTAL EQUIPMENT	0	0	0	RENTAL EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5236	CREDIT CARD FEES	1,227	1,626	1,604	CREDIT CARD PROCESSING FEES \$95 PER MONTH	1,140
<b>TOTAL JUSTIFICATION:</b>							<b>1,140</b>
2100	5242	RETIREE HEALTH INSURANC	130,209	110,431	108,484	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	113,260
<b>TOTAL JUSTIFICATION:</b>							<b>113,260</b>
2100	5246	MEDICAL EXAMS	3,715	2,649	7,847	MEDICAL EXAMS	5,000

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
2100	5299	MISC CONTRACTUAL SERVIC	71,866	68,365	80,530	CROSSING GUARD CONTRACT (50% REIMBURSED BY DIST 21) MSDS DATABASE CANINE MEDICAL SERVICES FOG DISINFECTION SERVICES (POLICE DEPARTMENT) BIOHAZARD SERVICES RELATED TO EVIDENCE TRANSLATOR SERVICES FOR NON-ENGLISH SPEAKING RESIDENTS THROUGH THE NORTHERN IL POLICE ALARM SYSTEM (NIPAS)	90,000 700 2,800 44,200 3,300 0 4,200
<b>TOTAL JUSTIFICATION:</b>							<b>145,200</b>
2100	5301	AUTO PETROL PRODUCTS	96,461	96,268	74,249	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	100,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>100,000</b>
2100	5302	BOOKS & SUBSCRIPTIONS	595	379	378	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	600
<b>TOTAL JUSTIFICATION:</b>							<b>600</b>
2100	5310	VEHICLE MAINTENANCE	32,086	32,743	28,092	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	65,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>65,000</b>
2100	5311	BLDG/GROUNDS MAINTENAN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
2100	5313	IS MISC EQPT & SUPPLIES	23,666	14,427	24,644	ZEBRA PORTABLE PRINTERS FOR SQUADS(4) 2 LAPTOPS FOR SCHOOL RESOURCE OFFICERS 21 REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	5,500 3,700 35,000

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2100	5313	IS MISC EQPT & SUPPLIES...	23,666 ...	14,427 ...	24,644 ...	IT MISCELLANEOUS SUPPLIES FIREWALL AND ROUTER	8,000 24,000
<b>TOTAL JUSTIFICATION:</b>							<b>76,200</b>
2100	5315	SMALL TOOLS & EQUIPMENT	15,422	17,638	33,966	BULLETPROOF VEST (NEW-REPLACEMENT) (50% REIMB DOJ) FIVE MAG LIGHTS - \$100 EACH NO NEW REPLACEMENT TASERS FOR FY2021 BODY-WORN CAMERAS - EXPANDED LEVEL REQUEST -APPROVED BY VM	12,000 500 0 0 152,500
<b>TOTAL JUSTIFICATION:</b>							<b>165,000</b>
2100	5316	RANGE SUPPLIES	9,711	25,952	26,825	SERVICE AMMUNITION TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION LESS LETHAL AMMUNITION / TASER CARTRIDGES REPLACEMENT TASER BATTERIES - 15 X \$62.00	2,500 17,000 1,000 4,000 550 6,500 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>32,850</b>
2100	5317	MISC OPERATING SUPPLIES	48,003	44,375	36,276	FUSE FLARES DISPOSABLE BLANKETS BATTERIES FOR USE IN FLASHLIGHTS/CAMERAS/ AED'S/WEAPONS DRUG TEST KIT EVIDENCE EQUIPMENT CAMERA SUPPLIES AND EQUIPMENT (LENS, REPLACEMENT CAMERAS)	500 100 3,500 0 500 4,000 4,000 0

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2100	5317	MISC OPERATING SUPPLIES	48,003	44,375	36,276	MISCELLANEOUS SUPPLIES	8,000
						CITIZEN PATROL EQUIPMENT	550
						CANINE - FOOD	600
						CRIME PREVENTION PROGRAMS - NATIONAL NIGHT OUT, PACT	6,500
						CAMP, CITIZEN POLICE ACADEMY, MISC SUPPLIES	0
						POLICE MOUNTAIN BIKE MAINTENANCE EQUIPMENT	600
						DESK CHAIRS	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>33,850</b>
2100	5318	OFFICE SUPPLIES	8,266	9,914	7,587	SUPPLIES	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
2100	5323	AWARDS/DONATIONS	1,338	1,404	1,197	AWARDS/DECORATIONS	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
2100	5324	POLICE DUI FUND EXPENSES	8,329	1,925	4,762	POLICE DUI FUND EXPENSES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5325	INVESTIGATIVE FUNDS	3,223	1,685	9,612	BODY TRANSPORT TO ME OFFICE	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
2100	5327	IS MISC SOFTWARE	10,951	2,374	7,496	COMPUTER SOFTWARE/ADDITIONAL LICENSES	2,000
						ALADTEC SCHEDULING & WORKFORCE MANAGEMENT SOFTWARE	5,040
						(70% OF \$7,200 OTHER 30% ALLOCATED IN 2110)	0
						GEOTIME GLIMPSE ONLINE (ANNUAL)	700
<b>TOTAL JUSTIFICATION:</b>							<b>7,740</b>

**FY 2021 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2100	5401	MOBILE EQUIPMENT	9,055	0	17,056	MOBILE EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5707	TRANSFER TO CERF	359,531	455,240	411,660	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 391,300
<b>TOTAL JUSTIFICATION:</b>							<b>391,300</b>
2100	5820	TRANSFER TO 911 FUND	0	0	0	TRANSFER TO 911 FUND FOR DISPATCHING COSTS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			11,840,006	12,511,359	12,453,825		13,425,745

**FY 2021 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2110	5101	LONGEVITY	804	1,340	1,977	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.32) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (.66) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.0) (REMAINING 67% OF LONGEVITY CHARGED TO FUND 15)	795 660 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,455</b>
2110	5102	OVERTIME	131,397	212,646	187,116	OVERTIME FOR DIVISION EMPLOYEES	188,920
<b>TOTAL JUSTIFICATION:</b>							<b>188,920</b>
2110	5104	SALARIES	280,112	488,882	559,609	SALARIES - 19 EMPLOYEES (33% OF TOTAL)	556,530
<b>TOTAL JUSTIFICATION:</b>							<b>556,530</b>
2110	5105	LOCAL TRAINING & MEETING	4,866	2,492	4,524	LOCAL TRAINING & MEETINGS	4,000
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
2110	5106	UNIFORM ALLOWANCE	3,534	6,537	6,871	19 RADIO DISPATCH EMPLOYEES @ \$400.00	7,600
<b>TOTAL JUSTIFICATION:</b>							<b>7,600</b>
2110	5108	EMPLOYER CONTRIBUTIONS	56,216	93,911	121,736	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (33% OF TOTAL)	0 149,315
<b>TOTAL JUSTIFICATION:</b>							<b>149,315</b>
2110	5115	SLDPA RETIREE CONTRIBUTI	0	0	0	SLDPA RETIREE CONTRIBUTION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2110	5116	SICK LEAVE ANNL BUY BACK	2,996	794	1,376	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES (33.4% OF TOTAL)	0 1,690

**FY 2021 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>1,690</b>
2110	5205	MULTIPLE DAY TRAINING	4,312	3,490	821	COMPUTERAIDED DISPATCH (CAD) TRAINING - CONFERENCE REGISTRATION/LODGING/TRAVEL/PER DIEM ASSOCIATION OF PUBLIC SAFETY COMMUNICATIONS OFFICERS/ NATIONAL EMERGENCY NUMBER ASSOCIATION (APCO/NENA) - CONFERENCE REGISTRATION/LODGING/TRAVEL/PER DIEM ILLINOIS PUBLIC SAFETY TELECOMMUNICATIONS ASSOCIATION (IPSTA) - CONFERENCE REGISTRATION/LODGING/PER DIEM PUBLIC SAFETY TELECOMMUNICATOR COURSE - REGISTRATION/PER DIEM	0 3,000 0 0 2,300 0 1,800 0 379
<b>TOTAL JUSTIFICATION:</b>							<b>7,479</b>
2110	5207	IS SERV & MAINT AGREEMEN	86,192	12,889	26,484	COMMUNICATIONS CENTER FIBER OPTIC CABLE FOR STARCOM COMM ROOM COPIER MAINTENANCE ATT FIBER INTERNET UPS ANNUAL MAINTENANCE NICE RECORDER WARRANTY	7,200 380 3,100 2,400 10,658
<b>TOTAL JUSTIFICATION:</b>							<b>23,738</b>
2110	5212	EMPLOYEE HEALTH INSURAN	40,680	70,548	75,867	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (33% OF TOTAL)	0 74,930
<b>TOTAL JUSTIFICATION:</b>							<b>74,930</b>
2110	5220	MAINT OFF/SPEC EQUIPMEN	19,914	34,932	35,907	ASTRO INFRASTRUCTURE AND IP RECORDER WARRANTY RECORDS SOFTWARE RMS-FBR MAINTENANCE AGREEMENT	37,240 15,200
<b>TOTAL JUSTIFICATION:</b>							<b>52,440</b>

**FY 2021 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2110	5221	MAINT RADIO EQUIPMENT	63,678	70,668	72,229	STARCOM 10 YEAR RADIO MAINT AGREEMENT	37,300
						BI-ANNUAL PM PORTABLE/MOBILE RADIOS	5,300
						USER SUBSCRIPTION FEE PORTABLE/MOBILE RADIOS	29,000
						MISC RADIO EQUIPMENT & MOBILE RADIO	3,000
						PORTABLE/MOBILE RADIO EQUIPMENT	6,500
<b>TOTAL JUSTIFICATION:</b>							<b>81,100</b>
2110	5222	MEMBERSHIP DUES	1,448	1,588	932	NATIONAL EMERGENCY NUMBER ASSOCIATION (1)	160
						ASSOC. OF PUBLIC SAFETY COMMUNICATIONS OFFICERS (20)	900
						IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (1)	240
<b>TOTAL JUSTIFICATION:</b>							<b>1,300</b>
2110	5231	REG & SPCL AGENCY ASSES\$	6,118	4,226	4,616	FIRE DEPARTMENT WIRELESS DATA	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
2110	5242	RETIREE HEALTH INSURANC	5,517	5,483	5,592	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	6,015
<b>TOTAL JUSTIFICATION:</b>							<b>6,015</b>
2110	5299	MISC CONTRACTUAL SERVIC	0	0	0	TRANSLATOR SERVICES FOR 911 CALLS FOR NON-ENGLISH SPEAKING RESIDENTS	0 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
2110	5302	BOOKS & SUBSCRIPTIONS	0	1,520	3,244	POLICE LEGAL SCIENCES SUBSCRIPTION FRONTLINE SUBSCRIPTION	1,600 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>2,800</b>
2110	5313	IS MISC EQPT & SUPPLIES	6,461	7,386	5,852	ALL LINE ITEMS MOVED FROM 15:	0

**FY 2021 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2110..	5313..	IS MISC EQPT & SUPPLIES...	6,461 ...	7,386 ...	5,852 ...	(2) NEW 911 COMPUTERS MISC IS EQUIPMENT & SUPPLIES	6,000 1,500
<b>TOTAL JUSTIFICATION:</b>							<b>7,500</b>
2110	5315	SMALL TOOLS & EQUIPMENT	836	1,515	649	MISC EQUIPMENT, SMALL TOOLS, SUPPLIES RADIO ALARM EQUIPMENT FOR VILLAGE-RENTAL FEE	550 3,120
<b>TOTAL JUSTIFICATION:</b>							<b>3,670</b>
2110	5317	MISC OPERATING SUPPLIES	191	4,512	2,820	MISC OPERATING SUPPLIES CAMERA MONITOR W/MOUNT	1,100 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,100</b>
2110	5318	OFFICE SUPPLIES	427	263	251	OFFICE SUPPLIES	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
2110	5323	AWARDS/DONATIONS	478	353	639	AWARDS & DECORATIONS	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
2110	5327	IS MISC SOFTWARE	2,100	4,410	1,710	COMPUTER SOFTWARE FOR 911 COMPUTERS ALADTEC SCHEDULING & WORKFORCE MANAGEMENT SOFTWARE (30% OF \$7,200 OTHER 70% ALLOCATED TO 2100)	1,200 0 2,160
<b>TOTAL JUSTIFICATION:</b>							<b>3,360</b>
2110	5412	IS CAPITAL EQPT/SUPPLIES	88,944	0	0		
<b>TOTAL JUSTIFICATION:</b>							
2110	5707	TRANSFER TO CERF	137,833	52,990	78,280	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	71,625

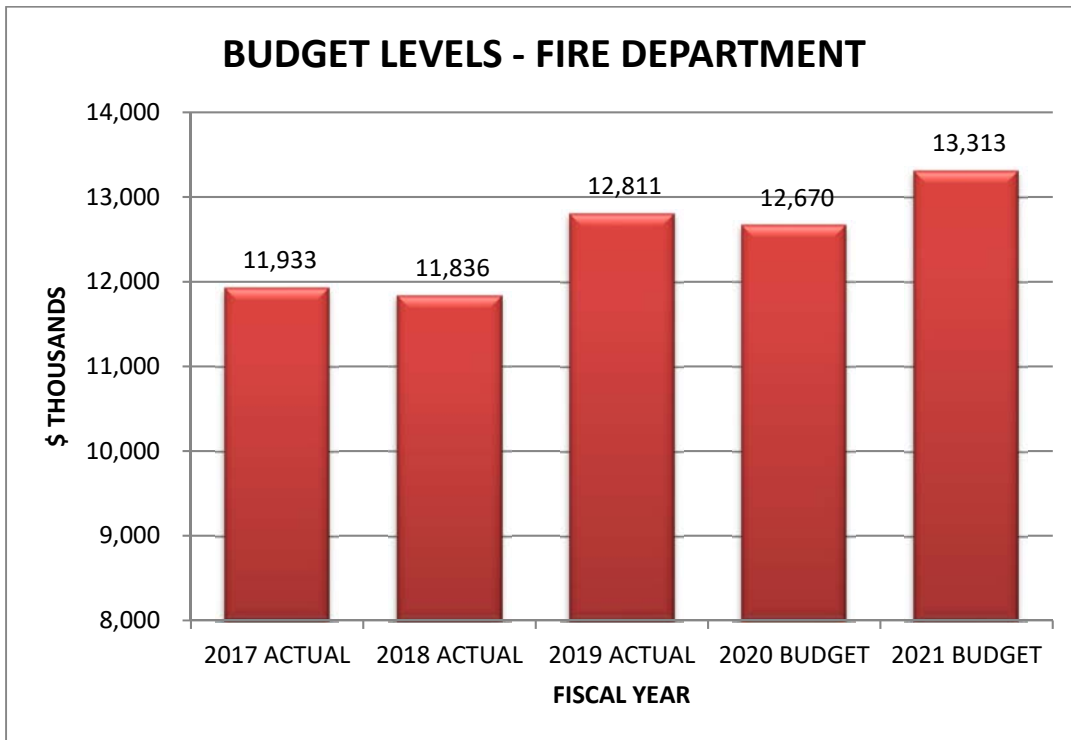
**FY 2021 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 71,625</b>
			945,054	1,083,375	1,199,099		
							1,254,567

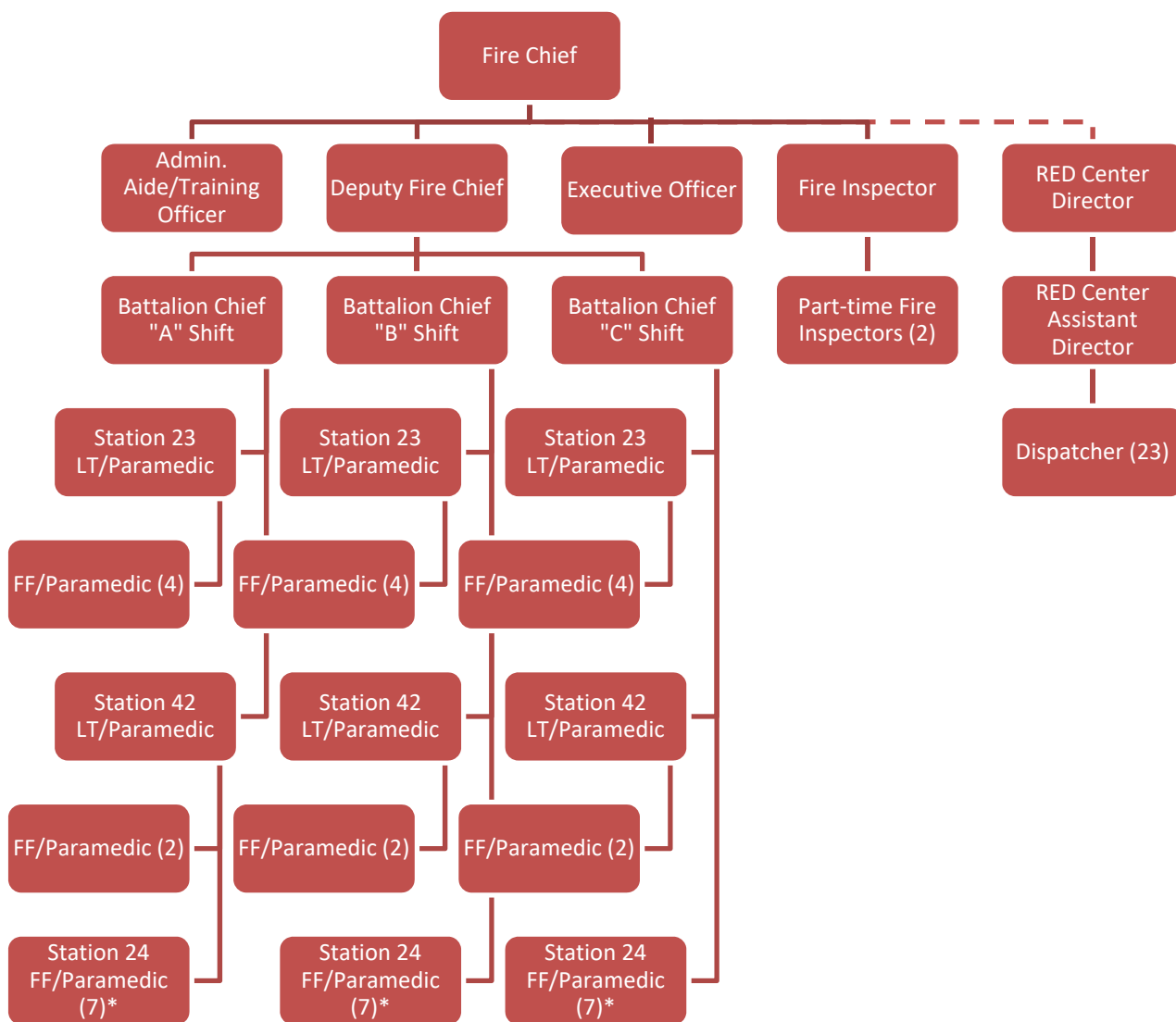
## GENERAL FUND

### Fire Department

Fire Department .....\$13,313,208



## Village of Wheeling Fire Department January 1, 2021



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






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

## Fire Department



**Department Description:** The Fire Department is a full service organization operating out of three (3) fire stations. Emergency services provided by the Wheeling Fire Department include but are not limited to airport crash/fire/rescue, confined space rescue, emergency medical treatment and transportation, emergency preparedness planning, fire suppression, fire prevention, fire investigation, hazard mitigation, high angle rescue, public safety education, 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 devoted to providing various public safety education programs, training (both fire suppression and emergency medical), as well as physical fitness conditioning.

### 2020 ACCOMPLISHMENTS


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

-  Replaced the department's 12+ year old cardiac monitor/defibrillators.
-  Purchased automatic cardio pulmonary resuscitation devices.
-  Continued functional cooperation with the Prospect Heights Fire Protection District. The departments combined emergency response procedures, unified incident command, and enhanced emergency operations; as a result, emergency response personnel safety has improved.
-  Began construction of a new fire station to replace Fire Station 23. Relocated Station 23 personnel (at no cost) to the Mutual Aid Box Alarm System (MABAS) facility located at 233 West Hintz Road. The Village expects to complete the new fire station project in the second quarter of 2021.
-  Acquired over \$60,000 of free personal protective equipment from the Cook County Department of Emergency Management to protect our first responders and Village employees from the Covid 19 Pandemic.

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

-  Re-evaluated the current charges associated with ambulance fees, as well as collection processing in order to remain competitive with neighboring communities. Enrolled in the Ground Emergency Medical Transport (GMET) Medicaid reimbursement program, which should result in increased annual revenues of approximately \$300,000.
-  In collaboration with the Police Department, automated and streamlined payroll and staff scheduling processes by transitioning from a multi-step paper based process to a consolidated computer/cloud based system.

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

-  Responded to 4,205 emergency calls for service in 2020, which represented an increase compared to 2019 (4,118). Emergency medical calls represent 68% of all emergency calls responded to by the Fire Department.

- ⊗ The community's fire losses for 2020 were \$1,508,150. This represented an increase from 2019 but was due to a few multi-family structure fires, a large fire on the roof of an industrial building, and a fire in a large metal lathing machine operation.
- ⊗ Maintained and fostered a safe professional environment during the Pandemic by working with several stakeholders on safe practices and personal protective equipment acquisition. Acquired 1,000 rapid Covid-19 tests by cooperating with the Cook County Department of Emergency Management.
- ⊗ Formed the Threat Hazard Risk Analysis (THIRA) Committee, an internal group with representation from all Village departments. The purpose of the committee is to determine which areas of emergency services need improvement.
- ⊗ 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 maintain their paramedic certification through the St. Francis Emergency Medical System. In 2020, the Region 10 Emergency Medical System revamped its Standard Operational Guidelines. All system Paramedics were tested on the new guidelines. All sworn Wheeling fire personnel are certified Paramedics, including the Deputy Fire Chief and Fire Chief. All personnel achieved a passing score of 80% or above.
- ⊗ Continued career development of Fire Department personnel as part of succession planning process. In 2020, the Lieutenant eligibility promotion list expired. Twenty firefighters participated in the Lieutenant promotional process.

## 2021 OBJECTIVES/GOALS

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

- ⊗ Solicit grant funding for various fire department programs, including but not limited to staffing, vehicles, and equipment.
- ⊗ Continue refining the cooperation program with the Prospect Heights Fire Protection District.
- ⊗ Interface with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in the purchase of major equipment and vehicles.
- ⊗ Track and evaluate opportunities for funds collected through the Ground Emergency Medical transport (GMET) Medicaid program as well as 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.

- ⊗ Conduct tabletop disaster drills to enhance efficiencies in response and operations within Village departments during community-wide emergencies such as floods, windstorms, and blizzards.
- ⊗ Update the Village’s Emergency Operations Plan in collaboration with all department heads and Administration.
- ⊗ Maintain Current State of Illinois Paramedic Certification by 95% of all paramedics receiving an average continuing education score of 85% or higher.
- ⊗ Conduct a firefighter candidate testing process for establishment of a Firefighter eligibility list.
- ⊗ Continue evaluation of potential operational modifications to manage the anticipated increase in future emergency call volume utilizing current staffing and available limited resources.
- ⊗ Complete the construction of Fire Station 23 at 780 S. Wheeling Road.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2020	Actual 2019	Actual 2018
Stated Goal: <b>Foster effective &amp; cooperative relationships with community stakeholders</b> Type of Measure: <b>Effectiveness</b>				
Response Time (Time Received to First Unit on Scene)	<6 min.	6:35	6:14	5:39
“Quality of Service” Survey - Rated as Acceptable	>92%	99%	99%	99%
Stated Goal: <b>Foster effective &amp; cooperative relationships with community stakeholders</b> Type of Measure: <b>Output</b>				
Calls for Service (Fire/EMS)	N/A	4,187	4,,123	4,686
Total Structure, Vehicle or Other Fires	N/A	79	66	N/A
Total EMS/Rescue Calls	N/A	2,841	2,838	2,850
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Average Cost per FIRE/EMS Response	<\$2795.31 (CPI Adj.)	\$2,972	\$2,848	\$2,719
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Effectiveness</b>				
Avoidable Accidents & Injuries	<5	6	1	4

AUTHORIZED PERSONNEL	FY 2021	FY 2020	Increase/Decrease
Fire Chief	1	1	-
Deputy Fire Chief	1	1	-
Battalion Chief	3	3	-
Executive Officer	0	0	+1
Management Analyst	1	1	-1
Lieutenant/Paramedic	6	6	-
Firefighter/Paramedic	39	39	-
Fire Inspector (Full-time)	1	1	-
<b>TOTAL FULL-TIME</b>	<b>52</b>	<b>52</b>	<b>---</b>
Part-time Fire Inspector	2	2	-
Part-time Administrative Aide/Training Officer	1	1	-
<b>TOTAL PART-TIME</b>	<b>3</b>	<b>3</b>	

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2200	5101	LONGEVITY	22,800	23,800	27,437	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (14)	8,400
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (18)	18,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2)	2,600
<b>TOTAL JUSTIFICATION:</b>							<b>29,000</b>
2200	5102	OVERTIME	665,922	850,117	672,491	DIVE TEAM (TRAINING/SCHOOLS)	55,866
						EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS)	79,674
						FIRE INVESTIGATION (TRAINING/SCHOOLS)	13,272
						FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS)	31,854
						HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS)	25,821
						HOSE MAINTENANCE/TESTING	2,172
						IT (DATA MANAGEMENT) SERVICES (TRAINING/SCHOOLS)	11,583
						PREPLANNING DEVELOPMENT/MAINTENANCE	6,033
						PUBLIC EDUCATION (SCHOOL PROGRAMS)	10,890
						PUMP TESTING (ISO REQUIREMENT)	1,810
						RADIOS (MAINTENANCE)	2,896
						SELF-CONTAINED BREATHING APPARATUS PROGRAM	3,620
						TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING)	29,803
						EMERGENCY CALL-BACKS (ESTIMATED)	9,050
						SHORT-SHIFT HIRE BACKS (ESTIMATED)	315,024
						ACTING LIEUTENANT PAY (PER UNION CONTRACT)	25,339
						ACTING BATTALION CHIEF PAY (PER UNION CONTRACT)	12,669
						ROCK N RUN THE RUNWAY EMS STANDBY DETAIL	2,413
						MISCELLANEOUS HIREBACKS/PROJECTS/ASSIGNMENTS/STANDBYS	7,541
						TRAINING TRAVEL TIME (ESTIMATED)	7,541
<b>TOTAL JUSTIFICATION:</b>							<b>654,871</b>
2200	5104	SALARIES	5,434,723	5,575,403	5,746,218	SALARIES FOR DEPARTMENT EMPLOYEES	5,815,645

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>5,815,645</b>
2200	5105	LOCAL TRAINING & MEETING	31,912	41,296	28,970	ADMINISTRATIVE DEVELOPMENT TRAINING DIVE TEAM TRAINING EMERGENCY MEDICAL SERVICES TRAINING FIRE INVESTIGATION TEAM TRAINING FIRE PREVENTION FIRE SUPPRESSION SERVICES TRAINING HAZARDOUS MATERIALS TEAM TRAINING IT TRAINING PUBLIC EDUCATION/PUBLIC RELATIONS SERVICES TRAINING TECHNICAL RESCUE SPECIALIST (TRS) TEAM TRAINING TRAINING REHABILITATION SUPPLIES	5,370 2,135 6,130 4,500 3,000 12,800 1,000 2,000 4,175 2,040 500
<b>TOTAL JUSTIFICATION:</b>							<b>43,650</b>
2200	5106	UNIFORM ALLOWANCE	32,707	20,595	32,863	UNIFORMS FOR 56 EMPLOYEES MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES, ETC.) ANNUAL CARRY-OVER (PER CONTRACT) UNIFORMS FOR REPLACEMENT FIREFIGHTER/PARAMEDIC	28,125 2,000 3,000 3,550
<b>TOTAL JUSTIFICATION:</b>							<b>36,675</b>
2200	5108	EMPLOYER CONTRIBUTIONS	132,970	137,826	142,247	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 149,870
<b>TOTAL JUSTIFICATION:</b>							<b>149,870</b>
2200	5109	POL/FIR PENS EMPLR CNTR	2,579,391	3,225,076	2,945,061	VILLAGE CONTRIBUTION TO FIRE PENSION FUND (DETERMINED BY ACTUARY)	3,061,254 0

