



# 2022 ANNUAL BUDGET



Union Apartments





★ Designed by [TownMapsUSA.com](http://TownMapsUSA.com)

Created by [www.TownMapsUsa.com](http://www.TownMapsUsa.com)  
Note: No changes to this document were made.

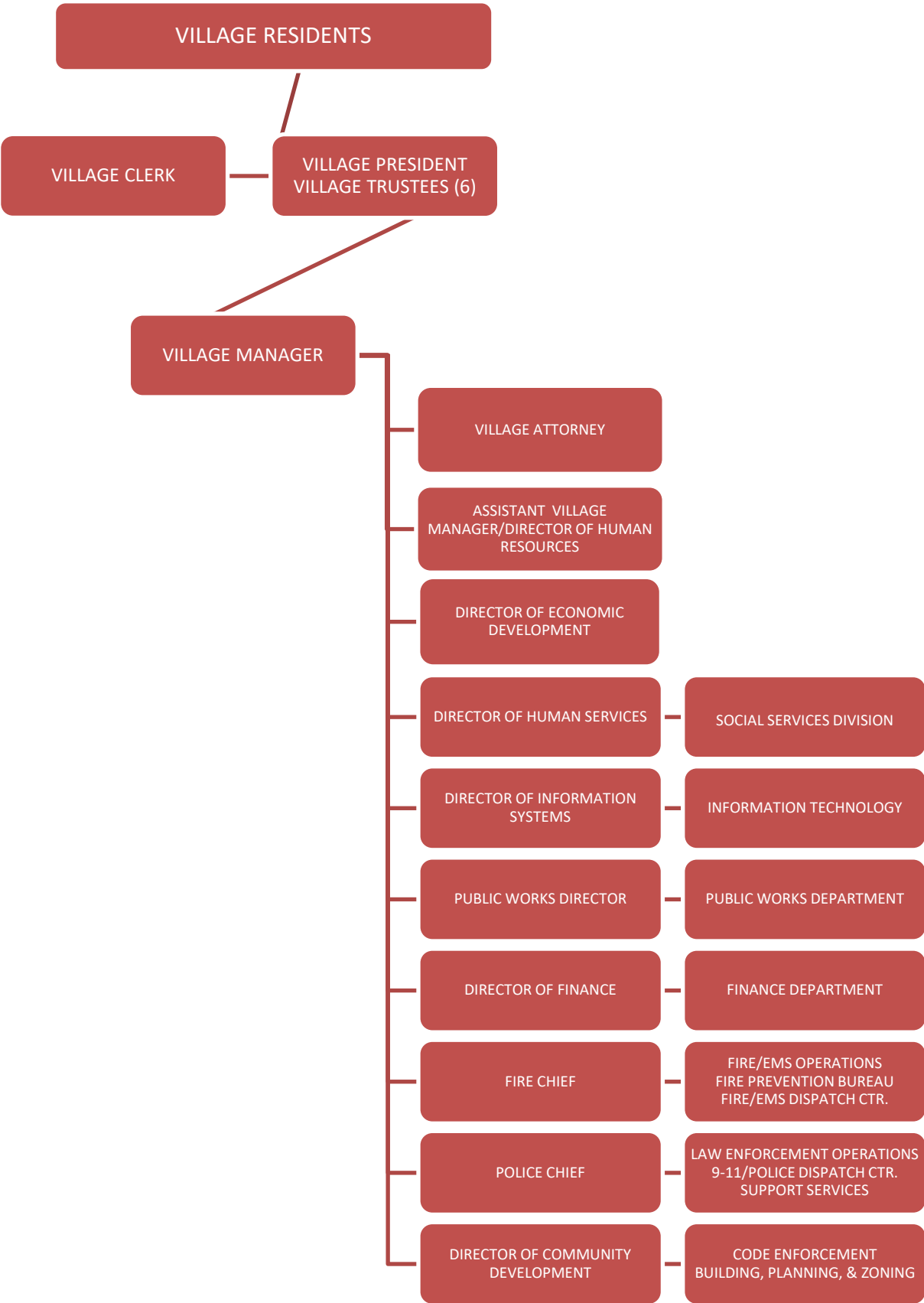
**ANNUAL OPERATING BUDGET**  
**VILLAGE OF WHEELING, ILLINOIS**  
**JANUARY 1, 2022 - DECEMBER 31, 2022**

Patrick Horcher  
*Village President*

Mary Krueger  
Ray Lang  
Mary Papantos  
Jim Ruffatto  
Joe Vito  
Dave Vogel  
*Village Trustees*

Kathryn M. Brady  
*Village Clerk*

Jon Sfondilis - *Village Manager*  
Patrick Ainsworth - *Director of Economic Development*  
Michael Crotty - *Assistant Village Manager/Director of Human Resources*  
James Dunne - *Police Chief*  
Shari Huizar - *Director of Human Services*  
Michael Kaplan - *Director of Finance*  
Daniel Kaup - *Director of Public Works*  
Ross Klicker - *Director of Community Development*  
Michael McGreal - *Fire Chief*  
Luca Ursan - *Director of Information Technology*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Wheeling  
Illinois**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morill*

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, 2021. 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.

**TABLE OF CONTENTS**

**\*\*CLICK LINK TO PAGE\*\***

**Overview Section**

	PAGE
Letter of Transmittal.....	1
Budget Summary .....	25
Strategic Plan .....	26
Top Ten Most Common Budget Questions at a Glance.....	34
Community Profile.....	37
Miscellaneous Statistics.....	40
Fiscal Policies .....	44
Fixed Asset Policy .....	63
Financial Policies Compliance Chart .....	66
Fund Structure .....	67
Budget Information .....	69
Budget Calendar .....	72
Budget Process Highlights .....	73
Operating Funds Detail.....	74
Supporting Funds Detail .....	77
Budgetary Fund Structure .....	78
Statement of Revenues, Expenditures, and Changes in Fund Balance.....	79
Revenue Summary – Total by Fund .....	80
Expenditure Summary – Total by Fund .....	81
Long Term Financial Plan Summary – General Fund .....	82
Long Term Financial Plan Summary – Water/Sewer Fund .....	83
Revenues by Source – All Funds .....	84
Four Year Revenue Detail .....	85
Major Revenues by Fund - Discussion .....	92
Expenditures by Category – All Funds .....	102
Expenditures by Department and Fund.....	103
Four Year Expenditure Detail.....	104
Explanation of Expenditure Section.....	108

**Expenditure Section**

**GENERAL FUND**

<b>ADMINISTRATIVE SERVICES DEPARTMENT .....</b>	<b>109</b>
Organization Chart .....	110
Accomplishments and Goals of the Department .....	111
Key Performance Measures/Service Indicators .....	116
Authorized Personnel Detail .....	117
<b>Administration &amp; Board of Trustees (1600) - Budget Worksheet .....</b>	<b>118</b>
<b>Information Systems Division (1750) - Budget Worksheet .....</b>	<b>127</b>
<b>Human Resources Division (1800) - Budget Worksheet.....</b>	<b>131</b>
<b>Legal Division (1900) - Budget Worksheet.....</b>	<b>135</b>
<b>Special Events (1140) - Budget Worksheet .....</b>	<b>136</b>
<b>Solid Waste System Division (1160) - Budget Worksheet .....</b>	<b>138</b>
 <b>FINANCE DEPARTMENT .....</b>	 <b>139</b>
Organization Chart .....	140
Accomplishments and Goals of the Department .....	141
Key Performance Measures/Service Indicators .....	142
Authorized Personnel Detail .....	142
<b>Finance Department (1700) - Budget Worksheet.....</b>	<b>143</b>

TABLE OF CONTENTS (cont'd.)	PAGE
<b>COMMUNITY DEVELOPMENT DEPARTMENT</b> .....	148
Organization Chart .....	149
Accomplishments and Goals of the Department .....	150
Key Performance Measures/Service Indicators .....	151
Authorized Personnel Detail .....	151
<b>Community Development (1300) - Budget Worksheet</b> .....	152
<b>HUMAN SERVICES DEPARTMENT</b> .....	160
Organizational Chart .....	161
Accomplishments and Goals of the Department .....	162
Key Performance Measures/Service Indicators .....	163
Authorized Personnel Detail .....	163
<b>Social Services (1315) - Budget Worksheet</b> .....	164
<b>POLICE DEPARTMENT</b> .....	168
Organization Chart .....	169
Accomplishments and Goals of the Department .....	170
Key Performance Measures/Service Indicators .....	171
Authorized Personnel Detail .....	172
<b>Police Department (2100) - Budget Worksheet</b> .....	173
<b>Police Department Dispatchers (2110) - Budget Worksheet</b> .....	184
<b>FIRE DEPARTMENT</b> .....	189
Organization Chart .....	190
Accomplishments and Goals of the Department .....	191
Key Performance Measures/Service Indicators .....	193
Authorized Personnel Detail .....	193
<b>Fire Department (2200) - Budget Worksheet</b> .....	194
<b>PUBLIC WORKS DEPARTMENT</b> .....	205
Organization Chart .....	206
Accomplishments and Goals of the Department .....	207
Key Performance Measures/Service Indicators .....	210
Authorized Personnel Detail .....	211
<b>Public Works Administration (1500) Budget Worksheet</b> .....	212
<b>Facilities (1220) - Budget Worksheet</b> .....	217
<b>Commuter Parking (1170) - Budget Worksheet</b> .....	223
<b>Fleet Services (1240) - Budget Worksheet</b> .....	225
<b>Engineering/CIP (1400) - Budget Worksheet</b> .....	230
<b>Street Division (1420) - Budget Worksheet</b> .....	235
<b>Forestry Division (1430) - Budget Worksheet</b> .....	241
<b>SPECIAL REVENUE FUNDS</b> .....	246
<b>Motor Fuel Tax Fund (11) - Budget Worksheet</b> .....	247
<b>Foreign Fire Insurance Fund (12) - Budget Worksheet</b> .....	249
<b>Emergency Telephone System (15) - Budget Worksheet</b> .....	251
<b>Grant Funded Projects (5500) - Budget Worksheet</b> .....	255

TABLE OF CONTENTS (cont'd.)	PAGE
<b>DEBT SERVICE FUNDS</b> .....	257
Principal and Interest Payments by Bond Series and Fiscal Year .....	258
Description .....	259
<b>2007 General Obligation Bond Fund (21) - Budget Worksheet</b> .....	262
<b>2008 General Obligation Bond Fund (22) - Budget Worksheet</b> .....	263
<b>2009 General Obligation Bond Fund (23) - Budget Worksheet</b> .....	264
<b>2021 Refunding Bond Fund (24) - Budget Worksheet</b> .....	265
<b>CAPITAL PROJECTS FUNDS</b> .....	266
<b>TIF Implementation Fund – South Milwaukee Area:</b>	
<b>Economic Development (3200) - Budget Worksheet</b> .....	267
<b>Capital Improvements (3210) - Budget Worksheet</b> .....	270
<b>TIF Implementation Fund – Town Center TIF II</b>	
<b>Economic Development (3500) - Budget Worksheet</b> .....	271
<b>Capital Improvements (3510) - Budget Worksheet</b> .....	275
<b>Capital Outlay (3520) - Budget Worksheet</b> .....	276
<b>Debt Service (3530) - Budget Worksheet</b> .....	277
<b>TIF Implementation Fund – Southeast TIF II</b>	
<b>Economic Development (3600) - Budget Worksheet</b> .....	278
<b>Capital Improvements (3610) - Budget Worksheet</b> .....	281
<b>TIF Implementation Fund – North Milwaukee/Lake Cook Redevelopment Area</b>	
<b>Economic Development (3900) - Budget Worksheet</b> .....	282
<b>Capital Improvements (3910) - Budget Worksheet</b> .....	286
<b>Debt Service (3930) - Budget Worksheet</b> .....	287
<b>Capital Projects Fund</b>	
<b>Highways &amp; Streets (3400) - Budget Worksheet</b> .....	288
<b>Capital Outlay (3410) - Budget Worksheet</b> .....	289
<b>Capital Improvements (3420) - Budget Worksheet</b> .....	292
<b>Debt Service (3430) - Budget Worksheet</b> .....	295
<b>Capital Equipment Replacement Fund (33) - Budget Worksheet</b> .....	296
<b>Stormwater Fund</b>	
<b>Capital Improvements (4510) - Budget Worksheet</b> .....	298
<b>ENTERPRISE FUND</b> .....	299
<b>Water Operating Program (4100) - Budget Worksheet</b> .....	300
<b>Sewer Operating Program (4200) - Budget Worksheet</b> .....	310
<b>Water System Capital Outlay (4310) - Budget Worksheet</b> .....	318
<b>Sewer System Capital Outlay (4320) - Budget Worksheet</b> .....	320
<b>Water System Capital Improvements (4330) - Budget Worksheet</b> .....	321
<b>Sewer System Capital Improvements (4340) - Budget Worksheet</b> .....	323
<b>Water System Debt Service (4350) - Budget Worksheet</b> .....	324
<b>INTERNAL SERVICE FUND</b> .....	325
<b>Liability Insurance Fund (51) - Budget Worksheet</b> .....	326
<b>FIDUCIARY FUNDS</b> .....	327
<b>Police Pension Fund (61)</b>	
Description .....	328
Budget Worksheet.....	329
<b>Firefighters' Pension Fund (62)</b>	
Description .....	332
Budget Worksheet.....	333

TABLE OF CONTENTS (cont'd.)	PAGE
<b>CAPITAL IMPROVEMENT PROGRAM</b>	
Description .....	335
Total Capital Expenditures- FY 2013-2022 .....	335
Capital Projects by Funding Source .....	336
Impact of Capital Projects on Operating Budget.....	339
<b>SUPPLEMENTAL INFORMATION</b>	
Principal Property Taxpayers.....	341
Full Time Personnel Breakdown.....	342
Public Notice .....	344
Legislation .....	345
Glossary of Terms.....	347
Acronyms.....	353



TO: Village President, Village Clerk & Board of Trustees

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

DATE: December 20, 2021

RE: Letter of Transmittal – Fiscal Year 2022 Budget

Staff is pleased to present the Fiscal Year 2022 budget for the Village of Wheeling. The budget incorporates the total program of Village expenditures and supporting revenues for the coming year and maintains operating reserves at more than their minimum recommended levels. The Village has prepared the operating and capital budgets contained herein in accordance with Illinois Statutes, Village Code, and generally-accepted accounting principles.

### Strategic Plan

Staff based the 2022 budget on the Village Board's direction as outlined in the following Mission and Vision Statements:

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

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

The Village of Wheeling's foremost commitment is to serve its residents and businesses. To meet that commitment, the Village's elected officials and staff engaged in a lengthy strategic planning process in early 2015 that resulted in short- and long-term objectives for providing services to the community and managing growth. The Village updated the plan in 2021 by reviewing, refining, and reassessing the original priorities and introducing new strategies to build upon the successes of the original plan. A summary of Wheeling's revised 2021-2025 Strategic Plan, including the

objectives that are the source of many of the goals referenced in each department's budget, follows this letter.

### 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.

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

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

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

The target-based budget has two primary components: 1) a "Target Level" budget that finances a basic level of municipal services, and 2) an unspecified number of incremental expenditure requests called "Current Service Levels" or "Expanded Service Levels." Each service level is a separate and autonomous set of expenditures required to provide a specific service or to fund a particular program, project, or piece of equipment, and each represents either a change in how existing services are delivered (i.e., "Current Service Level") or an additional or new level of service (i.e., "Expanded Service Level") that a department can provide.

Staff prepared the 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 proposed budget; those not approved were not included in the proposed

budget. For the reader's information, Current and Expanded Level requests— whether approved by the Village Manager or not—can be found at the end of the proposed budget document.

- 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.

#### **Chicago Executive Airport**

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

The Airport staff prepares the annual fiscal year budget for Chicago Executive Airport and then 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 2021 Estimated Results**

The FY 2021 budget approved by the Board in December of 2020 reflected a deficit of \$1,630,236. The budget reflected the economy at the time, which negatively impacted the Village's major revenue sources in the midst of the COVID-19 pandemic induced recession. Notably, Fiscal Year 2021 marked the first time the Village had approved a deficit budget in six years, a display of long-term financial stability accomplished primarily by managing expenditures.

The Village has balanced the budget in recent years by avoiding adding new positions, reducing other expenditures, and increasing revenue only to the extent necessary to continue to provide core services to residents and businesses. At the same time, the Village Board implemented new sources of revenue, including incremental increases to the property tax levy, to avoid deficit budgeting and the accompanying drawdown on reserves. As a result, the Village is in a solid financial position today which Fitch Ratings and S&P Ratings recognized when the agencies affirmed the Village's AA+ and AA bond ratings on October 17, 2019, and November 12, 2021, respectively.

While the FY 2021 budget reflected a deficit of \$1,630,236, as of today's date, staff estimates that the Village will end the year with a surplus of \$455,208. The anticipated surplus is due to the strength of the economic recovery, which has resulted in sales and income tax receipts being much stronger than both staff and the Illinois Municipal League (IML) expected.

When staff prepared the budget in the fall of 2020, the world was in the grips of the COVID-19 pandemic, and our conservative revenue projections for 2021 reflected the uncertainty the country was facing. While the economy is faring better than expected, many of the Village's significant sources of revenue, including food and beverage and hotel/motel tax, are still down substantially. Nevertheless, the projected surplus is a positive development for both the organization and the community.

Assuming staff's projections of a surplus are correct, the General Fund will end the year with a fund balance of approximately \$16.6 million, representing nearly 38 percent of annual operating expenditures, well above the 25 percent minimum required by policy. The projected surplus is due to the staff's expectation that revenues will exceed the budget by \$2,275,680 (5.70%) and that expenditures will be \$190,236 (0.46%) over budget. The revenue-related variances (i.e., budget versus estimated actual) are due primarily to the following:

Sales Tax – Staff expects sales tax collections to be \$1,119,700 (13.2%) more than budgeted due to solid sales and the Level the Playing Field for Illinois Retail Act. As the Illinois Municipal League (IML) noted in the September 2021 edition of the IML Review, sales tax receipts have benefitted from "...federal stimulus payments, job losses concentrated in lower paying positions, consumers spending money on taxable goods instead of non-taxable services, pent up demand after lockdowns were eased, and development of delivery and curbside pick-up options".

In addition, in January of 2021, the State of Illinois began collecting and remitting the Village's 10 percent Cook County and 8 percent Lake County sales tax rate from many online retailers. Consequently, the Village now collects sales tax in many instances when Wheeling's residents and businesses make online purchases and have them delivered to a Wheeling address.

Income Tax – Staff expects income tax revenue will be \$1,183,200 (31.4%) above budget because the unemployment rate in Illinois dropped from 16.5% in April 2020 to 4.3% in December 2021. Additionally, federal unemployment benefit supplements contributed to higher receipts and corporate profits have been stronger than expected by the IML.

While sales and income tax are the two sources of revenue most responsible for the projected surplus, it is essential to look at other significant revenue sources still struggling to recover from the pandemic:

Food and Beverage Tax – Staff expects food and beverage tax revenue of \$800,000 this year, which is \$17,048 or 2.18% more than the 2021 budget. While some people remain

reluctant to eat out due to on-going concerns about COVID-19, some restaurants have closed permanently, and others are experiencing staffing shortages that, in some cases, have led them to close on certain days of the week. To put the impact the pandemic has had on Village restaurants into perspective, consider that staff's FY 2021 projection of \$800,000 is nearly \$170,000 or 21 percent lower than 2019 (i.e., pre-pandemic) receipts.

**Hotel/Motel Tax** – The pandemic continues to impact the hotel/motel industry, with travel for business and pleasure down compared to prior years. Staff expects FY 2021 hotel/motel tax revenue will be \$450,000, which is \$105,000 (-18.9%) below budget. Again, this compares unfavorably to 2019, when hotel/motel tax receipts were \$1,110,229, or 59 percent higher than this year's projections.

**American Recovery Plan (ARP) Act Funding** – The Village has applied for and will receive \$5.253 million in ARPA funding in two equal payments in 2021 and 2022 (the Village has already received the first payment representing 50 percent of its total allocation). As approved by the Board, the funds will be used to pay for a new fire station to better meet the needs of the northwest section of the community and a water and sewer infrastructure project.

**Other Revenue** – Staff expects several other sources of revenue to exceed the budget by \$60,732 (in aggregate) for less important reasons than those described above.

General Fund expenditures typically end the year under budget, but staff estimates that the Village's operating expenditures will be over budget this year by \$190,236 (0.46%) primarily due to overtime costs in the Fire Department. The department operates at minimum staffing levels and workers compensation injuries have necessitated callbacks at overtime rates. This is one reason the department requested and the Board approved hiring six new firefighters next year. Finally, 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 the economy is recovering from the pandemic-induced downturn that began in 2020, the pace has been slow, making it challenging to predict how much revenue the Village will receive next year. In addition, the Village's significant sources of revenue, excluding property tax receipts, have not grown much—even in the years before the pandemic—as shown in the following table that compares 2017 actual to 2021 estimated receipts.

Significant Sources of General Fund Revenue (not including property tax) - 2017 vs 2021					
	FY 2017	FY 2021	\$	Total	Compounded
Source	Actual	Estimated	Difference	% Increase	Annual %
Sales Tax	\$ 9,518,542	\$ 9,604,000	\$ 85,458	0.90%	0.22%
Income Tax	\$ 3,457,938	\$ 4,948,000	\$ 1,490,062	43.09%	9.37%
Telecom Tax	\$ 1,162,995	\$ 665,000	\$ (497,995)	-42.82%	-13.04%
Water/Sewer Reimb	\$ 1,290,306	\$ 1,352,911	\$ 62,605	4.85%	1.19%
Hotel/Motel Tax	\$ 1,043,545	\$ 450,000	\$ (593,545)	-56.88%	-18.96%
Food & Beverage Tax	\$ 917,671	\$ 800,000	\$ (117,671)	-12.82%	-3.37%
Solid Waste/SWANCC Fees	\$ 838,944	\$ 863,000	\$ 24,056	2.87%	0.71%
Local Use Tax	\$ 973,823	\$ 1,481,000	\$ 507,177	52.08%	11.05%
Cable TV Franchise Fees	\$ 550,005	\$ 467,757	\$ (82,248)	-14.95%	-3.97%
Ambulance Fees	\$ 611,139	\$ 1,360,000	\$ 748,861	122.54%	22.14%
TIF Surplus	\$ 247,956	\$ 647,745	\$ 399,789	161.23%	27.13%
Court Fines/Citations	\$ 360,633	\$ 425,226	\$ 64,593	17.91%	4.21%
PPRT	\$ 214,789	\$ 321,240	\$ 106,451	49.56%	10.59%
Towing Charges	\$ 117,500	\$ 179,000	\$ 61,500	52.34%	11.10%
Liquor Licenses	\$ 195,370	\$ 60,000	\$ (135,370)	-69.29%	-25.56%
Interest Revenue	\$ 175,453	\$ 22,223	\$ (153,230)	-87.33%	-40.34%
Video Gaming Tax & Licenses	\$ 270,727	\$ 463,000	\$ 192,273	71.02%	14.36%
<b>Major Sources Total:</b>	<b>\$21,947,336</b>	<b>\$24,110,102</b>	<b>\$ 2,162,766</b>	<b>9.85%</b>	<b>2.38%</b>

The Village's significant sources of revenue—excluding property tax revenue—have only grown 2.38% annually in the last five years. While the losses in hotel/motel and food and beverage tax are pandemic related, sales tax receipts—the Village's second-largest source of revenue—have been flat, creating the most drag on overall growth.

The lack of revenue growth has forced the Village to find other sources of revenue (e.g. TIF Fund surpluses, video gaming tax, increases in ambulance fees, etc.) and to increase its property tax levy each year to bridge the gap. The pressure to increase the levy is pronounced because salaries and benefits (which are approximately 77% of the budget) grew by 2.64 percent annually between 2017 and 2021, outpacing the 2.38 percent compounded annual growth in the Village's largest sources of revenue (i.e., other than property tax revenue).

The good news is that the 2020 census results indicate that the Village's population increased by 1,489 people (i.e., from 37,648 to 39,137), meaning that the Village should receive more state-shared revenue in the future. The table below includes an estimate of how much additional revenue the Village can expect to receive from the state annually:

<u>Source</u>	<u>Fund</u>	<u>Amount</u>
Income Tax Revenue	General	\$191,188
Local Use Tax	General	\$ 57,773
Cannabis Tax (i.e. Village's share of state tax)	General	\$ 2,680
Motor Fuel Tax	MFT	\$ 60,453
<b>Total:</b>		<b>\$312,094</b>

The Village can also expect an uptick in sales tax revenue in future years resulting from the Level the Playing Field for Illinois Retail Act, which went into effect January 1, 2021. While the title of the Act refers to leveling the playing field between brick-and-mortar and online businesses, the new law also helps level the playing field between communities with many retail stores (e.g. Northbrook, Vernon Hills, etc.) and those like Wheeling that only have a few. That's because when Wheeling's residents shop in other communities, those communities receive the sales tax revenue, but as it stands now, the Village will receive the sales tax revenue (in many instances) when Wheeling's residents and businesses buy something online and have it delivered to a Wheeling address.

Despite the Village's on-going revenue challenges, the Village continues to fully fund its Capital Projects Fund (including its 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 that consistently for many years, ensuring that funds are available to pay for important infrastructure and equipment needs and to pay liability claims.

#### FY 2022 Budget – All Funds Overview

The Fiscal Year 2022 budget for all funds totals \$96,030,547, excluding inter-fund transfers (see Attachment 1). Of this amount, \$33,168,686 is budgeted for personnel services (including salaries and pension benefits). An additional \$22,187,615 is budgeted for contractual services, including employee health insurance, liability and workers' compensation insurance, and consulting services. Commodities total \$2,728,704, and include items such as materials for street repairs, street signs, vehicle parts, uniforms, janitorial products, and other operating supplies.