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 3,061,254</b>
2200	5110	COLLEGE INCENTIVE	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
2200	5113	TUITION REIMBURSEMENT	0	0	1,185	TUITION REIMBURSEMENT (1 EMPLOYEE) - ESTIMATED	2,000
							<b>TOTAL JUSTIFICATION: 2,000</b>
2200	5115	SLDPA RETIREE CONTRIBUTI	0	0	50,060	SLDPA PAYOUTS - RETIREE DISBURSEMENTS	0
							<b>TOTAL JUSTIFICATION: 0</b>
2200	5116	SICK LEAVE ANNL BUY BACK	7,330	7,917	6,038	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	7,370
							<b>TOTAL JUSTIFICATION: 7,370</b>
2200	5205	MULTIPLE DAY TRAINING	7,069	5,732	1,115	IMAGE TREND IT CONFERENCE (MN) (2) ILLINOIS FIRE CHIEFS CONFERENCE (IL) (1) MISCELLANEOUS FIRE CHIEF MEETINGS (IL) (2) ILLINOIS FIRE INSPECTORS MINI-SEMINARS (IL) (3) LAKE COUNTY/MIDWEST HAZ MAT CONFERENCE (IL) (9) INTERNATIONAL EMERGENCY MGR. CONFERENCE (CA) (1) ILLINOIS EMER. MGT. AGENCY CONFERENCE (IL) (1) FIRE INSPECTOR REGIONAL SEMINARS (IL) (2) MISCELLANEOUS TRAVEL/TRANSPORTATION/MILEAGE (EST.) TREND ADJUSTMENT	3,500 740 150 450 2,680 2,000 750 1,000 275 -3,000
							<b>TOTAL JUSTIFICATION: 8,545</b>
2200	5207	IS SERV & MAINT AGREEMEN	16,541	34,341	30,150	IMAGE TREND FIRE/EMS/CAD SOFTWARE MAINTENANCE STATE OF ILLINOIS EMS REPORT VALIDATION FEE	16,335 0

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2200	5207	IS SERV & MAINT AGREEMEN	16,541 ...	34,341 ...	30,150 ...	TARGET SOLUTIONS ANNUAL ADMINISTRATIVE/MAINTENANCE FEE	395
						TARGET SOLUTIONS ANNUAL LICENSE FEE (53 EMPLOYEES)	4,929
						MISCELLANEOUS SOFTWARE UPDATES	1,000
						MOBILE EYES FIRE INSP. SOFTWARE MAINTENANCE	7,500
						SIERRA WIRELESS MODEMS SUPPORT-CDS TECH SUPPORT	500
<b>TOTAL JUSTIFICATION:</b>							<b>30,659</b>
2200	5209	GAS & ELECTRIC	4,674	4,489	3,738	NATURAL GAS SERVICE (FS24, FS23, AND FS42)	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
2200	5211	EXTINGUISHER SERVICE	810	2,059	2,101	HYDROSTATIC TESTING/GENERAL SERVICE & MAINTENANCE	2,800
<b>TOTAL JUSTIFICATION:</b>							<b>2,800</b>
2200	5212	EMPLOYEE HEALTH INSURAN	1,038,986	1,042,774	1,035,253	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 1,091,155
<b>TOTAL JUSTIFICATION:</b>							<b>1,091,155</b>
2200	5213	GEN LIABILITY INSURANCE	413,140	327,600	357,450	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 418,080
<b>TOTAL JUSTIFICATION:</b>							<b>418,080</b>
2200	5220	MAINT OFF/SPEC EQUIPMEN	65,700	53,816	53,778	APPARATUS FIRE EXTINGUISHER MAINTENANCE BATTERY REPLACEMENT PROGRAM DIVE TEAM EQUIPMENT MAINTENANCE EMERGENCY MEDICAL SERVICE EQUIPMENT MAINTENANCE HAZARDOUS MATERIALS TEAM EQUIPMENT MAINTENANCE LADDER EQUIPMENT MAINTENANCE/ANNUAL TESTING OFFICE EQUIPMENT MAINTENANCE	3,000 5,848 6,234 14,250 8,020 7,100 750

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2200	5220	MAINT OFF/SPEC EQUIPMEN	65,700 ...	53,816 ...	53,778 ...	RESCUE EQUIPMENT MAINTENANCE SELF-CONTAINED BREATHING APPARATUS MAINTENANCE TORNADO SIREN MAINTENANCE CONTRACT TRAFFIC PREEMPTION EQUIPMENT MAINTENANCE (28) FITNESS EQUIPMENT MAINTENANCE	4,020 6,599 5,265 12,730 500
<b>TOTAL JUSTIFICATION:</b>							<b>74,316</b>
2200	5221	MAINT RADIO EQUIPMENT	9,191	7,801	5,096	MAINTENANCE FOR RADIO EQUIPMENT MISCELLANEOUS RADIO SPARE PARTS USDD STATION ALERTING SYSTEM MAINTENANCE (24 & 42)	5,500 4,500 1,800
<b>TOTAL JUSTIFICATION:</b>							<b>11,800</b>
2200	5222	MEMBERSHIP DUES	1,195	2,406	2,436	ILLINOIS FIRE CHIEFS ASSOCIATION (IFCA) (2) INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (IAFC) (2) METROPOLITAN FIRE CHIEFS ASSOCIATION (MFCA) (2) LAKE COUNTY FIRE CHIEFS ASSOCIATION (LCFCA) NORTHERN ILLINOIS FIRE SERVICE TRAINING ASSOCIATION INTERNATIONAL SOC. OF FIRE SERVICE INSTRUCT. (ISFSI) ILLINOIS SOCIETY OF FIRE SERVICE INSTRUCTORS (ISFSI) NATIONAL FIRE PROTECTION ASSOCIATION (NFPA) ILLINOIS FIRE INSPECTORS ASSOCIATION (IFIA) NORTHERN IL ARSON STRIKE FORCE (NIASF) INTERNATIONAL CODE COUNCIL (ICC) NORTHERN ILLINOIS EMERGENCY MGMT CONSORTIUM (NIEMC) INTERNATIONAL ASSOCIATION OF EMERGENCY MANAGERS CPR TRAINING CENTER RENEWAL FEE	900 480 100 0 75 75 100 175 100 80 135 40 190 275
<b>TOTAL JUSTIFICATION:</b>							<b>2,725</b>

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2200	5228	PRINTING & BINDING	2,569	1,489	0	EMERGENCY MEDICAL SERVICES	0
						PUBLIC EDUCATION/PUBLIC RELATIONS	900
						FIRE PREVENTION BUREAU	0
						BUILDING STAIRWELL/SERVICE SIGNAGE (PREPLAN) PROGRAM	680
<b>TOTAL JUSTIFICATION:</b>							<b>1,580</b>
2200	5231	REG & SPCL AGENCY ASSES\$	16,157	16,630	16,030	ST. FRANCIS EMS CONTINUING EDUCATION FEE	3,600
						ST. FRANCIS EMS ADMINISTRATIVE FEE	1,450
						CAFT MAINTENANCE ASSESSMENT FEE	10,000
						IDPH AMBULANCE/ENGINE REGISTRATION FEE (7)	350
						MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE)	6,000
						METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE	600
						AMERICAN HEART ASSOCIATION CPR INSTRUCTOR FEE	275
<b>TOTAL JUSTIFICATION:</b>							<b>22,275</b>
2200	5242	RETIREE HEALTH INSURANC	435,364	421,490	405,955	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	400,970
<b>TOTAL JUSTIFICATION:</b>							<b>400,970</b>
2200	5246	MEDICAL EXAMS	17,928	17,057	23,227	PERIODIC PHYSICALS (18 EMPLOYEES)	9,000
						MAINTENANCE PHYSICALS (31 EMPLOYEES)	9,300
						RETURN TO WORK PHYSICAL EXAMINATIONS - ESTIMATED	1,100
						HEPATITIS B IMMUNIZATIONS - REPLACEMENT FF/PM (2)	395
						PSA TEST (15)	600
<b>TOTAL JUSTIFICATION:</b>							<b>20,395</b>
2200	5248	FINGER PRINTING FEES	0	254	0	NEW EMPLOYEE FINGERPRINTING (10 CANDIDATES)	350
<b>TOTAL JUSTIFICATION:</b>							<b>350</b>

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2200	5299	MISC CONTRACTUAL SERVIC	307	487	14,662	MSDS DATABASE FOG DISINFECTION SERVICES (FIRE DEPARTMENT) GROUND EMERGENCY TRANSPORTATION SYSTEM (GEMT) REIMB NOTE: THE VILLAGE RECEIVES 100% OF GEMT REVENUE AND THEN REIMBURSES 50% TO THE STATE	700 15,600 300,000 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>316,300</b>
2200	5301	AUTO PETROL PRODUCTS	42,430	39,459	34,262	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	45,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
2200	5302	BOOKS & SUBSCRIPTIONS	3,584	5,049	3,982	FIRE PREVENTION BUREAU (UPDATED NFPA & ICC CODE BOOKS) FIRE SUPPRESSION SERVICES (IFSTA, MAGAZINES) HAZARDOUS MATERIALS TEAM NFPA CODE SUBSCRIPTION (HARD COPY) NFPA CODE SUBSCRIPTION (NETWORK COPY) NFPA HANDBOOKS IAFC HAZ MAT TEXT/ONLINE FIRE ENGINEERING (DIGITAL) FIRE HOUSE MAGAZINE (DIGITAL) IFSTAAND FIRE RELATED MANUALS	1,500 879 160 1,695 1,495 250 160 29 20 750
<b>TOTAL JUSTIFICATION:</b>							<b>6,938</b>
2200	5305	FIREFIGHTING SUPPLIES	106,885	119,200	130,245	DIVE TEAM SUPPLIES/EQUIPMENT FIRE EXTINGUISHER SUPPLIES/EQUIPMENT FIRE HOSE SUPPLIES/EQUIPMENT FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.) FIRE INVESTIGATION SUPPLIES/EQUIPMENT	4,210 230 10,600 1,000 1,449

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2200	5305	FIREFIGHTING SUPPLIES...	106,885	119,200	130,245	FIRE SUPPRESSION SUPPLIES/EQUIPMENT HAZARDOUS MATERIALS RESPONSE SUPPLIES/EQUIPMENT PUBLIC EDUCATION SUPPLIES/EQUIPMENT RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT - GENERAL RADIO COMMUNICATIONS SUPPLIES/EQUIPMENT - EOC UPDATE SELF-CONTAINED BREATHING APPARATUS SUPPLIES/EQUIPMENT TECHNICAL RESCUE RESPONSE SUPPLIES/EQUIPMENT FIRE HYDRANT MARKING PROGRAM FOAM SUPPLIES	8,450 550 1,036 35,735 9,984 13,839 1,500 0 9,875
<b>TOTAL JUSTIFICATION:</b>							<b>98,458</b>
2200	5310	VEHICLE MAINTENANCE	49,029	48,769	51,058	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	55,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>55,000</b>
2200	5311	BLDG/GROUNDS MAINTENAN	29,611	89,213	9,931	GENERAL CLEANING SUPPLIES MISCELLANEOUS STATION MAINTENANCE (PUBLIC WORKS) MISCELLANEOUS STATION MAINTENANCE (PAINT/MATERIALS) GENERAL LANDSCAPING IMPROVEMENTS (STA. 24) REPLACEMENT DOOR MATS (STA. 24/23/42) STATION 24 CARPET CLEANING EXTERIOR WINDOW WASHING (STA. 24) MISCELLANEOUS STATION 23 COSTS	6,500 10,000 2,500 300 60 1,200 800 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>31,360</b>
2200	5312	MEDICAL SUPPLIES	19,278	19,714	98,442	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES (NOTE: INCLUDES NON-REIMBURSED MEDICATIONS & INFECTIOUS DISEASE CONTAINMENT SUPPLIES)	28,000 0 20,000

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>48,000</b>
2200	5313	IS MISC EQPT & SUPPLIES	22,436	22,693	32,249	REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS (3) REPLACEMENT DESKTOP LASER PRINTERS (1) REPLACEMENT EMS RUGGED LAPTOP COMPUTERS (2) REPLACEMENT MOBILE DATA TERMINAL (MDT) (2) MISC. COMPUTER HARDWARE (EX. CABLES, MEMORY, HUBS) MICROSOFT SURFACE PRO TABLETS 512 GB HD 50" 4K LED TV- STATION 24 APPARATUS BAY MONITOR SURFACE PRO TABLETS WARRANTY AND CASE TABLET FOR FIRE INSPECTOR WEB CAM FOR EOC	5,550 525 7,000 7,600 2,000 2,000 1,500 1,600 4,100 500
<b>TOTAL JUSTIFICATION:</b>							<b>32,375</b>
2200	5315	SMALL TOOLS & EQUIPMENT	0	900	7,634	READY RACK HOSE DRYER (NEW STATION 23) REPLACEMENT VACUUM (STA. 24/23/42) REPLACEMENT COMMERCIAL WASHING MACHINE (STA. 24)	8,500 300 1,600
<b>TOTAL JUSTIFICATION:</b>							<b>10,400</b>
2200	5317	MISC OPERATING SUPPLIES	5,703	6,738	6,755	INCIDENTALS (RETIREMENTS, PROMOTIONS, SUPPLIES) LAUNDRY SUPPLIES/EQUIPMENT REPLACEMENT MATTRESSES KNOX BOXES (RESIDENTIAL PROGRAM)(FIRE PREVENTION) REPLACEMENT KITCHEN SUPPLIES MISC SUPPLIES FOR NEW STATION 23	1,000 1,500 1,665 750 500 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>7,915</b>
2200	5318	OFFICE SUPPLIES	5,517	5,013	4,943	GENERAL OFFICE SUPPLIES	2,000

**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
2200	5318	OFFICE SUPPLIES...	5,517 ...	5,013 ...	4,943 ...	PRINTER SUPPLIES (LASER & INK JET)	2,000
						MISC OFFICE SUPPLIES NEW FIRE STATION 23	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
2200	5319	PROTECTIVE CLOTHING/SUP	37,123	41,182	42,511	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION)	20,864
						TURNOUT CLOTHING (FIRE SUPPRESSION) - 1 NEW EMP.	2,608
						TURNOUT CLOTHING MAINTENANCE/REPAIRS (FIRE SUPPRESS.)	750
						REPLACEMENT FIRE HELMETS (FIRE SUPPRESSION)	1,200
						FIRE HELMET (FIRE SUPPRESSION) - 1 NEW EMP.	265
						REPLACEMENT GLOVES (FIRE SUPPRESSION)	1,020
						REPLACEMENT LEATHER BOOTS (FIRE SUPPRESSION)	3,320
						LEATHER BOOTS (FIRE SUPPRESSION) - 1 NEW EMP.	415
						REPLACEMENT STREAMLIGHT FLASHLIGHTS (FIRE SUPPRESSION)	300
						REPLACEMENT FIRE HELMET LIGHTS (FIRE SUPPRESSION)	570
						REPLACEMENT SPLASH PROTECTION GLASSES (EMER. MEDICAL)	180
						REPLACEMENT SURGICAL GLOVES (EMERGENCY MEDICAL)	2,850
						REPLACEMENT ANSI/OSHA SAFETY VESTS (EMERGENCY MEDICAL)	240
						INTEGRATED PERSONAL ESCAPE ROPE SYSTEM - 1 NEW EMP.	310
						REPLACEMENT BALLISTIC VESTS (FIRE SUPPRESSION)	3,000
						BALLISTIC HELMETS	1,725
						REPLACEMENT FIREFIGHTING HOODS	1,425
<b>TOTAL JUSTIFICATION:</b>							<b>41,042</b>
2200	5327	IS MISC SOFTWARE	0	0	3,250	IMAGETREND DASHBOARD MANAGEMENT SOFTWARE	3,500
						ALADTEC SOFTWARE ANNUAL FEE (50 MEMBERS)	4,200
<b>TOTAL JUSTIFICATION:</b>							<b>7,700</b>
2200	5707	TRANSFER TO CERF	576,968	592,170	757,205	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	715,235

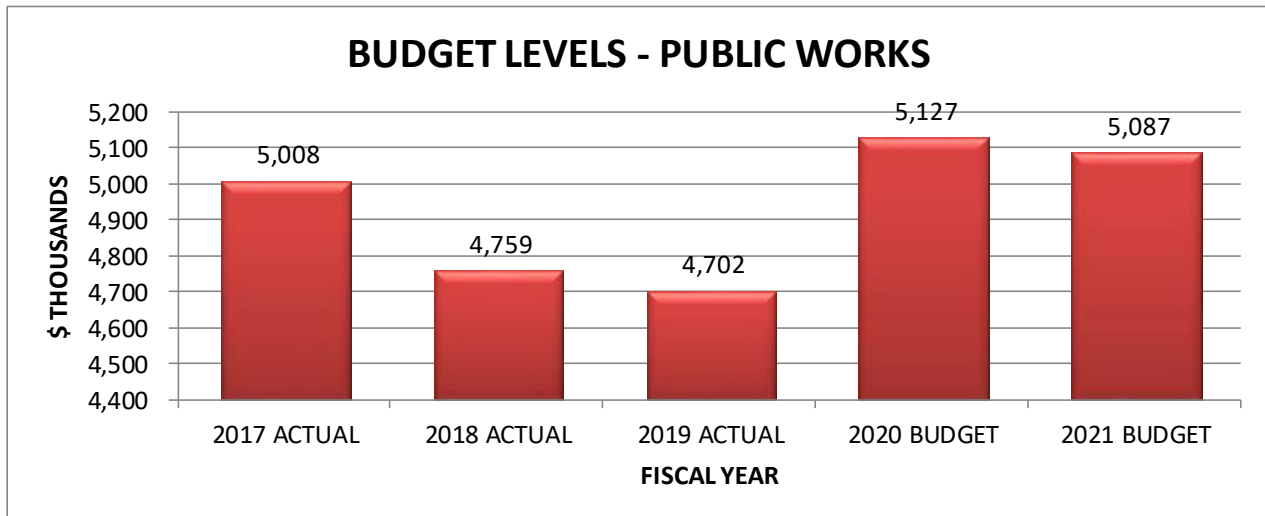
**FY 2021 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 715,235</b>
2200	5820	TRANSFER TO 911 FUND	0	0	0	TRANSFER TO 911 FUND	0
							<b>TOTAL JUSTIFICATION: 0</b>
			11,835,949	12,810,557	12,786,026		
							13,313,208

## GENERAL FUND

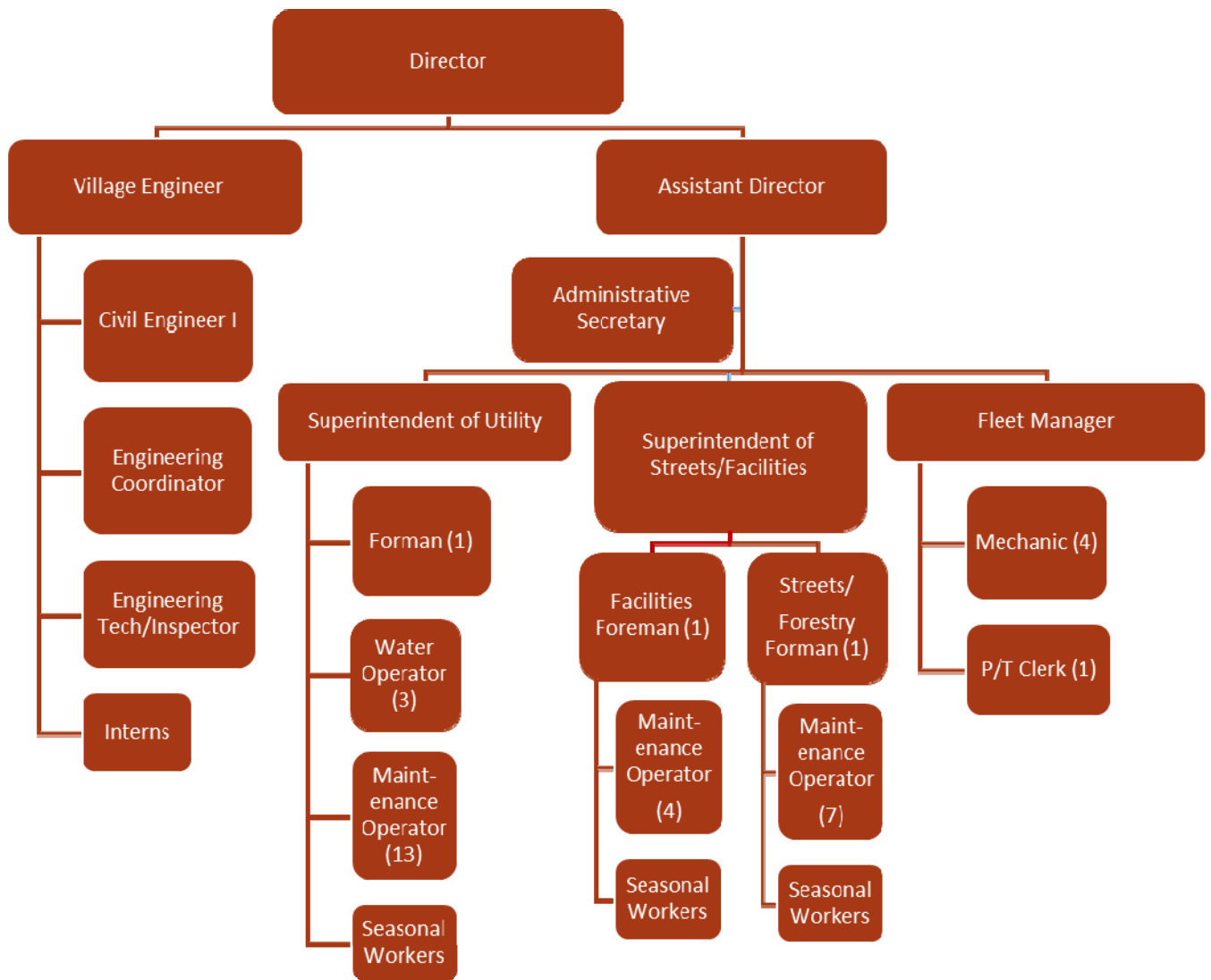
### Public Works Department

Public Works Administration .....	\$593,182
Facilities .....	\$1,191,980
Commuter Parking .....	\$54,132
Fleet Services .....	\$765,770
Engineering/CIP .....	\$433,003
Street Division.....	\$1,053,225
Forestry Division .....	\$995,765
<b>TOTAL.....</b>	<b>\$5,087,057</b>



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

# Village of Wheeling Public Works Department January 1, 2021












## Public Works Department

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

### 2020 ACCOMPLISHMENTS

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

-  Managed the Capital Improvement Plan (CIP) to accomplish various projects, which include street, sidewalk, storm water, sewer, water, HVAC, roof, and other infrastructure improvements. During FY 2020, spent approximately \$13 million on various projects; a typical contract included less than 2% contingency funding. Some projects were postponed due to the Covid-19 pandemic.
-  Oversaw the upgrade of the motor starter cabinet for Well #7 and control cabinet at the Dundee Sanitary Lift Station to ensure continued effectiveness and efficiency.
-  Oversaw the water main interconnection with Illinois American Water, located at Hintz and Wolf Roads; this reduces the risk of interruption to the Village's water supply and provides service to residents that currently do not have access to the Village's water supply.
-  Oversaw the Sanitary Sewer Lining Program, consisting of approximately 4,340 linear feet of sanitary sewer within the Northgate Parkway, Strong Street, 12<sup>th</sup> Street, Egidi Drive and Colonial subdivision.
-  Supervised the Eastchester Drainage Improvements including rerouting storm sewer flows from Eastchester into Echo Lake, installation of storm sewer pipe, catch basins, roadway resurfacing in the East Dunhurst subdivision, and increasing the detention volume within the Longtree Basin.
-  Received and placed into service two regenerative air street sweepers (Tymco), one truck mounted hydro excavator (Van-Con) and one skid steer, in addition to replacing a wing plow assembly on one tandem axle truck.
-  Outfitted three SUVs for the Police Department, and placed one van in service for the Fire Department.
-  Set-up three retired patrol vehicles for use by Community Development (CD) by removing all Police equipment, graphics and vehicle wrap and installed amber warning lights, center console and CD graphics and numerals.
-  Facilitated participation in both the GovDeals.com and Northwest Municipal Conference (NWMC) Surplus Vehicle and Equipment Auction.

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

- ⊗ Applied and received \$1 million of state assistance through the Illinois Environmental Protection Agency (IEPA); the funds will be used to replace approximately 105 lead service lines that run from the municipal water main to the residence.
- ⊗ Applied and received \$1.5 million of assistance from the Regional Transportation Authority through the PACE bus division to reconstruct 1,000 linear feet of Old Willow Road.

***STATED GOAL: Evaluate infrastructure projects to attract new development***

- ⊗ Managed the construction activities of the Street Improvement Program, including 24,136 linear feet of full width street improvements in various locations including Tahoe Village, Malibu Cove, Eastwood Trails, Chelsea Cove, and Lexington Commons.
- ⊗ Supervised the Sanitary Sewer Evaluation Service (SSES) Program that identifies sources of inflow/infiltration through manhole inspections, dye flooding and sewer televising. In 2020, the department inspected over 172 manholes and televised 9,222 linear feet of sewer.
- ⊗ Managed construction activities of the Dunhurst Storm Sewer Improvements including installation of approximately 2,500 feet of storm sewer pipe and numerous curb line catch basin inlets. The improvements were designed to reduce the overland flow and redirect the existing storm sewer flow south to an existing 48" storm sewer pipe.
- ⊗ Managed construction activities of the Longtree Basin Excavation/Storm Sewer Installation Project including mass grading of the entire property as well as the installation of storm sewer piping extending from Schoenbeck Road to the southeast corner of the detention basin. The Village enlarged the basin from seven to approximately twelve acre feet of detention volume.

***STATED GOAL: Revitalize Wheeling's community image***

- ⊗ Managed contractual services for the re-coating of Elevated Tank #5.
- ⊗ Replaced 100 regulatory and identification street signs as part of an annual replacement program, while eliminating approximately 10 unnecessary roadway signs and posts.
- ⊗ Repaired 43 streetlights, 13 street signs, and collected 49 bags of litter on right-of-ways.
- ⊗ Upgraded 35 exterior light fixtures to LED at municipal facilities, including in-ground and parking lot lighting.
- ⊗ Supervised the contractual planting of 57 parkway trees.
- ⊗ Managed trimming work on 1,935 parkway trees (1,846 contractually and 89 in-house), and removed 153 diseased or dying parkway trees (107 contractually and 46 in-house).
- ⊗ Purchased approximately 269,700 pounds of asphalt to accomplish substantial street repairs and to repair 1,707 potholes in-house.

- ⊗ Performed in-house concrete repairs utilizing 88 yards of concrete to replace or repair 4,417 square feet of flat work and 65 linear feet of curb.
- ⊗ Supervised sandblasting and painting of approximately 197 fire hydrants, including re-taping, re-numbering, and installing new marking flags after contractor completed work.

## 2021 OBJECTIVES/GOALS

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

- ⊗ Collaborate with Community Development to select gap locations in the existing sidewalk network for sidewalk construction.

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

- ⊗ Oversee contractual roof replacements at South Receiving Station, Metra Station and Police Department, as well as any repairs necessary at other Village owned facilities.
- ⊗ Perform project management of the Street Improvement Program that will consist of resurfacing approximately 17,000 linear feet of roadway located in Dunhurst Subdivision, Longtree Subdivision, Willow Road, Diens Drive, Allendale Drive and Quail Hollow Lane.
- ⊗ Perform project management of the water main program on Gilman, Willis, Alice and Noel, a project that will include approximately 5,000 linear feet of piping and street resurfacing.
- ⊗ Oversee the replacement of fuel pumps and terminals at the Public Works fuel island.
- ⊗ Install new computer and *WatchGuard* camera system in 15 squad cars; outfit one Toyota Tundra for the Police Department, and help the Fire Department prepare specifications for a new fire engine.

### ***IDENTIFIED GOAL: Evaluate infrastructure projects to attract new development***

- ⊗ Complete the updating and re-mapping of the Buffalo Creek floodplain.
- ⊗ Assess, televise and map the Village's existing storm water system for rehabilitation.
- ⊗ Supervise the planning and engineering documentation required by IDOT for the future installation of approximately 2,550 linear feet of water main on Milwaukee Avenue from River Mill to Sumac Lane.

### ***IDENTIFIED GOAL: Revitalize Wheeling's community image***

- ⊗ Oversee the Streetlight Replacement Program that replaces concrete light poles in the Picardy/Meyerson, Mayer and Strong subdivisions.
- ⊗ Perform project management on the Lake Cook Road Improvements that includes lighting, sound wall construction, utility relocation, and median landscaping.
- ⊗ Supervise contractual staining of approximately 6,130 linear feet of uniform fence along Elmhurst Road.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2020	Actual 2019	Actual 2018
<b>Stated Goal: Ensure strong financial policies, practices, and public transparency</b>				
Type of Measure: <b>Effectiveness</b>				
Avoidable Accidents & Injuries	<5	3	4	1
<b>Stated Goal: Ensure strong financial policies, practices, and public transparency</b>				
Type of Measure: <b>Efficiency and Output</b>				
Average Cost to Maintain Vehicles (Per Mile)	\$1.25	\$1.18	\$1.09	\$1.31
Salt Utilized (Tons) per Snow Event	<1,000	646	1,540	1,114
Asphalt Used for Street Maintenance (Tons)	<200	135	97.26	158
Concrete Poured (Cubic Yards)	>100	88	113	85
<b>Stated Goal: Evaluate infrastructure Projects to attract new development</b>				
Type of Measure: <b>Efficiency</b>				
Sanitary and Storm Sewer Relining Program (Linear Feet)	7,250	3,903	N/A	4,688
Miles (+/-) From Actual Mileage When Preventative Maintenance Due	-1,356	-1432	-1,732	-1,077
<b>Stated Goal: Evaluate infrastructure Projects to attract new development</b>				
Type of Measure: <b>Output</b>				
No. of Water Main Breaks Repaired	<15	17	12	14
No. of Sanitary Sewer Complaints	<10	9	10	18
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet)	10,000	9,222	17,307	44,101
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	10,000	5,368	2,000	7,689
Linear Feet of Sanitary Sewer Rodding	>150,000	175,660	132,289	137,461

AUTHORIZED PERSONNEL	FY 2021	FY 2020	Increase/ Decrease
<b>Administration Division</b>			
Director of Public Works	1	1	-
Assistant Director of Public Works	1	1	-
Administrative Secretary	1	1	-
<b>Division Total</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>Fleet Services Division</b>			
Fleet Services Manager	1	1	-
Mechanic	4	4	-
<b>Division Total – FULL-TIME</b>	<b>5</b>	<b>5</b>	<b>-</b>
Part-Time Clerk	1	1	-
<b>Division Total – PART-TIME</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>**Streets &amp; Facilities Division</b>			
Superintendent of Streets & Facilities	1	1	-
Streets/Forestry Foreman	1	1	-
Facilities Foreman	1	1	-
Maintenance Operators***	11	11	-
<b>Division Total</b>	<b>14</b>	<b>14</b>	<b>-</b>
<b>Engineering/CIP Division</b>			
Village Engineer	1	1	-
Civil Engineer I	1	1	-
Contract Assistant	1	1	-
Engineering Tech/Inspector	1	1	-
<b>Division Total</b>	<b>4</b>	<b>4</b>	<b>-</b>
<b>*Utility Division</b>			
Superintendent of Utility	1	1	-
Foreman	1	1	-
Water Operators	3	3	-
Maintenance Operators	13	13	-
<b>Division Total</b>	<b>18</b>	<b>18</b>	<b>-</b>
<b>TOTAL PART-TIME</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>TOTAL FULL-TIME</b>	<b>44</b>	<b>44</b>	<b>-</b>

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

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

**FY 2021 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1500	5101	LONGEVITY	0	600	1,200	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (2) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	1,200 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1500	5102	OVERTIME	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1500	5104	SALARIES	370,788	362,679	344,353	SALARIES FOR DIVISION EMPLOYEES	375,840
<b>TOTAL JUSTIFICATION:</b>							<b>375,840</b>
1500	5105	LOCAL TRAINING & MEETING	606	295	268	MISC LOCAL TRAINING AND SEMINARS	650
<b>TOTAL JUSTIFICATION:</b>							<b>650</b>
1500	5108	EMPLOYER CONTRIBUTIONS	65,953	60,681	76,444	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 73,620
<b>TOTAL JUSTIFICATION:</b>							<b>73,620</b>
1500	5111	UNEMPLOYMENT COMPENSATION	11,908	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1500	5115	SLDPA RETIREE CONTRIBUTIONS	0	0	14,503	SLDPA RETIREE CONTRIBUTIONS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1500	5116	SICK LEAVE ANNUAL BUY BACK	592	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>

**FY 2021 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1500	5205	MULTIPLE DAY TRAINING	3,025	3,432	0	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) CONF & EXPO - INCL REG & TRAVEL EXPENSES (MO)	0 2,550
						IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (IPELRA) CONFERENCE - INCL REG & TRAVEL EXPENSES (GALENA)	0 1,800
<b>TOTAL JUSTIFICATION:</b>							<b>4,350</b>
1500	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1500	5207	IS SERV & MAINT AGREEMEN	499	541	291	COUNT-ME-IN TIMECARD MAINTENANCE FEE	510
<b>TOTAL JUSTIFICATION:</b>							<b>510</b>
1500	5209	GAS & ELECTRIC	8,350	10,710	9,339	NATURAL GAS SERVICE FOR 77 W HINTZ RD	10,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1500	5212	EMPLOYEE HEALTH INSURAN	62,813	62,202	54,524	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 64,785
<b>TOTAL JUSTIFICATION:</b>							<b>64,785</b>
1500	5213	GEN LIABILITY INSURANCE	19,295	15,300	16,695	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 19,530
<b>TOTAL JUSTIFICATION:</b>							<b>19,530</b>
1500	5220	MAINT OFF/SPEC EQUIPMEN	502	654	745	PHOTOCOPIER SERVICES PER AGREEMENT (ADMIN & FLEET) AND MISC EQUIP REPAIRS/MAINTENANCE DEPT. PLOTTER SUPPLIES AND/OR MAINTENANCE (2) COUNT-ME-IN FINGERPRINT READERS	0 2,000 600 270

**FY 2021 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 2,870</b>
1500	5221	MAINT RADIO EQUIPMENT	26	0	33		
							<b>TOTAL JUSTIFICATION:</b>
1500	5222	MEMBERSHIP DUES	471	550	447	(2)AMERICAN PUBLIC WORKS ASSOCIATION NORTHWEST COMMUNITY CONSORTIUM	350 100
							<b>TOTAL JUSTIFICATION: 450</b>
1500	5228	PRINTING & BINDING	590	141	1,118	SIDWELL UPDATES APWA ANNUAL NATIONAL PW WEEK POSTER	125 25
							<b>TOTAL JUSTIFICATION: 150</b>
1500	5242	RETIREE HEALTH INSURANC	11,987	12,026	12,372	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	12,755
							<b>TOTAL JUSTIFICATION: 12,755</b>
1500	5246	MEDICAL EXAMS	1,984	2,167	2,827	ANNUAL EMPLOYEE HEARING TEST, AND HEP B IMMUNIZATIONS (PER OSHA) CDL RANDOM DRUG & ALCOHOL TESTING (PER DOT)	0 1,700 1,500
							<b>TOTAL JUSTIFICATION: 3,200</b>
1500	5299	MISC CONTRACTUAL SERVIC	307	487	41,018	DEPT SHARE OF MSDS ON-LINE (SDS COMPLIANCE)	672
							<b>TOTAL JUSTIFICATION: 672</b>
1500	5301	AUTO PETROL PRODUCTS	1,601	501	355	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0 1,000

**FY 2021 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 1,000</b>
1500	5302	BOOKS & SUBSCRIPTIONS	0	0	88		
							<b>TOTAL JUSTIFICATION:</b>
1500	5310	VEHICLE MAINTENANCE	360	301	1,099	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 600
							<b>TOTAL JUSTIFICATION: 600</b>
1500	5313	IS MISC EQPT & SUPPLIES	0	1,475	2,643	(2) REPLACEMENT COMPUTER TO MEET MIN. VILLAGE SPECS TRAINING ROOM PROJECTOR, AMPLIFIER & SWITCH BOX	3,500 10,000
							<b>TOTAL JUSTIFICATION: 13,500</b>
1500	5315	SMALL TOOLS & EQUIPMENT	0	0	7,340		
							<b>TOTAL JUSTIFICATION:</b>
1500	5317	MISC OPERATING SUPPLIES	4,080	3,639	3,480	SUPPLIES FOR DEPT MEETINGS, AROUND-THE-CLOCK EMERGENCY RESPONSE OPERATIONS, COMMUNICATIONS EQUIPMENT (I.E. CELL PHONES; CHARGERS), ETC.	0 0 3,500
							<b>TOTAL JUSTIFICATION: 3,500</b>
1500	5318	OFFICE SUPPLIES	2,462	3,968	5,085	MISC GENERAL DEPT SUPPLIES (DESK, PAPER, FILING, ETC).	4,000
							<b>TOTAL JUSTIFICATION: 4,000</b>
1500	5319	PROTECTIVE CLOTHING/SUP	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>

**FY 2021 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1500	5323	AWARDS/DONATIONS	17	29	185	RETIREE ENGRAVED PLATES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			568,216	542,377	596,452		
							593,182

**FY 2021 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1220	5101	LONGEVITY	4,699	2,900	4,158	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.5) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	300 3,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,300</b>
1220	5102	OVERTIME	14,725	18,690	10,623	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. SNOW/ICE CONTROL, EMERGENCY BLDG REPAIRS )	0 16,000
<b>TOTAL JUSTIFICATION:</b>							<b>16,000</b>
1220	5103	SEASONAL HELP	10,134	5,268	0	SEASONAL EMPLOYEE (COOK COUNTY RATE OF \$13/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
1220	5104	SALARIES	435,213	429,271	457,293	SALARIES FOR DIVISION EMPLOYEES	469,670
<b>TOTAL JUSTIFICATION:</b>							<b>469,670</b>
1220	5105	LOCAL TRAINING & MEETING	1,790	2,425	1,091	MISC TRAINING, SEMINARS, CERTIFICATIONS, & CDL REIMBURSEMENT PER CBA	0 2,560
<b>TOTAL JUSTIFICATION:</b>							<b>2,560</b>
1220	5106	UNIFORM ALLOWANCE	2,790	2,473	1,738	UNIFORMS FOR EMPLOYEES, INCL. SUPT, FOREMAN & SEASONALS CARRYOVER PER CBA	2,600 400
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
1220	5108	EMPLOYER CONTRIBUTIONS	86,897	78,498	94,912	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 98,600
<b>TOTAL JUSTIFICATION:</b>							<b>98,600</b>

**FY 2021 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1220	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1220	5115	SLDPA RETIREE CONTRIBUTION	29,195	0	20,836		
<b>TOTAL JUSTIFICATION:</b>							
1220	5116	SICK LEAVE ANNUAL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	775
<b>TOTAL JUSTIFICATION:</b>							<b>775</b>
1220	5205	MULTIPLE DAY TRAINING	24	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1220	5206	CONSULTING SERVICES	0	6,310	0	ROOF CONSULTING SERVICES (ALL BUILDINGS ON EVERY OTHER YEAR ROTATION) PW, VH, AND FIRE STATION 24	0 5,600
<b>TOTAL JUSTIFICATION:</b>							<b>5,600</b>
1220	5207	IS SERV & MAINT AGREEMENT	0	354	887	MAINT AGREEMENT OF UPS [BATTERY BACKUP]-VH & FS#24	1,550
<b>TOTAL JUSTIFICATION:</b>							<b>1,550</b>
1220	5208	DEBRIS DUMP CHARGES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1220	5210	EXTERMINATION SERVICE	0	0	0	AGREEMENT FOR ROUTINE PEST SPRAYING OF ALL VILLAGE FACILITIES ON-CALL REMOVAL OF BEES AND RODENTS FROM PUBLIC RIGHT-OF-WAY AND ROUTINE SURVEILLANCE OF RODENT NESTING AREAS AND OTHER PEST CONTROL PROBLEMS	6,200 0 800 0 0

**FY 2021 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1220	5210	EXTERMINATION SERVICE...	0	0	0	(MOVED FROM CD - 1300)	0
<b>TOTAL JUSTIFICATION:</b>							<b>7,000</b>
1220	5212	EMPLOYEE HEALTH INSURAN	69,769	78,239	75,263	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 78,435
<b>TOTAL JUSTIFICATION:</b>							<b>78,435</b>
1220	5213	GEN LIABILITY INSURANCE	29,510	23,400	25,530	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 29,860
<b>TOTAL JUSTIFICATION:</b>							<b>29,860</b>
1220	5215	JANITORIAL SERVICES	82,320	87,800	81,628	JANITORIAL CARPET CLEANING FLOOR MATS (FLEET)	80,000 14,500 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>96,500</b>
1220	5220	MAINT OFF/SPEC EQUIPMEN	11,869	12,782	13,017	SEMI/ANNUAL MAINT OF FIRE SYSTEMS/ALARMS/EXTINGUISHERS TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS RECERTIFICATION OF AIR MONITORING SYSTEMS-PW, FD#24 RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD	7,000 3,500 2,500 600
<b>TOTAL JUSTIFICATION:</b>							<b>13,600</b>
1220	5222	MEMBERSHIP DUES	99	17	0		
<b>TOTAL JUSTIFICATION:</b>							
1220	5228	PRINTING & BINDING	100	0	0		

**FY 2021 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
1220	5233	RENTAL EQUIPMENT	2,811	1,018	768	FLOOR MACHINE (UNDER 36" FOR VH AND PW)	1,200
							<b>TOTAL JUSTIFICATION: 1,200</b>
1220	5242	RETIREE HEALTH INSURANC	0	0	0	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	0
							<b>TOTAL JUSTIFICATION: 0</b>
1220	5299	MISC CONTRACTUAL SERVIC	113,840	89,529	167,812	MIGRATORY BIRD CONTROL (ON HOLD)	0
						INTERNAL SPRINKLER SYSTEM INSPECTION (EVERY 5 YEARS)	0
						TESTING & REPAIR OF GENERATORS/TRANSFER SWITCH	6,000
						ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING	6,500
						QUALIFIED ELEVATOR INSPECTOR FOR TESTING (PER IL LAW)	1,600
						HVAC CHILLER & AUTOMATION SYSTEM, VILLAGE HALL	12,100
						HVAC MAINTENANCE	28,000
						ROOFTOP EXHAUST FANS MAINTENANCE	7,600
						BLDG AUTOMATION SYSTEM INSPECTIONS & MAINT, FD#24	5,200
						GARAGE DOOR INSPECTIONS & MAINTENANCE	3,400
						FOG DISINFECTION SERVICES (PW & VH LOCATIONS)	32,100
						MISC SVCS (ELECTRIC, PLUMBING, MASONRY, ETC.)	27,000
						ROOF REPAIR SERVICES	20,000
							<b>TOTAL JUSTIFICATION: 149,500</b>
1220	5301	AUTO PETROL PRODUCTS	4,844	5,149	5,220	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0
						INCLUDES STANDBY GENERATORS.	0
							6,500
							<b>TOTAL JUSTIFICATION: 6,500</b>

**FY 2021 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1220	5303	CHEMICALS	2,334	1,794	1,637	CENTENNIAL FOUNTAIN CHEMICALS	500
						MISC CHEMICALS (E.G. PAINT, THINNER, SOLVENTS)	1,500
						SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1220	5309	JANITORIAL SUPPLIES	31,468	34,937	33,696	CLEANING SUPPLIES & PAPER PRODUCTS, ALL MUNICIPAL BLDGS	35,000
<b>TOTAL JUSTIFICATION:</b>							<b>35,000</b>
1220	5310	VEHICLE MAINTENANCE	10,235	8,073	8,604	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 13,000
<b>TOTAL JUSTIFICATION:</b>							<b>13,000</b>
1220	5311	BLDG/GROUNDS MAINTENAN	48,193	72,338	35,682	PD REAR DOOR REPAIR/REPLACEMENT MISC REPAIRS, SUPPLIES, & IMPROVEMENTS TO MUNICIPAL BUILDINGS/GROUNDS INCL. CEMETERY, CENT. FOUNTAIN, ETC.	10,000 0 50,000
<b>TOTAL JUSTIFICATION:</b>							<b>60,000</b>
1220	5313	IS MISC EQPT & SUPPLIES	1,816	2,950	50	REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1220	5315	SMALL TOOLS & EQUIPMENT	6,218	6,705	32,377	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP	7,000
<b>TOTAL JUSTIFICATION:</b>							<b>7,000</b>
1220	5317	MISC OPERATING SUPPLIES	2,842	3,355	5,305	CAMERA REPLACEMENTS - MUNICIPAL BUILDINGS	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1220	5319	PROTECTIVE CLOTHING/SUP	3,416	1,025	1,023	SAFETY & WEATHER GEAR; PPE SUPPLIES	2,000

**FY 2021 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 2,000</b>
1220	5322	WATER CHARGE	23,118	24,121	31,772	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT THE METRA COMMUTER STATION	0 26,000
							<b>TOTAL JUSTIFICATION: 26,000</b>
1220	5707	TRANSFER TO CERF	33,300	59,985	74,355	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 51,530
							<b>TOTAL JUSTIFICATION: 51,530</b>
			1,063,571	1,059,404	1,185,276		1,191,980

**FY 2021 BUDGET WORKSHEET  
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1170	5209	GAS & ELECTRIC	13,159	10,861	7,584	VILLAGE PAYS FOR ELECTRICITY FOR METRA TRAIN STATION & THE LIGHTS FOR THE WEST METRA LOT; LYNMARK PAYS FOR THE ELECTRICITY FOR THE EAST LOT LIGHTS. NATURAL GAS (FOR STATION) & ELECTRIC SERVICE	0 0 0 13,000
<b>TOTAL JUSTIFICATION:</b>							<b>13,000</b>
1170	5220	MAINT OFF/SPEC EQUIPMEN	11,015	11,045	7,402	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 ANNUAL COST TO RECERTIFY RPZ ANNUAL COST OF WEBOFFICE FOR COIN MACHINES MAINTENANCE OF FIRE AND BURGLAR ALARM EQUIPMENT ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS (YR 1 OF 3-YR AGREEMENT)	0 0 0 1,500 300 3,840 1,500 0 1,702
<b>TOTAL JUSTIFICATION:</b>							<b>8,842</b>
1170	5228	PRINTING & BINDING	0	3,339	0	PRINTING OF MONTHLY PARKING PERMITS (EVERY 2 YRS)	3,400
<b>TOTAL JUSTIFICATION:</b>							<b>3,400</b>
1170	5232	RENTAL AGREEMENTS	24,991	25,066	24,467	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. MONTHLY PAYMENT TO TOWN CENTER DEVELOPER TO MAINTAIN EAST METRA PARKING LOT (\$500/MO)	0 0 0 0 11,500 0 6,000

**FY 2021 BUDGET WORKSHEET  
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 17,500</b>
1170	5236	CREDIT CARD FEES	5,920	6,489	2,649	METRA CREDIT CARD & MOBILE PROCESSING FEES (REIMBURSED)	6,540
							<b>TOTAL JUSTIFICATION: 6,540</b>
1170	5303	CHEMICALS	0	0	0	SALT FOR SNOW/ICE CONTROL (MOVED FROM 1170-5311)	2,000
							<b>TOTAL JUSTIFICATION: 2,000</b>
1170	5311	BLDG/GROUNDS MAINTENAN	1,195	3,970	2,668	MISC COMMUTER PARKING REPAIRS/REPLACEMENTS (E.G. OVERHEAD CABLES, PAY MACHINES, LIGHTS)	0 2,000
						SALT FOR SNOW/ICE CONTROL (MOVED TO 1170-5303)	0
							<b>TOTAL JUSTIFICATION: 2,000</b>
1170	5322	WATER CHARGE	512	455	308	WATER CHARGES	850
							<b>TOTAL JUSTIFICATION: 850</b>
			56,792	61,225	45,079		54,132

**FY 2021 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1240	5101	LONGEVITY	3,600	4,484	3,551	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2)	0 0 2,600
<b>TOTAL JUSTIFICATION:</b>							<b>2,600</b>
1240	5102	OVERTIME	3,306	5,139	202	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. EMERGENCY SERVICE/REPAIRS TO VEHICLES OR EQUIP)	0 4,500
<b>TOTAL JUSTIFICATION:</b>							<b>4,500</b>
1240	5104	SALARIES	474,087	464,381	463,805	SALARIES FOR DIVISION EMPLOYEES	481,330
<b>TOTAL JUSTIFICATION:</b>							<b>481,330</b>
1240	5105	LOCAL TRAINING & MEETING	2,033	1,507	2,955	MISC TRAINING/SEMINARS RELATED TO DIV PERSONNEL CDL REIMBURSEMENT, PER CBA FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING LOCAL EVT TRAINING AT MABAS & EVT/ASE CERTIFICATIONS MFMA & CFA TRAINING MFMA ANNUAL FORD, CHEVROLET, CHRYSLER MEETINGS	660 30 550 90 800 100
<b>TOTAL JUSTIFICATION:</b>							<b>2,230</b>
1240	5106	UNIFORM ALLOWANCE	5,930	6,509	6,228	UNIFORM RENTAL SAFETY BOOT ALLOTMENT PER CBA UNIFORMS/CLOTHING FOR EMPLOYEES, INCL. SUPT TOOL ALLOWANCE PER CBA TREND ADJUSTMENT	3,800 800 600 2,600 -800
<b>TOTAL JUSTIFICATION:</b>							<b>7,000</b>
1240	5108	EMPLOYER CONTRIBUTIONS	92,293	84,019	96,244	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION	0

**FY 2021 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1240	5108	EMPLOYER CONTRIBUTIONS	92,293 ...	84,019 ...	96,244 ...	EMPLOYEES	95,655
<b>TOTAL JUSTIFICATION:</b>							<b>95,655</b>
1240	5115	SLDPA RETIREE CONTRIBUTI	0	0	31,517		
<b>TOTAL JUSTIFICATION:</b>							
1240	5116	SICK LEAVE ANNL BUY BACK	1,256	1,288	1,323	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	1,335
<b>TOTAL JUSTIFICATION:</b>							<b>1,335</b>
1240	5205	MULTIPLE DAY TRAINING	2,333	2,196	60	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) OR NATIONAL ASSOCIATION OF FLEET ADMINISTRATORS (NAFA) FLEET MANAGEMENT ASSOCIATION INSTITUTE EXPO INCL REG & TRAVEL EXPENSES IL FIRE APPARATUS MECHANICS ASSOCIATION (IFAMA) SEMINAR (IL) OR ROSENBAUER SERVICE SEMINAR (MN) INCL REG & TRAVEL EXPENSES AMERICAN PUBLIC WORKS ASSOCIATION (APWA) SEMINAR (IL) OR PUBLIC FLEET MGR SEMINAR (MI) INCL REG & TRAVEL EXP	0 0 0 1,200 0 0 1,000 0 700
<b>TOTAL JUSTIFICATION:</b>							<b>2,900</b>
1240	5206	CONSULTING SERVICES	3,281	1,836	6,712	SERVICES RELATING TO FUEL STATION, FUEL MONITORING DIAGNOSTIC EQUIP, HYDRAULIC LIFTS, ETC. REPAIRS TO VEHICLE LIFTS	0 1,400 1,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,900</b>
1240	5207	IS SERV & MAINT AGREEMEN	1,795	1,795	1,795	COMPUTERIZED FLEET ANALYSIS SOFTWARE	1,795

**FY 2021 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>1,795</b>
1240	5208	DEBRIS DUMP CHARGES	168	148	128	DISPOSAL OF CONTAMINATED FUEL AND/OR WATER DISPOSAL OF VARIOUS MATLS (E.G. WASTE OIL/SLUDGE, CRUSHED OIL FILTERS)	75 0 75
<b>TOTAL JUSTIFICATION:</b>							<b>150</b>
1240	5212	EMPLOYEE HEALTH INSURAN	74,771	76,114	83,822	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 85,540
<b>TOTAL JUSTIFICATION:</b>							<b>85,540</b>
1240	5213	GEN LIABILITY INSURANCE	18,160	14,400	15,710	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 18,380
<b>TOTAL JUSTIFICATION:</b>							<b>18,380</b>
1240	5220	MAINT OFF/SPEC EQUIPMEN	4,178	1,532	1,864	ANNUAL OVERHEAD CRANE TESTING ANNUAL VEHICLE LIFT INSPECTION MISC OFFICE OR EQUIP MAINT	500 1,000 300
<b>TOTAL JUSTIFICATION:</b>							<b>1,800</b>
1240	5222	MEMBERSHIP DUES	1,064	762	702	AMERICAN PUBLIC WORKS ASSOCIATION ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION MUNICIPAL FLEET MANAGERS ASSOCIATION	175 80 30
<b>TOTAL JUSTIFICATION:</b>							<b>285</b>
1240	5228	PRINTING & BINDING	52	108	75	POLYESTER BARCODE LABELS & LAMINATE MATERIALS LABELS FOR ELECTRONIC LABEL MAKER	100 100

**FY 2021 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 200</b>
1240	5242	RETIREE HEALTH INSURANC	6,349	6,307	6,191	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES.	6,475
							<b>TOTAL JUSTIFICATION: 6,475</b>
1240	5299	MISC CONTRACTUAL SERVIC	0	0	0	UST SPILL PROTECTION, LINE & OTHER TESTINGS (PER EPA)	1,200
							<b>TOTAL JUSTIFICATION: 1,200</b>
1240	5301	AUTO PETROL PRODUCTS	2,521	1,758	2,089	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES. INCL. REIMBURSEMENT OF FUEL FROM LIBRARY VAN AND MABAS.	0 0 2,200
							<b>TOTAL JUSTIFICATION: 2,200</b>
1240	5302	BOOKS & SUBSCRIPTIONS	346	2,873	2,773	MANUALS & PUBLICATIONS FORD INTEGRATED DIAGNOSTIC SYSTEM SNAP-ON VEHICLE SOFTWARE SUBSCRIPTION	100 600 2,000
							<b>TOTAL JUSTIFICATION: 2,700</b>
1240	5303	CHEMICALS	1,926	1,490	1,742	BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS, ABSORBENT COMPRESSED GAS MATLS (OXYGEN, ARGON, ACETYLENE REFILLS) SOLVENT AND FILTERS FOR PARTS WASHER	600 500 500
							<b>TOTAL JUSTIFICATION: 1,600</b>
1240	5310	VEHICLE MAINTENANCE	2,550	3,597	1,553	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 3,000
							<b>TOTAL JUSTIFICATION: 3,000</b>

**FY 2021 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1240	5313	IS MISC EQPT & SUPPLIES	3,453	2,950	3,226	(2) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1240	5315	SMALL TOOLS & EQUIPMENT	4,865	5,178	3,124	REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP MPSI, CUMMINS & IH TEST EQUIP UPDATES REPLACEMENT RIM CLAMP TIRE CHANGER	1,750 1,450 6,000
<b>TOTAL JUSTIFICATION:</b>							<b>9,200</b>
1240	5317	MISC OPERATING SUPPLIES	6,780	6,951	5,034	MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC) REPAIR PARTS FOR CHICAGO EXECUTIVE AIRPORT - (REVENUE OFFSET FOR CEA)	4,000 0 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
1240	5319	PROTECTIVE CLOTHING/SUP	647	321	1,374	SAFETY & WEATHER GEAR; PPE SUPPLIES	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1240	5327	IS MISC SOFTWARE	875	551	0	COMPUTER DIAGNOSTIC SOFTWARE	900
<b>TOTAL JUSTIFICATION:</b>							<b>900</b>
1240	5707	TRANSFER TO CERF	5,057	15,980	15,760	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 19,395
<b>TOTAL JUSTIFICATION:</b>							<b>19,395</b>
			723,675	714,172	759,558		765,770