Principal and interest expenses for the Village's outstanding debt (including Tax Increment Financing Notes) are budgeted at \$11,768,500. Of that amount, only \$2,283,344 is funded by the property tax levy; the Village pays the remaining debt service expenses with revenue from the General Fund, Water & Sewer Fund, Capital Projects Fund, and Tax Increment Financing (TIF) Funds. Finally, the budget includes \$13,655,199 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 13.4% 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. The exception is the Board's decision to hire six new firefighters to provide enhanced emergency response services.

### **FY 2022 Budget – General Fund Highlights**

Staff is pleased to report that despite ongoing concerns about the pace of the economic recovery, the FY 2022 budget reflects a General Fund surplus. The projected surplus of \$1,486,292 is due to better-than-expected sales and income tax receipts and a mostly status-quo expenditure budget that is up \$1,497,381 or 3.61 percent compared to the FY 2021 budget.

As noted, the exception to the status quo budget is staff's recommendation to hire six more firefighters. While adding six new positions would normally increase the budget significantly, there is no net increase to the budget on an annualized basis because the costs have been completely offset through overtime savings and the elimination of vacant positions in other departments.

Setting the issue of new firefighters aside for the moment, the following is a high-level look at the revenue and expenditure related reasons staff expects a General Fund surplus next year:

**Sales Tax** – While the pandemic continues to impact sales tax receipts, the FY 2022 budget nonetheless reflects a \$192,080 (2.00%) increase to this year's estimated receipts. Staff expects that the economy will continue to improve as more people are vaccinated and that the Village will receive new revenue resulting from taxable online sales. Still, economic uncertainty is high so when actual FY 2022 results are known, they may vary significantly in either direction. Consequently, staff will monitor sales tax receipts closely throughout the year and provide monthly updates to the Board.

**Income Tax** – Staff expects income tax receipts will increase by \$77,191 (1.56%) in FY 2022 compared to this year's estimated receipts of \$4,948,000. The budget for income tax revenue is based on the Illinois Municipal League's (IML's) expectation that municipalities will receive \$128.40 per capita in calendar year 2022 and the increase in the Village's population of 1,489 people. The IML based its projections on assumptions of 2 percent growth in wages and salaries; a revenue decrease of \$400 million in income tax payments from unemployment compensation; a 10 percent decrease in estimated and final tax payments; and, a 15 percent decrease in corporate income tax revenues.

**Tax Increment Financing (TIF) District Surplus** – The budget includes surplus tax increment financing revenue from three of the Village's four TIF Districts. The Lake Cook/ Milwaukee,

South Milwaukee, and Southeast TIF Districts generate substantial property tax increment that is not obligated to any current or future economic development projects. As such, staff recommends that the Board continue declaring surpluses and distributing them to the overlapping taxing districts, including the Village. Next year's budgeted surpluses, if approved, will produce \$734,643 in revenue for the General Fund and \$314,847 for the Police and Fire Pension Funds.

Property Tax – The budget reflects a 2 percent increase in the Village's property tax levy, which is the General Fund's largest source of revenue. Though staff expects a surplus next year without a tax increase, a modest increase to the levy is necessary to avoid substantial deficits in Fiscal Years 2024 to 2026 that the Village's multi-year financial forecast indicates will occur otherwise. The increase will produce an additional \$337,078 in new revenue for the General Fund.

The following expenditure-related highlights are noteworthy as well:

Salaries and Benefits - Staff expects salary and benefit costs to increase by only \$444,324 or 1.21%, next year. The 1.21% increase reflects the cost of a 2.75% 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. The aggregate 1.21% increase in costs is less than the 2.75% cost-of-living adjustment because health and pension costs are down and in recent months, employees at the top of the salary range have retired and have been replaced with employees at the bottom of the range.

Pension Fund Contributions – Staff is pleased to report that the Village's General Fund contribution to the pension funds is going down next year due to strong stock market returns. As shown in the table below, the contributions to the Police, Fire and IMRF pension funds and to Social Security will decrease by a combined \$204,945, or 2.83%.

<b>Fund</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Change</b>	<b>Percent</b>
<b>Police Pension Fund</b>	<b>\$2,534,527</b>	<b>\$2,749,347</b>	<b>+\$214,820</b>	<b>+ 8.48%</b>
<b>Fire Pension Fund</b>	<b>\$3,061,254</b>	<b>\$2,811,089</b>	<b>-\$ 250,165</b>	<b>- 8.17%</b>
<b>Illinois Municipal Retirement Fund</b>	<b>\$1,082,010</b>	<b>\$ 904,395</b>	<b>-\$173,625</b>	<b>-16.05%</b>
<b>FICA</b>	<b>\$ 555,528</b>	<b>\$ 563,543</b>	<b>\$ 25,696</b>	<b>+ 4.63%</b>
<b>Total \$ and % :</b>	<b>\$7,233,319</b>	<b>\$7,028,374</b>	<b>-\$204,945</b>	<b>- 2.83%</b>

Liability Insurance Costs – Liability insurance costs (e.g. general liability and property, workers compensation claims, etc.) are going up approximately \$372,000 (24%) next year due to factors beyond the Village's control. The cost of insurance has increased substantially in the last two years—true for nearly all communities—due to climate-related events such as wildfires, hurricanes, tornadoes, and flooding. Although the Village has not had weather-related claims, insurers have passed these costs on to all of their customers in order to recover losses. The good news is that the Village's self-insured claim expenses have been manageable for several years and the Liability Insurance Fund has strong reserves as a result.

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

The following is a detailed discussion of the assumptions staff has made in the budget and the issues affecting the General Fund for FY 2022:

#### FY 2022 Budget – General Fund Revenue

The FY 2022 General Fund budget is based on projected revenues from taxes, fees, and other sources totaling \$44,516,226, representing an increase of \$2,338,229 (5.54%) compared to FY 2021 estimated receipts. The increase reflects the expectation that the Village will see modest gains in sales and income tax as the economy recovers from the recession. In addition, staff expects that the Village will receive an additional \$86,898 in TIF surplus revenue (for a total of \$734,643) by increasing the amount the Board declares as surplus each year from three of its four TIF districts. TIF surplus revenue has become an essential source of General Fund revenue the last several years.

Estimating revenue for FY 2022 is challenging given the economic uncertainty that exists, and if the pace of the economic recovery is slower than expected, actual receipts could vary significantly from projections. With that in mind, the following paragraphs explain staff's expectations for each significant revenue source:

**State & Home Rule Sales Tax** – Sales tax, the largest source of General Fund revenue representing 22.01% 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 \$192,080 (2.00%) increase for FY 2022 (compared to FY 2021 estimated revenue), reflecting the expectation that businesses will continue to recover from the COVID-19-induced recession.

The Village will also continue to receive additional sales tax revenue resulting from the Level the Playing Field for Illinois Retail Act, which went into effect on January 1, 2021. For those unfamiliar with it, the Act requires most online retailers—those that meet sales thresholds of 200 annual transactions or \$100,000 in annual gross receipts—to collect sales tax revenue based on the rate imposed by the community to which the product ships. Before 2021, those retailers collected the state's 6.25% use tax rate on online transactions, and the state

distributed a small fraction of that revenue to all municipalities on a per-capita basis. The new law means that online retailers have begun collecting the Village's ten percent sales tax rate on any product shipped from out-of-state to addresses in the Cook County portion of Wheeling (and eight percent in the Lake County portion). Consequently, the Village will collect its full two-percent share of sales tax revenue on many of these transactions.

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; hence, the budget reflects a cautious approach. Staff's projection of \$9,796,080 in sales tax receipts is \$1,311,780 more than the Village budgeted for FY 2021, illustrating the impact Covid-19 had on this source of revenue.

Given the trends seen in the last few years and in recent months, staff believes this is a realistic approach to estimating next year's receipts. Still, 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.

**Property Tax** – The property tax levy is the second-largest source of revenue to the Village's General Fund, comprising 21.00% of all receipts. The Village Board approves a tax levy each December, and the following year the offices of the Cook and Lake County Treasurers collect the funds and remit them to the Village. It is important to note that any new project built within a TIF District does not produce property tax revenue for the Village's General Fund until the district expires (typically in 23 years).

The FY 2022 budget reflects a 2 percent increase in the tax levy (including the individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund) which will generate \$337,078 in new revenue for the Village. As noted earlier, the Village's other major sources of revenue have not kept pace with increases in expenditures; 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.

**State Income Tax** – State Income Tax is the third-largest source (11.29%) 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 2022 budget for income tax is \$5,025,191, which is \$77,191 (1.56%) more than staff expects the Village will receive this year.

Staff has budgeted income tax revenue next year based on the Illinois Municipal League's (IML's) expectation that municipalities will receive \$128.40 per capita in calendar year 2022. The IML based its projections on assumptions of 2 percent growth in wages and salaries; a revenue decrease of \$400 million in income tax payments from unemployment compensation; a 10 percent decrease in estimated and final tax payments; and a 15 percent decrease in

corporate income tax revenues. In addition, staff's estimate includes an additional \$191,188 in revenue resulting from the 1,489-person increase in the Village's population.

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.

**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 FY 2022 budget includes food & beverage tax revenue of \$825,000, which is \$25,000 (3.13%) more than FY 2021 estimated receipts. This assumption is based on the expectation that restaurants will continue to struggle to reach their pre-pandemic sales levels (i.e., \$970,000 in FY 2019) due to staffing issues and customers' concerns about Covid-19.

**Telecommunications Tax** – In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied such a tax. Since then, it has been remitted 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 \$605,150 next year, reflecting a decrease of \$59,850 (-9.00%) compared to estimated 2021 receipts.

The projected decrease reflects the reality that this revenue source has consistently declined over the years as people eliminate landlines. In fact, staff's projection for FY 2022 is \$1,475,887, or 71 percent, less than what the Village received in FY 2007. Staff will continue to monitor telecommunications tax revenue closely but expects this trend to continue.

**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. In FY 2019, the Village received \$1,110,229 in tax revenue, but staff expects that number to drop to \$450,000 this year as the pandemic continues to impact the travel and tourism industry negatively. The last two months of receipts have been strong, however, and that is why staff has budgeted \$750,000 in revenue for FY 2022, a 67 percent increase over FY 2021.

**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 \$2,386,231 next year from the City and will allocate \$1,083,231 to the General Fund and \$1,303,000 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 demonstrates the value of intergovernmental cooperation and efficiency by reducing the cost of dispatching services for both communities.

**Interest Income** – Staff projects that the General Fund will earn \$165,870 in interest income next year based on the amount of money in reserves and current interest rates. Investment income has decreased in recent years, evidenced by the 0.17% return the Village is earning on

funds held by Fifth Third Bank. At the same time, five-year negotiable certificates of deposit now yield between .75% and 1.00%, lower than the last two years when they paid between 1.50% and 1.80%.

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 2022 Budget - General Fund Expenditures

FY 2022 expenditures in the General Fund reflect general operations of the Village and total \$43,029,934, including inter-fund transfers. The increase of \$1,497,381 (3.61%) compared to the FY 2021 approved budget is due to increases in the cost of salaries and benefits, liability insurance, the transfer to the Capital Equipment Replacement Fund, and the cost of commodities.

It is important to note that personnel costs represent nearly 77 percent of FY 2022 General Fund budget, including the costs related to dispatching staff has budgeted in the Emergency 911 Fund. State law required the Village to combine its Emergency 911 Fund with that of the City of Des Plaines. 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 only \$523,042 next year, 1.54% higher than the current fiscal year. The percentage increase is smaller than in prior years because health insurance and pension-related costs are lower than FY 2021 due to good claim experience and higher than expected stock market returns.

As mentioned earlier, staff estimates FY 2022 General Fund revenue at \$44,516,226, resulting in a surplus of \$1,486,292. It is worth noting, however, that the Village is able to budget a surplus by implementing the following budgetary practices, which have reduced the gap between revenues and expenditures:

- Reduce the budget for salaries and benefits by one percent (\$252,647) across the board. History has shown that departments seldom spend the full amount of salary and benefits that are budgeted due to vacancies.
- Budget the cost of engineers engaged in capital improvement planning (\$412,315) in the Capital Projects and Water & Sewer Funds rather than the General Fund.

The total savings to the General Fund attributable to these practices is \$664,962.

**FY 2022 Budget – Water & Sewer Fund****Revenue Assumptions**

Staff based projected FY 2022 Water & Sewer Fund revenue on the expectation that the Village will sell 1.050 billion gallons of water and on a 3.50% rate increase effective for water sold beginning January 1, 2022. The rate increase is necessary to continue to pay for the Village's water and sewer main replacement program and other capital projects that help ensure reliable water and sewer service.

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 have been operating at less than full capacity. Water sales are the only source of revenue to the Fund, so there is little the Village can do other than raise rates to offset rising costs. Consequently, staff is recommending a rate increase to ensure enough revenue is available to maintain and repair the water and sewer system.

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 second-lowest of 11 communities. With that in mind, the increase for FY 2022 will allow the Village to maintain fund balance reserves through FY 2026 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 \$9,728,301, which is \$200,263 more than budgeted expenditures. Expenditures in this Fund tend to fluctuate significantly from one year to the next due to fluctuations in the capital improvement project schedule. Therefore, large surpluses or deficits from year to year are expected and not cause for concern.

The table below shows a history of water and sewer rate increases for the last six years. All numbers are per 1,000 gallons of water sold. The 2022 increase reflects that the Northwest Water Commission increased its water rates by 3 percent effective May 1, 2021.

FY	Water Rate	Sewer Rate	Total Rate	% Increase
2022	\$6.89	\$1.71	\$8.60	3.50%
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%
<b>Average:</b>				2.88%

The average increase since FY 2016 has been 2.88%. Staff recommends that the Village Board raise rates incrementally each year to avoid the need for substantial increases in future years, as well as the need to issue debt to pay for repair and replacement projects.

### Expenditure Assumptions

FY 2022 operating expenditures in the Water & Sewer Fund are \$7,079,944, excluding funds budgeted for capital projects and debt service, representing an operating cost increase of only 1.62% (or \$113,038) over FY 2021 budgeted expenditures of \$6,966,906. Costs are up minimally next year due to lower health insurance and pension costs. Total budgeted expenditures (including capital projects and debt service) are \$9,528,038.

As noted earlier in this budget message, estimated revenue for FY 2022 reflects a 3.50% rate increase and that the Village will sell 1.050 billion gallons of water. The Village's history of annually increasing its water and sewer rates has allowed it to maintain reserves in the Water & Sewer Fund at the 25 percent level stipulated by the Village's fund reserve policy and to avoid the need to sell bonds—except for the water meter replacement project—to pay for capital projects.

The water and sewer rate increase of 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 2022 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 2022 contribution to the CERF from the General and Water & Sewer Funds is \$2,282,665, the full cost of funding the program. By making the full contribution again this year, the Village will reduce its contribution in the future, which should not change significantly 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 inevitable, 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 each year.

**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 generates 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). Single-family homes pay for one ERU per month, and commercial, industrial, and multi-family developments pay a multiple of one ERU based on the amount of impervious area on their property. In each of the last four years, the Board increased the fee by 25 cents, such that the fee is now \$3.25 per ERU.

Staff recommended and the Board approved increasing the stormwater fee next year from \$3.25 to \$3.50 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 \$3.50 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 \$1.50 per month on the low end to \$21.82 per month on the high end. Wheeling's rate was the third-lowest of 12 communities surveyed and well below the average (not including Wheeling) of \$7.87 per month.

At \$3.50 per ERU, the Village can expect to raise \$1,106,000 in revenue next year, which, combined with fund balance, will offset budgeted expenditures of \$526,500. The additional 25 cents would generate another \$79,000 for the Stormwater Fund on an annualized basis.

The FY 2022 budget includes expenditures for streambank evaluation and a transfer to the Water and Sewer Fund to pay for stormwater-related operating costs. The transfer is consistent with the Village's financial policy which allows the use of up to 25 percent of stormwater revenue for that purpose.

**TIF Funds** – The Fiscal Year 2022 TIF District budgets include \$18,190,783 in expenditures in the South Milwaukee, North Milwaukee/Lake Cook, Town Center-II, and Southeast-II TIF districts. The majority of these funds are budgeted for a water main project connecting the River Mill residential development to Sumac Road, restaurant and retail build-out incentives, and debt service payments on bonds sold for the Westin Hotel and Prairie Park condominium projects.

The budget also includes more than \$6.7 million in surplus funds (in the North Milwaukee/Lake Cook, South Milwaukee, and Southeast Milwaukee TIF Districts) that the Village will distribute to the overlapping taxing districts. The Village's share of the TIF surplus fund distribution—nearly \$1,049,000 next year—has become an important source of General Fund revenue and a way to contribute more to the Police and Fire Pension Funds than is actuarially required.

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, Wheeling Town Center, and Uptown 500 developers. In addition, staff has budgeted funds in the Southeast Milwaukee TIF District to pay a TIF incentive (TIF notes were not issued in this case) to the Hutton gas station project developer. A detailed breakdown of the capital improvements included in the TIF district budgets is included in the Capital Improvement Program worksheets.

**Debt Service** – The Village's General Obligation (G.O.) principal and interest debt payments for FY 2022 are budgeted at \$6,846,499. Of that amount, only \$2,283,344 comes from the property tax levy; the Village will use 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 many criteria it uses to rate municipal debt, some of which is instructive in determining whether or not the Village has "too much debt."

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 helpful 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 2022, Wheeling's percentage will be 12.18%. 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 6.14%, 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 2022, the Village's net debt will represent only 1.13% 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 make its scheduled debt service payments. At this point, the Village has no plans to issue additional debt other than that which may be necessary for economic development purposes and would therefore be supported by the Village's TIF Funds.

Finally, staff is pleased to report that the Village will make the last payments on the Series 2016 General Obligation bonds (i.e., "the Westin Hotel bonds") in FY 2022.

**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 large claims. For FY 2022, the Village is responsible for paying \$50,000 to \$100,000 (depending on the type) for each property and casualty claim; in addition, the Village has workers' compensation coverage with a maximum exposure per claim of \$750,000 for police and fire claims and \$550,000 for all others. The Village's property and liability 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 \$316,000.

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 2022 budget includes a \$1,646,710 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. Next year's budgeted contribution to the Fund is up \$498,140 (43.4%) compared to this year's contribution. The substantial increase is due to the Village's claim experience and national events like law-enforcement-related claims (e.g. high-profile excessive force, wrongful arrest and conviction, etc.) and catastrophic weather events (e.g. tornadoes, floods, hurricanes, and wildfires). The national events have resulted in large losses for the insurance industry that they are passing on to their customers in the form of higher premiums.

While staff looked at other options for insuring the Village's general liability and workers compensation risk, none made sense for Wheeling because nearly every other community—including self-insured and members of insurance pools—is facing large premium increases for the same reasons already noted. As a result, staff believes that the Village's self-insurance model still makes the most sense for Wheeling for operational and cost-related reasons.

Despite the increased cost, the FY 2022 contribution is only slightly more than it has been historically—the Village contributed \$1,595,613 to the Fund in FY 2017—due to favorable claim experience in recent years. Lower-than-expected losses mean the Village can contribute less to the Fund to maintain adequate reserves. When actual losses are less than expected, the "surplus" helps reduce future contributions to the Fund while ensuring that reserves are consistent with the Village's policy requiring a balance equal to at least two years of average claim losses.

**Health Insurance** – The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool of 150 governmental entities that 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 can negotiate better rates with network providers, pharmacy benefit managers, and stop-loss insurers as a result. Under the medical insurance plan, the Village offers a preferred provider organization (PPO) plan and is responsible for the first \$50,000 of each employee's claims. IPBC members share claims between \$50,000 and \$500,000 based on their number of employees and retirees, and the pool maintains stop-loss insurance to cover claims over \$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' claims.

Increases in health insurance premiums and claim expenses have averaged 2.45% per year for the last five years for the PPO and HMO plans (combined), well below medical trend rates. The FY 2022 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 2022 to FY 2021:

<b>Health Insurance Costs</b>	<b>2022 Costs</b>	<b>Percent</b>	<b>2021 Costs</b>	<b>Percent</b>
<b>Village Share</b>	<b>\$4,137,114</b>	<b>78.30%</b>	<b>\$4,329,284</b>	<b>80.28%</b>
<b>Active Employee Share</b>	<b>\$ 574,514</b>	<b>10.98%</b>	<b>\$ 590,698</b>	<b>10.95%</b>
<b>Retiree Share</b>	<b>\$ 571,860</b>	<b>10.87%</b>	<b>\$ 472,800</b>	<b>8.77%</b>
<b>Totals:</b>	<b>\$5,283,488</b>	<b>100.00%</b>	<b>\$5,392,782</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 Village's assumed 7.25% rate of return. For example, for the 10 years ending December 31, 2020, the Police Pension Fund earned 7.79%, the Firefighters' Pension Fund earned 8.08%, and the IMRF earned 9.26% annually. Other factors, however, including changes in demographic and mortality tables, affect the pension funds' funded status and can increase or decrease the unfunded liability of each Fund from year to year.

On a market-value basis, the Police Pension Fund was 72.79% funded (up from 69.64% the preceding year), the Fire Pension Fund was 69.17% funded (up from 60.46%), and the Illinois Municipal Retirement Fund was 100.88% funded (up from 92.86%) as of December 31, 2020. That results in a combined unfunded liability for the three funds of \$62.013 million, down from \$63.253 million the prior year. The funded status of each of the three pension funds is up considerably from prior years due to strong investment returns in 2019 and 2020.

The total FY 2022 budget includes contributions to the Police Pension Fund (\$2,749,347), the Fire Pension Fund (\$2,811,089), the Illinois Municipal Retirement Fund (\$1,236,041), and Social Security (\$770,196) that represent a combined decrease of \$207,382 (2.65%) compared to the FY 2021 budget.

The table below shows the Village's total projected FY 2022 cost (including all funds) of providing retirement benefits to its employees, and each pension fund's funded status and unfunded liability.

<b>Fund</b>	<b>Contribution</b>	<b>Funded %</b>	<b>Unfunded Liability</b>
<b>Police Pension Fund</b>	<b>\$2,749,347</b>	<b>72.79%</b>	<b>\$29,403,258</b>
<b>Fire Pension Fund</b>	<b>\$2,811,089</b>	<b>69.17%</b>	<b>\$27,829,933</b>
<b>Illinois Municipal Retirement Fund</b>	<b>\$1,236,041</b>	<b>100.88%</b>	<b>\$ (613,388)</b>
<b>FICA</b>	<b>\$ 770,196</b>	<b>N/A</b>	<b>N/A</b>
<b>Total \$ or Average % :</b>	<b>\$7,566,673</b>	<b>80.95%</b>	<b>\$56,619,803</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 (compared to age 50 for Tier 1 employees), do not receive compounded cost-of-living adjustments, and are subject to a salary cap which is used to determine their pension benefits.

Similarly, non-sworn Tier 2 employees who participate in IMRF can collect reduced pension benefits at 62 years of age (compared to age 55 for Tier 1 employees), receive reduced cost-of-living adjustments, and are subject to a salary cap 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 employees hired prior to that date. As of today's date, 32 of the Village's 57 pension-eligible police officers (56 percent), 13 of the Village's 49 pension-eligible firefighters (27 percent), and 24 of the Village's 114 IMRF-eligible non-sworn employees (21 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. When that happens, the Wheeling Police and Fire Pension Funds will no longer be responsible for investing pension fund assets. The Village recently learned that the Fire Pension Fund's assets will transfer to their consolidated fund by January 4, 2022; the Police Pension Fund has not yet been notified of an asset transfer date.

The State of Illinois approved the legislation consolidating the funds 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 2022 Capital Improvement Program represents a one-year expenditure of \$11,768,500.

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

<b>Fund</b>	<b>2022 Approved</b>
<b>Capital Projects</b>	<b>\$7,474,875</b>
<b>Water &amp; Sewer</b>	<b>\$ 715,000</b>
<b>Motor Fuel</b>	<b>\$1,375,000</b>
<b>Tax Increment Financing</b>	<b>\$2,203,625</b>
<b>Total:</b>	<b>\$11,768,500</b>

Of particular note, the FY 2022 CIP includes \$5.5 million to construct a new fire station and \$1.650 million for a watermain project that will loop the River Mill residential development to Sumac Road and \$1.655 million in street improvement projects. The CIP document, which the Village distributes separately, provides detailed project information for FY 2022.

**2021 Property Tax Levy Overview**

As mentioned, the budget includes a 2 percent property tax increase, which the Board approved to avoid budget deficits in future years. Staff’s projections show that expenditures continue to increase at a rate greater than revenues; consequently, annual incremental increases in the tax levy are necessary to avoid budget deficits in future fiscal years.

**Budget Transparency**

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 that began in 2008, but left the Village in a position of underfunding

critical infrastructure needs. By earmarking only \$714,150 of Capital Projects Fund revenue for debt service purposes, the Village will be able to allocate more than \$8.7 million next year to build a new fire station and to pay for street improvement and other critical projects. 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 \$2,282,665 transfer to the Capital Equipment Replacement Fund (CERF) reflecting the full cost of funding that program. For the seventh consecutive year, the Village is able 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 operating and safety concerns.
3. Full funding of the Village's Liability Insurance 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. 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 the reasons already discussed, 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 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.

### 2022 Prognosis

Staff expects that fund balance in the General Fund will exceed 25 percent of annual operating expenditures at the end of 2022 as recommended by the Government Finance Officers' Association (GFOA) and required by Village policy. The FY 2022 budget is essentially a status quo spending plan including staff's recommendation to hire new firefighters, because the cost of the new positions will offset entirely (on an annualized basis) through overtime savings and by eliminating other budgeted yet vacant positions. While staff is still concerned about slow-to-recover revenue sources like food and beverage and hotel/motel tax, the General Fund budget reflects a surplus, and fully funds the Village's Capital Improvement Plan, Capital Equipment Replacement Fund, and Liability Insurance Fund on a pay-as-you-go basis. In addition, the Village stands to receive \$5.25 million in American Recovery Plan Act funds that will allow the Board to fund projects that benefit the entire community. In summary, the Village is in an excellent financial position, one made possible by the Board's longstanding commitment to fully funding core services.