**FY 2021 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1400	5101	LONGEVITY	715	715	520	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.40) REMAINING LONGEVITY CHARGED TO 3410 (CAP PROJ FUND) & 4330 (W/S R&R FUND)	0 0 520 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>520</b>
1400	5102	OVERTIME	29,536	23,164	14,983	FUNDING TO ENABLE INSPECTIONS OF PUBLIC AND PRIVATE IMPROVEMENTS, "FAST-TRACK" PLAN REVIEWS AND ISSUANCE OF UTILITY PERMITS AT TIMES OTHER THAN NORMAL WORKING HOURS.	0 0 0 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>
1400	5103	SEASONAL HELP	20,188	29,275	22,193	ENGINEERING INTERNS/TEMP	35,000
<b>TOTAL JUSTIFICATION:</b>							<b>35,000</b>
1400	5104	SALARIES	184,658	195,801	144,266	SALARIES FOR FULL-TIME EMPLOYEES	146,630
<b>TOTAL JUSTIFICATION:</b>							<b>146,630</b>
1400	5105	LOCAL TRAINING & MEETING	361	354	180	IDOT TRAINING PROGRAMS; APWA, AWWA AND ASCE TRAINING/SEMINARS.	250 500
<b>TOTAL JUSTIFICATION:</b>							<b>750</b>
1400	5108	EMPLOYER CONTRIBUTIONS	38,866	37,255	30,046	IMRF, FICA, MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 34,465
<b>TOTAL JUSTIFICATION:</b>							<b>34,465</b>

**FY 2021 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1400	5205	MULTIPLE DAY TRAINING	3,126	5,721	18	UNIVERSITY OF WISCONSIN MADISON-ENGINEERING SEMINAR (2)	3,400
<b>TOTAL JUSTIFICATION:</b>							<b>3,400</b>
1400	5206	CONSULTING SERVICES	5,099	11,642	5,822	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED (E.G., ANALYSIS OF UNIQUE TRAFFIC RELATED PROBLEMS, STRUCTURAL DESIGN STUDIES, GRANT APPLICATIONS) ENGINEERING PROJECTS	0 0 5,000 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1400	5207	IS SERV & MAINT AGREEMEN	5,219	29,024	41,485	SERVICE/MAINT CONTRACT OCE SCANNER 300 GPS, ETC. AUTO TURN MAINTENANCE CONSTRUCTION MANAGEMENT SOFTWARE	3,000 1,650 500 36,500
<b>TOTAL JUSTIFICATION:</b>							<b>41,650</b>
1400	5212	EMPLOYEE HEALTH INSURAN	33,481	35,920	26,423	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 28,290
<b>TOTAL JUSTIFICATION:</b>							<b>28,290</b>
1400	5213	GEN LIABILITY INSURANCE	78,315	62,100	67,760	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 79,250
<b>TOTAL JUSTIFICATION:</b>							<b>79,250</b>
1400	5220	MAINT OFF/SPEC EQUIPMEN	310	148	0	MAINT OF SURVEYING EQUIPMENT.	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1400	5222	MEMBERSHIP DUES	1,402	1,565	1,588	IL FLOODPLAIN MANAGERS ASSOCIATION (2)	50

**FY 2021 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1400	5222	MEMBERSHIP DUES...	1,402 ...	1,565 ...	1,588 ...	AMERICAN SOCIETY OF ENGINEERS (2) APWA (4) TMA OF LAKE COUNTY PE (2)	550 700 288 100
<b>TOTAL JUSTIFICATION:</b>							<b>1,688</b>
1400	5228	PRINTING & BINDING	952	1,224	1,118	SIDWELL UPDATES; CONTRACT DOCUMENTS, CIP AND OTHER DIVISION DOCUMENTS.	0 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1400	5232	RENTAL AGREEMENTS	500	500	500	LEASE OF COMED PROPERTY FOR ENTRYWAY SIGN AT RTE 83 AND EQUESTRIAN DRIVE.	500 0
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1400	5244	DUPLICATION SERVICES	3,267	0	0	DOCUMENT SCANNING	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1400	5301	AUTO PETROL PRODUCTS	3,063	3,595	3,287	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0 3,100
<b>TOTAL JUSTIFICATION:</b>							<b>3,100</b>
1400	5302	BOOKS & SUBSCRIPTIONS	495	83	266	MANUALS AND TECHNICAL PUBLICATIONS OR REFERENCES.	700
<b>TOTAL JUSTIFICATION:</b>							<b>700</b>
1400	5310	VEHICLE MAINTENANCE	1,350	1,915	1,013	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 1,800

**FY 2021 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>1,800</b>
1400	5313	IS MISC EQPT & SUPPLIES	0	8,040	2,920	REPLACEMENT COMPUTER(S) TO MEET MINIMUM VILLAGE SPECS (0)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1400	5315	SMALL TOOLS & EQUIPMENT	1,018	1,185	1,130	MISC TOOLS AS REQUIRED; REPLACEMENT OR REPAIRS TO WORN/DEFECTIVE TOOLS OR EQUIPMENT (I.E. PICKS, MARKERS, FLASHLIGHTS, SURVEY TAPE).	1,000 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1400	5317	MISC OPERATING SUPPLIES	1,981	2,002	1,962	MISC SUPPLIES NOT ALLOCATED IN OTHER ACCOUNTS	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1400	5318	OFFICE SUPPLIES	883	883	887	MISC DIVISION OFFICE SUPPLIES	900
<b>TOTAL JUSTIFICATION:</b>							<b>900</b>
1400	5319	PROTECTIVE CLOTHING/SUP	957	974	932	SAFETY GEAR & RELATED ITEMS FOR EMPLOYEES & INTERNS, INCL SAFETY BOOTS AND DEPT LOGO ITEMS.	1,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1400	5327	IS MISC SOFTWARE	6,466	6,844	6,407	MISC SOFTWARE (I.E. AUTO CAD) UPDATES; PAPERVISION SEATS RENEWAL (2 AT \$180/EA) STREET SAVER SOFTWARE ADOBE PRO	3,600 360 2,750 200
<b>TOTAL JUSTIFICATION:</b>							<b>6,910</b>

**FY 2021 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1400	5411	SPECIAL EQUIPMENT	0	0	0	SPECIAL EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1400	5707	TRANSFER TO CERF	0	24,000	25,060	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 10,750
<b>TOTAL JUSTIFICATION:</b>							<b>10,750</b>
			422,208	483,927	400,767		
							433,003

**FY 2021 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1420	5101	LONGEVITY	2,100	3,100	2,665	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1.0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.0)	600 1,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,600</b>
1420	5102	OVERTIME	77,946	66,932	43,331	COMPENSATION FOR CALL-BACKS OR CALL- INS (E.G. SNOW/ICE CONTROL)	0 75,000
<b>TOTAL JUSTIFICATION:</b>							<b>75,000</b>
1420	5103	SEASONAL HELP	2,146	6,816	0	SEASONAL EMPLOYEE (COOK COUNTY RATE OF \$13/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
1420	5104	SALARIES	306,330	312,462	331,771	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 353,540
<b>TOTAL JUSTIFICATION:</b>							<b>353,540</b>
1420	5105	LOCAL TRAINING & MEETING	982	1,083	536	MISC TRAINING, SEMINARS, CERTIFICATIONS, & CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVISIONS)	0 1,230
<b>TOTAL JUSTIFICATION:</b>							<b>1,230</b>
1420	5106	UNIFORM ALLOWANCE	2,167	2,166	1,781	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN, & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	1,725 350
<b>TOTAL JUSTIFICATION:</b>							<b>2,075</b>
1420	5108	EMPLOYER CONTRIBUTIONS	59,544	57,323	67,772	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 86,680

**FY 2021 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 86,680</b>
1420	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0
							<b>TOTAL JUSTIFICATION: 0</b>
1420	5205	MULTIPLE DAY TRAINING	1,232	48	53		
							<b>TOTAL JUSTIFICATION:</b>
1420	5207	IS SERV & MAINT AGREEMEN	450	1,349	1,663	SIGN SOFTWARE UPDATE & LICENSE	1,975
							<b>TOTAL JUSTIFICATION: 1,975</b>
1420	5208	DEBRIS DUMP CHARGES	2,500	0	0	DISPOSAL FOR STREET SWEEPINGS & ROAD DEBRIS (SWANCC ACCEPTS AT NO CHARGE)	0 0
							<b>TOTAL JUSTIFICATION: 0</b>
1420	5209	GAS & ELECTRIC	304	274	247	ELECTRIC SERVICE FOR WHEELING RD & MILWAUKEE AVE MEDIAN	1,800
							<b>TOTAL JUSTIFICATION: 1,800</b>
1420	5212	EMPLOYEE HEALTH INSURAN	72,075	64,973	58,305	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 69,115
							<b>TOTAL JUSTIFICATION: 69,115</b>
1420	5213	GEN LIABILITY INSURANCE	51,643	40,950	44,680	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 52,260
							<b>TOTAL JUSTIFICATION: 52,260</b>

**FY 2021 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1420	5222	MEMBERSHIP DUES	161	168	115	AMERICAN PUBLIC WORKS ASSOCIATION	175
<b>TOTAL JUSTIFICATION:</b>							<b>175</b>
1420	5233	RENTAL EQUIPMENT	0	0	0	SPECIALIZED EQUIPMENT (E.G. BARRICADES, CONES)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1420	5242	RETIREE HEALTH INSURANC	11,787	11,807	11,257	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	11,000
<b>TOTAL JUSTIFICATION:</b>							<b>11,000</b>
1420	5247	PAVEMENT MARKINGS	3,900	2,599	0	PAVEMENT MARKINGS (VARIOUS INCL CONCRETE ROADS)	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1420	5251	STREET LIGHT MAINTENANC	42,801	24,283	24,389	CONTRACTUAL STREETLIGHT MAINTENANCE & REPAIR	32,000
						TRAFFIC SIGNAL MAINTENANCE & REPAIR	2,000
						MATERIALS/SUPPLIES (E.G. FUSES, PHOTO CONTROLS)	500
<b>TOTAL JUSTIFICATION:</b>							<b>34,500</b>
1420	5299	MISC CONTRACTUAL SERVIC	5,246	4,780	3,960	SHERIFF'S WORK ALTERNATIVE PROGRAM (14 VISITS)	1,600
						DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/IDNR)	3,500
<b>TOTAL JUSTIFICATION:</b>							<b>5,100</b>
1420	5301	AUTO PETROL PRODUCTS	26,461	24,927	15,215	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0
<b>TOTAL JUSTIFICATION:</b>							<b>27,000</b>
1420	5302	BOOKS & SUBSCRIPTIONS	1,625	1,625	1,625	WEATHER SERVICES (MURRAY & TRETTEL)	1,625
						MANUALS AND/OR PUBLICATIONS	100

**FY 2021 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 1,725</b>
1420	5303	CHEMICALS	1,250	3,531	30	PRE-WETTING/ANTI-ICING/DE-ICING CHEMICALS FOR SNOW/ICE MISC CHEMICALS AND SOLVENTS	4,000 1,000
							<b>TOTAL JUSTIFICATION: 5,000</b>
1420	5310	VEHICLE MAINTENANCE	40,530	33,916	26,236	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 40,000
							<b>TOTAL JUSTIFICATION: 40,000</b>
1420	5311	BLDG/GROUNDS MAINTENAN	(712)	28,931	23,974	MISC REPAIRS TO LIQUID TANKS & SALT DOME UNIFORM FENCE MAINT SUPPLIES (RTE 83, LAKE COOK RD, DUNDEE RD), INCL. GUARD RAILS & OTHER METAL RAILS	2,500 0 15,000
							<b>TOTAL JUSTIFICATION: 17,500</b>
1420	5313	IS MISC EQPT & SUPPLIES	0	0	689	(2) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	3,500
							<b>TOTAL JUSTIFICATION: 3,500</b>
1420	5314	MINOR STREET REPAIRS	30,611	82,237	67,740	MATERIALS (CONCRETE, GRAVEL, SOD, LUMBER, ASPHALT) FOR INFRASTRUCTURE (ST, SIDEWALK, CURB) REPAIR/RESTORATION STREET IMPROVEMENTS (GRIND & PATCH PROGRAM)	0 35,000 40,000
							<b>TOTAL JUSTIFICATION: 75,000</b>
1420	5315	SMALL TOOLS & EQUIPMENT	6,980	6,401	5,424	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP TRAFFIC CONTROL DEVICES (CONES, BARRICADES, ADVANCED WARNING SIGNAGE)	3,250 0 3,250

**FY 2021 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 6,500</b>
1420	5317	MISC OPERATING SUPPLIES	334	431	514	MISC SUPPLIES (MARKING PAINT, FLAGS, ELEC TAPE, ETC.)	500
							<b>TOTAL JUSTIFICATION: 500</b>
1420	5319	PROTECTIVE CLOTHING/SUP	2,134	1,705	1,353	SAFETY & WEATHER GEAR; PPE SUPPLIES (DIVIDED BTWN 2 DIVISIONS)	0 2,500
							<b>TOTAL JUSTIFICATION: 2,500</b>
1420	5320	STREET SIGNS	7,570	8,312	7,447	SIGN MAINT/SUPPLIES (BLANKS, POSTS, ROLLED GOODS, HARDWARE) INCLUDING PRE-MADE SIGNS	0 7,500
							<b>TOTAL JUSTIFICATION: 7,500</b>
1420	5322	WATER CHARGE	840	1,122	944	WATER AND SEWER FOR STREET MEDIANS	1,400
							<b>TOTAL JUSTIFICATION: 1,400</b>
1420	5411	SPECIAL EQUIPMENT	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
1420	5707	TRANSFER TO CERF	300,184	133,540	180,230	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 156,250
							<b>TOTAL JUSTIFICATION: 156,250</b>
			1,061,122	927,791	923,945		1,053,225

**FY 2021 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1430	5101	LONGEVITY	2,100	2,800	2,365	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.5) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1.0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.0)	300 1,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,300</b>
1430	5102	OVERTIME	1,064	910	2,262	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. DOWNED TREES AND /OR LIMBS)	0 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
1430	5103	SEASONAL HELP	2,146	6,816	0	SEASONAL EMPLOYEE (COOK COUNTY RATE OF \$13/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
1430	5104	SALARIES	251,213	251,560	269,004	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 290,185
<b>TOTAL JUSTIFICATION:</b>							<b>290,185</b>
1430	5105	LOCAL TRAINING & MEETING	1,278	1,423	1,316	MISC TRAINING, SEMINARS, CERTIFICATIONS & CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVISIONS) ILARBORISTS ASSOCIATION (IAA) CONFERENCE (TINLEY PK)	0 1,230 295
<b>TOTAL JUSTIFICATION:</b>							<b>1,525</b>
1430	5106	UNIFORM ALLOWANCE	2,167	2,166	1,780	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	1,725 350
<b>TOTAL JUSTIFICATION:</b>							<b>2,075</b>
1430	5108	EMPLOYER CONTRIBUTIONS	50,423	47,049	53,801	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 59,630

**FY 2021 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 59,630</b>
1430	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
							<b>TOTAL JUSTIFICATION: 0</b>
1430	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0
							<b>TOTAL JUSTIFICATION: 0</b>
1430	5205	MULTIPLE DAY TRAINING	24	22	15		
							<b>TOTAL JUSTIFICATION:</b>
1430	5207	IS SERV & MAINT AGREEMENT	0	(1)	0		
							<b>TOTAL JUSTIFICATION:</b>
1430	5208	DEBRIS DUMP CHARGES	970	1,350	1,703	DISPOSAL FOR STORM DAMAGE, LOGS, WOOD CHIPS	3,000
							<b>TOTAL JUSTIFICATION: 3,000</b>
1430	5209	GAS & ELECTRIC	13,610	11,855	9,438	ELECTRIC SERVICE FOR FRIENDSHIP PARK	17,500
							<b>TOTAL JUSTIFICATION: 17,500</b>
1430	5212	EMPLOYEE HEALTH INSURANCE	62,403	54,491	47,948	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 58,550
							<b>TOTAL JUSTIFICATION: 58,550</b>
1430	5213	GEN LIABILITY INSURANCE	22,133	17,550	19,150	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 22,400

**FY 2021 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>22,400</b>
1430	5217	LANDSCAPE MAINTENANCE	226,254	259,091	268,041	CONTRACTUAL LANDSCAPING SERVICES (MOWING VILLAGE SITES, NONCOMPLIANT PROPERTIES, TURF SPRAYING, FLOWERS, MULCH) ROADWAY WEED CONTROL (LAKE COOK RD, MCHENRY, MILW. AVE, RTE 83/ELMHURST, DUNDEE, PALATINE, WOLF & HINTZ) ENTRANCE SIGN MAINTENANCE	0 230,490 0 26,000 6,000
<b>TOTAL JUSTIFICATION:</b>							<b>262,490</b>
1430	5222	MEMBERSHIP DUES	1,135	828	648	SUBURBAN TREE CONSORTIUM/WEST CENTRAL MUNICIPAL IL ARBORIST ASSOCIATION/INTL SOCIETY ARBORICULTURE TREE CITY USA/ARBOR DAY FOUNDATION	600 185 15
<b>TOTAL JUSTIFICATION:</b>							<b>800</b>
1430	5233	RENTAL EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1430	5234	TREE MAINT SERVICE	93,556	103,787	118,064	CONTRACTUAL TREE TRIMMING/REMOVAL & STUMP GRINDING VILLAGE-OWNED PARKS & BLDGS TREE TRIMMING/REMOVAL	100,000 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>110,000</b>
1430	5299	MISC CONTRACTUAL SERVIC	36,789	36,190	35,940	FOUNTAIN MAINTENANCE (FRIENDSHIP, LEHMANN) DUNDEE/MILW CORNER PARKS MAINT (E.G.STONEWORK, RAILING)	35,930 11,000
<b>TOTAL JUSTIFICATION:</b>							<b>46,930</b>
1430	5301	AUTO PETROL PRODUCTS	4,883	4,622	4,646	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0 7,000

**FY 2021 BUDGET WORKSHEET  
FORESTRY DIVISION**

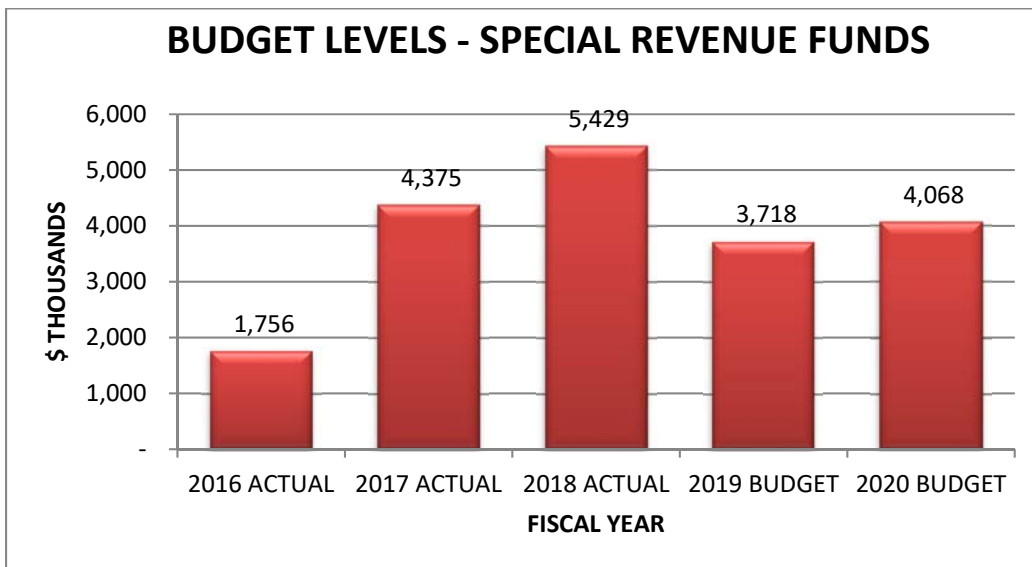
DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 7,000</b>
1430	5302	BOOKS & SUBSCRIPTIONS	178	173	72	MANUALS AND/OR PUBLICATIONS	100
							<b>TOTAL JUSTIFICATION: 100</b>
1430	5303	CHEMICALS	0	250	195	MISC CHEMICALS (SALT FOR PARKS, BRIDGE DECKS, WEEDS)	500
							<b>TOTAL JUSTIFICATION: 500</b>
1430	5310	VEHICLE MAINTENANCE	6,709	5,615	6,303	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 8,500
							<b>TOTAL JUSTIFICATION: 8,500</b>
1430	5311	BLDG/GROUNDS MAINTENAN	9,605	25,532	19,021	MISC MATLS (DIRT, SEED, PLANTS, FLAGS) STREETLIGHT SILK FLOWERS AND BASKETS MISC GROUNDS-RELATED SVCS (E.G. LANDSCAPE REPLACEMENTS)	10,000 10,000 15,000
							<b>TOTAL JUSTIFICATION: 35,000</b>
1430	5313	IS MISC EQPT & SUPPLIES	1,726	1,475	0	(1) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	1,750
							<b>TOTAL JUSTIFICATION: 1,750</b>
1430	5315	SMALL TOOLS & EQUIPMENT	4,843	4,081	5,404	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP (CHAIN SAWS, SNOW BLOWER, ETC.)	0 5,000
							<b>TOTAL JUSTIFICATION: 5,000</b>
1430	5317	MISC OPERATING SUPPLIES	85	810	301	MISC SUPPLIES (MARKING PAINT/FLAGS, ARBOR DAY, ETC.)	800
							<b>TOTAL JUSTIFICATION: 800</b>

**FY 2021 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
1430	5319	PROTECTIVE CLOTHING/SUP	1,894	1,878	2,603	SAFETY & WEATHER GEAR; PPE SUPPLIES (DIVIDED BTWN 2 DIVISIONS)	0 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1430	5322	WATER CHARGE	15,693	26,038	13,096	WATER FOR FRIENDSHIP PARK FOUNTAIN	16,000
<b>TOTAL JUSTIFICATION:</b>							<b>16,000</b>
1430	5411	SPECIAL EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1430	5707	TRANSFER TO CERF	50,365	44,300	85,005	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 31,430
<b>TOTAL JUSTIFICATION:</b>							<b>31,430</b>
			863,245	912,660	968,122		995,765

### SPECIAL REVENUE FUNDS

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



**FY 2021 BUDGET WORKSHEET  
MFT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
11	5206	CONSULTING SERVICES	3,400	0	0		
<b>TOTAL JUSTIFICATION:</b>							
11	5209	GAS & ELECTRIC	40,302	43,142	43,811	ELECTRIC SERVICE FOR STREET LIGHTS	57,750
<b>TOTAL JUSTIFICATION:</b>							<b>57,750</b>
11	5247	PAVEMENT MARKINGS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
11	5251	STREET LIGHT MAINTENANC	43,998	36,479	44,992	STREET LIGHT MAINTENANCE/REPAIRS (E.G. POLES, FIXTURES)	20,000
						TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	25,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
11	5299	MISC CONTRACTUAL SERVIC	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
11	5303	CHEMICALS	86,004	114,369	69,394	ROAD SALT	125,000
						LIQUID CALCIUM CHLORIDE	5,500
						SALT BRINE	8,000
<b>TOTAL JUSTIFICATION:</b>							<b>138,500</b>
11	5320	STREET SIGNS	4,914	5,000	5,000	SIGN MATERIALS FOR REPLACEMENT/REPAIR	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
11	5508	PAVEMENT IMPROVEMENTS	745,232	1,000,000	1,340,000	STREET IMPROVEMENT PROGRAM - PAVEMENT IMPROVEMENTS	1,375,000
						ASPHALT SURFACE TREATMENT PROGRAM	100,000

**FY 2021 BUDGET WORKSHEET  
MFT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 1,475,000</b>
			923,850	1,198,990	1,503,197		
							1,721,250

**FY 2021 BUDGET WORKSHEET  
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
12	5105	LOCAL TRAINING & MEETING	2,300	2,418	480		
							<b>TOTAL JUSTIFICATION:</b>
12	5207	IS SERV & MAINT AGREEMEN	2,459	11,681	2,112		
							<b>TOTAL JUSTIFICATION:</b>
12	5213	GEN LIABILITY INSURANCE	775	775	879	TREASURER BOND FEE CNA SURETY	800
							<b>TOTAL JUSTIFICATION: 800</b>
12	5220	MAINT OFF/SPEC EQUIPMEN	8,483	6,938	6,170		
							<b>TOTAL JUSTIFICATION:</b>
12	5222	MEMBERSHIP DUES	240	450	200		
							<b>TOTAL JUSTIFICATION:</b>
12	5302	BOOKS & SUBSCRIPTIONS	1,140	1,244	1,244	DAILY HERALD SUBSCRIPTION	250
							<b>TOTAL JUSTIFICATION: 250</b>
12	5305	FIREFIGHTING SUPPLIES	21,432	10,672	0	FIREFIGHTING SUPPLIES	20,000
							<b>TOTAL JUSTIFICATION: 20,000</b>
12	5315	SMALL TOOLS & EQUIPMENT	2,500	23,466	28,719	FOREIGN FIRE INSURANCE FUND RELATED PURCHASES	45,000
							<b>TOTAL JUSTIFICATION: 45,000</b>
12	5317	MISC OPERATING SUPPLIES	1,622	3,603	6,907	MISC SUPPLIES	5,000
							<b>TOTAL JUSTIFICATION: 5,000</b>

**FY 2021 BUDGET WORKSHEET  
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
12	5319	PROTECTIVE CLOTHING/SUP	0	2,678	0		
<b>TOTAL JUSTIFICATION:</b>							
			40,951	63,925	46,710		71,050

**FY 2021 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
15	5101	LONGEVITY	3,696	3,160	4,004	LONGEVITY (67% MOVED FROM 2110) EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (2.68) EMPLOYEES WITH 18 THRU 25 YEARS OF SERVICE (1.34) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.0) REMAINING 33% OF LONGEVITY CHARGED TO 2110	0 1,610 1,340 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,950</b>
15	5102	OVERTIME	0	0	0	OVERTIME	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5104	SALARIES	1,286,780	1,153,088	1,133,873	SALARIES (66.6% MOVED FROM 2110)	1,129,925
<b>TOTAL JUSTIFICATION:</b>							<b>1,129,925</b>
15	5105	LOCAL TRAINING & MEETING	0	0	0	MISCELLANEOUS TRAINING COSTS FOR POLICE RADIO OPERATORS (MOVED TO 2110)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5106	UNIFORM ALLOWANCE	1,101	0	0	UNIFORM ALLOWANCE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5108	EMPLOYER CONTRIBUTIONS	258,242	221,543	246,603	IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DISPATCHING DIVISION EMPLOYEES (67% MOVED FROM 2110)	0 227,020
<b>TOTAL JUSTIFICATION:</b>							<b>227,020</b>
15	5116	SICK LEAVE ANNL BUY BACK	0	2,277	1,780	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES (67% MOVED FROM 2110)	0 3,395

**FY 2021 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 3,395</b>
15	5205	MULTIPLE DAY TRAINING	0	0	0	(MOVED TO 2110)	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5207	IS SERV & MAINT AGREEMEN	0	99,513	51,480	MAINTENANCE CODE RED/ONSOLVE MAINTENANCE AGREEMENT CAD/MOBILE COMCAST FIBER OPTIC SERVICE (DPD TO WPD FIBER) NG911 PHONE SYSTEM MAINTENANCE AGREEMENT	12,000 74,670 19,070 28,000
							<b>TOTAL JUSTIFICATION: 133,740</b>
15	5212	EMPLOYEE HEALTH INSURAN	186,874	166,429	153,685	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (67% MOVED FROM 2110)	0 0 150,070
							<b>TOTAL JUSTIFICATION: 150,070</b>
15	5220	MAINT OFF/SPEC EQUIPMEN	0	0	0	MAINT OFF/SPEC EQUIPMENT	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5221	MAINT RADIO EQUIPMENT	196	0	0	(MOVED TO 2110)	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5222	MEMBERSHIP DUES	0	0	0	(MOVED TO 2110)	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5231	REG & SPCL AGENCY ASSES	357,185	352,524	368,036	FIRE DISPATCH RED CENTER	389,657