In closing, we would like to express our appreciation to the members of the Village staff who worked long hours to identify departmental needs and 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 Kaplan  
Director of Finance

VILLAGE OF WHEELING, ILLINOIS  
 Budget Summary - Total by Category and Fund  
 2022 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	2022 TOTAL BUDGET	2021 ORIGINAL BUDGET	2020 ACTUAL	% CHANGE (22 vs 21)				
Revenues and																					
Other Financing Sources																					
Property Tax	9,347,160				2,283,344								5,560,436	17,190,940	16,853,862	17,001,102	2.0				
Sales Tax	9,796,080													9,796,080	8,484,300	7,634,969	15.5				
State Income Tax	5,025,191													5,025,191	3,764,800	4,091,168	33.5				
Local Use Tax	1,518,516													1,518,516	1,618,864	1,681,105	-6.2				
Food & Beverage Tax	825,000													825,000	782,952	604,128	5.4				
Use Tax (Gas/Electricity)								2,838,000						2,838,000	2,962,000	2,767,691	-4.2				
Telecommunications Tax	605,150													605,150	786,695	797,280	-23.1				
Solid Waste/SWANCC Fees	863,000													863,000	853,000	862,897	1.2				
Hotel/Motel Tax	750,000													750,000	555,000	306,760	35.1				
Fines	1,234,203													1,234,203	1,108,244	929,717	11.4				
Cable TV Franchise Fees	427,000													427,000	464,920	467,448	-8.2				
Ambulance Fees	1,569,000													1,569,000	1,550,000	974,497	1.2				
Licenses, Permits, Insp.	1,178,097													1,178,097	814,035	622,312	44.7				
IGA Revenue	1,083,231													1,083,231	875,453	844,600	23.7				
Water Sales										7,234,500				7,234,500	6,859,800	6,949,652	5.5				
Water & Sewer Conn. Fees										80,000				80,000	67,500	28,552	18.5				
W/S Fund Reimb	1,354,350													1,354,350	1,352,911	1,321,732	0.1				
Sewer Use Fees										1,795,500				1,795,500	1,699,500	1,639,252	5.6				
Stormwater Fee									1,106,000					1,106,000	969,838	948,654	14.0				
Investment Income	165,870	26,907	2,000		1,500	91,889	132,647	53,446	18,770	49,125		31,457	1,000,000	1,573,611	1,472,393	3,567,216	6.9				
Intergovernmental Revenue	775,115	1,619,850		394,368				1,750,000						4,539,333	2,326,649	1,291,507	95.1				
TIF Surplus Revenue	734,643													734,643	456,661	437,490	60.9				
TIF Property Tax Increment						14,144,718								14,144,718	16,470,074	15,172,951	-14.1				
Employee Contributions													1,093,785	1,093,785	1,125,120	1,088,834	-2.8				
Other	7,264,620	827,050	1,905,000	14,000					12,166	292,676	88,000			10,403,512	10,839,461	13,746,884	-4.0				
Revenue Sub-Total	44,516,226	2,473,807	1,907,000	408,368	2,284,844	14,236,607	132,647	4,641,446	1,136,936	9,451,801	88,000	31,457	7,654,221	88,963,360	84,657,371	85,778,398	5.1				
Adjust (To)/From Fund Bal.	1,486,292	482,557	0	0	(56,901)	(3,556,376)	192,412	(5,055,683)	610,436	200,263	11,950	(246,429)	(1,135,708)	7,067,187	7,696,816	9,695,635	-8.2				
Interfund Transfer In				119,049	1,189,704	397,800	2,282,665			276,500		1,646,710		5,912,428	5,019,699	4,704,628	17.8				
<b>BUDGETED REVENUES</b>	<b>44,516,226</b>	<b>2,473,807</b>	<b>1,907,000</b>	<b>527,417</b>	<b>3,474,548</b>	<b>14,634,407</b>	<b>2,415,312</b>	<b>4,641,446</b>	<b>1,136,936</b>	<b>9,728,301</b>	<b>88,000</b>	<b>1,678,167</b>	<b>7,654,221</b>	<b>94,875,788</b>	<b>89,677,070</b>	<b>90,483,026</b>	<b>5.8</b>				
														(5,912,428)	(5,019,699)	(4,704,628)	17.8				
																	NET NEW REVENUE	88,963,360	84,657,371	85,778,398	5.1
Expenditures and																					
Other Financing Uses																					
Personnel Services	29,078,078		1,387,647	402,251		113,340		208,430		1,978,940				33,168,686	32,634,001	31,315,012	1.6				
Contractual Services	8,322,293	475,000	491,903	125,166		7,196,608		1,199,675	250,000	1,915,524	800	1,924,596	286,050	22,187,615	18,847,771	18,864,401	17.7				
Commodities	1,663,004	141,250	27,450			138,100	350,000			333,400	75,250		250	2,728,704	3,445,833	2,072,225	-20.8				
Capital Outlay							1,872,900	100,000						1,972,900	1,273,500	885,798	54.9				
Capital Improvements		1,375,000				2,203,625		7,474,875		715,000				11,768,500	14,419,000	9,476,738	-18.4				
Debt Service					3,531,449	7,690,246		417,904		42,700				11,682,299	6,590,261	10,162,771	77.3				
Other	35,000					848,864				3,134,350			8,503,629	12,521,843	15,143,821	23,163,772	-17.3				
Interfund Transfer Out	3,931,559							296,245	276,500	1,408,124				5,912,428	5,019,699	4,237,944	17.8				
<b>BUDGETED EXPENDITURES</b>	<b>43,029,934</b>	<b>1,991,250</b>	<b>1,907,000</b>	<b>527,417</b>	<b>3,531,449</b>	<b>18,190,783</b>	<b>2,222,900</b>	<b>9,697,129</b>	<b>526,500</b>	<b>9,528,038</b>	<b>76,050</b>	<b>1,924,596</b>	<b>8,789,929</b>	<b>101,942,975</b>	<b>97,373,886</b>	<b>100,178,661</b>	<b>4.7</b>				
														(5,912,428)	(5,019,699)	(4,237,944)	17.8				
																	NET EXPENDITURES	96,030,547	92,354,187	95,940,717	4.0

\* INDICATES MAJOR GOVERNMENTAL FUND.

## Strategic Plan

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

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

### High-Stakes Strategies:

#### Restaurant Row

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

#### Village Board Policy:

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

#### Initiatives:

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

#### Dundee Road Corridor

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

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

**Village Board Policy:**

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

**Initiatives:**

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

**Financial Strength**

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

**Village Board Policy:**

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

**Initiatives:**

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

**Key-Themes:****Residential Life****Vision**

Standing in the future, the Village of Wheeling is known for neighborhoods containing diverse populations of young families, young professionals, and retirees. People want to live in Wheeling because of the presence of quality schools, solid property values, diverse housing, and a strong sense of community. Wheeling is a safe and welcoming place where all residents have ample opportunity and desire to enjoy, live in, and participate in the community.

## GOVERNANCE GOALS FOR 2021–2025:

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

**Multi-Year Plan:**

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

**Financial Strength****Vision**

Standing in the future, the Village of Wheeling has the financial strength to provide needed and appropriate local government services to its entire constituency. Wheeling's operating budget and capital plan are funded in a manner that ensures the proper delivery of municipal services. Wheeling's financial strength is evident in its independent bond ratings, reserves, limited general obligation debt, well-funded pensions, and ability to pay for the appropriate level of services on a pay-as-you-go basis.

## GOVERNANCE GOALS FOR 2021–2025:

1. Review and re-establish appropriate strategies and policies to balance realistic expectations concerning revenue streams with appropriate revenue growth assumptions.
  - Review and update financial forecasting as appropriate
  - Identify opportunities for new sources of revenue (e.g. expansion of food & beverage tax, streaming service tax, etc.)
  - Strive for an incremental approach to raising the property tax to avoid large increases

2. Make strides in efforts to influence State of Illinois lawmakers with respect to the costs of pensions, unfunded mandates, etc.
  - Maintain an active role and actively participate in efforts of the Northwest Municipal Conference and the Illinois Municipal League
  - Consider resolutions of support for efforts that can be used to make clear Wheeling's interests
  - Partner with other communities and organizations as opportunities arise
3. Reaffirm commitment to pay-as-you-go financing of infrastructure and equipment needs
  - Avoid issuing property-tax-levy-supported debt and work toward having no property-tax-levy debt by 2030
  - Strive for full funding of the Capital Equipment Replacement Fund (CERF)
  - Strive for incremental increases to water, sewer, and stormwater rates to avoid the need for large increases
4. Explore alternate revenue sources and cost-sharing opportunities with other government bodies/agencies
  - Work with the Northwest Municipal Conference, the Illinois Municipal League, local taxing bodies, and other municipalities to identify possibilities for alternate revenue sources and cost-sharing opportunities
  - Prepare recommendations of feasible options to be considered by the Village Board as part of the annual budget process

#### **Multi-Year Plan:**

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

## **Economic Development**

### **Vision**

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

#### **GOVERNANCE GOALS FOR 2021–2025:**

1. Build upon the success of the Wheeling Town Center through implementation of the adopted Downtown Station Area Plan
  - Encourage redevelopment consistent with the vision identified in the Plan

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

#### **Multi-Year Plan**

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

## **Transportation & Infrastructure**

#### **Vision**

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

#### GOVERNANCE GOALS FOR 2021–2025:

1. Expand beautification initiatives
  - Continue to implement the Village-wide streetscape plan

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

#### **Multi-Year Plan**

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

### **Community Image**

#### **Vision**

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

#### GOVERNANCE GOALS FOR 2021–2025:

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

#### **Multi-Year Plan**

- Revitalize Wheeling's community image Foster effective & cooperative relationships with community stakeholders

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

## Governance

### Vision

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

#### GOVERNANCE GOALS FOR 2021–2025:

1. Use the budget process to reflect the vision of this Strategic Plan
  - Present recommendations to the Village Board in order to create short and long-term financial plans and policies
  - Foster a culture of innovation at the department level where new ideas are actively encouraged
  - Encourage and provide funding to ensure that employees receive appropriate training and professional development
2. Implement the strategic plan
  - Provide annual written status reports to the Village Board and engage open discussion between the Village Board and staff regarding the status of the Strategic Plan every 24 months
  - Utilize social media to inform the public of ongoing efforts to achieve the goals of the Strategic Plan
3. Promote and encourage diversity in hiring
  - Continue and expand recruitment efforts to reach a diverse candidate pool
  - Consider Village-wide training for all employees on such topics as anti-discrimination and implicit bias
4. Engage at the elected-official level with other government and private agencies to promote common goals and build alliances
  - Remain engaged with the Northwest Municipal Conference and the Illinois Municipal League
  - Coordinate annual planning and discussion sessions with the Park District
  - Initiate discussions between the Village and various school district officials to foster working partnerships
5. Provide for succession planning so that others are ready, willing, and able to serve
  - Consider strategies to increase interest in volunteer service with the Village
  - Identify the base of professional knowledge necessary or desired for key staff positions and target professional development opportunities to those standards

**Multi-Year Plan**

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

## TOP TEN MOST COMMON BUDGET QUESTIONS AT A GLANCE

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

The Village of Wheeling's tax rate for Tax Year 2020 was 1.523. That means that the owner of a home with a market value of \$300,000 would pay \$1,320 annually in property taxes to the Village of Wheeling.

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

The Village's total budget for FY 2021 is \$96,030,547 excluding interfund transfers.

### 3. What is the General Fund's fund balance for Fiscal Year 2022?

The Village's estimated ending Fiscal Year 2022 General Fund fund balance is \$17,746,513, which represents nearly 40% of annual operating expenditures.

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

The Village expects to receive \$17,190,940 in property tax revenue and will allocate it to the General Fund, Pension Funds and Debt Service Funds. Property tax revenue represents 19.32% of total Village revenue.

5. What are the other major sources of revenues for Fiscal Year 2022?

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	\$17,190,940	19.32%	\$9,347,160	21.00%	Inelastic
2	TIF Increment	\$14,144,718	15.90%	N/A		Inelastic
3	Water/Sewer Fees	\$9,030,000	10.15%	N/A		Elastic
4	Sales Tax	\$9,796,080	11.01%	\$9,796,080	22.01%	Elastic
5	State Income Tax	\$5,025,191	5.65%	\$5,025,191	11.29%	Elastic
6	Gas/Electricity Use Tax	\$2,838,000	3.19%	N/A		Elastic
7	Local Use Tax	\$1,518,516	1.71%	\$1,518,516	3.41%	Elastic
8	Ambulance Fees	\$1,559,000	1.76%	\$1,559,000	3.52%	Elastic
9	Motor Fuel Tax	\$1,619,850	1.82%	N/A		Elastic
10	Fines	\$1,234,203	1.39%	\$1,234,203	2.77%	Elastic

6. How many employees work for the Village?

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

7. What is Wheeling’s population?

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

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

The Five-Year Capital Improvement Plan includes over \$42 million in capital projects. <http://www.wheelingil.gov/Documentcenter/view/3333>

9. How much debt does the Village have?

The Village’s outstanding General Obligation debt totaled \$33.055 million as of December 31, 2021. Of that amount, however, \$6.4 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**

<b>Population:</b>	
1970 Census	13,243
1974 Special Census	18,106
1979 Special Census	21,503
1980 Census	23,266
1986 Special Census	26,276
1990 Census	29,911
2000 Census	34,496
2006 Special Census	38,555
2010 Census	37,648
2020 Census	39,137
<b>Age by Group:</b>	
Under 5 years	6.2%
Under 18 years	20.6%
65 and over	14.5%
Median Household Income (in 2019 dollars), 2015-2019	\$68,615
Per capital income in past 12 months (in 2019 dollars), 2015-2019	\$33,877
<b>Housing Tenure:</b>	
Owner-occupied housing units	60.7%
Median value of owner-occupied housing units, 2015-2019	\$198,700
Median gross rent, 2015-2019	\$1,265
<b>Educational Attainment:</b>	
High School Graduate or Higher, percent of persons age 25+	86.5%
Bachelor’s Degree or higher, percent of persons 25+	40.4%
<b>Village Bond Rating:</b>	
Fitch Ratings	AA+
Standard & Poors	AA
<b>Municipal Services and Facilities:</b>	
Miles of Street	75
Miles of Storm Sewers	92
Miles of Sanitary Sewers	92
<b>Municipal Water Utility:</b>	
Average Daily Usage	4.56 mgd
Miles of Water Main	170
Number of Metered Accounts	8,071

**Building Activity:**

<u>NEW BUILDINGS</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Single Family	2	0	0	0	0	0	3
Townhomes	0	2 Bldgs	0	8 Bldgs	0	0	0
Condos	0	0	0	0	0	0	0
Apartment	6	0	0	0	1 Bldg	0	0
Institutional	2	0	0	0	0	1	0
Industrial	0	0	5	1	1	0	0
Commercial	0	0	1	8	1	1	1
Airport Hangers/Office	0	0	0	1	0	0	1
Assembly	0	1	0	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 2019 Comprehensive Annual Financial Report, page 114)	

Elections:

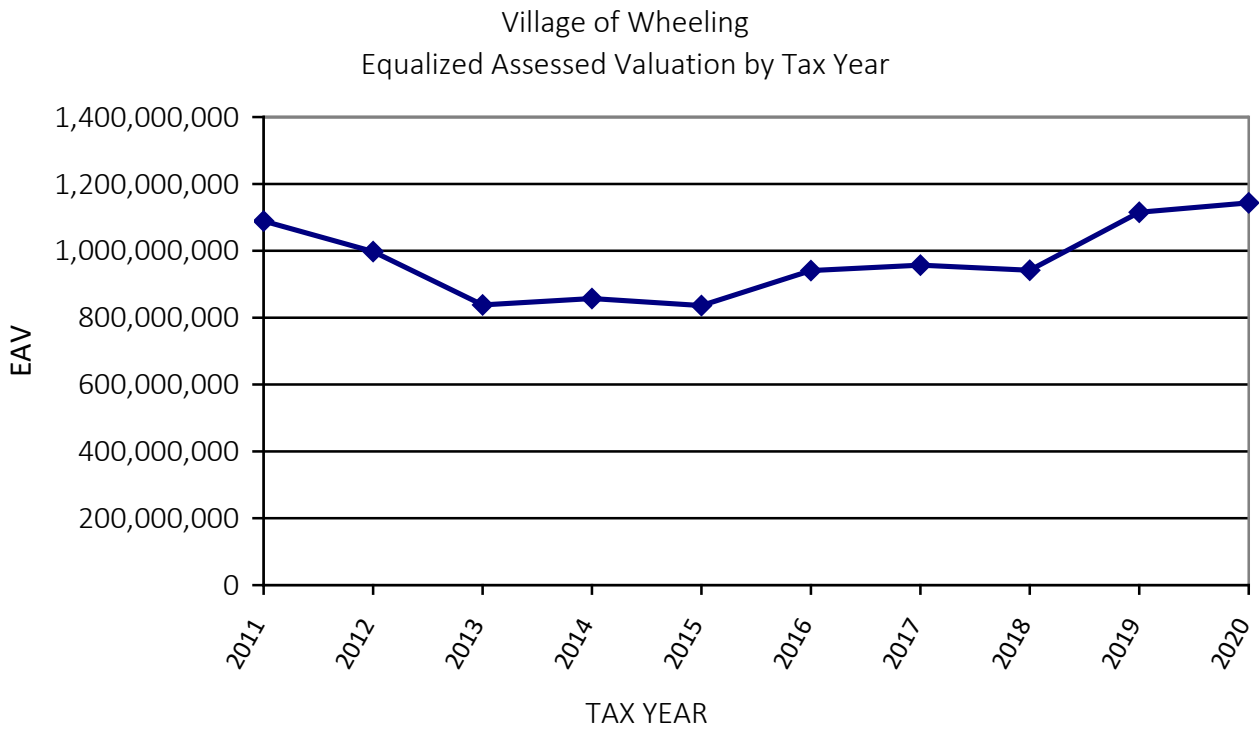
Number of Registered Voters (As of April 6, 2021)	21,514
<a href="http://www.cookcountyclerk.com/elections/resultsandelectiondata/electionresults">http://www.cookcountyclerk.com/elections/resultsandelectiondata/electionresults</a>	
Number of Ballots Cast in Last Municipal Election (April 6, 2021)	2,475
(Source: cookcountyclerk.com)	

TAX LEVY HISTORY

TAX YEAR	EAV	RATE	TAX LEVY
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
2020	1,143,409,822	1.523	16,853,862

Ten Largest Taxpayers as a % of Total Village AV: 10.25%

Source: Office of the County Clerk (2020 Comprehensive Annual Financial Report)



**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.**

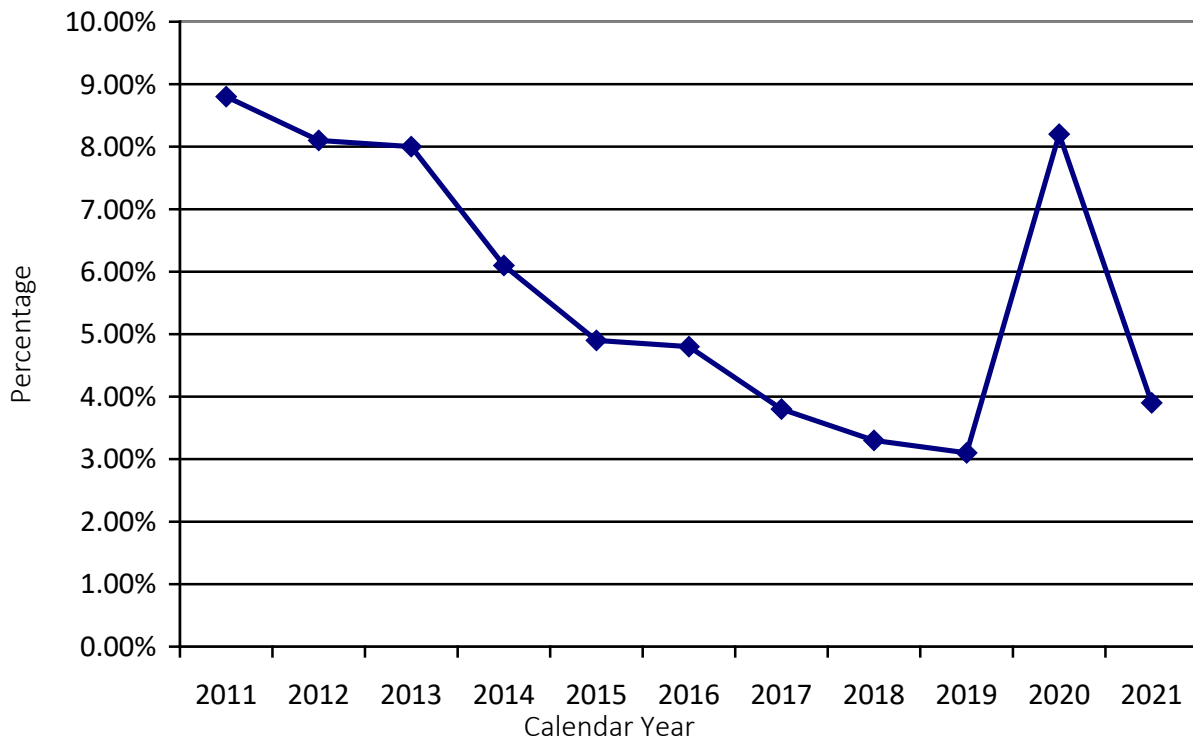
Village of Wheeling Unemployment Rates (annual averages):

2011	8.8%
2012	8.1%
2013	8.0%
2014	6.1%
2015	4.9%
2016	4.8%
2017	3.8%
2018	3.3%
2019	3.1%
2020	8.2%
2021 (as of December)	3.9%

Source: Illinois Dept. of Employment Security – Website Address: <http://www.ides.illinois.gov>  
 Labor Market Information/Local Area Unemployment Statistics/Historical Data/Annual Average Data/Cities (as of 1/5/2022)

Note that the state adjusts previous year information 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 2020 due to the Covid-19 pandemic. The number of employed workers improved significantly beginning in 2021 after vaccinations became widely available.

## FISCAL POLICIES

### PURPOSE

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

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

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

### **DEBT MANAGEMENT POLICY**

#### **Introduction**

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

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

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

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

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

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

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

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

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

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

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

#### **Method of Sale**

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

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

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

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

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

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

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

**Self-Imposed Debt Targets**

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

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

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

**Types of Debt Issuance**

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

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

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

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

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

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

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

**Refunding of Debt**

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

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

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

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

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

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

#### **Credit Enhancements**

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

#### **Use of Derivatives**

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

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

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

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

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

## Professional Services

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

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

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

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

## Potential Conflicts of Interest

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

## Debt Service Fund Balance

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

## 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 Annual Comprehensive Financial Report shall be administered in accordance with the provisions of this Policy. These funds include:

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

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

#### **II. Objective**

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

##### **1. Legality**

Conformance with federal, state and other legal requirements.

##### **2. Safety**

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

a. Credit Risk

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

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

b. Interest Rate Risk

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

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

### 3. **Liquidity**

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

### 4. **Yield**

The Village's investment portfolio shall be designed with the objective of attaining the maximum rate of return throughout budgetary and economic cycles, commensurate with the Village's investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments 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 POLICY**

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

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

Revised September 26, 2011.

#### **GENERAL FUND SURPLUS POLICY**

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

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

Adopted 1/4/2016.

#### **REVENUE POLICIES**

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

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

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

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

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

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

User fees shall be reviewed annually to 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 following guidelines.

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

Adopted June 6, 2002

Revised June 5, 2017

**STORMWATER FUND POLICY:**

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

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

Adopted 1/4/2016.

**PRIVATE RETENTION/DETENTION STORMWATER BASIN POLICY**

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

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

The Village Manager shall waive routine permit fees imposed pursuant to Section 4.52.040 of the Village Code for homeowners, condominium and townhome associations related to the maintenance or improvement of existing private aboveground stormwater retention/detention basins and swales. To the extent that the Village must employ outside consultants to review plans relating to the maintenance or improvement of private aboveground stormwater retention/basins or to inspect any maintenance or improvement work thereon, the owner of the private aboveground stormwater retention basins shall be responsible for the payment of the cost of the outside

consultants. Said payment shall be placed in escrow in advance of the outside consultant’s work based on the Village engineer’s estimate of cost. To the extent the escrow is insufficient, the basin owner will reimburse the Village for any shortfall within thirty (30) days of a written request from the Village. This policy does not apply to permits or fees for the new construction of stormwater retention/detention basins; it is limited to permits for maintaining existing aboveground stormwater retention/detention basins and swales. This policy establishes an administrative variance of the aboveground stormwater retention/detention basin permit fees. An applicant must establish that it meets all of the requirements of this policy to receive a waiver. A decision by the Village Manager related to this policy may be appealed within thirty (30) days to the Village Board.

Adopted 12/4/2017.

### 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. This 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 eight capital project funds: the Capital Projects Fund, Capital Equipment Replacement Fund, Crossroads Redevelopment TIF Fund, South Milwaukee Avenue TIF Fund, Town Center II TIF Fund, Southeast II TIF Fund, North Milwaukee/Lake Cook Road TIF Fund and Stormwater Fund.

**Debt Service Funds** accumulate resources for payment of general long-term debt principal and interest. The Village has seven outstanding general obligation bonds: Series 2007, 2008, 2009, 2011, 2012A, 2012B and 2016. 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.

### **Major Funds**

The concept of major fund reporting was introduced and defined by GASB Statement 34 to simplify the presentation of fund information and to focus attention on the major activities of the entity. Rather than require each type of fund to be individually presented, Statement 34 requires the individual presentation of *only* major funds, with all other funds combined into a single column.

GASB defines major funds as those meeting the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Both criteria must be met in the same element (assets, liabilities, etc.) for both the 10 percent and 5 percent tests for a fund to be defined as major. However, Statement 34 permits a government to designate a particular fund that is of interest to users as a major fund and to individually present its information in the basic financial statements, even if it does not meet the criteria. A government does not have the option, however, to not report a fund as major if it meets the criteria above.

For budgeting purposes, a major fund is one in which fund revenues or expenditures represent 10 percent or more of the Village's total revenue or expenditure appropriation for the year. For FY 2021, the funds that meet those criteria include the General Fund; Water and Sewer Fund; Capital Equipment Replacement Fund (CERF) and the Capital Projects Fund.

## 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. 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. The end-product, published in 2021, consisted of a Village Board-approved statement of these strategic priorities, as well as a more specific updated action plan done at the departmental level. The priorities were the subject of a public meeting where public input was welcomed and encouraged.

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

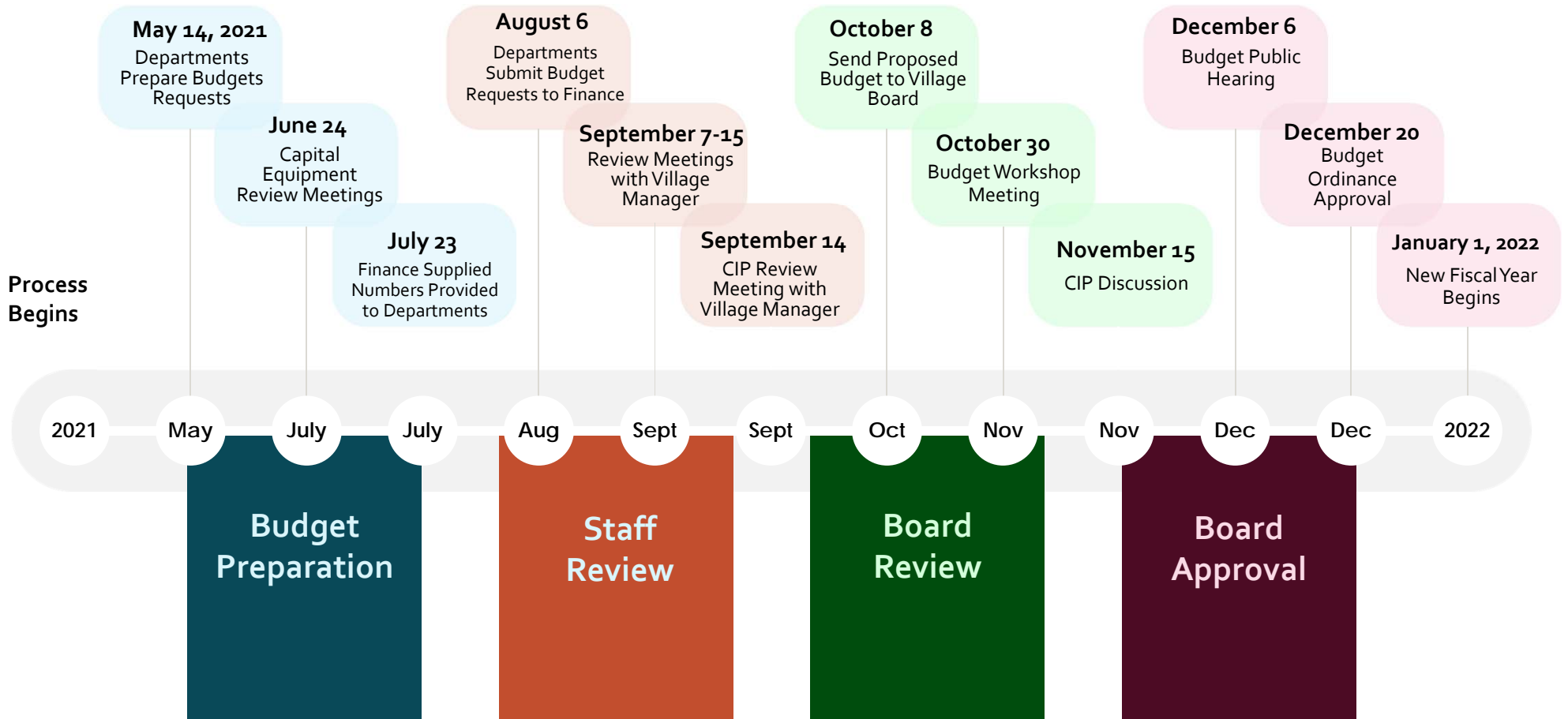
A separate five-year capital improvement program is also reviewed and approved by the Village Board. Projects, which are applicable to this year's budget, are contained in the appropriate fund/function and are cross-referenced to the CIP by assignment of project numbers. Members of the public who are interested in reviewing the CIP document may do so by clicking this link: <https://www.wheelingil.gov/DocumentCenter/View/3865/Capital-Improvement-Plan-2022-2026-PDF>

**BUDGET CALENDAR - FISCAL YEAR 2022**  
**As of 7/22/2021**

<u>DATE</u>	<u>ACTIVITY</u>
Friday, May 14, 2021	Budget worksheets available in Pentamation. Departments may begin entering their budget justification in Pentamation.
June 24 – 25, 2021	Capital Equipment Replacement Fund Review Meetings
Friday, July 23, 2021	Finance Supplied numbers (subject to revision as necessary) distributed to departments.
Friday, August 6, 2021	Target and Expanded level requests due to Finance Department.
September 7 - 15, 2021	Budget review meetings with departments & Village Manager.
Tuesday, September 14, 2021	CIP review meeting with Village Manager.
Friday, September 17, 2021	Village Manager finalizes budget recommendations for Board.
Friday, October 8, 2021	Send proposed budget to Board and post on Village website.
Saturday, October 30, 2021	Budget Workshop Meeting
Monday, November 15, 2021	CIP Discussion with Village Board
Friday, November 19, 2021	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 6, 2021	Public Hearing
Monday, December 20, 2021	Board approval of FY 2022 Annual Budget & CIP.
Tuesday, December 21, 2021	Post new IMRF compensation spreadsheet on Village website within 6 days of budget approval).

# Village of Wheeling Fiscal Year 2022 Budget Process

Calendar Year 2021 Highlights



**VILLAGE OF WHEELING**  
**Operating Funds Detail**  
**Fiscal Year Ending December 31, 2022**

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2021 Operating Funds	YR/YR Change
<b>Expenditures and Other Financing Sources</b>							
<b>PERSONNEL SERVICES</b>							
5101	Longevity	80,860	10,190	3,350	94,400	101,293	-6.8%
5102	Overtime	1,091,295	55,000	-	1,146,295	1,345,341	-14.8%
5103	Seasonal Help	32,400	15,600	-	48,000	74,000	-35.1%
5104	Salaries	20,301,940	1,590,350	1,167,270	23,059,560	22,151,945	4.1%
5105	Local Training & Meetings	208,275	4,700	-	212,975	164,010	29.9%
5106	Uniform/Tool Allowance	136,120	9,180	-	145,300	134,580	8.0%
5108	Employer Contrib.-IMRF/FICA/Medicare	1,606,792	292,420	205,800	2,105,012	2,323,070	-9.4%
5109	Employer Contrib.-Police/Fire Pension	5,560,436	-	-	5,560,436	5,595,781	-0.6%
5110	College Incentive	-	-	-	-	-	N/A
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	-100.0%
5116	Sick Leave Buy Back	55,960	1,500	3,275	60,735	62,285	-2.5%
<b>TOTAL PERSONNEL SERVICES</b>		<b>29,078,078</b>	<b>1,978,940</b>	<b>1,379,695</b>	<b>32,436,713</b>	<b>32,014,805</b>	<b>1.3%</b>
<b>CONTRACTUAL SERVICES</b>							
5201	Publishing	14,650	-	-	14,650	7,650	91.5%
5202	Animal Impound	1,500	-	-	1,500	500	200.0%
5203	Audit	48,120	-	-	48,120	47,180	2.0%
5204	Codification	8,000	-	-	8,000	8,000	0.0%
5205	Multiple Day Training	91,255	5,700	-	96,955	92,919	4.3%
5206	Consulting Services	40,515	221,800	-	262,315	306,015	-14.3%
5207	IS Service & Maintenance Agreement	586,488	161,705	138,949	887,142	736,222	20.5%
5208	Debris	2,650	4,000	-	6,650	12,150	-45.3%
5209	Energy	85,000	124,000	-	209,000	202,200	3.4%
5210	Extermination Services	7,000	-	-	7,000	7,000	0.0%
5211	Extinguisher Service	3,000	-	-	3,000	2,800	7.1%
5212	Employee Group Insurance	3,159,996	290,020	140,435	3,590,451	3,647,055	-1.6%
5213	General Liability Insurance	1,457,340	189,370	-	1,646,710	1,148,570	43.4%
5214	Testing / Hydrants	-	26,000	-	26,000	26,000	0.0%
5215	Janitorial Service	98,500	-	-	98,500	96,500	2.1%
5216	Laundry Service	-	-	-	-	-	N/A
5217	Landscape Maintenance	242,000	78,700	-	320,700	288,990	11.0%
5218	Legal Services	386,400	-	-	386,400	406,400	-4.9%
5219	Bank Charges	19,525	12,850	-	32,375	26,600	21.7%
5220	Maint. of Office/Spec. Equip.	196,356	5,700	-	202,056	198,668	1.7%
5221	Maint. of Radio Equipment	97,714	-	-	97,714	92,900	5.2%
5222	Membership Dues	144,908	9,706	-	154,614	127,430	21.3%
5223	Engineering & Design Svc.	-	-	-	-	-	N/A
5224	Newsletter / Mailing	-	-	-	-	-	N/A
5225	Actuarial Services	14,010	-	-	14,010	12,350	13.4%
5226	Personnel Testing	31,750	-	-	31,750	37,750	-15.9%
5227	Postage	48,960	21,310	-	70,270	70,140	0.2%
5228	Printing and Binding	26,526	16,123	-	42,649	45,239	-5.7%
5229	Prisoner Welfare	1,000	-	-	1,000	1,000	0.0%
5230	Recording Fees	1,000	-	-	1,000	1,000	0.0%
5231	Regional Special Agency	856,445	-	217,021	1,073,466	1,030,535	4.2%
5232	Rental Agreements	18,000	-	-	18,000	18,000	0.0%
5233	Rental Equipment	9,320	-	-	9,320	5,950	56.6%
5234	Service to Maintain Trees	108,000	30,000	-	138,000	140,000	-1.4%
5236	Credit Card Fees	23,640	40,200	-	63,840	65,030	-1.8%
5237	Telemetric Equipment	-	23,000	-	23,000	20,000	15.0%

**VILLAGE OF WHEELING**  
**Operating Funds Detail**  
**Fiscal Year Ending December 31, 2022**

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2021 Operating Funds	YR/YR Change
<b>Expenditures and Other Financing Sources</b>							
5238	Tele-Communication Serv.	200,000	-	16,800	216,800	226,800	-4.4%
5239	Cellular Services	102,920	-	-	102,920	102,920	0.0%
5240	Travel and Transportation	-	-	-	-	-	N/A
5242	Retiree Health Insurance	590,105	17,875	-	607,980	603,475	0.7%
5243	Pump House Maintenance	-	21,000	-	21,000	21,000	0.0%
5244	Duplication Services	3,000	-	-	3,000	4,000	-25.0%
5246	Medical Exams	45,928	3,760	-	49,688	38,595	28.7%
5247	Pavement Marking	-	-	-	-	5,000	-100.0%
5248	Finger Printing Fees	1,150	-	-	1,150	1,150	0.0%
5250	Pedestrian Overpass	-	-	-	-	-	N/A
5251	Street Light Maintenance	32,500	-	-	32,500	34,500	-5.8%
5297	Programs/Activities Expenditures	98,900	-	-	-	-	-
5299	Misc. Contractual Services	875,562	802,075	-	1,677,637	1,396,811	20.1%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>9,779,633</b>	<b>2,104,894</b>	<b>513,205</b>	<b>12,397,732</b>	<b>11,445,894</b>	<b>8.3%</b>
<b>COMMODITIES</b>							
5301	Auto Petrol. Products	198,300	37,000	-	235,300	234,300	0.4%
5302	Books and Subscriptions	26,859	-	-	26,859	28,188	-4.7%
5303	Chemicals	9,450	10,000	-	19,450	23,100	-15.8%
5305	Firefighting Supplies	172,532	-	-	172,532	98,458	75.2%
5306	Health Test Supplies	250	-	-	250	250	0.0%
5308	Water Samples	-	8,000	-	8,000	9,500	-15.8%
5309	Janitorial Supplies	35,000	-	-	35,000	35,000	0.0%
5310	Vehicle Maintenance	179,550	48,000	-	227,550	240,350	-5.3%
5311	Building/Ground Maint.	151,860	12,000	-	163,860	163,460	0.2%
5312	Medical Supplies	48,000	-	-	48,000	48,000	0.0%
5313	IS Misc Equipment & Supplies	190,525	7,000	-	197,525	193,575	2.0%
5314	Minor Street Repairs	80,000	-	-	80,000	75,000	6.7%
5315	Small Tools and Equip.	48,320	10,000	-	58,320	220,770	-73.6%
5316	Range Supplies	36,000	-	-	36,000	32,850	9.6%
5317	Misc. Operating Supplies	93,065	900	-	93,965	80,365	16.9%
5318	Office Supplies	30,100	500	-	30,600	34,600	-11.6%
5319	Protective Clothing	85,128	6,000	-	91,128	57,792	57.7%
5320	Street Signs	7,500	-	-	7,500	7,500	0.0%
5322	Water Charge	49,800	-	-	49,800	44,250	12.5%
5323	Awards/Decorations	12,575	-	-	12,575	9,575	31.3%
5325	Investigative Funds	3,000	-	-	3,000	2,000	50.0%
5327	IS Misc. Software	135,190	-	14,100	149,290	141,350	5.6%
5333	Business Recruitment	70,000	-	-	70,000	95,000	-26.3%
5340	Lift Stations	-	25,000	-	25,000	25,000	0.0%
5341	Meters	-	35,000	-	35,000	50,000	-30.0%
5342	Sewer Lines	-	72,000	-	72,000	82,000	-12.2%
5344	Water Mains	-	40,000	-	40,000	45,000	-11.1%
5345	Water Storage	-	22,000	-	22,000	20,000	10.0%
<b>TOTAL COMMODITIES</b>		<b>1,663,004</b>	<b>333,400</b>	<b>14,100</b>	<b>2,010,504</b>	<b>2,097,233</b>	<b>-4.1%</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

**VILLAGE OF WHEELING**  
**Operating Funds Detail**  
**Fiscal Year Ending December 31, 2022**

Account	Description	General	Water & Sewer	E911	Total Operating Funds	FY 2021 Operating Funds	YR/YR Change
<b>Expenditures and Other Financing Sources</b>							
5411	Special Equipment	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	N/A
5420	Land Acquisition	-	-	-	-	-	N/A
<b>TOTAL CAPITAL OUTLAY</b>		-	-	-	-	-	<b>N/A</b>
<b>CAPITAL IMPROVEMENTS</b>							
5502	Sanitary Sewer Improvements	-	300,000	-	300,000	585,000	-48.7%
5503	Water Imprvmnts.	-	410,000	-	410,000	3,245,000	-87.4%
5504	Storm System Imprvmnts.	-	-	-	-	-	N/A
5506	Streetscape Improvements	-	-	-	-	-	N/A
5507	Sidewalk Improvements	-	-	-	-	-	N/A
5508	Pavement Improvements	-	5,000	-	5,000	-	N/A
5509	Building Improvements	-	-	-	-	-	N/A
5513	Waterway Improvements	-	-	-	-	-	N/A
<b>TOTAL CAPITAL IMPROVEMENTS</b>		-	<b>715,000</b>	-	<b>715,000</b>	<b>3,830,000</b>	<b>-81.3%</b>
<b>DEBT SERVICE</b>							
5609	Fiscal Agent Fees	-	-	-	-	475	-100.0%
5623	Bond Principal	-	-	-	-	-	N/A
5624	Bond Interest	-	42,700	-	42,700	55,342	-22.8%
<b>TOTAL DEBT SERVICE</b>		-	<b>42,700</b>	-	<b>42,700</b>	<b>55,817</b>	<b>-23.5%</b>
<b>OTHER</b>							
5701	Contingencies	-	-	-	-	-	N/A
5703	Misc. Overhead	-	1,354,350	-	1,354,350	1,352,911	0.1%
5705	NWWC Water Charge	-	1,780,000	-	1,780,000	1,805,000	-1.4%
5706	Debt Service Payment	-	893,459	-	893,459	856,706	4.3%
5707	Transfer to CERF	1,957,370	325,295	-	2,282,665	1,976,775	15.5%
5709	Transfer to W/S Capital	-	-	-	-	-	N/A
5750	TIF Incentive Payments	-	-	-	-	-	N/A
5751	Sales Tax Sharing	35,000	-	-	35,000	65,000	-46.2%
5820	Transfer to 911 Fund	-	-	-	-	-	N/A
5834	Transfer to Capital PR FD	-	-	-	-	-	N/A
5839	Transfer to North TIF	397,800	-	-	397,800	401,371	-0.9%
5855	Transfer to Grant Fund	119,049	-	-	119,049	67,582	76.2%
<b>TOTAL OTHER</b>		<b>2,509,219</b>	<b>4,353,104</b>	-	<b>6,862,323</b>	<b>6,525,345</b>	<b>5.2%</b>
<b>GRAND TOTAL</b>		<b>43,029,934</b>	<b>9,528,038</b>	<b>1,907,000</b>	<b>54,464,972</b>	<b>55,969,094</b>	<b>-2.7%</b>
LESS INTERFUND TRANSFERS		(3,931,559)	(1,408,124)		(5,339,683)	(4,451,004)	20.0%
<b>TOTAL OPERATING BUDGET</b>					<b>49,125,289</b>	<b>51,518,090</b>	<b>-4.6%</b>

**VILLAGE OF WHEELING**  
**Supporting Funds Detail**  
**Fiscal Year Ending December 31, 2022**

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 2021 Total	YR/YR Chge
<b>Expenditures and Other Financing Sources</b>														
<b>PERSONNEL SERVICES</b>														
5101	Longevity	-	-	390	-	-	-	-	-	-	210	600	1,350	-55.6%
5102	Overtime	-	-	-	-	-	-	-	-	-	129,856	129,856	116,700	11.3%
5103	Seasonal Help	-	-	-	-	16,500	-	-	-	-	-	16,500	-	N/A
5104	Salaries	-	-	176,875	-	81,300	-	-	-	-	229,950	488,125	419,480	16.4%
5108	Employer Contribution	-	-	31,165	-	15,540	-	-	-	-	41,695	88,400	85,105	3.9%
5116	Sick Leave Annual Buy Back	-	-	-	-	-	-	-	-	-	540	540	360	-
<b>TOTAL PERSONNEL SERVICES</b>		-	-	<b>208,430</b>	-	<b>113,340</b>	-	-	-	-	<b>402,251</b>	<b>724,021</b>	<b>622,995</b>	<b>16.2%</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	370,000	142,000	171,625	-	43,375	-	-	-	60,596	-	787,596	364,695	116.0%
5209	Energy	60,000	-	-	-	-	-	-	-	-	-	60,000	57,750	3.9%
5212	Employee Health Insurance	-	-	37,950	-	20,440	-	-	-	-	39,745	98,135	83,970	16.9%
5213	General Liability Insurance	-	11,700	-	-	-	-	800	-	1,005,000	-	1,017,500	447,196	127.5%
5218	Legal/Medical Services	-	44,500	-	-	80,000	-	-	-	-	-	124,500	88,500	40.7%
5219	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5222	Membership Dues	-	2,350	-	-	-	-	-	-	-	-	2,350	3,100	-24.2%
5223	Engineering & Design Services	-	-	270,000	-	-	-	-	250,000	-	-	520,000	470,000	10.6%
5233	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5240	Travel & Transportation	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5241	Accounting/Bookkeeping	-	65,500	-	-	-	-	-	-	-	-	65,500	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.	-	-	-	-	-	-	-	-	71,500	-	71,500	70,000	2.1%
5272	Insurance Claims	-	-	-	-	-	-	-	-	787,500	-	787,500	750,000	5.0%
5299	Misc. Contractual Services	-	-	820,100	-	7,041,793	-	-	-	-	85,421	7,947,314	5,296,167	50.1%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>475,000</b>	<b>286,050</b>	<b>1,299,675</b>	-	<b>7,196,608</b>	-	<b>800</b>	<b>250,000</b>	<b>1,924,596</b>	<b>125,166</b>	<b>11,557,895</b>	<b>7,764,858</b>	<b>48.8%</b>
<b>COMMODITIES</b>														
5302	Books & Subscriptions	-	-	-	-	-	-	250	-	-	-	250	3,500	-92.9%
5303	Chemicals	136,250	-	-	-	-	-	-	-	-	-	136,250	141,000	-3.4%
5305	Firefighting Supplies	-	-	-	-	-	-	25,000	-	-	-	25,000	20,000	25.0%
5313	IS Misc Equip & Supplies	-	-	-	-	-	305,000	-	-	-	-	305,000	809,500	-62.3%
5314	Minor Street Repairs	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5315	Small Tools & Equipment	-	-	-	-	-	45,000	45,000	-	-	-	90,000	220,000	-59.1%
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	-	-	-	-	138,100	-	-	-	-	-	138,100	58,100	137.7%
5342	Sewer Line Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>TOTAL COMMODITIES</b>		<b>141,250</b>	<b>250</b>	-	-	<b>138,100</b>	<b>350,000</b>	<b>75,250</b>	-	-	-	<b>704,850</b>	<b>1,257,350</b>	<b>-43.9%</b>
<b>CAPITAL OUTLAY</b>														
5401	Automotive Equipment	-	-	-	-	-	717,900	-	-	-	-	717,900	776,000	-7.5%
5406	Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5407	Office Equipment	-	-	-	-	-	85,000	-	-	-	-	85,000	-	N/A
5408	Building Equipment	-	-	-	-	-	-	-	-	-	-	-	83,000	-100.0%
5411	Special Equipment	-	-	-	-	-	350,000	-	-	-	-	350,000	-	N/A
5412	IS Capital Equipment/Supplies	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5413	IS Capital Software	-	-	-	-	-	720,000	-	-	-	-	720,000	-	N/A
5420	Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	415,000	-100.0%
<b>TOTAL CAPITAL OUTLAY</b>		-	-	-	-	-	<b>1,872,900</b>	-	-	-	-	<b>1,872,900</b>	<b>1,274,000</b>	<b>47.0%</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	-	-	-	-	425,000	-	-	-	-	-	425,000	3,607,500	-100.0%
5505	Streetscape Improvements	-	-	1,044,875	-	-	-	-	-	-	-	1,469,875	1,017,375	44.5%
5507	Sidewalk Improvements	-	-	80,000	-	-	-	-	-	-	-	80,000	60,000	33.3%
5508	Pavement Improvements	1,375,000	-	180,000	-	128,625	-	-	-	-	-	1,683,625	3,610,125	-53.4%
5509	Building Improvements	-	-	6,120,000	-	-	-	-	-	-	-	6,120,000	5,050,000	21.2%
5512	Bridge Improvements	-	-	50,000	-	-	-	-	-	-	-	50,000	-	N/A
5513	Waterway Improvements	-	-	-	-	-	-	-	-	-	-	-	-	N/A
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>1,375,000</b>	-	<b>7,474,875</b>	-	<b>2,203,625</b>	-	-	-	-	-	<b>11,053,500</b>	<b>13,545,000</b>	<b>-18.4%</b>
<b>DEBT SERVICE</b>														
5609	Agent Fees	-	-	-	400	400	-	-	-	-	-	800	1,600	-50.0%
5623	Principal Payments	-	-	407,734	2,490,000	7,557,266	-	-	-	-	-	10,455,000	4,775,001	119.0%
5624	Interest Payments	-	-	10,170	1,041,049	132,580	-	-	-	-	-	1,183,799	1,669,519	-29.1%
<b>TOTAL DEBT SERVICE</b>		-	-	<b>417,904</b>	<b>3,531,449</b>	<b>7,690,246</b>	-	-	-	-	-	<b>11,639,599</b>	<b>6,446,120</b>	<b>80.6%</b>
<b>OTHER</b>														
5702	Refund Pension Contribution	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5704	Retirement Pension	-	7,021,444	-	-	-	-	-	-	-	-	7,021,444	6,058,289	15.9%
5714	Non-Duty Disability Pension	-	286,082	-	-	-	-	-	-	-	-	286,082	69,339	312.6%
5716	Duty Disability Pension	-	561,073	-	-	-	-	-	-	-	-	561,073	545,512	2.9%
5718	Surviving Spouse Pension	-	635,030	-	-	-	-	-	-	-	-	635,030	489,363	29.8%
5719	Children's Pension	-	-	-	-	-	-	-	-	-	-	-	77,000	-100.0%
5750	TIF Incentive Payments	-	-	-	-	848,864	-	-	-	-	-	848,864	1,727,284	-50.9%
5822	Transfer to 2008 Bond	-	-	296,245	-	-	-	-	-	-	-	296,245	202,042	46.6%
5831	Transfer to Town Center TIF	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5838	Transfer to Crossroads TIF	-	-	-	-	-	-	-	-	-	-	-	-	N/A
5840	Transfer to W/S Fund	-	-	-	-	-	-	276,500	-	-	-	276,500	223,809	23.5%
<b>TOTAL OTHER</b>		-	<b>8,503,629</b>	<b>296,245</b>	-	<b>848,864</b>	-	-	<b>276,500</b>	-	-	<b>9,925,238</b>	<b>9,392,638</b>	<b>5.7%</b>
<b>GRAND TOTAL</b>		<b>1,991,250</b>	<b>8,789,929</b>	<b>9,697,129</b>	<b>3,531,449</b>	<b>18,190,783</b>	<b>2,222,900</b>	<b>76,050</b>	<b>250,000</b>	<b>1,924,596</b>	<b>527,417</b>	<b>47,478,003</b>	<b>40,302,961</b>	<b>17.8%</b>
LESS INTERFUND TRANSFERS		-	-	(296,245)	-	-	-	(276,500)	-	-	-	(572,745)	(425,851)	34.5%
<b>TOTAL OPERATING BUDGET</b>		<b>1,991,250</b>	<b>8,789,929</b>	<b>9,400,884</b>	<b>3,531,449</b>	<b>18,190,783</b>	<b>2,222,900</b>	<b>76,050</b>	<b>250,000</b>	<b>1,924,596</b>	<b>527,417</b>	<b>46,905,258</b>	<b>39,877,110</b>	<b>17.6%</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				
TIF Implementation – Town Center II					X			
TIF Implementation – South Milwaukee					X			
TIF Implementation – Southeast II					X			
TIF Implementation – North Milwaukee/Lake Cook					X			
Capital Projects	X				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 2021 Annual Comprehensive Financial Report