**FY 2021 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 389,657</b>
15	5238	TELE-COMMUNICATION SER\	0	18,261	10,800	NG911 PHONE SYSTEM REGIONAL NETWORK FIBER (ATT VIA MOTOROLA)	16,800 0
							<b>TOTAL JUSTIFICATION: 16,800</b>
15	5302	BOOKS & SUBSCRIPTIONS	0	0	0	BOOKS & SUBSCRIPTIONS	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5313	IS MISC EQPT & SUPPLIES	0	0	0	IS MISC EQPT & SUPPLIES	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5315	SMALL TOOLS & EQUIPMENT	0	0	0	SMALL TOOLS & EQUIPMENT	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5317	MISC OPERATING SUPPLIES	0	0	0	MISCELLANEOUS OPERATING SUPPLIES	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5318	OFFICE SUPPLIES	0	0	0	MISCELLANEOUS SUPPLIES	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5323	AWARDS/DONATIONS	0	0	0	EMPLOYEE RECOGNITION- 911 COMMUNICATORS MONTH	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5327	IS MISC SOFTWARE	0	0	12,492	NICE SERVER TO HOST E911 AUDIO & NEXTGEN 911 MULTIMEDIA	11,100
							<b>TOTAL JUSTIFICATION: 11,100</b>

**FY 2021 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
15	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) (MOVED TO 2110)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			2,094,073	2,016,796	1,982,754		
							2,064,657

**FY 2021 BUDGET WORKSHEET  
GRANT FUNDED PROJECTS**

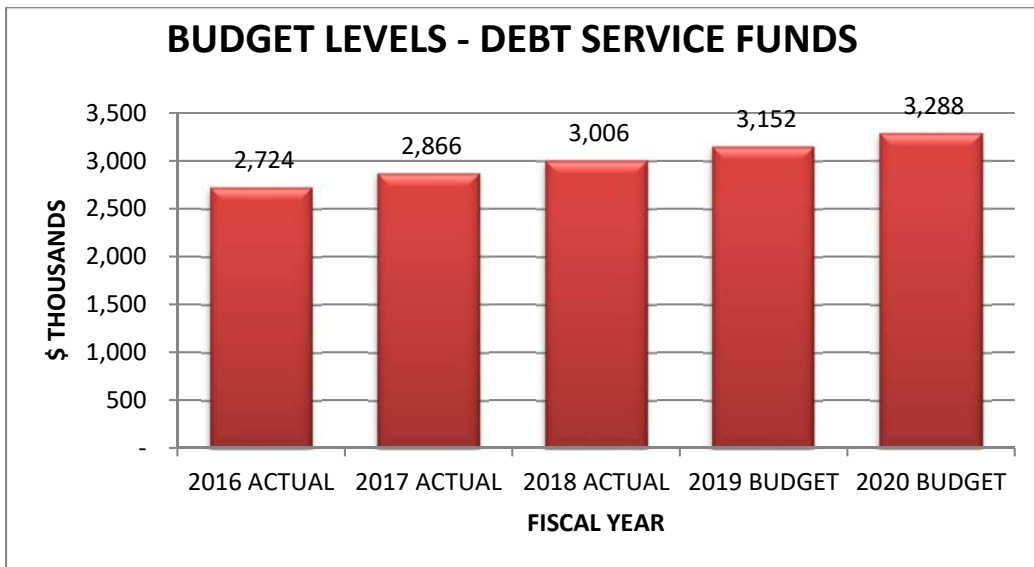
DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
5500	5101	LONGEVITY	0	600	600	VOCA GRANT EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.27) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0 762 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>762</b>
5500	5102	OVERTIME	68,637	87,375	94,089	STEP GRANT AGEOPTIONS GRANT VOCA GRANT	98,800 500 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>100,300</b>
5500	5104	SALARIES	145,928	171,156	163,725	SALARIES FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR	0 165,800
<b>TOTAL JUSTIFICATION:</b>							<b>165,800</b>
5500	5108	EMPLOYER CONTRIBUTIONS	27,383	26,816	25,165	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR POSITIONS	0 0 33,990
<b>TOTAL JUSTIFICATION:</b>							<b>33,990</b>
5500	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	495
<b>TOTAL JUSTIFICATION:</b>							<b>495</b>
5500	5212	EMPLOYEE HEALTH INSURAN	24,206	32,953	23,901	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	26,035
<b>TOTAL JUSTIFICATION:</b>							<b>26,035</b>
5500	5227	POSTAGE	0	0	0		

**FY 2021 BUDGET WORKSHEET  
GRANT FUNDED PROJECTS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
5500	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
5500	5299	MISC CONTRACTUAL SERVIC	39,161	32,934	64,150	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	30,000
							<b>TOTAL JUSTIFICATION: 30,000</b>
5500	5311	BLDG/GROUNDS MAINTENAN	190,246	0	0		
							<b>TOTAL JUSTIFICATION:</b>
5500	5313	IS MISC EQPT & SUPPLIES	0	224,526	13,079		
							<b>TOTAL JUSTIFICATION:</b>
5500	5315	SMALL TOOLS & EQUIPMENT	0	122,896	5,000		
							<b>TOTAL JUSTIFICATION:</b>
5500	5317	MISC OPERATING SUPPLIES	4,882	0	0		
							<b>TOTAL JUSTIFICATION:</b>
5500	5318	OFFICE SUPPLIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			500,444	699,256	389,709		357,382

### DEBT SERVICE FUNDS

2007 General Obligation Bond Fund (21) .....	\$392,400
2008 General Obligation Bond Fund (22) .....	2,503,919
2009 General Obligation Bond Fund (23) .....	392,000
<b>TOTAL.....</b>	<b>\$3,288,319</b>



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 2021 Budget

Description: Type: Funding Source(s):  Purpose:	Series 2007 GO Bonds Property Tax Levy		Series 2008 GO Bonds Property Tax Levy & W/S		Series 2009 GO Bonds Property Tax Levy		Series 2016 GO Refunding Bonds Lake Cook/Milwaukee TIF		Series 2020 GO Refunding Bonds TIF/Capital Projects/W&S		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Fiscal Year:												
2021		\$ 392,000	\$ 2,250,000	\$ 386,020		\$ 392,000	\$ 1,785,000	\$ 183,000	\$ 1,215,000	\$ 140,167	\$ 5,250,000	\$ 1,493,186
2022		\$ 392,000	\$ 2,475,000	\$ 288,595		\$ 392,000	\$ 1,875,000	\$ 93,750	\$ 1,255,000	\$ 91,700	\$ 5,605,000	\$ 1,258,045
2023		\$ 392,000	\$ 2,700,000	\$ 181,427		\$ 392,000			\$ 1,150,000	\$ 66,600	\$ 3,850,000	\$ 1,032,027
2024		\$ 392,000	\$ 1,490,000	\$ 64,517	\$ 1,435,000	\$ 392,000			\$ 565,000	\$ 43,600	\$ 3,490,000	\$ 892,117
2025		\$ 392,000			\$ 3,140,000	\$ 335,748			\$ 180,000	\$ 32,300	\$ 3,320,000	\$ 760,048
2026		\$ 392,000			\$ 3,340,000	\$ 212,660			\$ 190,000	\$ 28,700	\$ 3,530,000	\$ 633,360
2027	\$ 1,445,000	\$ 392,000			\$ 2,085,000	\$ 81,732			\$ 190,000	\$ 24,900	\$ 3,720,000	\$ 498,632
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
2033												
2034												
2035												
2036												
2037												
Totals:	\$ 10,000,000	\$ 3,309,068	\$ 8,915,000	\$ 920,558	\$ 10,000,000	\$ 2,198,140	\$ 3,660,000	\$ 276,750	\$ 5,800,000	\$ 492,267	\$ 38,375,000	\$ 7,196,783

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. After those payments are made, the Village will have no bond-related debt.

**GENERAL OBLIGATION BOND DEBT SERVICE**

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

One such standard looks at a community’s total governmental funds debt service as a percentage of expenditures. Communities with percentages less than 15 percent are deemed “strong” (less than eight percent is considered “very strong”). At the beginning of FY 2021, Wheeling’s percentage will be 12.48%. However, if one excludes TIF-district and Water-&-Sewer-Fund-related debt (which have dedicated sources of revenue for debt service purposes), the Village’s percentage drops to 6.25%, well within the “very strong” category.

A second standard examines a community’s net debt as a percentage of the market value of real property within its limits. Communities with net debt below three percent of market value receive high marks. At the beginning of FY 2021, the Village’s net debt will represent only 1.15% of market value, a strong position as viewed by the rating agencies.

	<u>Wheeling</u>	<u>Standard</u>
Governmental funds debt payments as a % of expenditures:	12.48%	Less than 15% (strong)
Net Debt as a % of Market Value:	1.15%	Below 3% (low)

The Village’s has a AA+ bond rating with Fitch Ratings Services and a AA bond rating with Standard & Poor’s, the second and third highest ratings (respectively) available to municipalities as shown below:

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

The ratings reflect the agencies' confidence in the Village's ability to manage its debt and to 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 which 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. A few weeks after the sale of the 2007 bonds, the Village entered into two interest rate swap agreements with Bank of America for the sale of \$20,000,000 in (non-bank qualified) general obligation bonds in January of 2008 (i.e. Series 2008) and for the sale of \$10,000,000 in bank qualified bonds in 2009 (i.e. Series 2009). The swap agreements allowed the Village to lock in a fixed interest rate on the debt it planned to issue in the future, thereby eliminating the possibility that rising interest rates would jeopardize the financial viability of the projects. By the end of 2009, the Village had sold a total of \$40,000,000 in new debt to pay for these projects and will rely on property taxes, Capital Projects Fund revenue and Water and Sewer revenue (i.e. related to that fund's share of the new Public Works Building) to pay the debt service on these bonds. The Series 2007, 2008 and 2009 bonds mature in 2030, 2024 and 2027 respectively.

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

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

- 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 located in the Village's Lake Cook/North Milwaukee TIF, consists of a 411 room, 15 story hotel with banquet facilities, conference room space, retail stores and restaurants. The cost of the development was \$125.0 million. The Village agreed to contribute \$23.0 million to pay for extraordinary land acquisition and infrastructure costs. Funds necessary to provide the development incentive came from \$19.0 million in TIF revenue bonds and \$5.4 million in Series 2005 G.O. alternate revenue (sales tax) bonds. The Village has made the debt

service payments on the TIF revenue bonds using the property tax increment generated from the project while the debt service payments on the G.O. alternate revenue bonds have been made using sales tax proceeds from the project. The Series 2012A bonds mature in 2024.

- 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 related to the water and sewer system only; therefore, principal and interest payments will come from the Water and Sewer Fund and have no impact on the Village's property tax levy. The Series 2012B bonds will mature in 2032.

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

To summarize, as of Fiscal Year 2021, the Village has five outstanding bond issues including the 2007, 2008, 2009, 2016 and 2020 bonds.

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

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

The Village's existing general obligation debt level is manageable and does not have a significant impact on current operations. While the Village's General Obligation (GO) principal and interest debt payments for FY 2021 are budgeted at \$6,743,186, only \$2,237,077 of that amount is supported by the property tax levy; the remaining amount will be paid by existing funds in the Tax Increment Financing, Water & Sewer, and Capital Projects Funds.

Only 13.27% of the Village's total property tax levy is earmarked for General obligation debt payments. That percentage is expected to decline in future years because as of today's date, the Village has no plans to issue additional debt, other than that which may be necessary for economic development purposes and would therefore be supported by the Village's TIF Funds.

**FY 2021 BUDGET WORKSHEET  
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
21	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
21	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES	400
<b>TOTAL JUSTIFICATION:</b>							<b>400</b>
21	5623	BOND PRINCIPAL	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
21	5624	BOND INTEREST EXPENSE	392,000	392,000	392,000	INTEREST EXPENSE RELATED TO 2007 GO BONDS	392,000
<b>TOTAL JUSTIFICATION:</b>							<b>392,000</b>
			392,000	392,000	392,000		392,400

**FY 2021 BUDGET WORKSHEET  
2008 GEN OBLIG BOND FUND**

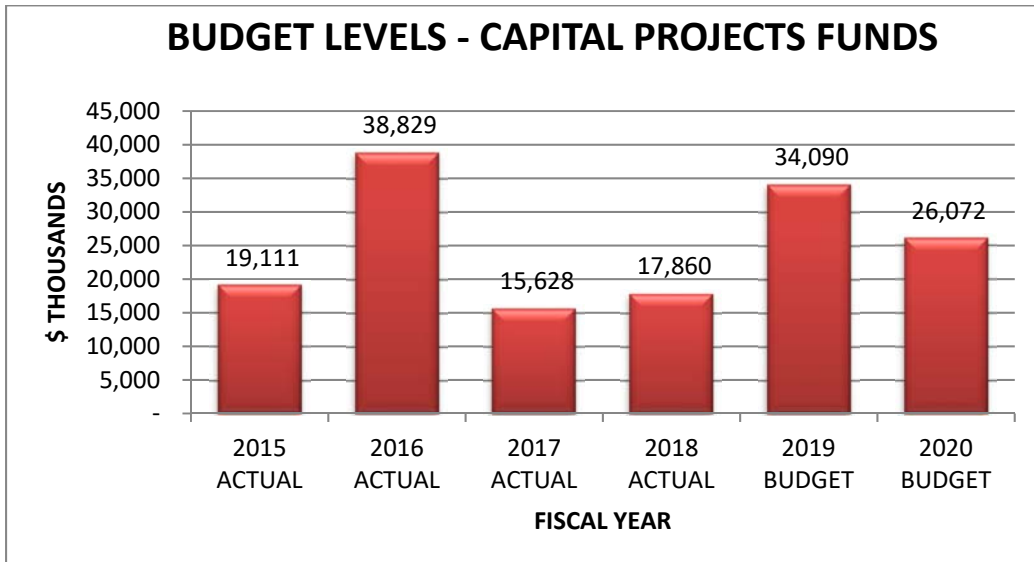
DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
22	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
22	5609	FISCAL AGENT FEES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
22	5623	BOND PRINCIPAL	1,600,000	1,815,000	2,030,000	2008 GO BONDS - PRINCIPAL PAYMENT (GF PORTION) 2008 GO BONDS - PRINCIPAL PAYMENT (WS PORTION)	1,518,750 731,250
<b>TOTAL JUSTIFICATION:</b>							<b>2,250,000</b>
22	5624	BOND INTEREST EXPENSE	621,788	552,508	473,919	2008 GO BONDS - INTEREST EXPENSE (GF PORTION) 2008 GO BONDS - INTEREST EXPENSE (WS PORTION)	260,563 125,456
<b>TOTAL JUSTIFICATION:</b>							<b>386,019</b>
22	5625	INTEREST RATE SWAP PAYM	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			2,221,788	2,367,508	2,503,919		2,636,019

**FY 2021 BUDGET WORKSHEET  
2009 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
23	5206	CONSULTING SERVICES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
23	5609	FISCAL AGENT FEES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
23	5623	BOND PRINCIPAL	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
23	5624	BOND INTEREST EXPENSE	392,000	392,000	391,915	2009 GO BONDS - INTEREST EXPENSE	392,000
							<b>TOTAL JUSTIFICATION: 392,000</b>
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			392,000	392,000	391,915		392,000

### CAPITAL PROJECTS FUNDS

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



**FY 2021 BUDGET WORKSHEET  
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3100	5104	SALARIES	15,570	16,515	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5105	LOCAL TRAINING & MEETING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5108	EMPLOYER CONTRIBUTIONS	2,698	2,664	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5201	ADVERTISING & PUBLISHING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5205	MULTIPLE DAY TRAINING	1,087	1,040	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5206	CONSULTING SERVICES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5212	EMPLOYEE HEALTH INSURAN	4,534	4,482	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5218	LEGAL SERVICES	16,055	12,485	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5222	MEMBERSHIP DUES	85	0	0		
							<b>TOTAL JUSTIFICATION:</b>

**FY 2021 BUDGET WORKSHEET  
CROSSROAD TIF IMPLEMENT.**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3100	5299	MISC CONTRACTUAL SERVIC	2,691,660	2,332,061	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5333	BUSINESS RECRUITMENT	12,301	12,329	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5420	LAND ACQUISITION	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5503	WATER IMPROVEMENTS	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5506	STREETSCAPE IMPROVEMEN	46,000	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5750	TIF INCENTIVE PAYMENTS	80,000	20,000	0		
							<b>TOTAL JUSTIFICATION:</b>
3100	5831	TRANS TO TOWN CENTER TII	1,800,000	2,000,000	0		
							<b>TOTAL JUSTIFICATION:</b>
			4,669,989	4,401,576	0		

**FY 2021 BUDGET WORKSHEET  
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3200	5104	SALARIES	15,570	16,684	22,763	SALARY FOR REDEVELOPMENT COORDINATOR ECONOMIC DEVELOPMENT INTERN - EXPANDED LEVEL REQUEST -	19,815 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>23,815</b>
3200	5105	LOCAL TRAINING & MEETING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3200	5108	EMPLOYER CONTRIBUTIONS	2,698	2,698	4,318	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR ECONOMIC DEVELOPMENT INTERN - EXPANDED LEVEL REQUEST - APPROVED BY VM	0 3,975 0 306
<b>TOTAL JUSTIFICATION:</b>							<b>4,281</b>
3200	5205	MULTIPLE DAY TRAINING	1,087	1,040	0	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA 2019 INVESTMENT SUMMIT (1) 20%	0 2,050 700
<b>TOTAL JUSTIFICATION:</b>							<b>2,750</b>
3200	5206	CONSULTING SERVICES	12,300	363	0		
<b>TOTAL JUSTIFICATION:</b>							
3200	5212	EMPLOYEE HEALTH INSURAN	4,534	4,482	5,664	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 4,755
<b>TOTAL JUSTIFICATION:</b>							<b>4,755</b>
3200	5218	LEGAL SERVICES	129	266	131	LEGAL SERVICES	5,000

**FY 2021 BUDGET WORKSHEET  
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 5,000</b>
3200	5222	MEMBERSHIP DUES	85	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3200	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3200	5299	MISC CONTRACTUAL SERVIC	1,213,024	1,636,027	1,565,722	SURPLUS DISTRIBUTION (45%)	765,722
						ADDITIONAL SURPLUS DISTRIBUTION	900,000
							<b>TOTAL JUSTIFICATION: 1,665,722</b>
3200	5333	BUSINESS RECRUITMENT	12,301	12,329	12,524	BROKER SAVANT	400
						FRANCE PUBLICATIONS	8,625
						BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2020	1,000
						CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS	4,500
						RESTAURANT ROW BRANDING & STREETScape PLANS/RIVERWALK	10,000
							<b>TOTAL JUSTIFICATION: 24,525</b>
3200	5420	LAND ACQUISITION	0	37,298	0		
							<b>TOTAL JUSTIFICATION:</b>
3200	5506	STREETScape IMPROVEMEN	0	0	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM	25,000
							<b>TOTAL JUSTIFICATION: 25,000</b>
3200	5838	TRANSFER TO CROSSROAD	1,350,000	0	0		

**FY 2021 BUDGET WORKSHEET  
SOUTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
			2,611,727	1,711,186	1,611,120		1,755,848

**FY 2021 BUDGET WORKSHEET  
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3500	5104	SALARIES	15,570	16,684	22,763	SALARY FOR REDEVELOPMENT COORDINATOR ECONOMIC DEVELOPMENT INTERN - EXPANDED LEVEL REQUEST -	19,815 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>23,815</b>
3500	5105	LOCAL TRAINING & MEETING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5108	EMPLOYER CONTRIBUTIONS	2,698	2,698	4,318	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR ECONOMIC DEVELOPMENT INTERN - EXPANDED LEVEL REQUEST - APPROVED BY VM	0 3,975 0 306
<b>TOTAL JUSTIFICATION:</b>							<b>4,281</b>
3500	5201	ADVERTISING & PUBLISHING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5205	MULTIPLE DAY TRAINING	1,087	1,040	0	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA 2020 INVESTMENT SUMMIT (1) 20%	0 2,050 700
<b>TOTAL JUSTIFICATION:</b>							<b>2,750</b>
3500	5206	CONSULTING SERVICES	114,684	135,433	14,221	WOLF ROAD RECONSTRUCTION	207,375
<b>TOTAL JUSTIFICATION:</b>							<b>207,375</b>
3500	5212	EMPLOYEE HEALTH INSURAN	4,534	4,482	5,664	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 4,755

**FY 2021 BUDGET WORKSHEET  
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 4,755</b>
3500	5218	LEGAL SERVICES	80,520	28,250	12,767	LEGAL SERVICES	25,000
							<b>TOTAL JUSTIFICATION: 25,000</b>
3500	5222	MEMBERSHIP DUES	85	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5223	ENGINEERING & DESIGN SER	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5230	RECORDING FEES	750	222	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5299	MISC CONTRACTUAL SERVIC	6,287	312,367	13,686	PAYMENT TO LIBRARY DISTRICT PER STATE STATUTE	15,000
							<b>TOTAL JUSTIFICATION: 15,000</b>
3500	5333	BUSINESS RECRUITMENT	12,301	12,329	13,474	BROKER SAVANT	400
						FRANCE PUBLICATIONS: NATL & REGL REAL ESTATE MGZN ADS	8,625
						BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2020	1,000
						CRAIN'S CHICAGO BUSINESS E-NEWS: 6 MOS. ADS	4,500
							<b>TOTAL JUSTIFICATION: 14,525</b>
3500	5420	LAND ACQUISITION	0	0	0		

**FY 2021 BUDGET WORKSHEET  
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
3500	5502	SANITARY SEWER IMPROVEM	23,247	1,066,015	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5504	STORM SEWER IMPROVEME	1,024,441	75,000	1,120,000		
							<b>TOTAL JUSTIFICATION:</b>
3500	5506	STREETSCAPE IMPROVEMEN	176,279	6,435	0	FACADE PROGRAM	50,000
							<b>TOTAL JUSTIFICATION: 50,000</b>
3500	5507	SIDEWALK IMPROVEMENTS	74,427	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5508	PAVEMENT IMPROVEMENTS	0	(229,326)	0	WOLF ROAD RECONSTRUCTION	6,000
							<b>TOTAL JUSTIFICATION: 6,000</b>
3500	5512	BRIDGE IMPROVEMENTS	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5513	WATERWAY IMPROVEMENTS	0	217,623	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5701	CONTINGENCIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5750	TIF INCENTIVE PAYMENTS	877,023	1,778,870	10,112,548	PAYMENT ON NORTHGATE CROSSINGS TIF NOTES	1,100,000

**FY 2021 BUDGET WORKSHEET  
TOWNCENTER TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3500	5750	TIF INCENTIVE PAYMENTS...	877,023	778,870	0,112,548	RESTAURANT & RETAIL BUILD-OUT INCENTIVES - EXPANDED LEVEL REQUEST - APPROVED BY VM PAYMENT ON TOWN CENTER TIF NOTES	0 150,000 2,650,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,900,000</b>
3500	5838	TRANSFER TO CROSSROAD	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			2,413,932	3,428,122	11,319,439		4,253,501

**FY 2021 BUDGET WORKSHEET  
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3600	5104	SALARIES	15,570	16,684	22,763	SALARY FOR REDEVELOPMENT COORDINATOR ECONOMIC DEVELOPMENT INTERN - EXPANDED LEVEL REQUEST -	19,815 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>23,815</b>
3600	5105	LOCAL TRAINING & MEETING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3600	5108	EMPLOYER CONTRIBUTIONS	2,698	2,698	4,318	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR ECONOMIC DEVELOPMENT INTERN - EXPANDED LEVEL REQUEST - APPROVED BY VM	0 3,975 0 306
<b>TOTAL JUSTIFICATION:</b>							<b>4,281</b>
3600	5205	MULTIPLE DAY TRAINING	1,087	1,040	0	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA 2020 INVESTMENT SUMMIT (1) 20%	0 2,050 700
<b>TOTAL JUSTIFICATION:</b>							<b>2,750</b>
3600	5206	CONSULTING SERVICES	35,107	211,134	18,751		
<b>TOTAL JUSTIFICATION:</b>							
3600	5212	EMPLOYEE HEALTH INSURAN	4,534	4,482	5,664	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 4,755
<b>TOTAL JUSTIFICATION:</b>							<b>4,755</b>
3600	5218	LEGAL SERVICES	4,786	4,364	5,266	LEGAL SERVICES	25,000

**FY 2021 BUDGET WORKSHEET  
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 25,000</b>
3600	5222	MEMBERSHIP DUES	85	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3600	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3600	5299	MISC CONTRACTUAL SERVIC	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3600	5333	BUSINESS RECRUITMENT	12,301	12,329	11,299	BROKER SAVANT	400
						FRANCE PUBLICATIONS	8,625
						BISNOW - COMM RE E-NEWS - NO CONTRACT YET FOR 2020	1,000
						CRAIN'S CHICAGO BUSINESS - 6X ADS, COMM RE RPT E-NEWS	4,500
						RESTAURANT ROW BRANDING & STREETScape PLANS/RIVERWALK	10,000
							<b>TOTAL JUSTIFICATION: 24,525</b>
3600	5420	LAND ACQUISITION	0	0	4,800		
							<b>TOTAL JUSTIFICATION:</b>
3600	5502	SANITARY SEWER IMPROVEM	0	837,245	0		
							<b>TOTAL JUSTIFICATION:</b>
3600	5503	WATER IMPROVEMENTS	16,850	464,150	8,200	WATERMAIN LOOP FROM INDUSTRIAL TO SUMAC	1,650,000
							<b>TOTAL JUSTIFICATION: 1,650,000</b>

**FY 2021 BUDGET WORKSHEET  
SOUTHEAST TIF 2 FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3600	5506	STREETSCAPE IMPROVEMEN	0	1,500,941	0	FACADE PROGRAM NEW PUBLIC SIDEWALK	50,000 400,000
<b>TOTAL JUSTIFICATION:</b>							<b>450,000</b>
3600	5750	TIF INCENTIVE PAYMENTS	0	0	0	GATOR'S DEMOLITION	70,000
<b>TOTAL JUSTIFICATION:</b>							<b>70,000</b>
3600	5801	TRANSFER TO GENERAL FUN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			93,018	3,055,066	81,060		2,255,126

**FY 2021 BUDGET WORKSHEET  
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3900	5104	SALARIES	15,570	16,684	22,762	SALARY FOR REDEVELOPMENT COORDINATOR ECONOMIC DEVELOPMENT INTERN - EXPANDED LEVEL REQUEST -	19,815 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>23,815</b>
3900	5105	LOCAL TRAINING & MEETING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5108	EMPLOYER CONTRIBUTIONS	2,698	2,698	4,317	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR ECONOMIC DEVELOPMENT INTERN - EXPANDED LEVEL REQUEST - APPROVED BY VM	0 3,975 0 306
<b>TOTAL JUSTIFICATION:</b>							<b>4,281</b>
3900	5205	MULTIPLE DAY TRAINING	1,087	962	0	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA 2020 INVESTMENT SUMMIT (1) 20%	0 2,050 700
<b>TOTAL JUSTIFICATION:</b>							<b>2,750</b>
3900	5206	CONSULTING SERVICES	48,704	22,898	20,000		
<b>TOTAL JUSTIFICATION:</b>							
3900	5212	EMPLOYEE HEALTH INSURAN	4,534	4,482	5,664	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 4,755
<b>TOTAL JUSTIFICATION:</b>							<b>4,755</b>
3900	5218	LEGAL SERVICES	410	3,075	1,661	LEGAL SERVICES	25,000