VILLAGE OF WHEELING  
Statement of Revenues, Expenditures, and Changes in Fund Balance/Unrestricted Net Assets (Estimated)  
Fiscal Year Ending December 31, 2022

Fund	FY 2022 Est. Beginning Fund Balance	FY 2022 Budgeted Revenues	FY 2022 Budgeted Expenditures	FY 2022 Surplus (Deficit)	FY 2022 Projected Ending Fund Balance	Fund Balance as a % of Expend.	Incr/Decr in Fund Balance	Fund Balance Reserve Policy
General	\$ 16,260,222	\$ 44,516,226	\$ 43,029,934	\$ 1,486,292	\$ 17,746,514	41.24%	9.14%	25%
Special Revenue Funds								
Motor Fuel Tax	2,690,743	2,473,807	1,991,250	482,557	\$ 3,173,300	159.36%	17.93% (1)	N/A
Emergency 911 System	-	1,907,000	1,907,000	-	\$ -	0.00%		15.00%
Grant	-	527,417	527,417	-	\$ -	0.00%		N/A
Foreign Fire Insurance	178,009	88,000	76,050	11,950	\$ 189,959	249.78%	6.71%	N/A
Debt Service Funds								
General Obligation & Revenue Bond	89,107	3,474,548	3,531,449	(56,901)	\$ 32,206	0.91%	-63.86% (4)	N/A
Capital Projects Funds								
Crossroads TIF	444,201	-	-	-	\$ 444,201		0.00%	N/A
Town Center TIF District (2)	4,595,893	5,589,848	5,695,386	(105,538)	\$ 4,490,355	78.84%	-2.30%	N/A
South Milwaukee TIF District	112,296	1,815,108	1,817,013	(1,905)	\$ 110,391	6.08%	-1.70%	N/A
Capital Equipment Replacement	8,843,125	2,415,312	2,222,900	192,412	\$ 9,035,537	406.48%	2.18%	N/A
Capital Projects	5,344,597	4,641,446	9,697,129	(5,055,683)	\$ 288,914	2.98%	-94.59% (1)	N/A
Stormwater	1,976,960	1,136,936	526,500	610,436	\$ 2,587,396	491.43%	30.88% (1)	N/A
Southeast TIF (2)	1,539,247	2,316,306	3,401,341	(1,085,035)	\$ 454,212	13.35%	-70.49% (2)	N/A
Lake Cook/Milwaukee TIF District	2,941,547	4,913,145	7,277,043	(2,363,898)	\$ 577,649	7.94%	-80.36% (3)	N/A
Enterprise Funds								
Water and Sewer **	6,127,181	9,728,301	9,528,038	200,263	\$ 6,327,444	66.41%	3.27%	25%
Internal Service Funds								
Liability Insurance	3,145,722	1,678,167	1,924,596	(246,429)	\$ 2,899,293	150.64%	-7.83%	*
Fiduciary Funds								
Police Pension	65,180,538	3,819,246	4,831,009	(1,011,763)	\$ 64,168,775	N/A	-1.55%	N/A
Firefighters' Pension	53,231,182	3,834,975	3,958,920	(123,945)	\$ 53,107,237	N/A	-0.23%	N/A
<b>Totals</b>	<b>\$ 170,101,400</b>	<b>\$ 94,875,788</b>	<b>\$ 101,942,975</b>		<b>\$ 162,601,786</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 (i.e., more than 10 percent) in Fund Balances:**

- (1) The fund balances in these capital projects related funds fluctuate from year-to-year depending on project activity and are not a reason for concern.
- (2) The fund balance in the Southeast TIF II Fund is expected to decrease significantly due to a planned capital project and the distribution of surplus property tax increment.
- (3) The fund balance in the Lake Cook/Milwaukee TIF District is expected to decrease significantly because the Village plans to distribute surplus property tax increment to the overlapping tax districts

VILLAGE OF WHEELING  
 Revenue Summary - Total by Fund  
 Fiscal Year Ending December 31, 2022

Fund	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Board Approved 2022
<b>Revenues and Other Financing Sources</b>					
General	\$ 37,843,808	\$ 40,382,389	\$ 38,157,666	\$ 39,902,317	\$ 44,516,226
Special Revenue Funds					
Motor Fuel Tax	1,025,446	1,288,183	2,263,647	2,349,121	2,473,807
Emergency 911 System	2,094,074	2,016,795	1,982,753	2,064,657	1,907,000
Grant	2,369,760	699,256	389,710	357,382	527,417
Foreign Fire Insurance	51,066	72,329	77,784	73,000	88,000
Debt Service Funds					
General Obligation & Revenue Bond	3,060,273	3,131,759	3,204,139	3,421,019	3,474,548
Capital Projects Funds					
Crossroads TIF District	4,279,882	5,126,898	4,062	4,400	-
Town Center TIF District (2)	3,121,327	3,907,067	13,096,954	5,412,546	5,589,848
South Milwaukee TIF District	1,563,279	1,607,215	1,655,730	1,703,115	1,815,108
Capital Equipment Replacement	2,228,385	2,412,883	2,210,490	2,038,275	2,415,312
Capital Projects	5,300,043	4,918,817	4,807,403	3,029,887	4,641,446
Stormwater	1,832,034	947,646	2,131,088	988,687	1,136,936
Southeast TIF (2)	873,182	969,741	2,062,972	2,163,767	2,316,306
Lake Cook/Milwaukee TIF District	5,679,351	6,027,340	9,520,000	7,141,167	4,913,145
Enterprise Funds					
Water and Sewer	9,670,354	9,773,645	10,064,439	10,120,967	9,728,301
Internal Service Funds					
Liability Insurance	1,183,965	1,098,371	1,218,323	1,185,862	1,678,167
Fiduciary Funds					
Police Pension	312,620	12,199,077	11,514,798	3,649,507	3,819,246
Firefighters' Pension	1,121,629	11,129,742	10,621,191	4,071,394	3,834,975
<b>Total Revenues</b>	<b>\$ 83,610,478</b>	<b>\$ 107,709,153</b>	<b>\$ 114,983,149</b>	<b>\$ 89,677,070</b>	<b>\$ 94,875,788</b>

Note: Prior year actuals tie to Comprehensive Annual Financial Report (but not necessarily the budget due to accounting and budgeting related differences).  
 Water/Sewer Fund revenues do not include capital or developer contributions.  
 The Crossroads TIF District terminated on 12/31/2019 so there is no budget for this fund.

VILLAGE OF WHEELING  
Expenditures Summary - Total by Fund  
Fiscal Year Ending December 31, 2022

Fund	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Board Approved 2022
<b>Expenditures and Other Financing Uses</b>					
General	\$ 33,493,342	\$ 39,811,857	\$ 37,865,449	\$ 41,532,553	\$ 43,029,934
Special Revenue Funds					
Motor Fuel Tax	923,850	1,198,990	1,503,197	1,721,250	1,991,250
Emergency 911 System	2,094,074	2,016,795	1,982,753	2,064,657	1,907,000
Grant	2,369,760	699,256	389,710	357,382	527,417
Foreign Fire Insurance	40,951	63,925	46,711	71,050	76,050
Debt Service Funds					
General Obligation & Revenue Bond	3,005,788	3,151,508	3,287,833	3,420,419	3,531,449
Capital Projects Funds					
Crossroads TIF District	4,669,989	4,401,575	-	-	-
Town Center TIF District (2)	2,413,933	3,428,122	11,319,441	4,253,501	5,695,386
South Milwaukee TIF District	2,611,728	1,711,187	1,611,122	1,755,848	1,817,013
Capital Equipment Replacement	909,634	1,409,040	871,268	2,320,000	2,222,900
Capital Projects	2,770,360	3,195,723	4,781,747	8,236,354	9,697,129
Stormwater	1,408,428	500,946	2,874,261	842,459	526,500
Southeast TIF (2)	93,018	3,055,067	81,061	2,255,126	3,401,341
Lake Cook/Milwaukee TIF District	2,983,356	7,855,510	8,254,568	6,586,863	7,277,043
Enterprise Funds					
Water and Sewer	7,542,275	10,418,431	10,291,078	12,371,884	9,528,038
Internal Service Funds					
Liability Insurance	1,301,208	934,122	1,537,602	1,552,600	1,924,596
Fiduciary Funds					
Police Pension	3,452,439	3,782,579	4,159,486	4,192,290	4,831,009
Firefighters' Pension	3,319,463	3,396,443	3,609,935	3,839,650	3,958,920
<b>Total Expenditures</b>	<b>\$ 75,403,596</b>	<b>\$ 91,031,076</b>	<b>\$ 94,467,222</b>	<b>\$ 97,373,886</b>	<b>\$ 101,942,975</b>

Note: Prior year actuals tie to the Comprehensive Annual Financial Report but not necessarily the budget due to accounting and budgeting-related differences.

Water/Sewer Fund expenditures do not include depreciation.

The Crossroads TIF District was terminated as of 12/31/2019 so there is no budget for FY 2020 and beyond.

VILLAGE OF WHEELING  
Long-Term Financial Plan Summary - General Fund  
Fiscal Years 2021 - 2026

	ESTIMATED 2021	BUDGET 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	ASSUMPTIONS ....
General Fund							
Beginning Fund Balance							
Property Taxes	\$8,950,000	\$9,347,160	\$9,537,305	\$9,665,981	\$9,725,768	\$10,227,360	3.50%
Sales Tax	\$9,604,000	\$9,796,080	\$9,894,041	\$9,992,981	\$10,092,911	\$10,193,840	2.00%
Other Taxes	\$8,170,026	\$8,706,829	\$9,264,274	\$9,587,221	\$9,772,593	\$10,148,150	1.00%
Licenses & Permits	\$820,850	\$1,178,097	\$961,512	\$974,713	\$988,177	\$1,001,911	2.00%
Income Tax	\$4,948,000	\$5,025,191	\$5,075,443	\$5,126,197	\$5,177,459	\$5,229,234	1.00%
Other Intergovernmental Revenues	\$2,473,101	\$2,677,219	\$2,704,580	\$2,732,311	\$2,760,418	\$2,788,909	2.00%
Charges for Services	\$5,326,744	\$5,515,777	\$5,667,974	\$5,825,124	\$5,987,402	\$6,154,991	2.00%
Fines & Forfeitures	\$804,226	\$1,234,203	\$1,284,499	\$1,295,001	\$1,305,713	\$1,316,639	2.00%
Misc Revenue	\$1,081,050	\$1,035,670	\$1,046,188	\$1,054,287	\$1,054,802	\$1,045,517	2.00%
<b>Total Revenues:</b>	<b>\$42,177,997</b>	<b>\$44,516,226</b>	<b>\$45,435,816</b>	<b>\$46,253,816</b>	<b>\$46,865,243</b>	<b>\$48,106,551</b>	
Salaries & Longevity	\$19,259,716	\$20,382,800	\$21,107,327	\$21,851,778	\$22,616,702	\$23,402,662	2.75%
Health Insurance	\$3,806,100	\$3,750,101	\$3,881,355	\$4,017,202	\$4,157,804	\$4,303,327	3.50%
Illinois Municipal Retirement Fund	\$1,025,592	\$908,385	\$962,888	\$1,020,661	\$1,081,901	\$1,146,815	6.00%
FICA/Medicare	\$632,724	\$698,407	\$717,613	\$737,348	\$757,625	\$778,459	2.75%
Police Pension	\$2,534,527	\$2,749,347	\$2,914,308	\$3,089,166	\$3,274,516	\$3,470,987	6.00%
Fire Pension	\$3,061,254	\$2,811,089	\$2,979,754	\$3,158,540	\$3,348,052	\$3,548,935	6.00%
Liability Insurance	\$1,016,480	\$1,457,340	\$1,515,634	\$1,576,259	\$1,639,309	\$1,704,882	4.00%
Overtime	\$1,670,253	\$1,091,295	\$1,121,306	\$1,152,142	\$1,183,825	\$1,216,381	2.75%
All Other Expenditures	\$6,451,125	\$6,671,951	\$6,838,750	\$7,009,719	\$7,184,961	\$7,364,586	2.50%
Transfer to CERF	\$1,724,555	\$1,957,370	\$2,005,530	\$1,972,419	\$1,996,054	\$2,031,502	Actual Costs
Transfer to Lake Cook TIF	\$401,371	\$397,800	\$395,300	\$392,700	\$400,000	\$400,000	Actual Costs
Other Transfers	\$104,092	\$119,049	\$115,000	\$115,000	\$115,000	\$115,000	Actual Costs
Sales Tax Payment to Prospect Heights	\$35,000	\$35,000	\$35,700	\$36,414	\$37,142	\$37,885	2.00%
<b>Total Expenditures:</b>	<b>\$41,722,789</b>	<b>\$43,029,934</b>	<b>\$44,590,464</b>	<b>\$46,129,347</b>	<b>\$47,792,893</b>	<b>\$49,521,421</b>	
<b>Surplus (Deficit)</b>	<b>\$455,208</b>	<b>\$1,486,292</b>	<b>\$845,352</b>	<b>\$124,469</b>	<b>(\$927,650)</b>	<b>(\$1,414,870)</b>	
<b>Ending Fund Balance</b>	<b>\$455,208</b>	<b>\$1,486,292</b>	<b>\$845,352</b>	<b>\$124,469</b>	<b>(\$927,650)</b>	<b>(\$1,414,870)</b>	
Percentage of Expenditures	1.06%	3.33%	1.83%	0.26%	-1.87%		

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 surpluses through 2024 with deficits in 2025 and 2026. Although deficits are projected in 2025 and 2026, 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.

Note that the assumption percentages apply generally to the accounts in each category but individual differences in each revenue and expenditure account mean that the numbers for each category will not tie exactly to the noted percentages.

VILLAGE OF WHEELING  
 Long-Term Financial Plan Summary - Water/Sewer Fund  
 Fiscal Years 2021 - 2026

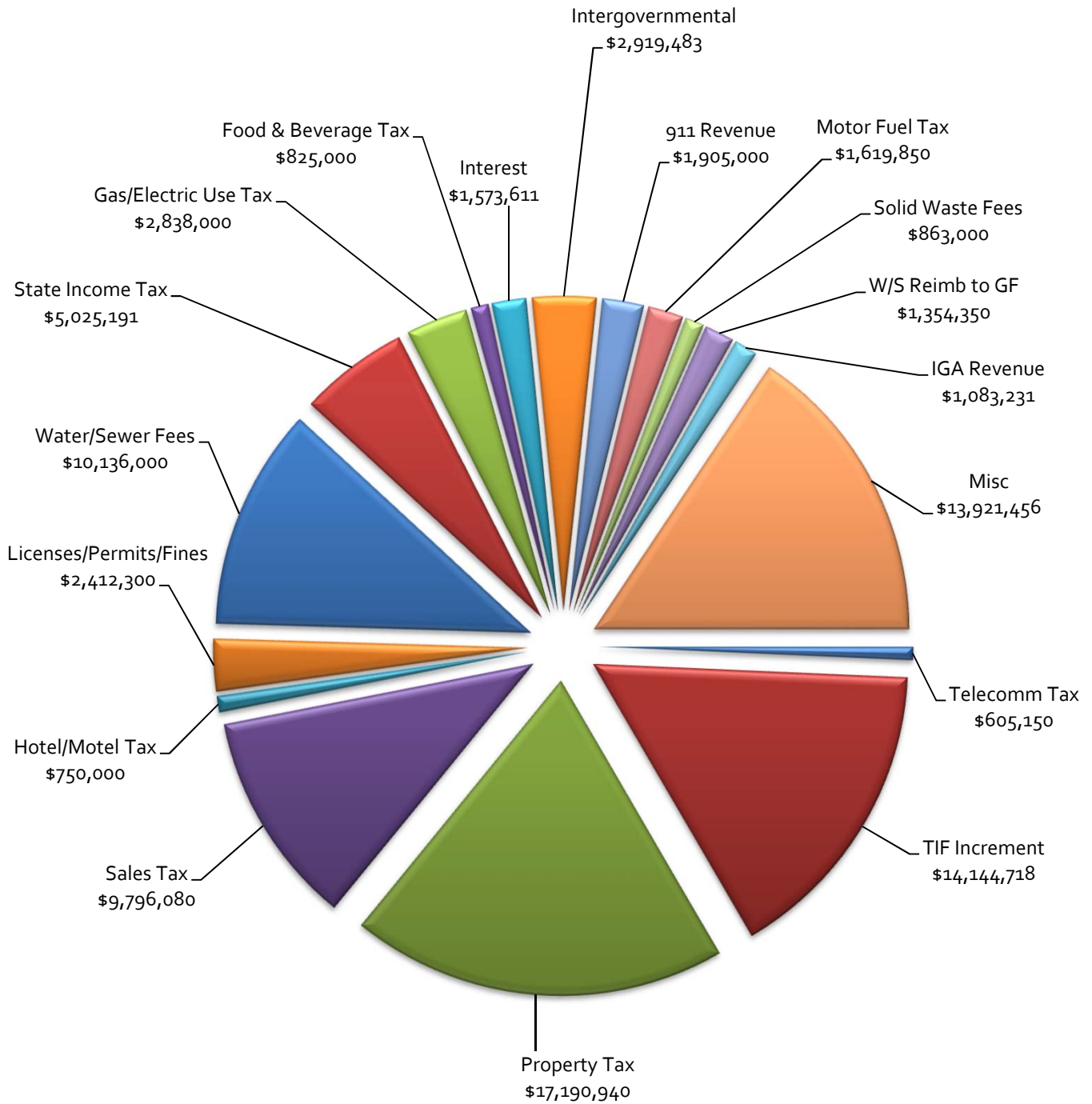
	ESTIMATED 2021	BUDGET 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	ASSUMPTIONS ....
<b>Water/Sewer Fund</b>							
Beginning Fund Balance	\$ 6,496,946	\$6,127,181	\$6,327,445	\$4,125,491	\$3,987,593	\$3,442,919	
Revenues	\$10,282,333	\$9,728,302	\$10,031,826	\$10,347,614	\$10,686,616	\$11,030,203	3.50%
Expenditures	\$10,652,098	\$9,528,038	\$12,233,780	\$10,485,511	\$11,231,290	\$9,349,660	2.75% to 3.00%
Surplus (Deficit)	(\$369,765)	\$200,264	(\$2,201,954)	(\$137,897)	(\$544,674)	\$1,680,544	
Ending Fund Balance	\$6,127,181	\$6,327,445	\$4,125,491	\$3,987,593	\$3,442,919	\$5,123,463	
Percentage of Expenditures	57.52%	66.41%	33.72%	38.03%	30.65%	54.80%	

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 annually. The 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 policy. The Village expects that future funding levels 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 Annual Comprehensive Financial Report (ACFR) because they've been adjusted to remove the effects of fixed assets, depreciation and other non-cash related transactions.

# FY 2022 Revenue by Source All Funds



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

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 APPROVED	FY 2022 APPROVED MINUS FY 2021 BUDGET
01	GENERAL FUND	4111	PROPERTY TAX-CURRENT YEAR	9,048,714	9,615,855	9,021,004	9,347,160	326,156
		4113	PROPERTY TAXES-POLICE PEN	2,182,064	2,295,083	2,534,527	2,749,347	214,820
		4114	PROPERTY TAXES - FIRE PEN	2,762,474	2,945,061	3,061,254	2,811,089	-250,165
		4131	HOME RULE SALES TAX	3,868,202	3,079,375	3,451,800	4,183,020	731,220
		4132	STATE SALES TAX	5,474,666	4,555,594	5,032,500	5,613,060	580,560
		4133	AUTO RENTAL TAX	977	762	884	1,600	716
		4136	HOTEL/MOTEL TAX	1,110,229	306,760	555,000	750,000	195,000
		4138	FOOD AND BEVERAGES TAX	969,570	604,128	782,952	825,000	42,048
		4139	AMUSEMENT TAX	405	192	35,000	30,000	-5,000
		4141	TELECOMMUNICATIONS TAX	973,144	797,280	786,695	605,150	-181,545
		4143	PUSH TAX	0	0	0	200,000	200,000
		4210	BUSINESS LICENSES	88,623	34,419	63,811	78,333	14,522
		4211	LIQUOR LICENSES	199,158	80,388	120,000	159,229	39,229
		4212	COIN-OPERATED LICENSES	9,024	3,501	9,572	9,763	191
		4213	DELIVERY LICENSES	1,147	333	1,561	1,200	-361
		4214	ANIMAL LICENSES	732	653	832	849	17
		4215	RESIDENTIAL RENTAL LIC	71,660	66,550	74,389	75,876	1,487
		4216	VIDEO GAMING LICENSES	84,833	90,658	100,000	105,000	5,000
		4217	DETECTION/ALARM PERMITS	9,041	6,498	7,153	7,296	143
		4218	SUPPRESSION/SPRINKLERS	77,124	18,902	34,680	20,000	-14,680
		4219	PATIO/SIDEWALK PERMITS	3,900	5,789	3,641	6,000	2,359
		4220	BUILDING PERMITS	677,922	213,468	255,000	535,000	280,000
		4221	SIGN PERMITS	24,159	20,844	18,360	20,000	1,640
		4222	HEALTH INSPECTIONS	80,906	16,417	54,400	80,000	25,600
		4223	ELECT INSPECTION	92,330	56,508	59,500	75,000	15,500
		4224	PLUMBING INSPECTIONS	56,523	18,949	29,750	50,000	20,250
		4227	DRIVEWAY PERMITS	7,250	7,552	6,200	7,750	1,550
		4228	ALARM SYSTEM PERMITS	22,073	21,363	22,440	26,000	3,560
		4229	RIGHT OF WAY PERMIT FEE	11,954	5,298	5,000	5,400	400
		4230	CONTRACTOR REG FEE	19,500	18,025	20,000	20,400	400
		4231	OVERSIZE/WEIGHT PERMIT	26,675	11,655	17,000	20,000	3,000
		4310	FEDERAL GRANTS	10,513	773,546	0	0	0
		4352	INCOME TAXES	4,007,217	4,091,168	3,764,800	5,025,191	1,260,391
		4353	LOCAL USE TAX	1,270,305	1,681,105	1,618,864	1,518,516	-100,348
		4355	POLICE TRAINING REIMBURSE	0	0	0	0	0
		4356	FIRE TRAINING REIMBURSE	42,903	18,327	0	15,000	15,000
		4357	CANNABIS USE TAX	0	21,850	33,883	370,447	336,564
		4358	VIDEO GAMING TAX	272,908	180,188	224,553	366,180	141,627
		4359	PULL TABS & JAR GAMES TAX	2,737	2,049	1,615	1,900	285
		4360	PERS PROP REPLACEMENT TAX	216,369	193,378	172,128	282,691	110,563
		4364	CROSSING GUARD REIMBURSE	33,939	19,631	38,821	39,986	1,165
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4381	TOWNSHIP PROPERTY TAX	71,797	75,491	72,121	75,000	2,879
		4382	TWNSHP PERS PROP REPLACE	7,677	7,046	6,764	7,500	736
		4387	TIF SURPLUS DISTRIBUTION	476,310	437,490	456,661	734,643	277,982
		4408	I.G.A. REVENUE	553,391	844,600	875,453	1,083,231	207,778
		4409	AMBULANCE FEES	946,825	974,497	1,550,000	1,569,000	19,000
		4410	FLOOD PLAIN DETERM FEES	0	70	0	0	0
		4412	PLANNING HEARING FEES	8,225	10,117	10,200	10,404	204
		4413	SUBDIVISION PRE-FILE FEES	0	692	1,040	1,061	21
		4414	PLAN REVIEW FEES	77,758	147,462	66,094	75,000	8,906
		4415	DUPLICATING SERVICES	643	459	750	750	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 APPROVED	FY 2022 APPROVED MINUS FY 2021 BUDGET
01...	GENERAL FUND...	4416	MAPS AND CODEBOOKS	0	0	0	0	0
		4417	WATER & SEWER REIMBURSE	1,280,610	1,321,732	1,352,911	1,354,350	1,439
		4418	MFT REIMBURSEMENT	0	0	0	0	0
		4419	IND REV BOND & 6-B FEES	7,600	950	5,950	7,600	1,650
		4421	POLICE LIASON REIMBURSE	98,639	100,919	102,970	105,753	2,783
		4422	FINGER PRINTING FEE	0	0	0	0	0
		4423	IMPOUNDING FEES	1,140	580	800	800	0
		4426	FALSE ALARM FEES	18,614	14,401	12,750	13,005	255
		4427	CPR FEES	415	0	510	520	10
		4428	EROSION CONTROL FEES	0	0	0	0	0
		4429	ENGINEERING INSPECTION	243,508	142,760	195,500	183,302	-12,198
		4431	SOLID WASTE SERVICE CHRGE	598,845	599,419	594,000	599,000	5,000
		4432	SWANCC FEES	259,571	263,479	259,000	264,000	5,000
		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	25	5,860	0	0	0
		4481	ENGINEERING BLUE PRINTS	0	0	0	0	0
		4491	MONTHLY PERMIT FEES	18,185	7,157	18,700	3,000	-15,700
		4492	PARKING DEBIT CARD	0	0	0	0	0
		4493	DAILY PARKING FEES	49,989	10,956	42,500	20,000	-22,500
		4499	PARKING PERMIT HANGER	0	0	0	0	0
		4511	COURT FINES	112,786	231,130	97,104	150,000	52,896
		4512	LOCAL ORDINANCE FINES	264,985	141,140	255,765	270,000	14,235
		4513	SEIZURES	9,865	8,912	7,650	7,803	153
		4514	DUI FINES	12,193	6,480	11,900	11,900	0
		4515	ADMINISTRATIVE CITATION	4,705	3,260	5,500	5,500	0
		4516	ADMINISTRATIVE TOW FEE	181,970	171,000	185,000	185,000	0
		4517	HOUSING FINES	4,625	4,184	3,000	3,000	0
		4518	RED LIGHT VIOLATORS	540,735	274,248	450,000	500,000	50,000
		4519	COURT SUPERVISION FEES	9,867	3,070	12,325	14,000	1,675
		4520	ADMIN HEARING FEE	68,857	86,293	80,000	87,000	7,000
		4610	INTEREST REVENUE	277,945	191,728	149,161	165,870	16,709
		4620	GAIN(LOSS) SALE INVESTMTS	79,677	-2,108	0	0	0
		4630	UNREALIZED GAIN (LOSS)	271,802	166,922	0	0	0
		4653	DONATIONS	7,500	2,000	100	100	0
		4655	FOURTH OF JULY DONATIONS	30,500	0	30,000	30,000	0
		4658	SIDEWAK/TREE DONATIONS	0	0	0	0	0
		4660	RENTAL INCOME	72,687	74,867	72,935	75,863	2,928
		4662	RENTAL INCOME T-MOBILE	32,314	33,283	33,557	35,245	1,688
		4701	CABLE TV FRANCHISE FEES	379,047	354,285	346,920	335,000	-11,920
		4703	ALARM SVC FRANCHISE FEES	80,153	88,961	88,000	89,000	1,000
		4704	WASTE MGMT FRANCHISE FEE	92,907	94,377	96,659	98,593	1,934
		4705	AT&T FRANCHISE FEE	127,749	113,162	118,000	92,000	-26,000
		4710	FOREIGN FIRE INSURE TAX	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	61,443	23,353	15,000	15,000	0
		4722	BIKE PATH REVENUES	0	0	0	0	0
		4723	ADVERTISING SHELTER REV	4,802	7,269	4,898	5,000	102
		4730	RECYCLING PROGRAM REVENUE	13,878	13,959	14,600	14,000	-600
		4752	BEACON LIGHT BULB	0	0	0	0	0
		4765	IPBC TERM RESERVE REVENUE	205,571	339,640	0	0	0
		4780	LEGAL SETTLEMENT	4,996	18	0	0	0
		4790	OTHER MISC. REVENUE	77,805	102,726	80,000	80,000	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 APPROVED	FY 2022 APPROVED MINUS FY 2021 BUDGET
01...	GENERAL FUND...	4828	TRANS FROM 2003 BONDS	0	0	0	0	0
		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
						41,663,000	39,479,398	39,902,317
11	MFT	4317	REBUILD ILLINOIS REVENUE	0	827,050	0	0	0
		4354	MOTOR FUEL TAX	1,235,077	1,370,060	1,483,331	1,588,962	105,631
		4362	MFT-HIGH GROWTH CITIES	19,358	52,973	15,632	30,888	15,256
		4610	INTEREST REVENUE	33,742	13,564	23,108	26,907	3,799
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	6	0	827,050	827,050	0
						1,288,183	2,263,647	2,349,121
12	FOREIGN FIRE INS TAX FU	4610	INTEREST REVENUE	0	0	0	0	0
		4710	FOREIGN FIRE INSURE TAX	72,329	77,784	73,000	88,000	15,000
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4801	TRANSFER FROM GEN FUND	0	0	0	0	0
				72,329	77,784	73,000	88,000	15,000
15	EMERGENCY TELEPHONE	4310	FEDERAL GRANTS	0	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4408	I.G.A. REVENUE	0	0	0	0	0
		4420	911 SURCHARGES-WHEELING	622,915	618,735	640,000	602,000	-38,000
		4424	911 EMERGENCY SURCHARGES	0	0	0	0	0
		4425	911 SURCHARGES-DESPLAINES	1,390,684	1,361,605	1,418,000	1,303,000	-115,000
		4610	INTEREST REVENUE	3,197	2,414	6,657	2,000	-4,657
		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
						2,016,796	1,982,754	2,064,657
21	2007 GEN OBLIG BOND FL	4111	PROPERTY TAX-CURRENT YEAR	0	333,372	65,764	95,754	29,990
		4610	INTEREST REVENUE	2,646	441	0	500	500
		4834	TRANSFER FROM CAP PROJ FD	330,542	202,042	326,236	296,245	-29,991
		4839	TRANS FROM NORTH TIF	0	0	0	0	0
				333,188	535,855	392,000	392,499	499
22	2008 GEN OBLIG BOND FL	4111	PROPERTY TAX-CURRENT YEAR	1,605,274	1,519,826	1,779,313	0	-1,779,313
		4610	INTEREST REVENUE	26,324	6,482	500	0	-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	769,440	813,774	856,706	0	-856,706
				2,401,037	2,340,082	2,636,519	0	-2,636,519

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 APPROVED	FY 2022 APPROVED MINUS FY 2021 BUDGET
23	2009 GEN OBLIG BOND FUND	4111	PROPERTY TAX-CURRENT YEAR	393,768	327,315	392,000	0	-392,000
		4610	INTEREST REVENUE	3,767	887	500	0	-500
		4834	TRANSFER FROM CAP PROJ FUND	0	0	0	0	0
				397,534	328,202	392,500	0	-392,500
24	2021 REFUNDING BOND FUND	4111	PROPERTY TAX-CURRENT YEAR	0	0	0	2,187,590	2,187,590
		4610	INTEREST REVENUE	0	0	0	1,000	1,000
		4840	TRANS FROM WATER/SEWER	0	0	0	893,459	893,459
				0	0	0	3,082,049	3,082,049
31	CROSSROADS TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	2,695,124	0	0	0	0
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	37,340	4,062	4,400	0	-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	394,435	0	0	0	0
		4830	TRANS FROM TOWN CENTR TIF	0	0	0	0	0
		4832	TRANS FROM SOUTH TIF	0	0	0	0	0
		4839	TRANS FROM NORTH TIF	2,000,000	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
		5,126,899	4,062	4,400	0	-4,400		
32	SOUTH MILW TIF FUND	4111	PROPERTY TAX-CURRENT YEAR	1,587,614	1,649,462	1,701,604	1,813,985	112,381
		4610	INTEREST REVENUE	19,600	6,267	1,511	1,123	-388
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	0	0	0	0	0
		1,607,214	1,655,729	1,703,115	1,815,108	111,993		
33	CAPITAL EQPT REPL FUND	4408	I.G.A. REVENUE	177,275	0	0	0	0
		4610	INTEREST REVENUE	167,977	135,203	61,500	132,647	71,147
		4620	GAIN(LOSS) SALE INVESTMNTS	4,400	-207	0	0	0
		4630	UNREALIZED GAIN (LOSS)	172,756	135,493	0	0	0
		4790	OTHER MISC. REVENUE	0	3,591	0	0	0
		4801	TRANSFER FROM GEN FUND	1,890,475	1,896,530	1,724,555	1,957,370	232,815
		4815	TRANSFER FROM 911 EMERG	0	0	0	0	0
		4840	TRANS FROM WATER/SEWER	0	0	252,220	325,295	73,075
		4851	TRANSFER FROM LIAB INS FUND	0	39,880	0	0	0
		2,412,883	2,210,490	2,038,275	2,415,312	377,037		
34	CAPITAL PROJECTS FUND	4137	GAS/ELECTRICITY USE TAX	2,961,736	2,767,691	2,962,000	2,838,000	-124,000
		4310	FEDERAL GRANTS	34,309	3,859	0	1,750,000	1,750,000
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	132,012	84,140	67,887	53,446	-14,441
		4611	INTEREST REV - 2004A GOB	0	0	0	0	0
		4620	GAIN(LOSS) SALE INVESTMNTS	1,580	-510	0	0	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 APPROVED	FY 2022 APPROVED MINUS FY 2021 BUDGET
34...	CAPITAL PROJECTS FUND..	4630	UNREALIZED GAIN (LOSS)	70,280	36,065	0	0	0
		4660	RENTAL INCOME	0	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	65,500	0	0	0	0
		4790	OTHER MISC. REVENUE	53,400	702,196	0	0	0
		4801	TRANSFER FROM GEN FUND	1,600,000	0	0	0	0
		4900	BOND PROCEEDS	0	0	0	0	0
		4902	PROCEEDS OF REFUND BONDS	0	1,172,341	0	0	0
		4903	PREMIUM ON BONDS ISSUED	0	41,621	0	0	0
						4,918,816	4,807,403	3,029,887
35	TOWNCENTER TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	1,817,022	4,883,485	5,403,089	5,543,889	140,800
		4310	FEDERAL GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	60,295	15,819	9,457	45,959	36,502
		4630	UNREALIZED GAIN (LOSS)	29,751	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4831	TRANS FROM CROSSROADS TIF	2,000,000	0	0	0	0
		4900	BOND PROCEEDS	0	8,197,650	0	0	0
						3,907,067	13,096,954	5,412,546
36	SOUTHEAST TIF 2 FUND	4111	PROPERTY TAX-CURRENT YEAR	933,917	2,058,866	2,146,617	2,300,914	154,297
		4610	INTEREST REVENUE	35,823	4,104	17,150	15,392	-1,758
		4630	UNREALIZED GAIN (LOSS)	0	0	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
				969,740	2,062,970	2,163,767	2,316,306	152,539
39	LAKE COOK/MILW TIF FUN	4111	PROPERTY TAX-CURRENT YEAR	5,196,689	6,581,138	6,693,165	4,485,930	-2,207,235
		4370	STATE OF ILLINOIS GRANTS	0	0	0	0	0
		4610	INTEREST REVENUE	136,412	68,132	46,631	29,415	-17,216
		4620	GAIN(LOSS) SALE INVESTMTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	46,289	20,731	0	0	0
		4777	REMEDIATION COST REIMBURS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	236,000	0	0	0	0
		4801	TRANSFER FROM GEN FUND	411,950	416,750	401,371	397,800	-3,571
		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	2,337,659	0	0	0
		4903	PREMIUM ON BONDS ISSUED	0	95,590	0	0	0
						6,027,340	9,520,000	7,141,167
40	WATER AND SEWER FUNE	4370	STATE OF ILLINOIS GRANTS	0	0	1,000,000	0	-1,000,000
		4441	WATER	6,806,504	6,949,523	6,859,800	7,234,500	374,700
		4442	WATER-CONSTRUCTION	28,172	129	4,867	5,062	195
		4443	WATER-CONNECTIONS	56,507	7,195	30,000	30,000	0
		4444	TURN-ON FEES	5,482	4,294	4,682	4,775	93
		4445	WATER METER SALES	8,833	6,760	12,500	12,500	0
		4446	WATER-PENALTIES	74,001	93,675	85,698	88,697	2,999
		4451	SEWER	1,599,868	1,639,252	1,699,500	1,795,500	96,000
		4452	SEWER-CONNECTIONS	102,807	21,357	37,500	50,000	12,500

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 APPROVED	FY 2022 APPROVED MINUS FY 2021 BUDGET
40...	WATER AND SEWER FUND	4453	SEWER-PENALTIES	18,482	23,575	19,000	19,665	665
		4610	INTEREST REVENUE	125,988	96,600	38,458	49,125	10,667
		4620	GAIN(LOSS) SALE INVESTMTS	6,885	-377	0	0	0
		4630	UNREALIZED GAIN (LOSS)	161,723	100,549	0	0	0
		4648	CAPITAL CONTRIBUTIONS	1,284,470	0	0	0	0
		4720	SALE OF FIXED ASSETS - GG	24,784	46,020	0	0	0
		4765	IPBC TERM RESERVE REVENUE	28,991	31,168	0	0	0
		4775	DEVELOPER DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	156,307	435,310	86,503	161,977	75,474
		4799	INVEST IN JOINT VENTURE	384,797	387,485	0	0	0
		4845	TRANSFER FROM STORMWATER	205,158	223,809	242,459	276,500	34,041
		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		
				11,079,758	10,066,323	10,120,967	9,728,301	-392,666
4100	WATER DIVISION-OPERATI	4833	TRANS FROM CAP EQUIP REPL	41,819	34,077	0	0	0
				41,819	34,077	0	0	0
4200	SEWER DIVISION-OPERATI	4833	TRANS FROM CAP EQUIP REPL	22,635	21,441	0	0	0
				22,635	21,441	0	0	0
45	STORMWATER FUND	4456	STORMWATER	861,655	948,654	969,838	1,106,000	136,162
		4457	STORMWATER - PENALTIES	10,523	14,918	10,668	12,166	1,498
		4610	INTEREST REVENUE	46,341	31,259	8,181	18,770	10,589
		4620	GAIN(LOSS) SALE INVESTMTS	0	-138	0	0	0
		4630	UNREALIZED GAIN (LOSS)	29,128	16,395	0	0	0
		4790	OTHER MISC. REVENUE	0	0	0	0	0
		4791	GAIN ON SALE OF ASSETS	0	1,120,000	0	0	0
				947,646	2,131,088	988,687	1,136,936	148,249
51	LIABILITY INSURANCE FUN	4610	INTEREST REVENUE	103,426	77,837	37,292	31,457	-5,835
		4620	GAIN(LOSS) SALE INVESTMTS	2,991	-1,638	0	0	0
		4630	UNREALIZED GAIN (LOSS)	92,054	77,245	0	0	0
		4790	OTHER MISC. REVENUE	0	82,879	0	0	0
		4801	TRANSFER FROM GEN FUND	796,400	869,070	1,016,480	1,457,340	440,860
		4840	TRANS FROM WATER/SEWER	103,500	112,930	132,090	189,370	57,280
				1,098,371	1,218,322	1,185,862	1,678,167	492,305
55	GRANT FUND	4310	FEDERAL GRANTS	375,181	279,729	277,800	394,368	116,568
		4370	STATE OF ILLINOIS GRANTS	224,526	25,299	0	0	0
		4790	OTHER MISC. REVENUE	14,308	10,356	12,000	14,000	2,000
		4801	TRANSFER FROM GEN FUND	85,241	74,326	67,582	119,049	51,467
				699,256	389,709	357,382	527,417	170,035
61	POLICE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	2,562,113	2,295,083	2,534,527	2,749,347	214,820
		4610	INTEREST REVENUE	1,743,323	1,592,973	500,000	500,000	0

**REVENUES - FOUR YEAR COMPARISON BY FUND**

FUND	FUND TITLE	ACCT	ACCOUNT TITLE	FY2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 APPROVED	FY 2022 APPROVED MINUS FY 2021 BUDGET
61...	POLICE PENSION FUND...	4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	7,398,349	7,107,300	0	0	0
		4651	POLICE PENS EMP CONTRIBS	552,346	584,124	614,980	569,899	-45,081
		4790	OTHER MISC. REVENUE	0	485	0	0	0
						12,256,131	11,579,964	3,649,507
62	FIRE PENSION FUND	4111	PROPERTY TAX-CURRENT YEAR	3,225,076	2,945,061	3,061,254	2,811,089	-250,165
		4610	INTEREST REVENUE	1,288,896	1,235,303	500,000	500,000	0
		4620	GAIN(LOSS) SALE INVESTMNTS	0	0	0	0	0
		4630	UNREALIZED GAIN (LOSS)	6,148,116	5,987,030	0	0	0
		4652	FIRE PENSION EMP CONTRIBS	515,144	504,710	510,140	523,886	13,746
		4653	DONATIONS	0	0	0	0	0
		4790	OTHER MISC. REVENUE	471	1,274	0	0	0
						11,177,703	10,673,378	4,071,394
				110,465,345	116,479,634	89,677,070	94,875,788	

**MAJOR REVENUE SOURCES BY FUND**

The principal revenue sources for Fiscal Year 2022 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 – 2022 Budget**

	Revenue Source	All Funds	% of All Funds	General Fund	% of General Fund	Elastic/ Inelastic
1	Property Tax Levy	\$17,190,940	19.32%	\$9,347,160	21.00%	Inelastic
2	TIF Increment	\$14,144,718	15.90%	N/A		Inelastic
3	Water/Sewer Fees	\$9,030,000	10.15%	N/A		Elastic
4	Sales Tax	\$9,796,080	11.01%	\$9,796,080	22.01%	Elastic
5	State Income Tax	\$5,025,191	5.65%	\$5,025,191	11.29%	Elastic
6	Gas/Electricity Use Tax	\$2,838,000	3.19%	N/A		Elastic
7	Local Use Tax	\$1,518,516	1.71%	\$1,518,516	3.41%	Elastic
8	Ambulance Fees	\$1,569,000	1.76%	\$1,569,000	3.52%	Elastic
9	Motor Fuel Tax	\$1,619,850	1.82%	N/A		Elastic
10	Fines	\$1,234,203	1.39%	\$1,234,203	2.77%	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.

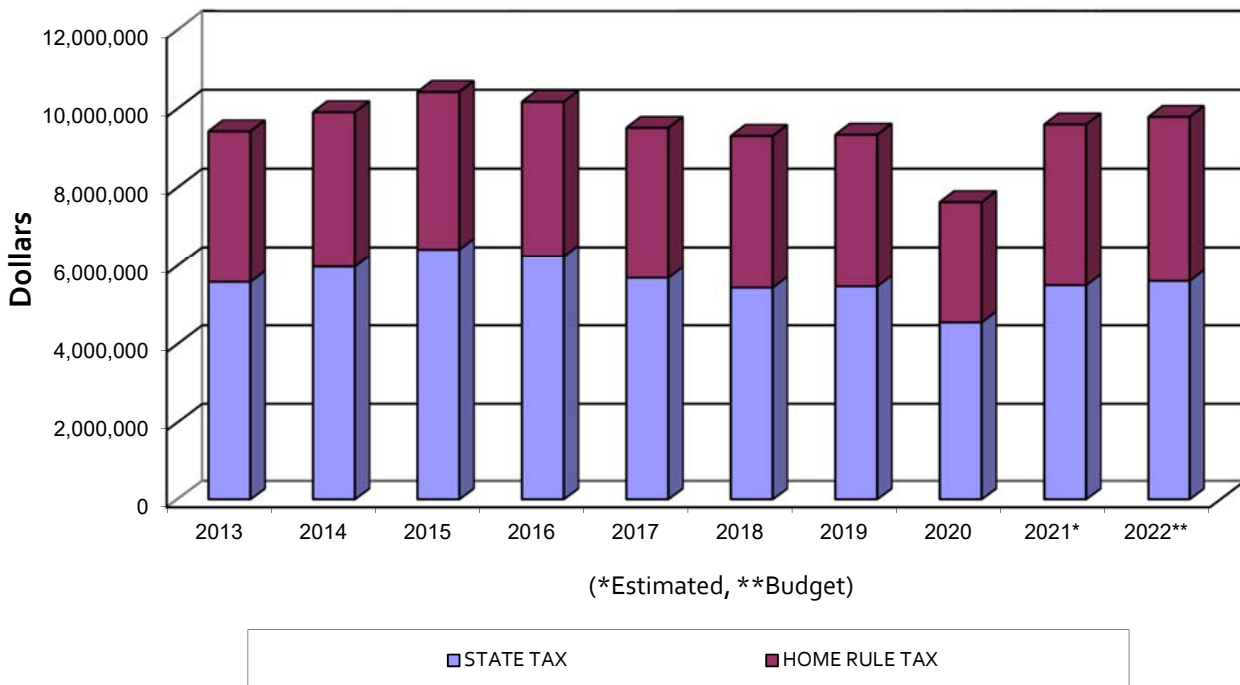
**SALES TAX - \$9,796,080 (22.01%).** Sales tax reflects Wheeling’s one percentage point (1.00%) share of the State sales tax rate and our one percentage point (1.00%) home rule sales tax rate. All sales tax revenue is allocated to the General Fund to support the Village’s operating expenditures. Sales tax proceeds are collected by the State of Illinois and remitted to the Village monthly.

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 \$192,080 (2.00%) increase for FY 2022 (compared to FY 2021 estimated revenue), reflecting the expectation that businesses will continue to recover from the COVID-19-induced recession.

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

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; hence, the budget reflects a cautious approach. Staff’s projection of \$9,796,080 in sales tax receipts is \$1,311,780 more than the Village budgeted for FY 2021, illustrating the impact Covid-19 had on this source of revenue.

**SALES TAX**



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

**PROPERTY TAXES - \$9,347,160 (21.00%).** The property tax levy is the second largest source of revenue for the Village’s General Fund. The Village Board approves a tax levy in December of each year, and the following year the offices of the Cook and Lake County Treasurer collect the funds and remit them to the Village. The Village receives the majority of its property tax revenue in February, March, July and August of each year. It is important to note that any new project built within a TIF District does not produce property tax revenue for the Village’s General Fund until the district expires (typically in 23 years).

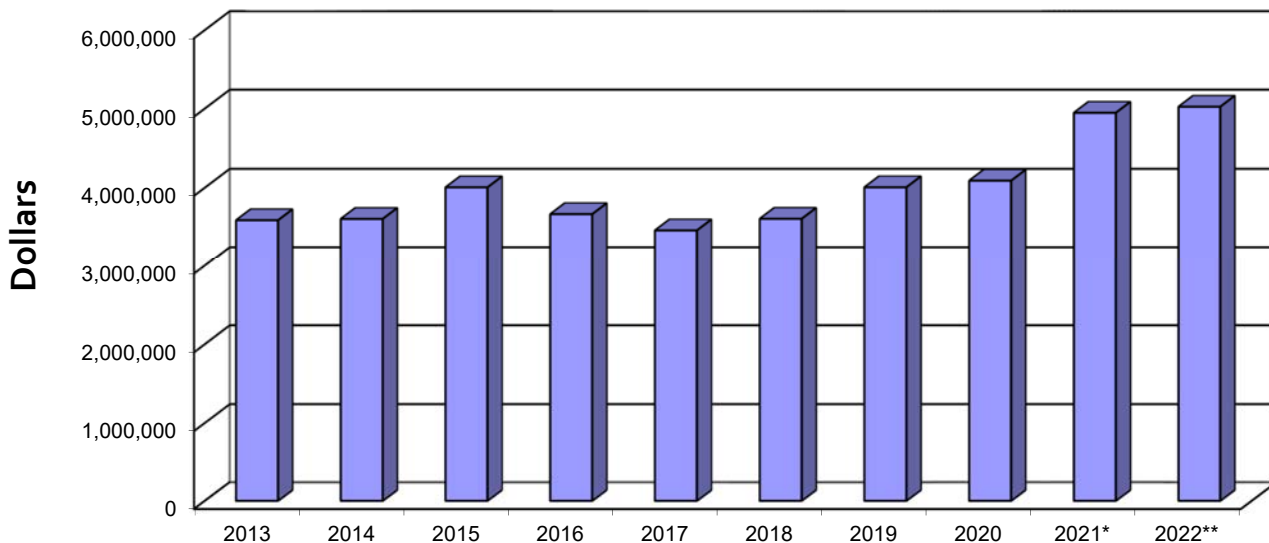
In December 2021, the Village Board approved the 2021 Tax Levy, which reflected the Board’s direction to increase the levy by 2 percent (compared to the 2019 levy). The total levy includes individual levies for the General Fund, Police and Fire Pension Funds, and the Debt Service Fund.

**STATE INCOME TAX - \$5,025,191 (11.29%).** 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.

Staff has budgeted income tax revenue next year based on the Illinois Municipal League’s (IML’s) expectation that municipalities will receive \$128.40 per capita in calendar year 2022. The IML based its projections on assumptions of 2 percent growth in wages and salaries; a revenue decrease of \$400 million in income tax payments from unemployment compensation; a 10 percent decrease in estimated and final tax payments; and a 15 percent decrease in corporate income tax revenues. In addition, staff’s estimate includes an additional \$191,188 in revenue resulting from the 1,489-person increase in the Village’s population.

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

**STATE INCOME TAX**



\* Estimated Receipts    \*\*Budgeted Receipts

The chart above shows that in the last two years, income tax revenue has increased significantly after not growing for the previous eight years; this is one of the primary reasons the Village expects a surplus budget for FY 2022.

**INTERGOVERNMENTAL REVENUE – \$2,677,219 (6.01%).** 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 2022 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 - \$2,412,300 (5.42%).** 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.

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.

**WATER & SEWER FUND REIMBURSEMENT - \$1,354,350 (3.04%).** 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 – \$1,083,231 (2.43%).** 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 \$1,083,231 (with an additional \$1,303,000 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- \$863,000 (1.94%).** 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 - \$825,000 (1.85%)** - 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 FY 2022 budget includes food & beverage tax revenue of \$825,000, which is \$25,000 (3.13%) more than FY 2021 estimated receipts. This assumption is based on the expectation that restaurants will continue to struggle to reach their pre-pandemic sales levels (i.e., \$970,000 in FY 2019) due to staffing issues and customers' concerns about Covid-19.