**FY 2021 BUDGET WORKSHEET  
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 25,000</b>
3900	5222	MEMBERSHIP DUES	85	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3900	5223	ENGINEERING & DESIGN SER	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3900	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3900	5230	RECORDING FEES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3900	5299	MISC CONTRACTUAL SERVIC	19,272	1,021,798	3,020,843	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS	35,000
						PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE	23,000
						SURPLUS DISTRIBUTION	3,500,000
						2016 GO REFUNDING BONDS ARBITRAGE REPORT	500
							<b>TOTAL JUSTIFICATION: 3,558,500</b>
3900	5317	MISC OPERATING SUPPLIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3900	5333	BUSINESS RECRUITMENT	12,301	12,329	12,249	BROKER SAVANT	400
						FRANCE PUBLICATIONS	8,625
						BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS	1,000
						CRAIN'S CHICAGO BUSINESS - 6 ADS, COMM RE RPT E-NEWS	4,500

**FY 2021 BUDGET WORKSHEET  
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3900	5333	BUSINESS RECRUITMENT...	12,301	12,329	12,249	RESTAURANT ROW BRANDING & STREETScape PLANS/RIVERWALK	10,000
<b>TOTAL JUSTIFICATION:</b>							<b>24,525</b>
3900	5420	LAND ACQUISITION	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5502	SANITARY SEWER IMPROVEM	85,819	(34)	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5503	WATER IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5506	STREETScape IMPROVEMEN	60,000	2,029,719	0	FACADE PROGRAM	50,000
<b>TOTAL JUSTIFICATION:</b>							<b>50,000</b>
3900	5507	SIDEWALK IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECONSTRUCTION MANCHESTER TO MILWAUKEE	43,875
<b>TOTAL JUSTIFICATION:</b>							<b>43,875</b>
3900	5609	FISCAL AGENT FEES	1,107	1,107	1,188	FEE FOR 2011 GO REFUNDING BONDS	400
						FEE FOR 2012A GO REFUNDING BONDS	400
<b>TOTAL JUSTIFICATION:</b>							<b>800</b>
3900	5623	BOND PRINCIPAL	2,158,737	2,263,100	2,362,467	2016 GO REFUNDING BONDS	1,785,000
						2020 GO REFUNDING BONDS (% SHARE TRANSFERRED FROM GF)	667,600

**FY 2021 BUDGET WORKSHEET  
NORTH TIF DISTRICT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 2,452,600</b>
3900	5624	BOND INTEREST EXPENSE	573,033	476,692	327,463	2016 GO REFUNDING BONDS 2020 REFUNDING BONDS (SHARE TRANSFERRED FROM GF)	183,000 62,962
							<b>TOTAL JUSTIFICATION: 245,962</b>
3900	5629	BOND ISSUANCE COSTS	0	0	52,609		
							<b>TOTAL JUSTIFICATION:</b>
3900	5631	PAYMENT - BOND ESCROW	0	0	2,423,345		
							<b>TOTAL JUSTIFICATION:</b>
3900	5750	TIF INCENTIVE PAYMENTS	0	0	0	RESTAURANT & RETAIL BUILD-OUT INCENTIVES - EXPANDED LEVEL REQUEST - APPROVED BY VM	0 150,000
							<b>TOTAL JUSTIFICATION: 150,000</b>
3900	5838	TRANSFER TO CROSSROAD	0	2,000,000	0		
							<b>TOTAL JUSTIFICATION:</b>
			2,983,357	7,855,509	8,254,568		
							6,586,863

**FY 2021 BUDGET WORKSHEET  
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3410	5101	LONGEVITY	815	815	750	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.60) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.30) REMAINING LONGEVITY CHARGED TO 4330 (W/S R&R FUND) & 1400 (ENGINEERING/CIP)	360 0 390 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>750</b>
3410	5102	OVERTIME	270	114	690		
<b>TOTAL JUSTIFICATION:</b>							
3410	5103	SEASONAL HELP	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5104	SALARIES	161,446	168,584	168,579	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS	170,255
<b>TOTAL JUSTIFICATION:</b>							<b>170,255</b>
3410	5108	EMPLOYER CONTRIBUTIONS	32,538	30,639	33,740	IMRF, FICA & MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410)	0 34,235
<b>TOTAL JUSTIFICATION:</b>							<b>34,235</b>
3410	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	225
<b>TOTAL JUSTIFICATION:</b>							<b>225</b>
3410	5206	CONSULTING SERVICES	37,880	38,169	111,821	STREET IMPROVEMENT PROGRAM - MATERIAL TESTING NEW SIDEWALK CONSTRUCTION WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS	30,000 32,500 29,625 0

**FY 2021 BUDGET WORKSHEET  
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3410	5206	CONSULTING SERVICES...	37,880 ...	38,169 ...	111,821 ...	STREETLIGHT REPLACEMENT PROGRAM	30,000
<b>TOTAL JUSTIFICATION:</b>							<b>122,125</b>
3410	5212	EMPLOYEE HEALTH INSURAN	31,034	31,738	31,153	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 33,740
<b>TOTAL JUSTIFICATION:</b>							<b>33,740</b>
3410	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3410	5223	ENGINEERING & DESIGN SER	304,853	282,357	184,373	STREET IMPROVEMENT PROGRAM REBUILT ILLINOIS STREET PROGRAM	250,000 200,000
<b>TOTAL JUSTIFICATION:</b>							<b>450,000</b>
3410	5230	RECORDING FEES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5299	MISC CONTRACTUAL SERVIC	0	0	0	STORMWATER MASTER PLAN	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3410	5504	STORM SEWER IMPROVEME	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5506	STREETSCAPE IMPROVEMEN	442,151	94,883	1,344	WOLF ROAD RECONSTRUCTION LAKE COOK ROAD IMPROVEMENTS STREETLIGHT IMPROVEMENTS	13,125 370,000 350,000

**FY 2021 BUDGET WORKSHEET  
INFRASTRUCTURE IMPROV'S**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 733,125</b>
3410	5507	SIDEWALK IMPROVEMENTS	61,213	73,523	56,198	SIDEWALK & CONCRETE PROGRAM	40,000
						SIDEWALK GRINDING PROGRAM	20,000
							<b>TOTAL JUSTIFICATION: 60,000</b>
3410	5508	PAVEMENT IMPROVEMENTS	487,804	1,007,149	699,574	WATERMAIN REPLACEMENT PROGRAM	315,000
							<b>TOTAL JUSTIFICATION: 315,000</b>
3410	5512	BRIDGE IMPROVEMENTS	0	(14,937)	0		
							<b>TOTAL JUSTIFICATION:</b>
3410	5513	WATERWAY IMPROVEMENTS	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			1,560,004	1,713,034	1,288,221		1,919,455

**FY 2021 BUDGET WORKSHEET  
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3420	5206	CONSULTING SERVICES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3420	5209	GAS & ELECTRIC	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3420	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
							<b>TOTAL JUSTIFICATION: 0</b>
3420	5223	ENGINEERING & DESIGN SER	5,535	31,707	121,867	FIBER OPTIC INSTALLATION DESIGN	20,000
							<b>TOTAL JUSTIFICATION: 20,000</b>
3420	5232	RENTAL AGREEMENTS	15,960	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3420	5299	MISC CONTRACTUAL SERVIC	82,344	30,316	7,145	PAVEMENT ASSESSMENT FRA QUIET ZONE ROOF REPLACEMENT PROGRAM HVAC UNIT REPLACEMENT PROGRAM	30,000 110,000 285,000 0
							<b>TOTAL JUSTIFICATION: 425,000</b>
3420	5317	MISC OPERATING SUPPLIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3420	5408	BUILDING EQUIPMENT	178,515	57,275	112,239		
							<b>TOTAL JUSTIFICATION:</b>

**FY 2021 BUDGET WORKSHEET  
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
3420	5411	SPECIAL EQUIPMENT	0	0	47,733		
<b>TOTAL JUSTIFICATION:</b>							
3420	5420	LAND ACQUISITION	0	0	1,500		
<b>TOTAL JUSTIFICATION:</b>							
3420	5504	STORM SEWER IMPROVEMENTS	0	0	0	STORM SEWER NPDES PHASE II REGULATIONS COMPLIANCE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3420	5506	STREETSCAPE IMPROVEMENTS	21,058	238,593	91,725	PARKWAY TREE PLANTING PROGRAM PAVER BRICK MAINTENANCE ENTRANCE SIGNS	25,000 0 56,000
<b>TOTAL JUSTIFICATION:</b>							<b>81,000</b>
3420	5508	PAVEMENT IMPROVEMENTS	178,529	211,731	55,438	CRACK SEALING PROGRAM ASPHALT SURFACE TREATMENT PROGRAM PAVEMENT MARKINGS ASPHALT PAVEMENT SEALING-MUNICIPAL LOTS	40,000 450,000 40,000 175,000
<b>TOTAL JUSTIFICATION:</b>							<b>705,000</b>
3420	5509	BUILDING IMPROVEMENTS	3,508	169,161	1,203,375	FIBER OPTIC INSTALLATION FIRE STATION 23 FIRE STATION 42 (ALLOCATION) PUMP REPLACEMENT AT THE FUEL ISLAND	500,000 3,400,000 400,000 45,000
<b>TOTAL JUSTIFICATION:</b>							<b>4,345,000</b>
3420	5513	WATERWAY IMPROVEMENTS	0	0	0		

**FY 2021 BUDGET WORKSHEET  
NON-INFRASTRUCTURE IMPROV**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
3420	5609	FISCAL AGENT FEES	157	157	238		
							<b>TOTAL JUSTIFICATION:</b>
3420	5623	BOND PRINCIPAL	340,000	366,900	382,533	2020 GO REFUNDING BONDS - PRINCIPAL PAYMENT	392,400
							<b>TOTAL JUSTIFICATION: 392,400</b>
3420	5624	BOND INTEREST EXPENSE	57,367	46,308	28,062	2020 GO REFUNDING BOND INTEREST PAYMENT	21,863
							<b>TOTAL JUSTIFICATION: 21,863</b>
3420	5629	BOND ISSUANCE COSTS	0	0	31,900		
							<b>TOTAL JUSTIFICATION:</b>
3420	5631	PAYMENT - BOND ESCROW	0	0	1,207,730		
							<b>TOTAL JUSTIFICATION:</b>
3420	5822	TRANSFER TO 2008 BOND	327,383	330,542	202,042	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES	326,236
							<b>TOTAL JUSTIFICATION: 326,236</b>
			1,210,356	1,482,689	3,493,526		6,316,499

**FY 2021 BUDGET WORKSHEET  
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
33	5313	IS MISC EQPT & SUPPLIES	162,333	647,760	88,305	DOOR ACCESS SYSTEM (IT) CISCO 6509 CORE SWITCH (IT) CISCO 6500 PORT LINE CARDS (IT) CISCO 6500 SUPERVISORY MODULE (IT) RADIO CONSOLES (IT) SURVEILLANCE VAN EQUIPMENT (PD) SQUAD CAR VIDEO CAMERAS (PD) BOARD ROOM/CONFERENCE ROOM AV EQUIPMENT (IT)	60,000 60,000 80,000 70,000 250,000 20,000 97,500 350,000
<b>TOTAL JUSTIFICATION:</b>							<b>987,500</b>
33	5315	SMALL TOOLS & EQUIPMENT	143,637	233,826	24,975	WACKER ROLLER (STREETS) FALCON HOT PATCH (STREETS) SHORING EQUIPMENT TRAILER (WATER)	25,000 26,000 8,000
<b>TOTAL JUSTIFICATION:</b>							<b>59,000</b>
33	5401	MOBILE EQUIPMENT	585,740	462,100	702,470	AERIAL LIFT TRUCK (STREETS) AERIAL LIFT TRUCK (FORESTRY) 2 1/2 TON DUMP TRUCK (STREETS) FIRE ENGINE (FIRE) 3X SQUAD SUVS (POLICE) PICK-UP TRUCK (STREETS) PICK-UP TRUCK (SEWER) CASE END LOADER (WATER)	150,000 165,000 160,000 610,000 120,000 32,000 32,000 4,500
<b>TOTAL JUSTIFICATION:</b>							<b>1,273,500</b>
33	5407	OFFICE EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							

**FY 2021 BUDGET WORKSHEET  
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
33	5411	SPECIAL EQUIPMENT	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
33	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
33	5413	IS CAPITAL SOFTWARE	6,881	900	0		
							<b>TOTAL JUSTIFICATION:</b>
33	5840	TRF TO WATER & SEWER FU	11,043	64,454	55,518		
							<b>TOTAL JUSTIFICATION:</b>
			909,634	1,409,040	871,268		2,320,000

**FY 2021 BUDGET WORKSHEET  
STORMWATER IMPROVEMENTS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED	
4510	5206	CONSULTING SERVICES	70,745	81,385	33,308			
							<b>TOTAL JUSTIFICATION:</b>	
4510	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0	
							<b>TOTAL JUSTIFICATION:</b>	<b>0</b>
4510	5223	ENGINEERING & DESIGN SER	60,567	14,054	125,054			
							<b>TOTAL JUSTIFICATION:</b>	
4510	5299	MISC CONTRACTUAL SERVIC	0	0	0			
							<b>TOTAL JUSTIFICATION:</b>	
4510	5420	LAND ACQUISITION	0	0	0			
							<b>TOTAL JUSTIFICATION:</b>	
4510	5504	STORM SEWER IMPROVEME	1,089,616	200,349	2,492,090	STREET IMPROVEMENT PROGRAM - STORM SEWER IMPROVEMENTS	500,000	
						STORM WATER CONDITION ASSESSMENT	100,000	
							<b>TOTAL JUSTIFICATION:</b>	<b>600,000</b>
4510	5506	STREETSCAPE IMPROVEMEN	0	0	0			
							<b>TOTAL JUSTIFICATION:</b>	
4510	5840	TRF TO WATER & SEWER FUI	187,500	205,158	223,809	TRANSFER TO W/S FUND TO COVER STORMWATER OPERATING COSTS (25% OF REVENUE) PER FINANCIAL POLICY	242,459	
							<b>TOTAL JUSTIFICATION:</b>	<b>242,459</b>

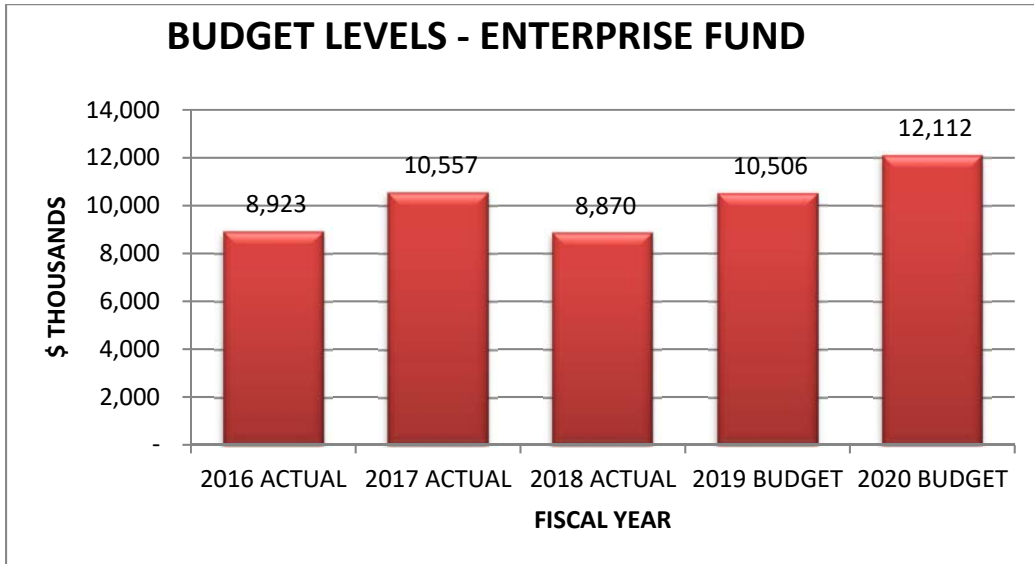
**FY 2021 BUDGET WORKSHEET  
STORMWATER IMPROVEMENTS**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
			1,408,428	500,946	2,874,260		842,459

## ENTERPRISE FUND

Water Sewer Fund:

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



**FY 2021 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4100	5101	LONGEVITY	5,850	5,503	6,425	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3.0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2.0)	600 3,000 2,600
<b>TOTAL JUSTIFICATION:</b>							<b>6,200</b>
4100	5102	OVERTIME	39,911	56,893	47,901	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. WATERMAIN BREAKS, HYDRANT REPAIRS, SCADAALARM)	0 50,000
<b>TOTAL JUSTIFICATION:</b>							<b>50,000</b>
4100	5103	SEASONAL HELP	1,480	4,080	0	SEASONAL EMPLOYEE (COOK COUNTY RATE OF \$13/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
4100	5104	SALARIES	718,748	759,428	735,847	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 764,400
<b>TOTAL JUSTIFICATION:</b>							<b>764,400</b>
4100	5105	LOCAL TRAINING & MEETING	1,225	1,043	929	MISC TRAINING, SEMINARS, CERTIFICATIONS, & CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVISIONS)	0 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
4100	5106	UNIFORM ALLOWANCE	6,984	4,488	3,351	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	3,750 690
<b>TOTAL JUSTIFICATION:</b>							<b>4,440</b>
4100	5108	EMPLOYER CONTRIBUTIONS	137,195	138,059	152,464	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 165,010

**FY 2021 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 165,010</b>
4100	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
							<b>TOTAL JUSTIFICATION: 0</b>
4100	5113	TUITION REIMBURSEMENT	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4100	5115	SLDPA RETIREE CONTRIBUTIONS	0	0	0	SLDPA RETIREE CONTRIBUTIONS	0
							<b>TOTAL JUSTIFICATION: 0</b>
4100	5116	SICK LEAVE ANNUAL BUY BACK	690	707	726	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	735
							<b>TOTAL JUSTIFICATION: 735</b>
4100	5205	MULTIPLE DAY TRAINING	2,419	2,268	61	IL POTABLE WATER SUPPLY OPERATORS ASSOCIATION (IPWSOA)	0
						WATER CONF. INCL. REG & TRAVEL EXPENSES (IL)	1,000
						AMERICAN WATER WORKS ASSOCIATION (AWWA)	0
						CONF. & EXPO INCL. REG & TRAVEL EXPENSES (CA)	1,600
							<b>TOTAL JUSTIFICATION: 2,600</b>
4100	5207	IS SERV & MAINT AGREEMENTS	59,482	68,753	71,351	GEOGRAPHIC INFORMATION SYSTEMS, AND RELATED COSTS	50,000
						SENSUS ANALYTICS HOSTING FEE (YR 2)	17,250
						WATER CONSERVATION/METER WEB PORTAL (AQUAHAWK)	11,250
							<b>TOTAL JUSTIFICATION: 78,500</b>
4100	5208	DEBRIS DUMP CHARGES	21,060	22,705	13,087	(IEPA) CLEAN CONSTRUCTION OR DEMOLITION DEBRIS TESTING	2,000

**FY 2021 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
4100	5209	GAS & ELECTRIC	83,198	98,625	85,261	NATURAL GAS AND ELECTRIC SERVICE TO WATER FACILITIES	100,000
<b>TOTAL JUSTIFICATION:</b>							<b>100,000</b>
4100	5212	EMPLOYEE HEALTH INSURAN	137,139	139,492	133,056	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 146,030
<b>TOTAL JUSTIFICATION:</b>							<b>146,030</b>
4100	5213	GEN LIABILITY INSURANCE	85,125	67,500	73,650	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 86,140
<b>TOTAL JUSTIFICATION:</b>							<b>86,140</b>
4100	5214	HYDRANT MAINTENANCE	28,030	20,565	25,604	FIRE HYDRANT SANDBLASTING FIRE HYDRANT REPLACEMENT PARTS & PAINT REFLECTIVE TAPE FOR COLOR CODING FIRE HYDRANTS	16,000 9,000 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>26,000</b>
4100	5217	LANDSCAPE MAINTENANCE	12,992	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4100	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5219	BANK CHARGES	46,219	39,068	39,632	LOCKBOX PROCESSING FEES (80% OF TOTAL) \$866.67 X 12 X 80%;	0 8,000

**FY 2021 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4100	5219	BANK CHARGES...	46,219 ...	39,068 ...	39,632 ...	EPAY PROCESSING FEE MOVED TO 4100-5236	0
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
4100	5220	MAINT OFF/SPEC EQUIPMEN	1,494	2,659	1,588	MAINT/REPAIRS TO CONFINED SPACE, TANK GAUGE, ETC.	1,350
<b>TOTAL JUSTIFICATION:</b>							<b>1,350</b>
4100	5222	MEMBERSHIP DUES	3,199	2,669	261	(2) AMERICAN WATER WORKS ASSOCIATION AMERICAN PUBLIC WORKS ASSOCIATION JULIE NOTIFICATION FEE	172 175 3,065
<b>TOTAL JUSTIFICATION:</b>							<b>3,412</b>
4100	5227	POSTAGE	14,810	15,119	15,496	UTILITY BILLING MAILING COSTS (80% OF TOTAL) BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .43 X 1.03 X 80%; 1,800 LATE NOTICES X .55 X 1.03 X 80%	0 0 16,650 815
<b>TOTAL JUSTIFICATION:</b>							<b>17,465</b>
4100	5228	PRINTING & BINDING	12,143	11,847	12,907	UTILITY BILL PRINTING COSTS (80% OF TOTAL) 48,800 BILLS X .22 CENTS X 1.03 X .80 \$150 SET UP CHARGE X 12 MONTHS X .80 UTILITY BILL INSERT MAILING UTILITY BILL USAGE TICKETS & REPORTS DOOR HANGERS (RPZ, TURNOFF, HIGH CONSUMPTION)	0 8,847 1,440 2,000 750 400
<b>TOTAL JUSTIFICATION:</b>							<b>13,437</b>
4100	5233	RENTAL EQUIPMENT	0	0	0	SPECIAL EQUIP OR TOOLS TO SUPPLEMENT NON-OPERATIVE OR NON-OWNED EQUIP (BARRICADES, ADVANCED WARNING SIGNS)	0 0

**FY 2021 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5236	CREDIT CARD FEES	0	0	0	EPAY PROCESSING FEE (\$3,350 PER MONTH)	40,200
<b>TOTAL JUSTIFICATION:</b>							<b>40,200</b>
4100	5237	TELEMETRY EQUIP MAINT	7,023	14,908	23,830	MISC REPAIR PARTS (PILOT AND/OR ALTITUDE VALVES, ETC.) SCADA MAINTENANCE/REPAIRS/SERVICE CALLS	5,000 7,000
<b>TOTAL JUSTIFICATION:</b>							<b>12,000</b>
4100	5242	RETIREEE HEALTH INSURANC	10,391	8,742	8,272	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	5,715
<b>TOTAL JUSTIFICATION:</b>							<b>5,715</b>
4100	5243	PUMPHOUSE MAINTENANCE	24,207	30,162	33,820	MISC REPAIRS FOR PUMP HOUSE EQUIP MAINT OF EMERGENCY GENERATORS & TRANSFER SWITCHES	16,000 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>21,000</b>
4100	5299	MISC CONTRACTUAL SERVIC	63,657	91,473	109,546	CONTRACTUAL SERVICES FOR PLUMBING INSPECTIONS (B&F) - (\$80K IS BUDGETED IN 1300-5299) LOCATING SERVICES (USIC) AGGREGATE DELIVERY AND DEBRIS HAULING (50% IN 4200) UTILITY EXCAVATION AND/OR RESTORATION SERVICES WISC CENTRAL RR CROSSING LEASE & WATER PIPELINE FEE UST TESTING, NORTH & SOUTH STATIONS & WELL#7 (PER EPA)	40,000 0 56,000 47,450 10,000 125 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>157,575</b>
4100	5301	AUTO PETROL PRODUCTS	23,431	20,129	13,021	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES. INCLUDES STANDBY GENERATORS, PROPANE, KEROSENE, AND	0 0 0

**FY 2021 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4100	5301	AUTO PETROL PRODUCTS...	23,431	20,129	13,021	NATURAL GAS FOR HEATING PUMP FACILITIES, PORTABLE HEATERS FOR WATER REPAIRS.	0 22,000
<b>TOTAL JUSTIFICATION:</b>							<b>22,000</b>
4100	5302	BOOKS & SUBSCRIPTIONS	0	0	74		
<b>TOTAL JUSTIFICATION:</b>							
4100	5303	CHEMICALS	3,744	(1,035)	1,184	CHEMICALS FOR POTABLE WATER TREATMENT	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
4100	5308	WATER SAMPLES	6,926	6,209	21,114	LAB REQUIRED IEPA SAMPLING & ANALYSIS OF POTABLE WATER MISC TESTING (I.E. CUSTOMER CONCERNS); CREEK SAMPLES	7,200 2,300
<b>TOTAL JUSTIFICATION:</b>							<b>9,500</b>
4100	5310	VEHICLE MAINTENANCE	19,993	30,541	24,478	REPAIRS/MAINT TO VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 24,000
<b>TOTAL JUSTIFICATION:</b>							<b>24,000</b>
4100	5311	BLDG/GROUNDS MAINTENAN	1,255	8,505	16,836	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BLDG/GROUNDS (SUMP PUMPS, HEATERS, PRESSURE TRANSMITTER, ELECTRICAL) IRRIGATION MAINTENANCE AND REPAIR SERVICES FOR ALL VILLAGE SITES	0 12,000 0 5,100
<b>TOTAL JUSTIFICATION:</b>							<b>17,100</b>
4100	5313	IS MISC EQPT & SUPPLIES	1,726	6,200	5,367	(2) REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>

**FY 2021 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4100	5315	SMALL TOOLS & EQUIPMENT	4,041	9,896	3,423	REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
4100	5317	MISC OPERATING SUPPLIES	121	703	50	MISC SUPPLIES (E.G. GATORADE, BATTERIES)	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
4100	5318	OFFICE SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4100	5319	PROTECTIVE CLOTHING/SUP	2,561	2,137	2,482	SAFETY & WEATHER GEAR; PPE SUPPLIES	3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
4100	5341	METERS	42,890	47,336	13,262	NEW CONSTRUCTION/REPLACEMENT OF WATER METERS ANNUAL TESTING	35,000 15,000
<b>TOTAL JUSTIFICATION:</b>							<b>50,000</b>
4100	5344	WATER MAIN MAINTENANCE	23,788	61,238	40,726	REPAIR PARTS (E.G. PIPE, VALVES, VAULTS, REPAIR CLAMPS, BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES)	0 45,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
4100	5345	WATER STORAGE MAINT	7,976	23,950	33,842	INSPECTION, EQUIP AND RE-CALIBRATION OF WATER STORAGE FACILITIES & MISC REPAIRS/MAINT, INCL. SECURITY CAMERAS EXTERIOR/INTERIOR ELEVATED STANDPIPE CLEANING	0 15,000 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>
4100	5406	MISCELLANEOUS EQUIPMEN	0	0	0		

**FY 2021 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
4100	5411	SPECIAL EQUIPMENT	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4100	5503	WATER IMPROVEMENTS	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4100	5623	BOND PRINCIPAL	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4100	5624	BOND INTEREST EXPENSE	(607)	0	-1,493	BOND INTEREST EXPENSE	0
							<b>TOTAL JUSTIFICATION: 0</b>
4100	5703	GENERAL FUND REIMBRSMN	1,016,560	1,024,488	1,057,386	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 0 1,082,329
							<b>TOTAL JUSTIFICATION: 1,082,329</b>
4100	5705	NWWC WATER CHARGE	1,757,244	1,757,244	1,789,462	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGES SHARE OF WATER COSTS	0 1,805,000
							<b>TOTAL JUSTIFICATION: 1,805,000</b>
4100	5706	TRANSFER TO DEBT SERVICE	361,041	384,720	406,887	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 428,353
							<b>TOTAL JUSTIFICATION: 428,353</b>

**FY 2021 BUDGET WORKSHEET  
WATER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4100	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 157,080
<b>TOTAL JUSTIFICATION:</b>							<b>157,080</b>
4100	5710	DEPRECIATION EXPENSE	943,237	942,327	1,032,248	DEPRECIATION EXPENSE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5713	OPEB EXPENSE	0	0	0	OPEB EXPENSE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5724	OPEB EXPENSE - WS	(39,710)	(929)	-569		
<b>TOTAL JUSTIFICATION:</b>							
4100	5725	PENSION EXP - IMRF WS	63,251	38,056	0		
<b>TOTAL JUSTIFICATION:</b>							
			5,764,139	5,968,471	6,054,843		5,397,271

**FY 2021 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4200	5101	LONGEVITY	5,850	5,503	6,425	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (3.0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (2.0)	600 3,000 2,600
<b>TOTAL JUSTIFICATION:</b>							<b>6,200</b>
4200	5102	OVERTIME	9,960	7,630	12,019	COMPENSATION FOR CALL- BACKS OR CALL-INS (E.G. FLOOD RESPONSE, SEWER PLUGS)	0 12,000
<b>TOTAL JUSTIFICATION:</b>							<b>12,000</b>
4200	5103	SEASONAL HELP	1,480	5,093	0	SEASONAL EMPLOYEE (COOK COUNTY RATE OF \$13/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
4200	5104	SALARIES	718,746	759,427	735,844	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 764,400
<b>TOTAL JUSTIFICATION:</b>							<b>764,400</b>
4200	5105	LOCAL TRAINING & MEETING	2,510	2,887	1,099	MISC TRAINING, SEMINARS, CERTIFICATIONS, & CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIV)	0 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
4200	5106	UNIFORM ALLOWANCE	2,494	4,488	3,350	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN, & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	3,750 690
<b>TOTAL JUSTIFICATION:</b>							<b>4,440</b>
4200	5108	EMPLOYER CONTRIBUTIONS	138,171	137,959	151,995	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 157,465

**FY 2021 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>157,465</b>
4200	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4200	5115	SLDPA RETIREE CONTRIBUTIONS	0	0	0	SLDPA RETIREE CONTRIBUTIONS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4200	5116	SICK LEAVE ANNUAL BUY BACK	690	707	726	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	735
<b>TOTAL JUSTIFICATION:</b>							<b>735</b>
4200	5205	MULTIPLE DAY TRAINING	1,001	1,250	1,435	WATER & WASTEWATER EQUIP, TREATMENT & TRANSPORT SHOW INCL. REGISTRATION & TRAVEL EXPENSES (IN)	0 1,400
<b>TOTAL JUSTIFICATION:</b>							<b>1,400</b>
4200	5206	CONSULTING SERVICES	4,280	4,780	4,100	STORM SEWER NPDES PHASE II COMPLIANCE ANNUAL REPORT INCL. ANNUAL VILLAGE TRAINING	0 4,900
<b>TOTAL JUSTIFICATION:</b>							<b>4,900</b>
4200	5207	IS SERV & MAINT AGREEMENTS	50,329	44,623	39,722	GEOGRAPHIC INFORMATION SYSTEMS, AND RELATED COSTS	50,000
<b>TOTAL JUSTIFICATION:</b>							<b>50,000</b>
4200	5208	DEBRIS DUMP CHARGES	13,325	15,472	17,284	MISC SPECIAL OR CONTAMINATED WASTE HAULING (IEPA) CLEAN CONSTRUCTION OR DEMOLITION DEBRIS TESTING	5,000 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>7,000</b>
4200	5209	GAS & ELECTRIC	22,445	26,420	22,024	NATURAL GAS AND ELECTRIC SERVICE TO SANITARY	0

**FY 2021 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4200	5209	GAS & ELECTRIC...	22,445 ...	26,420 ...	22,024 ...	LIFT AND STORM WATER PUMPING STATIONS	24,900
<b>TOTAL JUSTIFICATION:</b>							<b>24,900</b>
4200	5212	EMPLOYEE HEALTH INSURAN	137,137	139,501	133,055	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 146,030
<b>TOTAL JUSTIFICATION:</b>							<b>146,030</b>
4200	5213	GEN LIABILITY INSURANCE	45,400	36,000	39,280	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 45,950
<b>TOTAL JUSTIFICATION:</b>							<b>45,950</b>
4200	5217	LANDSCAPE MAINTENANCE	52,661	33,842	22,485	BUFFALO CREEK STREAMBANK MAINTENANCE DIVERSION CHANNEL MAINT., INCL NORTH MILW AVE (BURN, HERBICIDE APPLICATION, MGMT OF EVASIVE SPECIES) WHEELING ROAD LOW FLOW CHANNEL MAINT. (BURN, SELECTIVE CUTTING, CATTAIL REMOVAL)	4,900 0 17,600 0 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>26,500</b>
4200	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4200	5219	BANK CHARGES	2,229	3,081	2,033	LOCKBOX PROCESSING FEES (20% OF TOTAL) \$866.67 X 12 X 20%	0 2,400
<b>TOTAL JUSTIFICATION:</b>							<b>2,400</b>
4200	5220	MAINT OFF/SPEC EQUIPMEN	2,062	1,614	1,839	MAINT/REPAIRS TO LOCATOR, GAS DETECTOR, CAMERA, ETC.	2,800

**FY 2021 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 2,800</b>
4200	5222	MEMBERSHIP DUES	2,975	2,404	558	JULIE NOTIFICATION FEE ANNUAL IEPA NPDES FEE	3,065 1,000
							<b>TOTAL JUSTIFICATION: 4,065</b>
4200	5227	POSTAGE	3,142	3,207	3,293	UTILITY BILLING MAILING COSTS (17% OF TOTAL) BASED ON 48,800 BILLS & LATE NOTICES 47,000 BILLS X .43 X 1.03 X .17% 1,800 LATE NOTICES X .55 X 1.03 X 17%	0 0 3,540 175
							<b>TOTAL JUSTIFICATION: 3,715</b>
4200	5228	PRINTING & BINDING	2,494	2,308	2,727	UTILITY BILL PRINTING COSTS (17% OF TOTAL) 48,800 X .22 CENTS X 1.03 X 17% SET-UP CHARGES \$150 X 12 = \$1,800 X 1.03 X 17% UTILITY BILL INSERT MAILING	0 1,880 306 500
							<b>TOTAL JUSTIFICATION: 2,686</b>
4200	5233	RENTAL EQUIPMENT	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4200	5234	TREE MAINT SERVICE	25,000	33,875	30,000	CONTRACTUAL TREE & BRUSH REMOVAL ALONG WATERWAYS	30,000
							<b>TOTAL JUSTIFICATION: 30,000</b>
4200	5237	TELEMETRY EQUIP MAINT	3,804	7,474	8,193	ANNUAL OMNI SERVICE FEE TECHNICAL/ELECTRICAL ASSISTANCE FOR PUMPING CONTROLS OR RELATED EQUIPMENT	6,000 0 2,000

**FY 2021 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 8,000</b>
4200	5242	RETIREE HEALTH INSURANC	14,436	14,215	14,004	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	11,680
							<b>TOTAL JUSTIFICATION: 11,680</b>
4200	5299	MISC CONTRACTUAL SERVIC	51,738	78,776	79,217	LOCATING SERVICES (USIC) AGGREGATE DELIVERY AND DEBRIS HAULING (50% IN 4100) SPECIALIZED SEWER LINE CLEANING & TELEVISIONING UTILITY EXCAVATION AND/OR RESTORATION SERVICES BIOHAZARD WASTE COLLECTION (2X/YR)	56,000 47,450 25,000 10,000 350
							<b>TOTAL JUSTIFICATION: 138,800</b>
4200	5301	AUTO PETROL PRODUCTS	12,896	12,096	9,325	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES. INCLUDES STANDBY GENERATORS.	0 0 15,000
							<b>TOTAL JUSTIFICATION: 15,000</b>
4200	5302	BOOKS & SUBSCRIPTIONS	1,200	1,200	1,200	WEATHER SERVICES (MURRAY & TRETTEL)	1,200
							<b>TOTAL JUSTIFICATION: 1,200</b>
4200	5303	CHEMICALS	6,939	6,128	7,168	DEGREASING CHEMICALS FOR LIFT STATIONS & SEWER LINES MISC CHEMICALS (E.G. TRACE DYE, SEWER ODORS)	6,500 1,500
							<b>TOTAL JUSTIFICATION: 8,000</b>
4200	5310	VEHICLE MAINTENANCE	30,148	16,265	12,485	REPAIRS/MAINT TO VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 24,000

**FY 2021 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 24,000</b>
4200	5311	BLDG/GROUNDS MAINTENAN	0	158	13	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES	500
							<b>TOTAL JUSTIFICATION: 500</b>
4200	5315	SMALL TOOLS & EQUIPMENT	5,488	4,813	4,202	REPLACEMENT/REPAIRS OF MISC TOOLS/EQUIP	5,000
							<b>TOTAL JUSTIFICATION: 5,000</b>
4200	5317	MISC OPERATING SUPPLIES	105	886	6	MISC SUPPLIES (GATORADE, BATTERIES)	700
							<b>TOTAL JUSTIFICATION: 700</b>
4200	5318	OFFICE SUPPLIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4200	5319	PROTECTIVE CLOTHING/SUP	3,039	2,253	3,736	SAFETY & WEATHER GEAR; PPE SUPPLIES	3,500
							<b>TOTAL JUSTIFICATION: 3,500</b>
4200	5340	LIFT STATIONS	13,061	25,623	31,239	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	0 25,000
							<b>TOTAL JUSTIFICATION: 25,000</b>
4200	5342	SEWER LINE MAINTENANCE	74,225	105,671	60,583	MATERIAL & SUPPLIES FOR STORM & SANITARY SEWER SYSTEMS (E.G. PIPE, COUPLINGS) MWRDGC AGREEMENT (OFFSETTING REVENUE IS RECEIVED)	0 50,000 32,000
							<b>TOTAL JUSTIFICATION: 82,000</b>
4200	5411	SPECIAL EQUIPMENT	0	0	0		

**FY 2021 BUDGET WORKSHEET  
SEWER DIVISION**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
<b>TOTAL JUSTIFICATION:</b>							
4200	5703	GENERAL FUND REIMBRSMN	254,140	256,122	264,346	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM	0 270,582
<b>TOTAL JUSTIFICATION:</b>							<b>270,582</b>
4200	5706	TRANSFER TO DEBT SERVICE	361,041	384,720	406,887	TRANSFER TO 2008 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 428,353
<b>TOTAL JUSTIFICATION:</b>							<b>428,353</b>
4200	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 95,140
<b>TOTAL JUSTIFICATION:</b>							<b>95,140</b>
4200	5710	DEPRECIATION EXPENSE	379,045	380,291	415,479	DEPRECIATION EXPENSE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			2,455,686	2,568,759	2,549,378		2,426,341

**FY 2021 BUDGET WORKSHEET  
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4310	5206	CONSULTING SERVICES	0	0	0	EMERGENCY INTERCONNECT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4310	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4310	5299	MISC CONTRACTUAL SERVICE	20,110	34,590	255,141	ROOF REPLACEMENT PROGRAM	140,000
						HVAC UNIT REPLACEMENT PROGRAM	0
						2012B GO BOND ARBITRAGE REPORT	500
						STATION PARKING LOT IMPROVEMENTS	100,000
<b>TOTAL JUSTIFICATION:</b>							<b>240,500</b>
4310	5503	WATER IMPROVEMENTS	15,120	119,300	381,028	LAKE COOK WATERMAIN	140,000
<b>TOTAL JUSTIFICATION:</b>							<b>140,000</b>
4310	5609	FISCAL AGENT FEES	637	637	475	FISCAL AGENT FEE - 2020 GO REFUNDING BONDS	475
<b>TOTAL JUSTIFICATION:</b>							<b>475</b>
4310	5623	BOND PRINCIPAL	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4310	5624	BOND INTEREST EXPENSE	96,200	86,925	43,725	2020 GO BONDS (WATER METERS) - INTEREST EXPENSE	55,342
<b>TOTAL JUSTIFICATION:</b>							<b>55,342</b>
4310	5629	BOND ISSUANCE COSTS	0	0	31,712		
<b>TOTAL JUSTIFICATION:</b>							

**FY 2021 BUDGET WORKSHEET  
WATER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4310	5631	PAYMENT - BOND ESCROW	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			132,066	241,452	712,081		436,317

**FY 2021 BUDGET WORKSHEET  
SEWER SYSTEM IMPROVEMENT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4320	5206	CONSULTING SERVICES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4320	5299	MISC CONTRACTUAL SERVIC	0	0	106,493	ROOF REPLACEMENT PROGRAM	0
							<b>TOTAL JUSTIFICATION: 0</b>
4320	5401	MOBILE EQUIPMENT	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4320	5502	SANITARY SEWER IMPROVEM	109,884	46,332	119,319	SSES INVESTIGATION	75,000
							<b>TOTAL JUSTIFICATION: 75,000</b>
4320	5503	WATER IMPROVEMENTS	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			109,884	46,332	225,812		75,000

**FY 2021 BUDGET WORKSHEET  
WATER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4330	5101	LONGEVITY	370	370	630	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (.40) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.30) REMAINING LONGEVITY CHARGED TO 3410 (CAP PROJ FUND) & 1400 (ENGINEERING/CIP)	240 0 390 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>630</b>
4330	5102	OVERTIME	77	33	690		
<b>TOTAL JUSTIFICATION:</b>							
4330	5103	SEASONAL HELP	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4330	5104	SALARIES	45,187	46,474	119,918	W/S FUND SHARE OF ENGINEERING SALARIES	119,510
<b>TOTAL JUSTIFICATION:</b>							<b>119,510</b>
4330	5108	EMPLOYER CONTRIBUTIONS	8,953	8,318	24,305	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410)	0 24,035
<b>TOTAL JUSTIFICATION:</b>							<b>24,035</b>
4330	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	150
<b>TOTAL JUSTIFICATION:</b>							<b>150</b>
4330	5206	CONSULTING SERVICES	74,452	98,110	196,495	WATER MAIN REPLACEMENT PROGRAM ELEVATED TANK RE-COATING AND REPAIR PROGRAM LEAD SERVICE LINE REPLACEMENT WELL 5 REHABILITATION	200,000 0 50,000 5,000

**FY 2021 BUDGET WORKSHEET  
WATER SYSTEM R&R PROJECT**

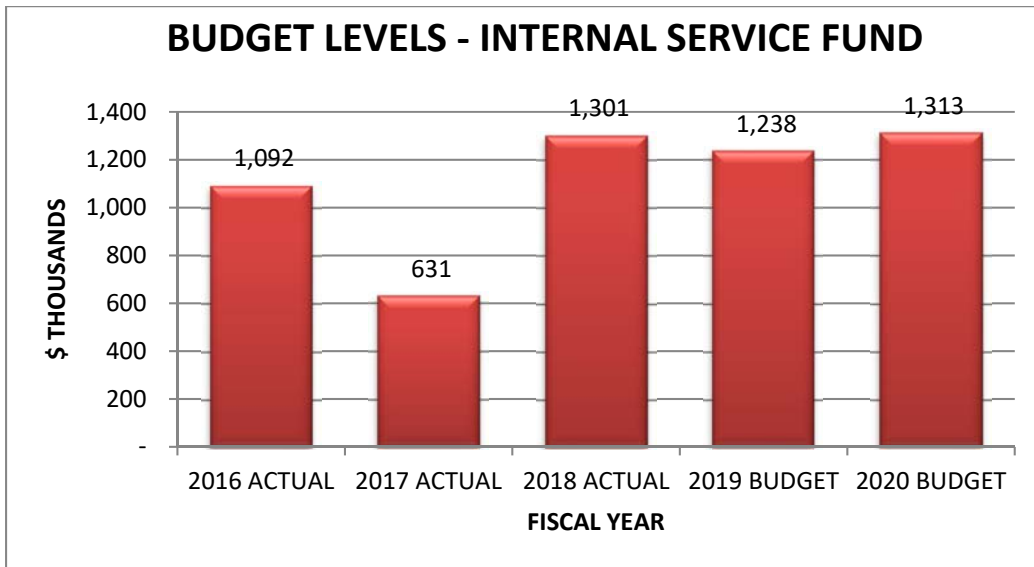
DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION: 255,000</b>
4330	5212	EMPLOYEE HEALTH INSURAN	9,698	9,599	20,055	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 22,630
							<b>TOTAL JUSTIFICATION: 22,630</b>
4330	5503	WATER IMPROVEMENTS	43,544	1,505,012	1,653,486	ELEVATED TANK RECOATING AND REPAIR WATER MAIN REPLACEMENT PROGRAM WELL 5 REHABILITATION LEAD SERVICE LINE REPLACEMENT WATER FACILITY IMPROVEMENTS	0 2,400,000 175,000 500,000 30,000
							<b>TOTAL JUSTIFICATION: 3,105,000</b>
			182,281	1,667,915	2,015,579		3,526,955

**FY 2021 BUDGET WORKSHEET  
SEWER SYSTEM R&R PROJECT**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
4340	5502	SANITARY SEWER IMPROVEM	225,501	393,765	254,962	SANITARY SEWER RELINING PROGRAM	160,000
						LIFT STATION IMPROVEMENTS	0
						MANHOLE LINING & REHABILITATION	0
						WATERMAIN REPLACEMENT PROGRAM	100,000
						SANITARY SEWER REHABILITATION	250,000
<b>TOTAL JUSTIFICATION:</b>							<b>510,000</b>
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			225,501	393,765	254,962	510,000	

### INTERNAL SERVICE FUND

Liability Insurance Fund.....\$1,312,891

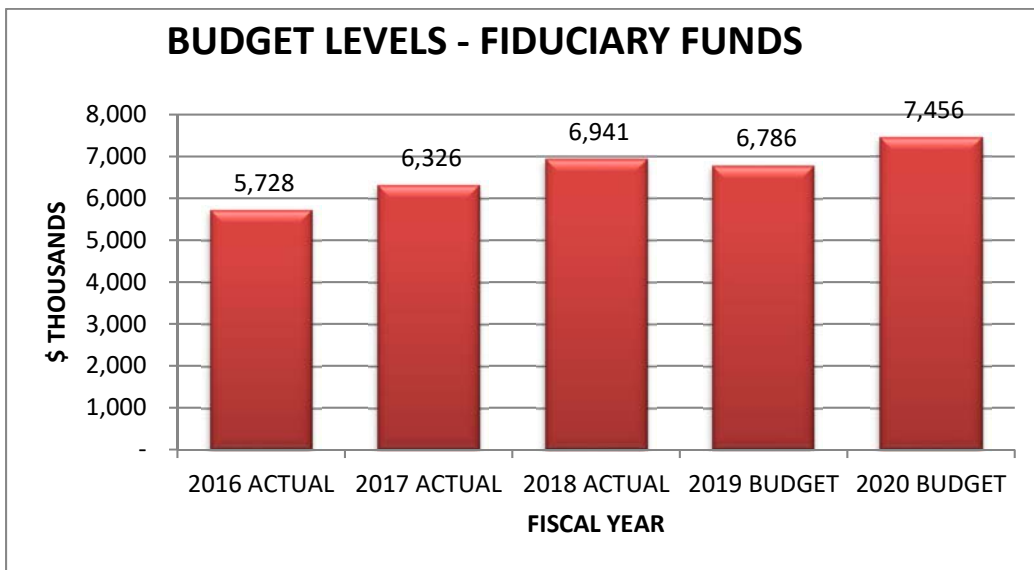


**FY 2021 BUDGET WORKSHEET  
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
51	5206	CONSULTING SERVICES	55,900	56,500	76,585	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	23,000 37,000
<b>TOTAL JUSTIFICATION:</b>							<b>60,000</b>
51	5213	GEN LIABILITY INSURANCE	410,653	411,771	425,613	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS COMPENSATION COVERAGE	662,600 0
<b>TOTAL JUSTIFICATION:</b>							<b>662,600</b>
51	5271	INSURANCE CLAIMS ADMIN	32,725	50,661	52,379	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES. REBOUND (TACTICAL ATHLETE)	60,000 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>80,000</b>
51	5272	INSURANCE CLAIMS	771,809	415,190	983,025	ANTICIPATED CLAIM-RELATED LOSSES	750,000
<b>TOTAL JUSTIFICATION:</b>							<b>750,000</b>
51	5707	TRANSFER TO CERF	30,121	0	39,880		
<b>TOTAL JUSTIFICATION:</b>							
			1,301,208	934,122	1,577,482		1,552,600

### FIDUCIARY FUNDS

Police Pension Fund.....	\$3,852,851
Fire Pension Fund .....	3,602,682
<b>TOTAL.....</b>	<b>\$7,455,533</b>



**POLICE PENSION FUND**

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

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

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

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

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

During the 2020 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 1/1/2019	As of 1/1/2020
Actuarial Accrued Liability	\$79,385,983	\$83,818,080
Market Value of Assets	\$49,951,512	\$58,368,010
Actuarial Value of Assets	\$54,376,349	\$56,857,604
Unfunded Actuarial Accrued Liability (Surplus)	\$25,009,634	\$26,960,476
Percent Funded (Actuarial Value)	68.50%	67.83%
Percent Funded (Market Value)	62.92%	69.64%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$2,534,527 for the 2020 tax year, which was \$320,202 (14.46%) more than the 2019 levy.

**FY 2021 BUDGET WORKSHEET  
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
61	5203	AUDIT	8,000	8,000	8,000	DEPT OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
61	5205	MULTIPLE DAY TRAINING	3,414	2,885	0		
<b>TOTAL JUSTIFICATION:</b>							
61	5206	CONSULTING SERVICES	108,786	57,054	65,116	INVESTMENT MANAGEMENT FEES	65,000
<b>TOTAL JUSTIFICATION:</b>							<b>65,000</b>
61	5213	GEN LIABILITY INSURANCE	4,944	5,001	4,943	FIDUCIARY LIABILITY INSURANCE	5,200
<b>TOTAL JUSTIFICATION:</b>							<b>5,200</b>
61	5218	LEGAL SERVICES	9,511	15,125	15,750	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING ADDITIONAL EXPENSES	2,000 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
61	5219	BANK CHARGES	0	0	50		
<b>TOTAL JUSTIFICATION:</b>							
61	5222	MEMBERSHIP DUES	795	795	824	IPPFA ANNUAL MEMBERSHIP DUES	1,550
<b>TOTAL JUSTIFICATION:</b>							<b>1,550</b>
61	5241	ACCOUNTING / BOOKKEEPIN	30,050	31,180	32,110	CONTRACTUAL ACCOUNTING AND ADMIN SERVICES	28,000
<b>TOTAL JUSTIFICATION:</b>							<b>28,000</b>
61	5246	MEDICAL EXAMS	0	27,335	0		

**FY 2021 BUDGET WORKSHEET  
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
61	5318	OFFICE SUPPLIES	0	0	0	MISC OFFICE SUPPLIES	250
							<b>TOTAL JUSTIFICATION: 250</b>
61	5702	REFUND PENSION CONTRIBU	0	0	41,038		
							<b>TOTAL JUSTIFICATION:</b>
61	5704	RETIREMENT PENSION	2,897,045	3,077,521	3,343,139	PENSION BENEFIT FOR RETIRED POLICE OFFICERS PENSION FOR UNANTICIPATED RETIREES NUMBERS COME FROM L&A MONTHLY REPORTS PLUS 3% COLA.	3,382,000 60,000 0
							<b>TOTAL JUSTIFICATION: 3,442,000</b>
61	5714	NON-DUTY DISABILITY PENSIO	66,080	67,319	68,558	NON-DUTY RELATED RETIREMENT BENEFIT NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA AT AGE 60.	70,600 0
							<b>TOTAL JUSTIFICATION: 70,600</b>
61	5716	DUTY DISABILITY PENSION	80,322	81,080	81,838	PENSION BENEFIT FOR POLICE OFFICERS NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA AT AGE 60.	84,282 0
							<b>TOTAL JUSTIFICATION: 84,282</b>
61	5718	SURVIVING SPOUSE PENSIO	307,690	389,901	402,410	SURVIVING SPOUSE BENEFIT FOR SPOUSES NUMBERS FROM L&A MONTHLY REPORT - NO COLA FOR SURVIVING SPOUSE BENEFIT.	402,408 0 0
							<b>TOTAL JUSTIFICATION: 402,408</b>
61	5719	CHILDREN'S PENSION	44,588	76,436	76,436	CHILDREN'S PENSION	79,000

**FY 2021 BUDGET WORKSHEET  
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
61...	5719..	CHILDREN'S PENSION...	44,588 ...	76,436 ...	76,436 ...	NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA.	0
<b>TOTAL JUSTIFICATION:</b>							<b>79,000</b>
			3,561,224	3,839,633	4,140,212		
							4,192,290

**FIREFIGHTERS' PENSION FUND**

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

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

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

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

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

During the 2020 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 1/1/2019	As of 1/1/2020
Actuarial Accrued Liability	\$71,967,147	\$76,066,276
Market Value of Assets	\$38,254,885	\$45,988,184
Actuarial Value of Assets	\$41,524,968	\$44,552,944
Unfunded Actuarial Accrued Liability (Surplus)	\$30,442,179	\$31,513,332
Percent Funded (Actuarial Value)	57.70%	58.57%
Percent Funded (Market Value)	53.16%	60.46%

The Village's contribution is funded entirely from a portion of the annual property tax levy. The Village levied \$3,061,254 for the 2020 tax year, which was \$210,204 (7.37%) higher than the 2019 levy.

**FY 2021 BUDGET WORKSHEET  
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
62	5203	AUDIT	7,149	7,655	7,655	DEPT. OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
62	5205	MULTIPLE DAY TRAINING	3,499	1,785	50	EDUCATIONAL SEMINARS AND TRAVEL	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
62	5206	CONSULTING SERVICES	60,586	47,961	52,136	INVESTMENT MANAGEMENT FEES	65,000
<b>TOTAL JUSTIFICATION:</b>							<b>65,000</b>
62	5213	GEN LIABILITY INSURANCE	6,166	6,166	0	FIDUCIARY LIABILITY INSURANCE	6,500
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
62	5218	LEGAL SERVICES	475	177	88	LEGAL SERVICES	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
62	5219	BANK CHARGES	0	0	50	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
62	5222	MEMBERSHIP DUES	795	795	6,961	MEMBERSHIP DUES	1,550
<b>TOTAL JUSTIFICATION:</b>							<b>1,550</b>
62	5241	ACCOUNTING / BOOKKEEPIN	30,680	29,345	29,810	ACCOUNTING SERVICES PER CONTRACT WITH L&A	29,480
<b>TOTAL JUSTIFICATION:</b>							<b>29,480</b>
62	5246	MEDICAL EXAMS	110	195	170	MEDICAL EXAMINATIONS	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>

**FY 2021 BUDGET WORKSHEET  
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2018 ACTUAL	2019 ACTUAL	2020 YTD ACTUAL	BUDGET JUSTIFICATION	2021 APPROVED
62	5702	REFUND PENSION CONTRIBU	0	0	41,226		
<b>TOTAL JUSTIFICATION:</b>							
62	5704	RETIREMENT PENSION	2,589,763	2,665,372	2,834,618	SERVICE PENSION BENEFIT FOR RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA.	2,960,000 60,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,020,000</b>
62	5714	NON-DUTY DISABILITY PENS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
62	5716	DUTY DISABILITY PENSION	448,203	452,331	456,734	DUTY-DISABILITY PENSION FOR FIREFIGHTERS NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA AT AGE 60.	470,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>470,000</b>
62	5718	SURVIVING SPOUSE PENSIO	232,623	232,623	232,623	SURVIVING SPOUSE BENEFIT FOR PARTICIPANTS NUMBERS FROM L&A MONTHLY REPORT - SURVIVING SPOUSES DO NOT QUALIFY FOR A COLA.	232,620 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>232,620</b>
			3,380,049	3,444,405	3,662,121		3,839,650

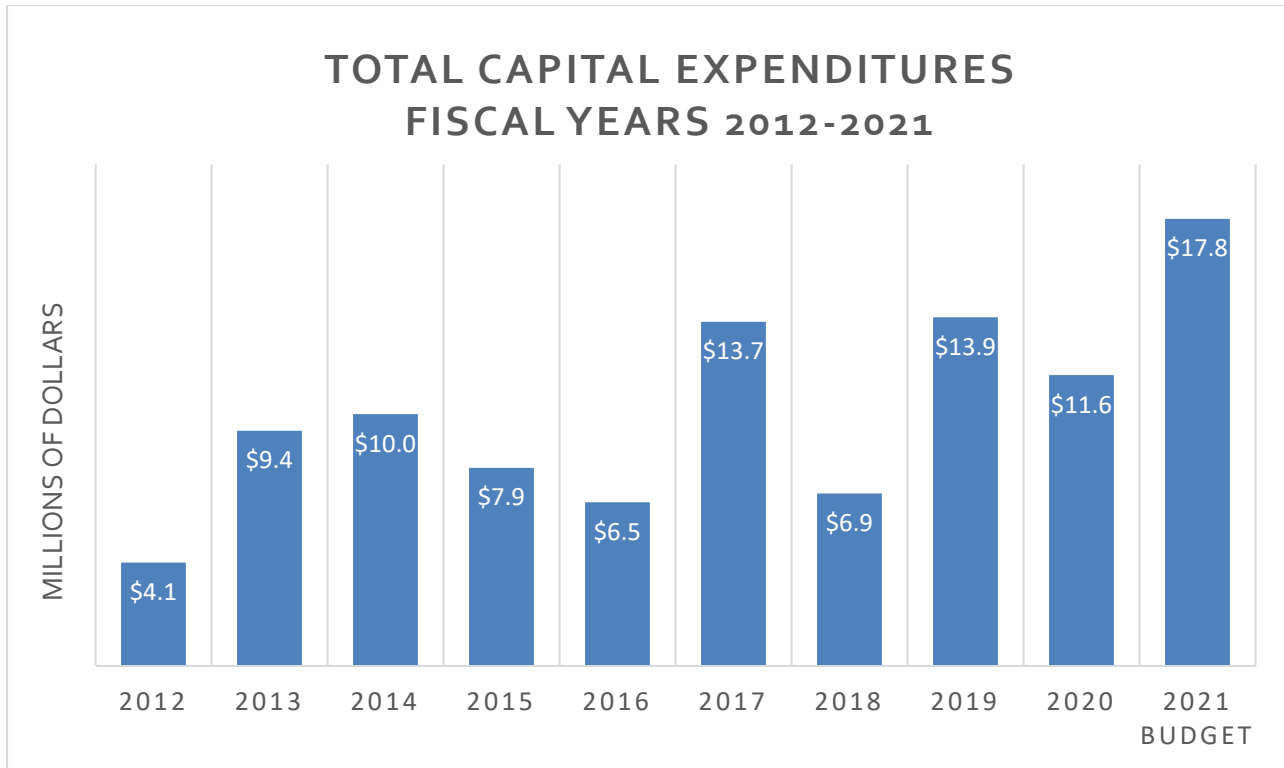
## CAPITAL IMPROVEMENT PROGRAM

The following pages describe the Village of Wheeling's Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2021 through 2025.