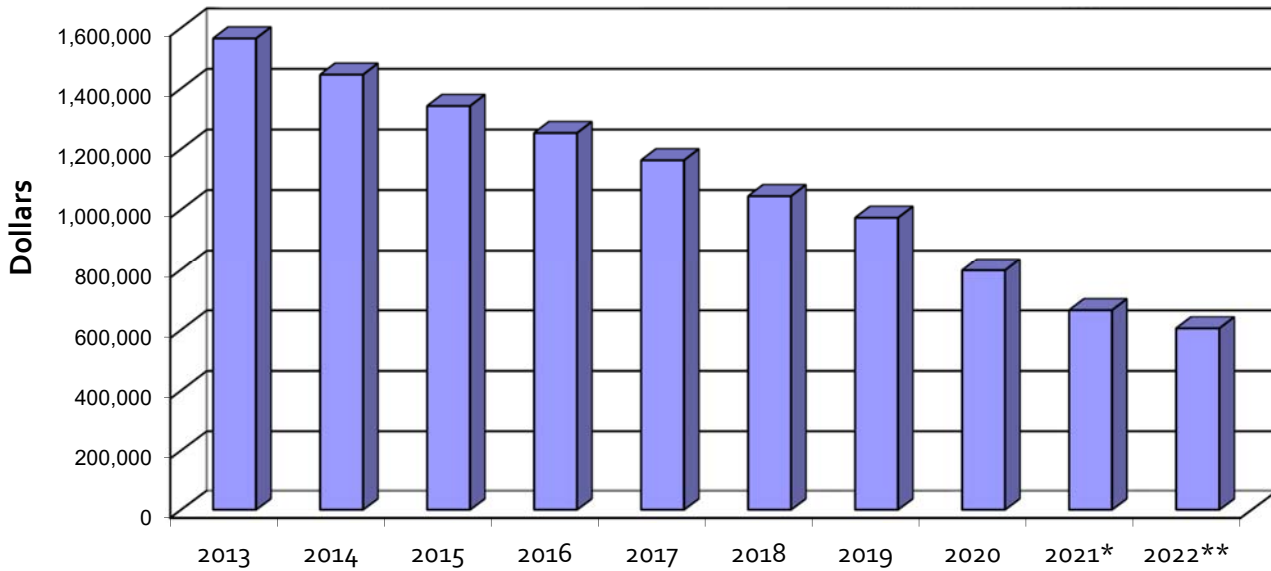
**HOTEL/MOTEL OPERATORS OCCUPATION TAX - \$750,000 (1.68%)**. The Village implemented a 5% hotel operator's occupation tax on April 22, 2002 and increased the rate to 6% on December 21, 2009. The tax is imposed upon the use and privilege of renting, leasing or letting of rooms in a motel or hotel in 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.

In FY 2019 (i.e., pre-pandemic), the Village received \$1,110,229 in tax revenue, but staff expects that number to drop to \$750,000 this year as the pandemic continues to impact the travel and tourism industry negatively.

**SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX - \$605,150 (1.36%)**. 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 but many people have eliminated their landlines. 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.

**INVESTMENT INCOME - \$165,870 (.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.

Staff projects that the General Fund will earn \$165,870 in interest income next year based on the amount of money in reserves and current interest rates. Investment income has decreased in recent years, evidenced by the 0.17% return the Village is earning on funds held by Fifth Third Bank. At the same time, five-year negotiable certificates of deposit now yield between .75% and 1.00%, lower than the last two years when they paid between 1.50% and 1.80%.

**OTHER - \$7,354,754 (16.52%).** The majority of revenue in this category comes from one source: the Police and Fire Pension Funds’ share of the property tax levy (\$5,560,436). “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.

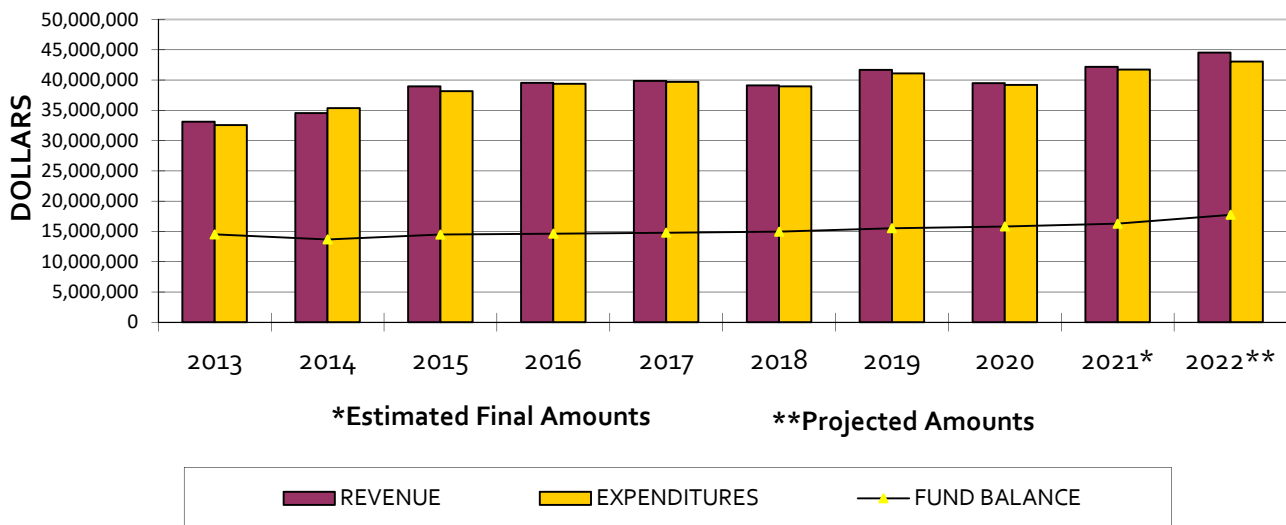
The Village’s contribution to the Police Pension Fund is increasing from \$2,534,527 to \$2,749,347 and the Fire Pension Fund’s contribution will decrease from \$3,061,254 to \$2,811,089. The total amount allocated to the two pension funds has increased substantially in recent years due to changes in 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 effect 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 stronger than expected sales and income tax revenue, the Village expects a surplus budget next year; as a result, we anticipate that fund balance will increase from 38% to 40% of annual operating expenditures by the end of FY 2022.

**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. Staff expects fund balance to increase to 40% by the end of FY 2022 due to strong sales and income tax receipts.

**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. Lake Michigan water is purchased wholesale from the Northwest Water Commission, a four-member joint agency. 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 - \$9,030,000.** 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% from \$8.31 to \$8.60 per 1,000 gallons of water. This increase is necessary in order to provide sufficient funding for the on-going operation and maintenance of the water and sewer system.

**INVESTMENT INCOME - \$49,125.** 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 - \$276,500.** 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 - \$372,676.** 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 \$40.60 per capita for FY 2022. The total anticipated revenue to the Fund consists of motor fuel tax revenue of \$1,619,850, Rebuild Illinois grant revenue of \$827,050, and interest earnings of \$26,907. 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, 2021:

2007	\$10,000,000
2016	\$1,875,000
2020	\$4,585,000
2021	\$16,595,000
<b>Total:</b>	<b>\$33,055,000</b>

The Village issued the Series 2007 General Obligation bonds (and Series 2021 Refunding bonds) to pay for the new Village Hall building, a new fire station headquarters, 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 \$2,283,344. Other sources of revenue to the fund include a \$296,245 transfer from the Capital Projects Fund, a \$893,459 transfer from the Water and Sewer Fund (i.e. for its share of the debt related to the new Public Works Building), and \$1,500 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. An actuary determines the Village's contribution to the fund each year. The proposed level of funding for FY 2022 from property taxes is \$2,749,347 (up from \$2,534,527 in FY 2021). Other sources of revenue to the Fund include employee contributions of \$569,899 and investment income of \$500,000.

### FIREFIGHTERS PENSION FUND

The Firefighters' Pension Fund is a statutory board established to provide benefits to sworn fire department personnel of the Village. The sources of revenue to the Fund are similar to the Police Fund and subject to the same variables as described before. An employer contribution of \$2,811,089 (down from \$3,061,254 in FY 2021) is required in 2022. 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 \$523,886 and investment income of \$500,000.

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

### TAX INCREMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) District Implementation Funds account for revenue from the Village's four (4) TIF districts. 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 \$14,144,718, investment income of \$91,899 and a \$397,800 transfer from the General Fund to pay for debt service expenses related to the Westin Hotel alternate revenue general obligation bonds.

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

### MISCELLANEOUS FUNDS

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

**CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - \$2,415,312.** The CERF Fund is an internal service fund intended to smooth the annual costs of replacement of major equipment and vehicles in all departments. The revenue is a fund transfer (\$2,282,665) from the various operating departments and is based on the expected life and replacement costs of the equipment. Projections for 2022 include \$132,647 in interest earnings.

**CAPITAL PROJECTS FUND - \$4,641,446.** 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 (\$2,838,000) and interest income (\$53,446).

**EMERGENCY TELEPHONE SYSTEM (E-911) - \$1,907,000.** 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 - \$1,678,167.** 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.

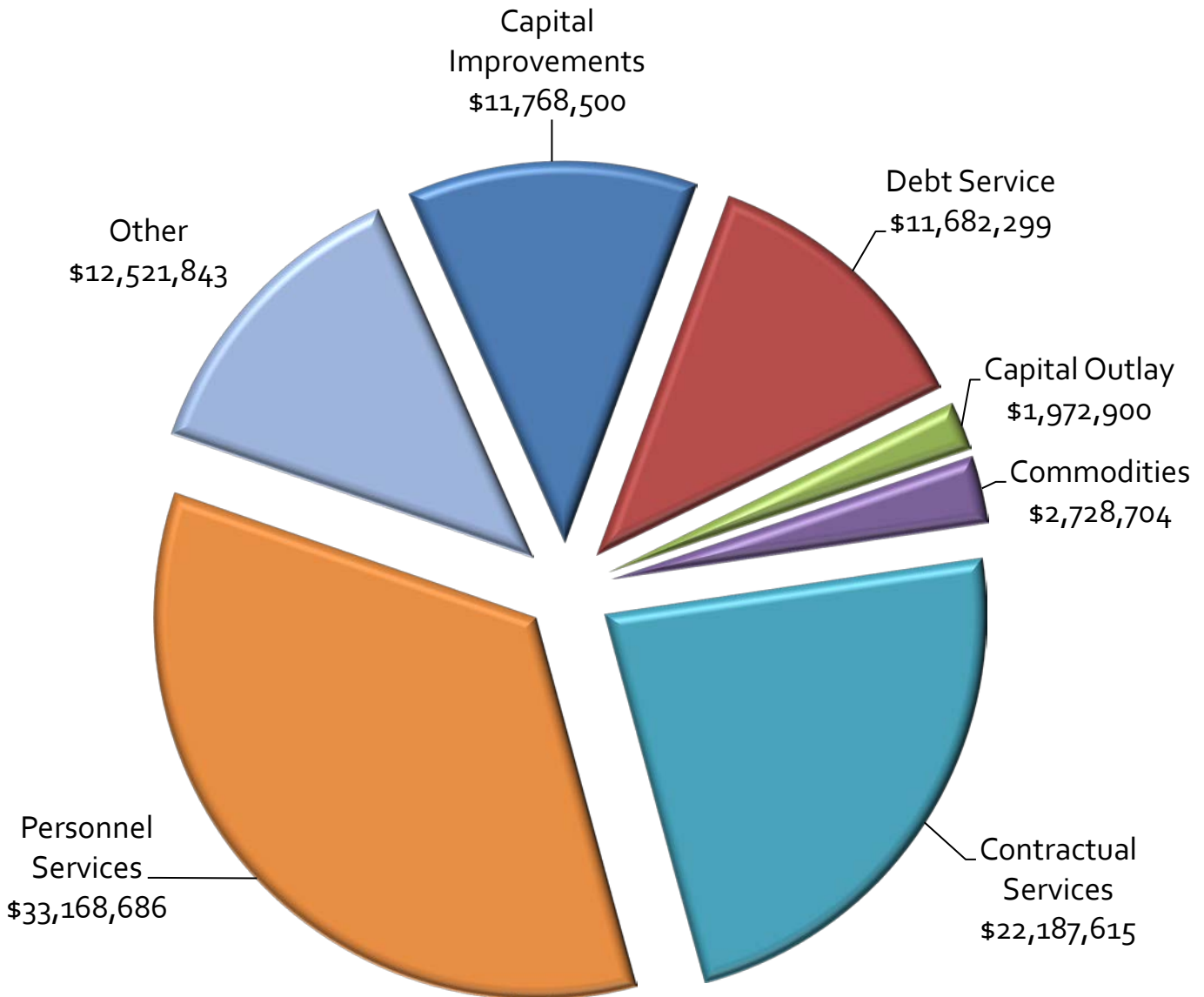
**GRANT FUND - \$527,417.** The Village receives grants from State and Federal agencies periodically to fund law enforcement programs, flood control projects etc. The FY 2022 budget includes grant funds that will help pay for Police Department related programs, the cost of a full-time social worker, 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 - \$88,000.** The Village receives tax revenue from companies located outside Illinois that sell fire insurance policies in the Village. By State Statute, the Foreign Fire Insurance Board administers the funds, which must be used for purchases that benefit the fire department. The Board consists of seven (7) trustees, including the Fire Chief and six firefighters elected at large by the sworn members of the department.

**STORMWATER FUND - \$1,136,936.** In January of 2015, an engineering firm presented the Village Board with a Stormwater Management Plan that included input from the Village's staff and elected officials. The plan identified over \$48-million of stormwater improvement projects for current and future Village Boards to consider funding over a 30-year timeframe. In addition to flood improvement projects, the plan identified approximately \$800,000 of annual operating expenses the Village will need to fund to maintain the stormwater system.

Since no revenue source existed to offset those costs, in early 2016, the Village implemented a stormwater utility fee to generate the funds needed to pay for stormwater related operating and capital improvement costs. Staff recommended (and the Board approved) a fee of \$3.50 per Equivalent Runoff Unit (ERU) for FY 2022 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 \$3.50 per ERU, the Village expects to raise \$1,118,166 next year from the fee and penalties for late payments and \$18,770 in interest income.

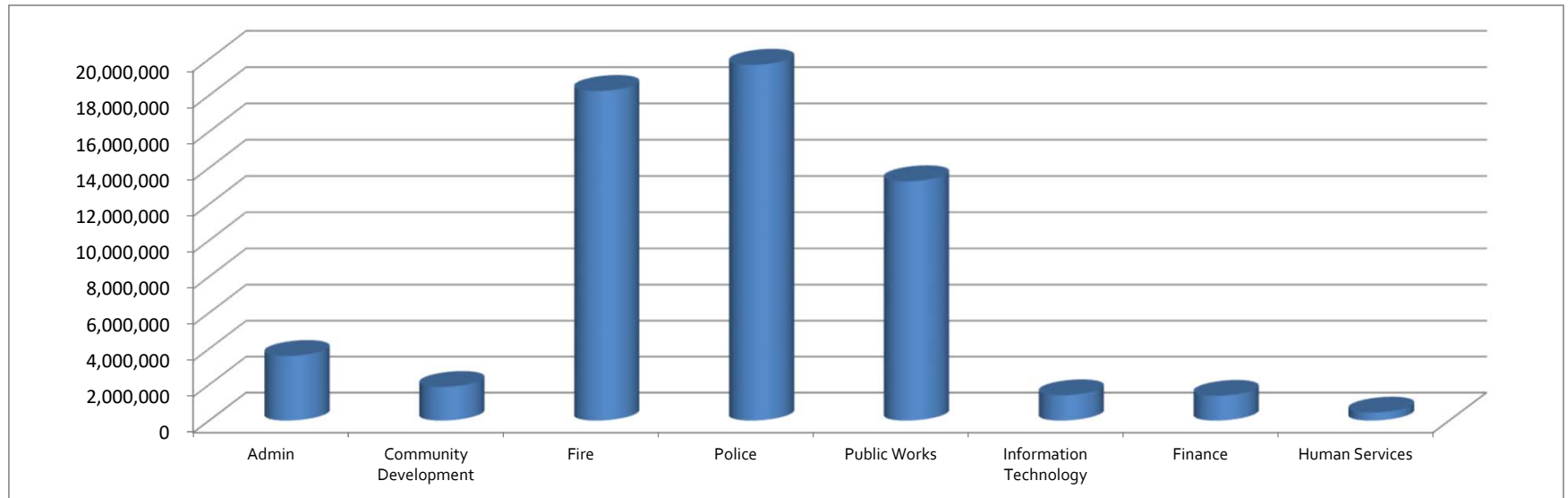
FY 2022  
 Budgeted Expenditures by Category  
 All Funds - Excluding Interfund Transfers



Personnel Services, which includes expenditures for police officers, firefighters, public works, and other employees make up almost 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 14% of all expenditures.

**VILLAGE OF WHEELING, ILLINOIS**  
 Expenditures by Department and Fund  
 Fiscal Year 2022

	Admin	Community Development	Fire	Police	Public Works	Information Technology	Finance	Human Services	General Services	2022 Total Budget
General Fund	3,596,355	1,870,455	14,201,954	14,849,523	5,283,808	1,407,960	1,376,720	443,159	0	43,029,934
Water/Sewer Fund					7,973,403				1,554,635	9,528,038
Foreign Fire Insurance Fund			76,050						0	76,050
Emergency Telephone (911)									1,907,000	1,907,000
Grant Fund									527,417	527,417
Police/Fire Pension Funds			3,958,920	4,831,009						8,789,929
Debt Service Funds									3,531,449	3,531,449
Tax Increment Financing Funds									18,190,783	18,190,783
Capital Projects Fund									9,697,129	9,697,129
Stormwater									526,500	526,500
Capital Equipment Replacement Fund									2,222,900	2,222,900
Liability Insurance Fund									1,924,596	1,924,596
Motor Fuel Tax Fund									1,991,250	1,991,250
<b>BUDGETED EXPENDITURES</b>	<b>3,596,355</b>	<b>1,870,455</b>	<b>18,236,924</b>	<b>19,680,532</b>	<b>13,257,211</b>	<b>1,407,960</b>	<b>1,376,720</b>	<b>443,159</b>	<b>42,073,659</b>	<b>101,942,975</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	FY2019 ACTUAL	FY2020 ACTUAL	2021 BUDGET	FY2022 BUDGET	FY2022 APPROVED MINUS FY 2021 BUDGET
5101	LONGEVITY	102,928	111,741	102,805	95,000	-7,805
5102	OVERTIME	1,618,882	1,308,203	1,445,641	1,276,151	-169,490
5103	SEASONAL HELP	82,389	26,437	74,000	64,500	-9,500
5104	SALARIES	21,470,293	21,888,557	22,583,260	23,547,685	964,425
5105	LOCAL TRAINING & MEETINGS	118,532	100,939	164,010	212,975	48,965
5106	UNIFORM ALLOWANCE	141,343	115,198	134,580	145,300	10,720
5107	EXTRA DUTY PAY	0	0	0	0	0
5108	EMPLOYER CONTRIBUTIONS	2,136,107	2,226,693	2,408,419	2,193,412	-215,007
5109	POL/FIR PENS EMPLR CNTRB	5,787,189	5,240,143	5,595,781	5,560,436	-35,345
5110	COLLEGE INCENTIVE	600	500	0	0	0
5111	UNEMPLOYMENT COMPENSATION	972	18,192	0	0	0
5112	HEALTH INSURANCE OPT OUT	0	0	0	0	0
5113	TUITION REIMBURSEMENT	782	1,185	4,000	4,000	0
5115	SLDPA RETIREE CONTRIBUTN	56,335	220,057	58,500	0	-58,500
5116	SICK LEAVE ANNL BUY BACK	55,692	57,168	63,005	61,275	-1,730
5201	ADVERTISING & PUBLISHING	7,186	6,453	7,650	14,650	7,000
5202	ANIMAL IMPOUND	2,440	961	500	1,500	1,000
5203	AUDIT	62,501	59,976	63,180	64,120	940
5204	CODIFICATION	9,203	6,408	8,000	8,000	0
5205	MULTIPLE DAY TRAINING	63,485	7,362	106,919	110,955	4,036
5206	CONSULTING SERVICES	798,583	672,764	825,515	1,049,911	224,396
5207	IS SERV & MAINT AGREEMENT	663,120	637,583	736,222	887,142	150,920
5208	DEBRIS DUMP CHARGES	39,674	32,201	12,150	6,650	-5,500
5209	GAS & ELECTRIC	236,706	204,299	259,950	269,000	9,050
5210	EXTERMINATION SERVICE	6,505	6,680	7,000	7,000	0
5211	EXTINGUISHER SERVICE	2,059	2,101	2,800	3,000	200
5212	EMPLOYEE HEALTH INSURANCE	3,503,710	3,418,426	3,725,850	3,688,586	-37,264
5213	GEN LIABILITY INSURANCE	1,323,612	1,413,434	1,823,670	2,664,210	840,540
5214	HYDRANT MAINTENANCE	20,565	25,604	26,000	26,000	0
5215	JANITORIAL SERVICES	87,800	81,628	96,500	98,500	2,000
5217	LANDSCAPE MAINTENANCE	292,934	290,526	288,990	320,700	31,710
5218	LEGAL SERVICES	460,816	390,073	494,900	510,900	16,000
5219	BANK CHARGES	58,283	58,204	26,600	32,375	5,775
5220	MAINT OFF/SPEC EQUIPMENT	154,744	147,638	198,668	202,056	3,388
5221	MAINT RADIO EQUIPMENT	78,469	77,358	92,900	97,714	4,814
5222	MEMBERSHIP DUES	144,938	125,204	130,530	156,964	26,434
5223	ENGINEERING & DESIGN SERV	328,118	431,293	470,000	520,000	50,000
5225	ACTUARIAL SERVICES	12,150	9,350	12,350	14,010	1,660
5226	PERSONNEL SERVICES	33,051	45,387	37,750	31,750	-6,000
5227	POSTAGE	62,515	57,838	70,140	70,270	130
5228	PRINTING & BINDING	39,329	33,927	45,239	42,649	-2,590
5229	PRISONER WELFARE	2,111	1,981	1,000	1,000	0
5230	RECORDING FEES	863	543	1,000	1,000	0
5231	REG & SPCL AGENCY ASSESS	952,725	969,562	1,030,535	1,073,466	42,931
5232	RENTAL AGREEMENTS	31,566	27,967	18,000	18,000	0
5233	RENTAL EQUIPMENT	6,123	4,904	5,950	9,320	3,370
5234	TREE MAINT SERVICE	137,662	148,064	140,000	138,000	-2,000
5236	CREDIT CARD FEES	23,276	17,439	65,030	63,840	-1,190
5237	TELEMETRY EQUIP MAINT	22,382	32,023	20,000	23,000	3,000

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

ACCT #	ACCOUNT TITLE	FY2019 ACTUAL	FY2020 ACTUAL	2021 BUDGET	FY2022 BUDGET	FY2022 APPROVED MINUS FY 2021 BUDGET
5238	TELE-COMMUNICATION SERV	215,248	204,510	226,800	216,800	-10,000
5239	CELLULAR SERVICES	91,223	92,127	102,920	102,920	0
5241	ACCOUNTING / BOOKKEEPING	60,525	61,920	57,480	65,500	8,020
5242	RETIREE HEALTH INSURANCE	625,403	607,451	603,475	607,980	4,505
5243	PUMPHOUSE MAINTENANCE	30,162	33,820	21,000	21,000	0
5244	DUPLICATION SERVICES	1,951	4,324	4,000	3,000	-1,000
5246	MEDICAL EXAMS	65,196	39,981	39,595	50,688	11,093
5247	PAVEMENT MARKINGS	2,599	0	5,000	0	-5,000
5248	FINGER PRINTING FEES	1,017	1,102	1,150	1,150	0
5251	STREET LIGHT MAINTENANCE	60,762	69,381	79,500	77,500	-2,000
5271	INSURANCE CLAIMS ADMIN	50,661	52,379	80,000	71,500	-8,500
5272	INSURANCE CLAIMS	415,190	983,025	750,000	787,500	37,500
5297	PROGRAMS/ACTIVITIES EXP	109,036	12,832	82,900	98,900	16,000
5299	MISC CONTRACTUAL SERVICES	5,984,622	5,842,956	7,091,033	9,624,951	2,533,918
5301	AUTO PETROL PRODUCTS	212,229	164,842	234,300	235,300	1,000
5302	BOOKS & SUBSCRIPTIONS	25,641	26,853	28,438	27,109	-1,329
5303	CHEMICALS	126,527	81,349	161,600	155,700	-5,900
5305	FIREFIGHTING SUPPLIES	129,873	130,245	118,458	197,532	79,074
5306	HEALTH TEST SUPPLIES	0	161	250	250	0
5308	WATER SAMPLES	6,209	21,114	9,500	8,000	-1,500
5309	JANITORIAL SUPPLIES	34,937	33,696	35,000	35,000	0
5310	VEHICLE MAINTENANCE	185,038	164,671	240,350	227,550	-12,800
5311	BLDG/GROUNDS MAINTENANCE	228,646	108,127	163,460	163,860	400
5312	MEDICAL SUPPLIES	19,714	98,442	48,000	48,000	0
5313	IS MISC EQPT & SUPPLIES	999,165	259,046	1,181,075	502,525	-678,550
5314	MINOR STREET REPAIRS	82,237	67,740	75,000	80,000	5,000
5315	SMALL TOOLS & EQUIPMENT	439,734	186,837	324,770	148,320	-176,450
5316	RANGE SUPPLIES	25,952	26,825	32,850	36,000	3,150
5317	MISC OPERATING SUPPLIES	97,475	95,976	85,365	98,965	13,600
5318	OFFICE SUPPLIES	36,250	31,745	34,850	30,850	-4,000
5319	PROTECTIVE CLOTHING/SUPL	54,904	56,243	57,792	91,128	33,336
5320	STREET SIGNS	13,312	12,447	12,500	12,500	0
5322	WATER CHARGE	51,737	46,120	44,250	49,800	5,550
5323	AWARDS/DECORATIONS	7,072	6,743	9,575	12,575	3,000
5324	POLICE DUI FUND EXPENSES	1,925	4,762	0	0	0
5325	INVESTIGATIVE FUNDS	1,685	9,612	2,000	3,000	1,000
5327	IS MISC SOFTWARE	95,307	142,945	141,350	149,290	7,940
5333	BUSINESS RECRUITMENT	137,723	116,033	183,100	208,100	25,000
5340	LIFT STATIONS	25,623	31,239	25,000	25,000	0
5341	METERS	47,336	13,262	50,000	35,000	-15,000
5342	SEWER LINE MAINTENANCE	105,671	60,583	82,000	72,000	-10,000
5344	WATER MAIN MAINTENANCE	61,238	40,726	45,000	40,000	-5,000
5345	WATER STORAGE MAINT	23,950	33,842	20,000	22,000	2,000
5401	MOBILE EQUIPMENT	462,100	719,526	1,273,500	717,900	-555,600
5406	MISCELLANEOUS EQUIPMENT	0	0	0	0	0
5407	OFFICE EQUIPMENT	0	0	0	85,000	85,000
5408	BUILDING EQUIPMENT	57,275	112,239	0	0	0
5411	SPECIAL EQUIPMENT	0	47,733	0	350,000	350,000
5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	0	0