The CIP represents the Village's commitment to maintain and improve 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 to coordinate the financing and timing of such improvements in a way that maximizes the return to residents and businesses. Projects may include construction or reconstruction of streets, construction of new buildings or the renovation of existing buildings, land acquisition, utility improvements, and major equipment purchases. The 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 preparation process begins in July when, based on a needs assessment and input from the public and the Village Board, updates the five-year plan. 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. After the project list is finalized, the proposed CIP is sent to the Village Board for their review; the Board then discusses the plan at a public meeting in November. Based on input received from the public and the Board, staff revises the CIP and then sends the final version to the Board for their approval in December.

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



The chart above shows that the Village has made a substantial investment in infrastructure improvements totaling nearly \$102 million the last 10 years.

Village of Wheeling  
*Capital Improvement Plan*  
 2021 thru 2025

**PROJECTS BY FUNDING SOURCE**

Source	Project #	2021	2022	2023	2024	2025	Total
<b>Capital Infrastructure (3410)</b>							
Sidewalk & Concrete Program	CP -10	40,000	40,000	40,000	40,000	40,000	200,000
New Public Sidewalk Construction Program*	CP -15	32,500	30,000				62,500
Wolf Road Recon-Manchester to Milwaukee*	CP -29	42,750	553,000				595,750
Streetlight Replacement Program	CP -41	380,000		30,000	280,000	30,000	720,000
Sidewalk Grinding Program	CP -70	20,000	20,000	20,000	20,000	20,000	100,000
Lake Cook Road Improvements*	CP -71	370,000					370,000
Engineering Salaries and Benefits*	CP -99	239,205	246,381	253,773	261,386	269,227	1,269,972
Street Improvement Program*	MFT-01	280,000	280,000	280,000	280,000	280,000	1,400,000
Rebuild Illinois Street Program*	MFT-03	200,000					200,000
Watermain Replacement Program*	WRR-01	315,000				560,000	875,000
<b>Capital Infrastructure (3410) Total</b>		<b>1,919,455</b>	<b>1,169,381</b>	<b>623,773</b>	<b>881,386</b>	<b>1,199,227</b>	<b>5,793,222</b>
<b>Capital Non-Infrastructure (3420)</b>							
Pavement Markings	CP(N)-06	40,000	40,000	40,000	40,000	40,000	200,000
HVAC Unit Replacement Program*	CP(N)-07		169,100		196,000		365,100
Parkway Tree Planting Program	CP(N)-11	25,000	25,000	25,000	25,000	25,000	125,000
Entrance Signs	CP(N)-28	56,000					56,000
FRA Quiet Zone	CP(N)-54	110,000					110,000
Asphalt Pavement-Sealing Municipal Lots	CP(N)-55	175,000			175,000		350,000
Parking Lot Improvements	CP(N)-56			150,000			150,000
Crack Sealing Program	CP(N)-57	40,000	40,000	40,000	40,000	40,000	200,000
Paver Brick Maintenance	CP(N)-58		100,000	100,000			200,000
Pavement Assessment	CP(N)-61	30,000	30,000	30,000	30,000	30,000	150,000
Fiber Optic Installation	CP(N)-62	520,000					520,000
Fire Station 23	CP(N)-69	3,400,000					3,400,000
Fire Station 42 (allocation)	CP(N)-70	400,000	400,000	400,000	400,000	400,000	2,000,000
Asphalt Surface Treatment Program*	CP(N)-72	450,000	450,000	450,000	450,000	450,000	2,250,000
Roof Replacement Program*	CP(N)-80	285,000	370,000			215,000	870,000
Window Replacement at the Police Department	CP(N)-81		60,000				60,000
Pump Replacement at the Fuel Island	CP(N)-83	45,000					45,000
Bonds*	CP(N)-99	740,900	740,900	740,900	740,900	740,900	3,704,500
<b>Capital Non-Infrastructure (3420) Total</b>		<b>6,316,900</b>	<b>2,425,000</b>	<b>1,975,900</b>	<b>2,096,900</b>	<b>1,940,900</b>	<b>14,755,600</b>
<b>Motor Fuel Tax (MFT) (11)</b>							
Asphalt Surface Treatment Program*	CP(N)-72	100,000	100,000	100,000	100,000	100,000	500,000
Street Improvement Program*	MFT-01	1,375,000	1,375,000	1,375,000	1,375,000	1,375,000	6,875,000
General Maintenance	MFT-02	246,250	246,250	246,250	246,250	246,250	1,231,250
Rebuild Illinois Street Program*	MFT-03			2,481,151			2,481,151
<b>Motor Fuel Tax (MFT) (11) Total</b>		<b>1,721,250</b>	<b>1,721,250</b>	<b>4,202,401</b>	<b>1,721,250</b>	<b>1,721,250</b>	<b>11,087,401</b>

\* Multiple Funding Sources

Source	Project #	2021	2022	2023	2024	2025	Total
<b>Sewer Capital Fund (4320)</b>							
SSES Investigation	SWR-16	75,000	40,000	40,000	40,000	40,000	235,000
<b>Sewer Capital Fund (4320) Total</b>		<b>75,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>235,000</b>
<b>Sewer System R&amp;R (4340)</b>							
Sanitary Sewer Lining Program	SRR-01	160,000	180,000		180,000		520,000
Lift Station Improvements	SRR-02		90,000		90,000		180,000
Sanitary Sewer Rehabilitation	SRR-03	250,000					250,000
Manhole Lining and Rehabilitation	SRR-14		10,000	220,000	10,000	220,000	460,000
Watermain Replacement Program*	WRR-01	100,000				100,000	200,000
<b>Sewer System R&amp;R (4340) Total</b>		<b>510,000</b>	<b>280,000</b>	<b>220,000</b>	<b>280,000</b>	<b>320,000</b>	<b>1,610,000</b>
<b>Storm Sewer Fund (4510)</b>							
Street Improvement Program*	MFT-01	500,000	500,000	500,000	500,000	500,000	2,500,000
Storm Water Televising, Mapping and Condition Assessment	STS-04	100,000	500,000	500,000	100,000		1,200,000
Stormwater Operating Cost Fund Transfer	STS-99	242,459	261,110	279,761	287,835	305,825	1,376,990
<b>Storm Sewer Fund (4510) Total</b>		<b>842,459</b>	<b>1,261,110</b>	<b>1,279,761</b>	<b>887,835</b>	<b>805,825</b>	<b>5,076,990</b>
<b>Water Capital Fund (4310)</b>							
Lake Cook Road Improvements*	CP -71	140,000					140,000
HVAC Unit Replacement Program*	CP(N)-07		16,000				16,000
Roof Replacement Program*	CP(N)-80	140,000					140,000
Bonds*	CP(N)-99	55,342	42,700	39,400	35,900	32,300	205,642
Station Parking Lot Improvements	WTR-19	100,000					100,000
<b>Water Capital Fund (4310) Total</b>		<b>435,342</b>	<b>58,700</b>	<b>39,400</b>	<b>35,900</b>	<b>32,300</b>	<b>601,642</b>
<b>Water System R&amp;R Fund (4330)</b>							
Engineering Salaries and Benefits*	CP -99	166,955	170,784	175,907	181,844	181,844	877,334
Watermain Replacement Program*	WRR-01	2,600,000			80,000	1,612,000	4,292,000
Elevated Tank Re-coating & Repair Program	WRR-02			650,000			650,000
Water Facility Improvements	WRR-03	30,000	30,000	30,000	30,000	30,000	150,000
Lead Service Line Replacement	WRR-06	550,000					550,000
Well #5 Rehabilitation	WRR-07	180,000					180,000
Well #7 Rehabilitation	WRR-08		250,000				250,000
<b>Water System R&amp;R Fund (4330) Total</b>		<b>3,526,955</b>	<b>450,784</b>	<b>855,907</b>	<b>291,844</b>	<b>1,823,844</b>	<b>6,949,334</b>
<b>TIF, North (3900)</b>							
Wolf Road Recon-Manchester to Milwaukee*	CP -29	43,875	112,000				155,875
Facade & Bld Improvement Grant Program	TIF(35)-18	50,000	50,000	50,000	50,000	50,000	250,000
<b>TIF, North (3900) Total</b>		<b>93,875</b>	<b>162,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>405,875</b>
<b>TIF, South (3200)</b>							
New Public Sidewalk Construction Program*	CP -15	25,000					25,000
<b>TIF, South (3200) Total</b>		<b>25,000</b>					<b>25,000</b>
<b>TIF, Southeast (II) (3600)</b>							

\* Multiple Funding Sources

Source	Project #	2021	2022	2023	2024	2025	Total
New Public Sidewalk Construction Program*	CP -15	400,000					400,000
Facade & Bld Improvement Grant Program	TIF(35)-18	50,000	50,000	50,000	50,000	50,000	250,000
Watermain Loop from River Mill to Sumac	TIF(36)-06	1,650,000					1,650,000
<b>TIF, Southeast (II) (3600) Total</b>		<b>2,100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>2,300,000</b>
<b>TIF, Town Center II (3500)</b>							
Wolf Road Recon-Manchester to Milwaukee*	CP -29	213,375	35,000				248,375
Facade & Bld Improvement Grant Program	TIF(35)-18	50,000	50,000	50,000	50,000	50,000	250,000
<b>TIF, Town Center II (3500) Total</b>		<b>263,375</b>	<b>85,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>498,375</b>
<b>GRAND TOTAL</b>		<b>17,829,611</b>	<b>7,703,225</b>	<b>9,387,142</b>	<b>6,385,115</b>	<b>8,033,346</b>	<b>49,338,439</b>

\* Multiple Funding Sources

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2021 COST	DESCRIPTION	OPERATING BUDGET IMPACT
FIBER OPTIC CABLE INSTALLATION	\$520,000	CAPITAL PROJECTS FUND	\$520,000	This project funds installation of fiber optic cable, networking equipment, transceivers, testing equipment, software, training and fiber patch cords to light up or(utilize) the new fiber to Fire Station 24 and 23.	New infrastructure (Est. annual maintenance expense of \$1,000).
WOLF ROAD RECONSTRUCTION	\$1,000,000	CAPITAL PROJECTS FUND / TIF FUNDS	\$300,000	The project includes reconstruction of Wolf Road including curb and gutter, enclosed drainage system, sidewalk.	Jurisdictional transfer of the reconstructed roadway will impact the operating budget. (Est. annual operating & maintenance expense of \$30,000).
STORMWATER TELEVISIONING, MAPPING AND CONDITION ASSESSMENT	\$1,200,000	STORM SEWER CAPITAL FUND	\$100,000	This is a Village program to document the location and condition of storm sewer system and update the GIS with accurate information.	We estimate approximately \$5,000 per year in savings because of the reduced time to locate drainage problems is the storm sewer network.
STREET IMPROVEMENT PROGRAM	\$10,775,000	CAPITAL PROJECTS FUND / MOTOR FUEL TAX FUND / STORM SEWER FUND	\$2,155,000	Resurfacing or reconstruction of existing streets in accordance with the 5-year pavement management program.	Timely planned, resurfacing and reconstruction of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$50,000 annual savings).
FIRE STATION 23	\$3,400,000	CAPITAL PROJECTS FUND	\$3,400,000	Construction of new Fire Station.	We estimate initially approximately \$5,000 per year in savings.
FIRE STATION 42 (ALLOCATION)	\$2,000,000	CAPITAL PROJECTS FUND	\$400,000	Fund allocation for construction of new Fire Station.	Since this new building replaces an existing fire station, the operating budget impact is negligible.
LEAD SERVICE LINE REPLACEMENT	\$550,000	WATER CAPITAL FUND	\$550,000	This project entails replacing the entire length of residential lead service lines from the municipal water main to the residence, in an effort to reduce the amount of lead in drinking water.	We estimate approximately \$5,000 per year in savings.

VILLAGE OF WHEELING, ILLINOIS  
 PRINCIPAL PROPERTY TAXPAYERS  
 December 31, 2020

Taxpayer	Type of Business	2019 Equalized Assessed Value	Percentage of Total Equalized Assessed Valuation
Westin Hotel	Hotel & Retail Store Development	\$ 23,995,411	2.15%
Woodland Creek Apartments	Apartment Buildings	18,064,620	1.62%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	12,320,100	1.10%
Arlington Club Apartments	Apartment Buildings	11,881,956	1.07%
Wieland Metals	Industrial Facility for Metal Production	11,643,258	1.04%
Mallard Lake Apartments	Apartment Buildings	11,045,808	0.99%
Northgate Crossings	Apartment Buildings	10,655,933	0.96%
Foxboro Apartments	Apartment Buildings	9,030,677	0.81%
Pactiv Corp.	Food Packaging and Food Service Products	8,809,110	0.79%
SG 360	Printing and Direct Mailing Company	6,808,679	0.61%
TOTAL		<u>\$ 124,255,552</u>	<u>11.14%</u>

Data Source

Office of the Cook County Clerk

**BUDGETED FULL TIME PERSONNEL  
BY FISCAL YEAR**

DEPARTMENT or DIVISION	2015	2016	2017	2018	2019	2020	2021
Administration & BOT	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Finance	8	8	8	8	8	8	8 <sup>(15)</sup>
Information Systems	4	4	4	4	4	4	4
Human Resources	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Comm. Devel.	15.5	12 <sup>(2)</sup>	12	11 <sup>(5)</sup>	11	12 <sup>(13)</sup>	12 <sup>(16)</sup>
Senior Services	2.5	2.5	2.5	2.5	0 <sup>(11)</sup>	0	0
Social Services	3.5	3.5	3.5	2.5 <sup>(6)</sup>	5 <sup>(11)</sup>	4 <sup>(14)</sup>	4 <sup>(17)</sup>
Police	96 <sup>(1)</sup>	96	95 <sup>(3)</sup>	92 <sup>(7)</sup>	92	92	92
Fire	53	53	53 <sup>(4)</sup>	52 <sup>(8)</sup>	52	52	52 <sup>(18)</sup>
Capital Projects & Design	2.5	0 <sup>(2)</sup>	0	0	0	0	0
PW Administration	4	4	4	3 <sup>(9)</sup>	3	3	3
Engineering/CIP	0	4 <sup>(2)</sup>	4	4	4	4	4 <sup>(19)</sup>
Bldg. Services	6	6	6	5 <sup>(10)</sup>	0 <sup>(12)</sup>	0	0
Fleet Services	5	5	5	5	5	5	5 <sup>(20)</sup>
Street	4.5	4.5	4.5	4.5	0 <sup>(12)</sup>	0	0
Forestry	4.5	4.5	4.5	4.5	0 <sup>(12)</sup>	0	0
Streets/Facilities	0	0	0	0	14 <sup>(12)</sup>	14	14
<b>Total Budgeted Personnel - General Fund</b>	<b>216</b>	<b>214</b>	<b>213</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>205</b>
Water	9	9	9	9	9	9	9
Sewer	9	9	9	9	9	9	9
<b>Total Budgeted Personnel - Enterprise Fund</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>TOTAL</b>	<b>234</b>	<b>232</b>	<b>231</b>	<b>223</b>	<b>223</b>	<b>223</b>	<b>223</b>

## Footnotes:

1. Added eleven (11) new radio operator positions for the 911 Communications Center when the Village entered into an Intergovernmental Agreement (IGA) to provide police dispatching services to the City of Des Plaines.
2. Restructured the Community Development and Public Works Departments to improve customer service and efficiency. Eliminated the village planner and associate planner positions and replaced them with the senior planner position; eliminated the capital projects & design manager position; transferred the village engineer, civil engineer I and the engineering tech/inspector positions to the newly created Engineering/CIP Division of the Public Works Department. Upgraded the part-time plumbing inspector position to full-time and downgraded the electrical inspector position to part-time.

3. Restructured the Police Department to achieve operational efficiencies by eliminating (1) sergeant, (1) records clerk, and the FBR liaison position. Added the newly created positions of 911 communications manager and records supervisor.
4. Replaced the staff secretary position with the newly created position of management analyst due to the need for a position with higher-level skills.
5. Eliminated the staff secretary, permit coordinator and health inspector positions; added the planning & project manager (position re-titled to assistant community development director during FY 2018) and permit specialist positions.
6. Eliminated one (1) social worker position due to budget constraints.
7. 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.
8. Eliminated the administrative secretary position in the Fire Department.
9. Eliminated the administrative secretary position in the Public Works Department.
10. Eliminated the superintendent of building services position and replaced (1) maintenance operator position with a facilities foreman position.
11. 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.
12. Consolidated personnel from the Building Services and Street and Forestry Divisions under the newly created Streets/Facilities Division.
13. 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.
14. Replaced the custodian position with a part-time kitchen assistant because the Village sold its senior services building.
15. Replaced the accountant position with an accounting manager position.
16. Replaced the building supervisor position with a building inspector position. Eliminated the P/T permit clerk position.
17. Created a P/T victim advocate position.
18. Replaced the management analyst position with an executive officer position.
19. Replaced contract assistant position with engineering coordinator position.
20. Replaced superintendent of fleet services position with fleet services manager position.

VILLAGE OF WHEELING  
PROPOSED FY 2021  
BUDGET

PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 7, 2020, 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, 2021 and ending December 31, 2021.

A copy of the proposed FY 2021 budget has been available since October 26, 2020 at the Village Hall, 2 Community Boulevard, Wheeling, Illinois during normal business hours, on the Village's website, and at the Indian Trails Public Library, 355 Schoenbeck Road, Wheeling, Illinois, and will remain available for public inspection up to the time of the public hearing.

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

Elaine E. Simpson  
Village Clerk  
Village of Wheeling  
Published in Daily Herald  
November 25, 2020 (4554548)

## CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

# Daily Herald

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

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

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

I further certify that the **DAILY HERALD** is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 11/25/2020 in said **DAILY HERALD**.

IN WITNESS WHEREOF, the undersigned, the said **PADDOCK PUBLICATIONS, Inc.**, has caused this certificate to be signed by, this authorized agent, at Arlington Heights, Illinois.

**PADDOCK PUBLICATIONS, INC.**  
**DAILY HERALD NEWSPAPERS**

BY   
Authorized Agent

Control # 4554548

ORDINANCE NO. 5379

**ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET FOR  
THE FISCAL YEAR BEGINNING JANUARY 1, 2021 AND ENDING  
DECEMBER 31, 2021**

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

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

**WHEREAS**, the Corporate Authorities of the Village of Wheeling held a public hearing for the purpose of obtaining public comment on the proposed budget on December 7, 2020; and

**WHEREAS**, the Corporate Authorities have complied with all of the requirements of our local ordinances and State Statutes regarding compilation and contents of the budget;

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF WHEELING, COUNTIES OF COOK AND LAKE, STATE OF ILLINOIS** as follows:

Section 1: That the proposed budget for the Village of Wheeling for the fiscal year 2021, a copy of which is on file with the Village Clerk, in the total amount of NINETY SEVEN MILLION THREE HUNDRED SEVENTY THREE THOUSAND EIGHT HUNDRED EIGHTY SIX DOLLARS (\$97,373,886) of which FORTY ONE MILLION FIVE HUNDRED THIRTY TWO THOUSAND FIVE HUNDRED FIFTY THREE DOLLARS (\$41,532,553) is for the General Fund, FOUR MILLION TWO HUNDRED FOURTEEN THOUSAND THREE HUNDRED THIRTY NINE DOLLARS (\$4,214,339) is for the Special Revenue Funds, THREE MILLION FOUR HUNDRED TWENTY THOUSAND FOUR HUNDRED NINETEEN DOLLARS (\$3,420,419) is for the Debt Service Funds, TWENTY SIX MILLION TWO HUNDRED FIFTY THOUSAND ONE HUNDRED FIFTY ONE DOLLARS (\$26,250,151) is for the Capital Project Funds; TWELVE MILLION THREE HUNDRED SEVENTY ONE THOUSAND EIGHT HUNDRED EIGHTY FOUR DOLLARS (\$12,371,884), is for the Enterprise Funds, ONE MILLION FIVE HUNDRED FIFTY TWO THOUSAND SIX HUNDRED DOLLARS (\$1,552,600) is for the Internal Service Funds, and EIGHT MILLION THIRTY ONE THOUSAND NINE HUNDRED FORTY DOLLARS (\$8,031,940) is for the Pension Trust Funds, a summary of which is attached hereto and marked as Attachment 1, is hereby adopted and approved.

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

Trustee KRUEGER moved, seconded by Trustee RUFFATTO, that Ordinance No. 5379 be adopted.

President Horcher	<u>Age</u>		
Trustee Krueger	<u>Age</u>	Trustee Ruffatto	<u>Age</u>
Trustee Lang	<u>Age</u>	Trustee Vito	<u>Age</u>
Trustee Papantos	<u>Age</u>	Trustee Vogel	<u>Age</u>

**ADOPTED** this 21<sup>st</sup> day of December 2020, by the President and Board of Trustees of the Village of Wheeling, Illinois.

Patrick Horcher  
Patrick Horcher, Village President

**ATTEST:**

Elaine E. Simpson  
Elaine E. Simpson, Village Clerk



APPROVED AS TO FORM:  
James Ferdo  
Village Attorney

PUBLISHED in pamphlet form this 22nd day of December, 2020, by order of the Corporate Authorities of the Village of Wheeling, Cook and Lake Counties, Illinois.

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

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

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

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

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

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

**MABAS:** Mutual Aid Box Alarm System. A mutual aid system which has been in existence since the late 1960s. Member agencies provide mutual aid response for fires, emergency medical services (i.e. paramedic service) and specialized incidents (e.g. hazardous materials, underwater rescue/recovery, technical rescue, etc.).

**Major Fund:** The concept of major fund reporting was introduced and defined by GASB Statement 34 to simplify the presentation of fund information and to focus attention on the major activities of the entity. Rather than require each type of fund to be individually presented, Statement 34 requires the individual presentation of *only* major funds, with all other funds combined into a single column.

GASB defines major funds as those meeting the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Both criteria must be met in the same element (assets, liabilities, etc.) for both the 10 percent and 5 percent tests for a fund to be defined as major. However, Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund and to individually present its information in the basic financial statements, even if it does not meet the criteria. A government does not have the option, however, to not report a fund as major if it meets the criteria above.

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

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

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

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

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

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

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

**Personal Property Replacement Tax (PPRT):** Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. Corporations pay 2.5 percent tax and partnerships, trusts and S corporations pay a 1.5 percent on income, and public utilities pay a 0.8 percent tax on invested capital. A portion of the tax proceeds is then distributed to the taxing districts on

the basis of each district's share of personal property tax collections for the 1976 year. For example, if total taxes collected by all districts were \$1 million and District A collected \$35,000 of that total, District A's share of any future distributions would be 3.5 percent.

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

**Property Tax:** Property taxes are levied on real property according to the property's valuation and the tax rate.

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

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

**Revenue:** Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

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

**Sales Tax:** A levy on the retail sale of tangible personal property, which is collected by retailers and remitted to the State Department of Revenue. The total tax in the Cook County portion of Wheeling is comprised of a 6.25% state levy, 1.00% regional transit agency tax, and 1.75% County levy. In addition, the Village levies an additional 1.00% home rule tax. The total tax on most items in Cook County is 10.00%; on autos and boats it is 7.25% (no home rule tax); and on groceries and drugs it is 2.25% (no state, county, or home rule component).

In the Lake County portion of Wheeling, the total tax is comprised of a 6.25% state levy, .75% regional transit agency tax and 1.00% home rule tax. The total tax on most items in the Lake County portion of Wheeling is 8.00%; on autos and boats it is 7.00% (no home rule tax); and on groceries and drugs it is 1.75% (no state, county, or home rule component).

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

Source: State of Illinois (Department of Revenue) Tax Rate Finder as of 1/5/2018

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

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

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

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

**Tax Levy:** The total amount the Village intends to collect from general property taxes to pay for operating, pension and debt service purposes.

**Tax Rate:** The amount of tax levied for each \$100 of assessed valuation.

**Trend Adjustment:** An adjustment made to a department's budget request to more accurately reflect historical expenditures.

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

#### ACRONYMS

**ASCAP:** American Society of Composers, Authors and Publishers

**APWA:** American Public Works Association

**AV:** Assessed Valuation

**CAD:** Computer Aided Dispatch

**CAFR:** Comprehensive Annual Financial Report

**CBA:** Collective Bargaining Agreement

**CERF:** Capital Equipment Replacement Fund

**CIP:** Capital Improvement Plan

**EAB:** Emerald Ash Borer

**EAV:** Equalized Assessed Valuation

**FICA:** Federal Insurance Contributions Act

**FLSA:** Fair Labor Standards Act

**FBI:** Federal Bureau of Investigation

**FT:** Full-time

**GAAP:** Generally Accepted Accounting Principals

**GASB:** Governmental Accounting Standards Board

**GIS:** Geographic Information System

**GFOA:** Government Finance Officers Association

**G.O. -** General Obligation

**HVAC:** Heating, Ventilation Air Conditioning

**ICMA:** International City/County Management Association

**IEPA:** Illinois Environmental Protection Agency

**IMF:** Infrastructure Maintenance Fee

**IMRF:** Illinois Municipal Retirement Fund

**MABAS:** Mutual Aid Box Alarm System

**MDC:** Mobile Data Computer

**MFT:** Motor Fuel Tax

**PT:** Part-time

**SLDPA:** Sick Leave Deferred Payment Account

**SWANCC:** Solid Waste Agency of Northern Cook County

**TIF:** Tax Increment Financing

**VOCA:** Victims of Crime Act

**VMA:** Village Manager Adjustment

**W/S:** Water/Sewer