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

ACCT #	ACCOUNT TITLE	FY2019 ACTUAL	FY2020 ACTUAL	2021 BUDGET	FY2022 BUDGET	FY2022 APPROVED MINUS FY 2021 BUDGET
5413	IS CAPITAL SOFTWARE	900	0	0	720,000	720,000
5420	LAND ACQUISITION	37,298	6,300	0	0	0
5502	SANITARY SEWER IMPROVEMNT	2,343,323	374,281	585,000	300,000	-285,000
5503	WATER IMPROVEMENTS	2,088,462	2,042,714	4,895,000	2,060,000	-2,835,000
5504	STORM SEWER IMPROVEMENTS	275,349	3,612,090	600,000	0	-600,000
5506	STREETSCAPE IMPROVEMENTS	3,870,571	93,069	1,389,125	1,469,875	80,750
5507	SIDEWALK IMPROVEMENTS	73,523	56,198	60,000	80,000	20,000
5508	PAVEMENT IMPROVEMENTS	1,989,554	2,095,012	2,544,875	1,688,625	-856,250
5509	BUILDING IMPROVEMENTS	169,161	1,203,375	4,345,000	6,120,000	1,775,000
5512	BRIDGE IMPROVEMENTS	-14,937	0	0	50,000	50,000
5513	WATERWAY IMPROVEMENTS	217,623	0	0	0	0
5609	FISCAL AGENT FEES	1,900	1,900	2,075	800	-1,275
5620	AMORTIZATION EXPENSE ARO	3,538	3,538	0	0	0
5621	LOSS ON REFUNDING	1,573	-6,465	0	0	0
5622	AMORTIZATION - PREMIUM	-6,573	-14,089	0	0	0
5623	BOND PRINCIPAL	4,445,000	4,775,000	5,095,000	10,455,000	5,360,000
5624	BOND INTEREST EXPENSE	1,946,433	1,655,590	1,493,186	1,226,499	-266,687
5625	INTEREST RATE SWAP PAYMNT	0	0	0	0	0
5628	AMORTIZATION - BOND INTER	0	0	0	0	0
5629	BOND ISSUANCE COSTS	0	116,221	0	0	0
5631	PAYMENT - BOND ESCROW	0	3,631,075	0	0	0
5701	CONTINGENCIES	0	0	0	0	0
5702	REFUND PENSION CONTRIBUTI	0	82,264	0	0	0
5703	GENERAL FUND REIMBRSMNT	1,280,610	1,321,732	1,352,911	1,354,350	1,439
5704	RETIREMENT PENSION	5,742,893	6,262,198	6,462,000	7,021,444	559,444
5705	NWWC WATER CHARGE	1,757,244	1,789,462	1,805,000	1,780,000	-25,000
5706	TRANSFER TO DEBT SERVICE	769,440	813,774	856,706	893,459	36,753
5707	TRANSFER TO CERF	1,890,475	1,936,410	1,976,775	2,282,665	305,890
5708	ADJUSTMENT TO GAAP BASIS	-1,717,631	-1,603,811	0	0	0
5710	DEPRECIATION EXPENSE	1,322,618	1,447,727	0	0	0
5713	OPEB EXPENSE	0	0	0	0	0
5714	NON-DUTY DISABILITY PENSN	67,319	68,558	70,600	286,082	215,482
5716	DUTY DISABILITY PENSION	533,411	538,573	554,282	561,073	6,791
5718	SURVIVING SPOUSE PENSION	622,524	635,033	635,028	635,030	2
5719	CHILDREN'S PENSION	76,436	76,436	79,000	0	-79,000
5724	OPEB EXPENSE - WS	-929	-569	0	0	0
5725	PENSION EXP - IMRF WS	38,056	-347,203	0	0	0
5750	TIF INCENTIVE PAYMENTS	1,798,870	10,112,548	4,120,000	848,864	-3,271,136
5751	SALES TAX SHARING AGRMNT	93,168	30,640	65,000	35,000	-30,000
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	330,542	202,042	326,236	296,245	-29,991
5831	TRANS TO TOWN CENTER TIF	2,000,000	0	0	0	0
5834	TRANSFER TO CAP PROJ FUND	1,600,000	0	0	0	0
5838	TRANSFER TO CROSSROAD TIF	2,000,000	0	0	0	0
5839	TRANSFER TO NORTH TIF	411,950	416,750	401,371	397,800	-3,571
5840	TRF TO WATER & SEWER FUND	269,612	279,327	242,459	276,500	34,041
5855	TRANSFER TO GRANT FUND	85,241	74,326	67,582	119,049	51,467
5899	RESIDUAL EQUITY TRANSFER	0	0	0	0	0

---

---

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

---

---

ACCT #	ACCOUNT TITLE	FY2019 ACTUAL	FY2020 ACTUAL	2021 BUDGET	FY2022 BUDGET	FY2022 APPROVED MINUS FY 2021 BUDGET
		91,165,872	95,499,726	97,373,886	101,942,975	4,569,089

**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.

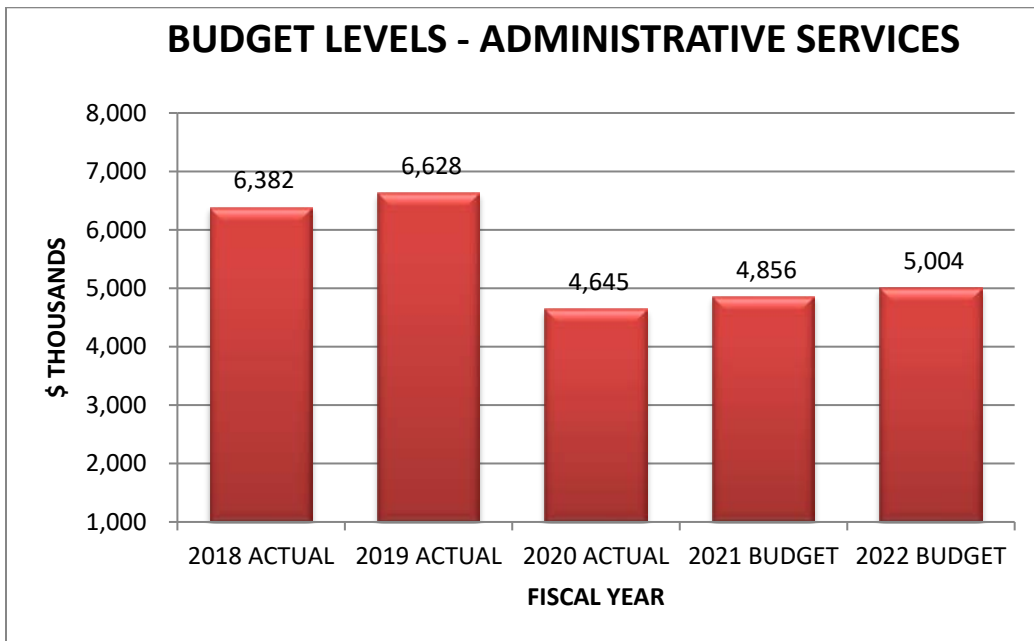
Included after the performance measures are ***authorized personnel charts***, which show all positions within each department/division by classification. This section is designed to provide detailed information regarding the number of positions within the department/division, including a comparison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

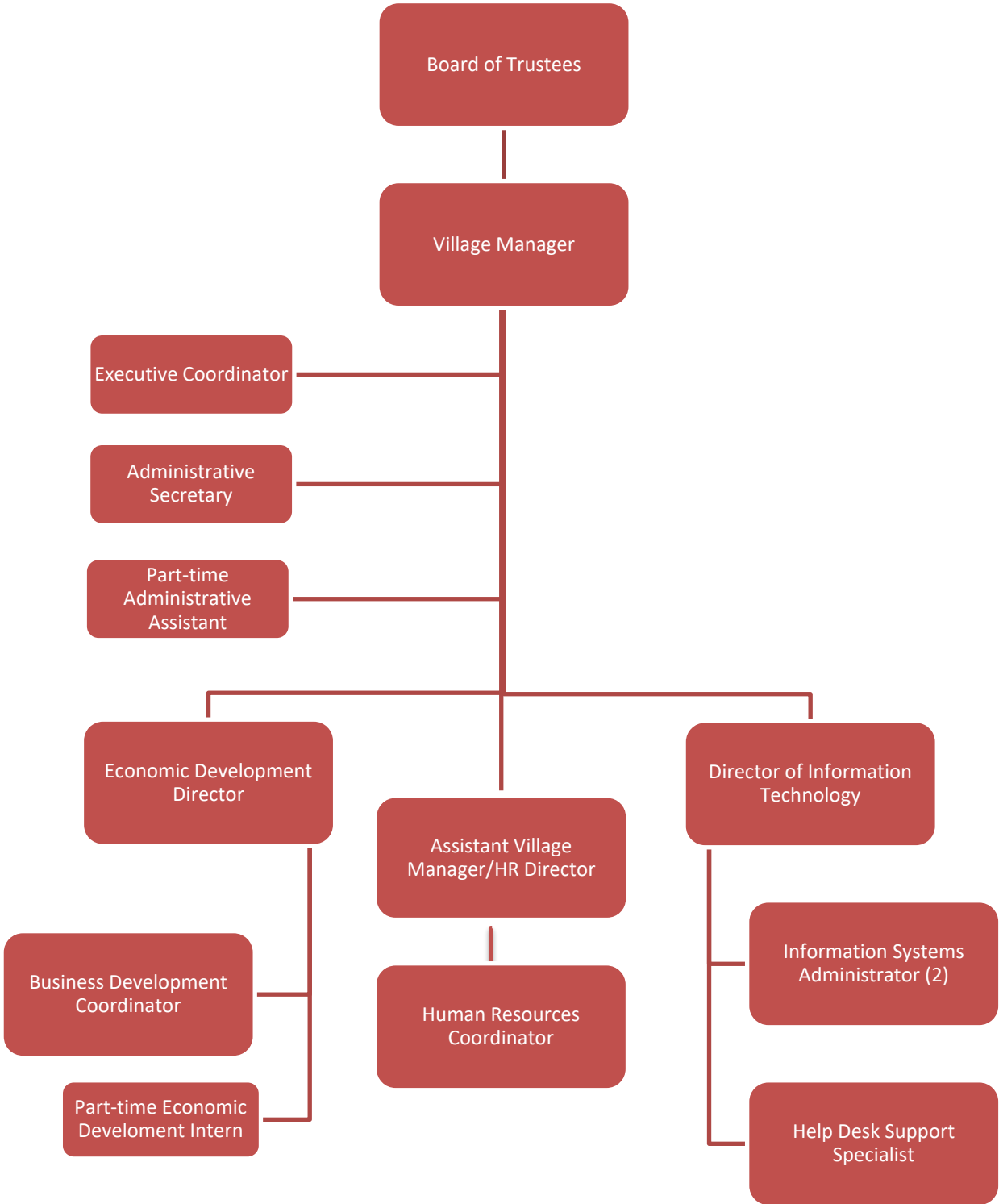
**Administrative Services Department**

Administration & Board of Trustees.....	\$2,166,505
IT Department .....	1,407,960
Human Resources .....	323,290
Legal Division .....	388,350
Special Events .....	180,785
Solid Waste System .....	537,425
<b>TOTAL.....</b>	<b>\$5,004,315</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, 2022



## 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.

### 2021 ACCOMPLISHMENTS

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

- ⊗ Initiated the use of body-worn cameras by Police Department personnel nearly four years in advance of the deadline set by the Illinois Safety, Accountability, Fairness and Equity-Today (SAFE-T) Act.
- ⊗ Resumed annual events including Arbor Day, National Night Out, Rock 'n' Run the Runway, and Lights Around Wheeling after suspending them during the COVID-19 pandemic; fostered safe community engagement through the continuation of the socially-distanced Santa on Your Street holiday event.

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

- ⊗ Applied and received approval for federal stimulus funds through the American Rescue Plan Act that will total approximately \$5.25 million.
- ⊗ Completed replacement of lead water service lines using funds partially provided through the Illinois Department of Natural Resources and the Northwest Water Commission.
- ⊗ Adopted a one-cent-per-play "push tax" on video gaming terminals.

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

- ⊗ Oversaw and facilitated the substantial completion 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 Union Apartments on the former Orange Crush property.

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

- ⊗ Continued coordination with the developers of the 11-acre London Crossing mixed-use project regarding a request for tax increment financing (TIF).

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

- ⊗ Assisted the recruitment of District Brew Yards to occupy the former Ram restaurant building, a developer to construct a new 10,000-square-foot commercial building on the last remaining retail pad by the Westin hotel, and a Polish sit-down restaurant to occupy the former Le Francais site through the use of Cook County Class 7 property tax abatements—projects that collectively represent approximately \$4,000,000 in private investment.
- ⊗ Retained a consultant team led by the Lakota Group to conduct a survey of current conditions and identify strategies for enhancing the Milwaukee Avenue corridor.

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

- ⊗ Coordinated the expedited oversight of the build-out of the Hatch adult-use cannabis dispensary on Lake Cook Road, the first such dispensary to open in Wheeling.
- ⊗ Awarded six (6) Restaurant & Retail Build-Out Grants to businesses in the Town Center-II and North Milwaukee Avenue TIF Districts, enabling site improvements totaling over \$630,000 in private investment.
- ⊗ Expanded the number of Cook County property tax abatement programs in which the Village participates, and updated the application to enable the use of Class 6b, 7a, 7b, 7c and C programs as recruitment incentives.

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

- ⊗ Requested and received the reclassification of Northgate Parkway from a local road to a minor arterial collector in order to make it eligible for improvements funded under the Rebuild Illinois program.

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

- ⊗ Updated the business resource pages on the Village's website to direct prospective businesses toward new and established online content, and expanded the publication of Economic Development content on social media.

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

- ⊗ Utilized new marketing initiatives—including advertising geared toward restaurant recruitment, a web-based Home Improvement Business Guide, targeted social media ads, and the “-ING” promotional campaign—while continuing to promote Wheeling using multiple media formats.

**STATED GOAL: Implement the Strategic Plan**

- ⊗ Adopted an updated Strategic Plan for 2021–2025 to ensure that it accurately reflects current considerations and concerns.
- ⊗ Completed the replacement of Fire Station 23 and coordinated uninterrupted emergency services while the project was underway.
- ⊗ Received a Letter of Map Revision (LOMR) from the Federal Emergency Management Agency (FEMA) removing approximately 750 Wheeling properties from the floodplain.

- ⊗ Updated and implemented a range of operational and administrative initiatives to safely maintain core services during changing conditions imposed by the COVID-19 pandemic, including employee vaccination, facility modifications, sanitization protocols, remote workforce platforms, virtual meeting systems, and coordination of employee leave.
- ⊗ Conducted and finalized negotiations with AFSCME Council 31 on behalf of Local 1344 for a successor collective bargaining agreement covering represented positions within the Public Works Department through April 30, 2025.
- ⊗ Recruited and filled position vacancies, including Deputy Police Chief, Battalion Chief, Police Commander, Fleet Manager, two (2) Fire Lieutenant/Paramedics, Police Sergeant, Fire Prevention Bureau Manager/Inspector, Engineering Coordinator, Police Telecommunicator, Police Records Clerk, two (2) Social Workers, two (2) Maintenance Operators, six (6) Police Officers, four (4) Firefighter/Paramedics, and Part-Time Fire Inspector.
- ⊗ Continued a variety of measures to assist Wheeling businesses impacted by the pandemic, including fee reductions, extended authorization of tents, outdoor seating, and package liquor sales, marketing and promotional support, and guidance regarding grants, loans, and other resources.
- ⊗ Conducted a comprehensive review of the Village's municipal code to identify opportunities for improvements, corrections, and clarifications.
- ⊗ Implementing a multi-factor authentication system for users of the Village's computer network in order to minimize the risk of potential cyberattacks.

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

- ⊗ Certified a new Board of Fire and Police Commissioners promotional list for Fire Lieutenant and an eligibility list for Firefighter/Paramedic.

## **2022 OBJECTIVES/GOALS**



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

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



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

- ⊗ Pursue state and federal funding opportunities for infrastructure projects, including funds available through the American Rescue Plan Act and the Rebuild Illinois program.



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

-  Continue to pursue opportunities for deindustrialization of privately-owned and Village-owned property near the Wheeling Metra station.
-  Recruit and retain restaurant and retail businesses in and near the Wheeling Town Center, including the commercial space at Uptown 500, through incentives such as the Restaurant & Retail Build-Out Grant as appropriate.


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

-  Coordinate with the Uptown 500 developer and the Illinois Department of Transportation to complete improvements at the intersection of Dundee Road and Northgate Parkway.
-  Continue coordination regarding phased construction of the London Crossing mixed-use development, and recruit additional economic development on the west side of Wheeling.


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

-  Complete and formally adopt the Restaurant Row Corridor Plan as a guide for future development along Milwaukee Avenue that supports the existing community of restaurants.
-  Continue to coordinate with stakeholders and prospective businesses to fill vacant restaurant spaces along Milwaukee Avenue, including the new 10,000-square-foot building currently under construction near the Westin hotel.


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

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

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

-  Complete installation of two remaining free-standing Village of Wheeling entrance signs following the completion of the Lake Cook Road construction project.

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

-  Pursue Surface Transportation Program funding through Rebuild Illinois for improvements to Wheeling Road and Northgate Parkway in light of their increasing importance as commuter thoroughfares.

**STATED 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.

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

- ⊗ Continue utilizing existing and new platforms to promote Wheeling as a shopping and dining destination, and also as a location for business and investment.

**STATED GOAL: Implement the Strategic Plan**

- ⊗ Complete infrastructure projects according to the schedule established by the Village's Capital Improvement Plan, including the construction of a freestanding Fire Station 42 on McHenry Road.
- ⊗ Adopt ordinances to completely revise the Village's municipal code to implement the conclusions of the recent comprehensive review.
- ⊗ 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.

**STATED GOAL: Promote and encourage diversity in hiring**

- ⊗ Adopt changes to the Personnel Policy Manual to be responsive to a changing workforce, including limited telework arrangements and a voluntary paid-time-off purchase program for unrepresented employees.

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

- ⊗ Coordinate road projects, including the ongoing reconstruction and jurisdictional transfer of Wolf Road, with the relevant state and county authorities.

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

- ⊗ Certify a new Board of Fire and Police Commissioners eligibility list for Police Officer, and prepare to certify a new promotional list for Police Sergeant.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2021	Actual 2020	Actual 2019
<p>Stated Goal: <b>Implement the Strategic Plan</b>                      Type of Measure: <b>Effectiveness</b></p>				
Computer network uptime	>95%	99.95% (4 hours of downtime)	99.93% (6 hours of downtime)	99.91% (8 hours of downtime)
Time to resolve IT service request – HIGH priority	>95% (1 Day)	100% (4 incidents took under 1 day)	100% (5 incidents took under 1 day)	100% (2 incidents took under 1 day)
Time to resolve IT service request – MEDIUM priority	>95% (5 Days)	98.58% (27 of 1897 incidents took over 5 days)	98.92% (15 of 1390 incidents took over 5 days)	98.86% (9 of 792 incidents took over 5 days)
Time to resolve IT service request – LOW priority	>95% (10 Days)	92.31% (3 of 39 incidents took over 10 days)	92.50% (3 of 40 incidents took over 10 days)	91.30% (2 of 23 incidents took over 10 days)
Employee satisfaction with IT Department	>95%	95.24% (60 of 63 employees were very satisfied)	93.75% (60 of 64 employees were very satisfied)	92.86% (65 of 70 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>				
Number of contacts with potential businesses/developers  This measurement includes emails, phone calls, and in-person meetings.	40/month	60/month*	80/month*	75/month
Number of retention contacts with existing businesses  This measurement includes emails, phone calls, and in-person meetings.	10/month	80/month*	70/month*	33/month

\* The number of contacts increased in 2020 and 2021 due to a temporary shift from in-person meetings to email in response to the COVID-19 pandemic.

AUTHORIZED PERSONNEL	FY 2022	FY 2021	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	1	-
<b>TOTAL PART-TIME</b>	<b>10</b>	<b>10</b>	<b>-</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 2022 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1600	5101	LONGEVITY	1,600	2,200	2,500	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	597	165	62	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	706,363	695,294	766,604	SALARIES FOR PROGRAM EMPLOYEES	776,860
<b>TOTAL JUSTIFICATION:</b>							<b>776,860</b>
1600	5105	LOCAL TRAINING & MEETING	6,940	4,529	5,023	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 2022 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1600	5105	LOCAL TRAINING & MEETING	6,940 ...	4,529 ...	5,023 ...	AMERICAN INST. OF PLANNER (AICP) FOOD AND EXPENSES FOR ON-SITE MEETINGS (ED)	850 500
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1600	5108	EMPLOYER CONTRIBUTIONS	266,328	118,323	130,245	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 122,615
<b>TOTAL JUSTIFICATION:</b>							<b>122,615</b>
1600	5112	HEALTH INSURANCE OPT OU	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5116	SICK LEAVE ANNL BUY BACK	2,931	3,065	3,590	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	3,815
<b>TOTAL JUSTIFICATION:</b>							<b>3,815</b>
1600	5201	ADVERTISING & PUBLISHING	2,800	2,180	7,414	PUBLICATION COSTS FOR VARIOUS PUBLIC NOTICES, BID ADVERTISEMENTS, ETC. JOURNAL & TOPICS ANNUAL AD CAMPAIGN	0 3,500 6,500
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1600	5204	CODIFICATION	9,203	6,408	7,701	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	4,295	0	2,982	INTERNATIONAL CITY MANAGEMENT ASSOC - VILLAGE MGR MUNICIPAL CLERK CONFERENCES - DEPUTY VILLAGE CLERK INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20%	2,500 3,000 0 2,050

**FY 2022 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1600	5205	MULTIPLE DAY TRAINING...	4,295 ...	0...	2,982 ...	SELECT USA INVESTMENT SUMMIT (1-ED) 20%	700
<b>TOTAL JUSTIFICATION:</b>							<b>8,250</b>
1600	5206	CONSULTING SERVICES	0	3,798	16,515	STRATEGIC PLAN UPDATE (AS NEEDED)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5207	IS SERV & MAINT AGREEMEN	88,764	79,444	91,138	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM (MOVED TO 1750)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5209	GAS & ELECTRIC	17,643	12,819	30,745	GAS SERVICE (VILLAGE HALL)	25,000
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
1600	5212	EMPLOYEE HEALTH INSURAN	88,993	79,718	98,800	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES IPBC MONTHLY FEE	0 106,195 4,500
<b>TOTAL JUSTIFICATION:</b>							<b>110,695</b>
1600	5213	GEN LIABILITY INSURANCE	9,000	9,820	11,480	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 16,470
<b>TOTAL JUSTIFICATION:</b>							<b>16,470</b>
1600	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1600	5220	MAINT OFF/SPEC EQUIPMEN	2,141	1,495	1,623	COST OF OPERATING THE RICOH AFICIO 2060 PLC 6, (INCLUDING COST OF COLOR COPIES) PER MAINTENANCE AGREEMENT.	0 2,000 0

**FY 2022 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1600	5222	MEMBERSHIP DUES	115,084	94,085	96,493	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) - REDUCED FEES JOINT EMERGENCY MANAGEMENT SYSTEMS (JEMS)	0 19,200 1,700 650 2,500 2,535 0 40 75 475 50 185 1,500 400 200 200 0 66,000 22,500
<b>TOTAL JUSTIFICATION:</b>							<b>118,210</b>
1600	5227	POSTAGE	43,473	38,411	42,589	COSTS OF METERED POSTAGE AND OVERNIGHT DELIVERIES FOR ALL DEPARTMENTS VILLAGE NEWSLETTER (POSTAGE ONLY)	0 30,300 17,000
<b>TOTAL JUSTIFICATION:</b>							<b>47,300</b>
1600	5228	PRINTING & BINDING	175	449	143	DEPARTMENTAL COST OF PRINTED MATERIALS INCLUDING FORMS,	0

**FY 2022 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1600	5228	PRINTING & BINDING...	175 ...	449 ...	143 ...	LETTERHEAD, ENVELOPES, ETC.	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1600	5232	RENTAL AGREEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5238	TELE-COMMUNICATION SERV	196,986	193,710	151,544	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 0 200,000 0 0 0 0 0 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>200,000</b>
1600	5239	CELLULAR SERVICES	91,223	92,127	91,804	CELL PHONE SERVICE FOR ALL VERIZON PHONES CELL PHONE SERVICE FOR ALL AT&T PHONES CELL PHONE REIMBURSEMENT FEES FOR ACCESS TO CAD SYSTEM - 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 2022 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1600	5242	RETIREE HEALTH INSURANC	11,719	11,864	17,234	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	11,795
<b>TOTAL JUSTIFICATION:</b>							<b>11,795</b>
1600	5244	DUPLICATION SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5299	MISC CONTRACTUAL SERVIC	3,600	3,778	1,736	AMERICAN SOCIETY OF COMPOSERS AUTHORS & PUBLISHERS (ASCAP) LICENSE	0 375
						DOCUMENT DESTRUCTION	2,000
						2020 GO REFUNDING BONDS ARBITRAGE REPORT	500
<b>TOTAL JUSTIFICATION:</b>							<b>2,875</b>
1600	5301	AUTO PETROL PRODUCTS	0	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	9,228	9,518	9,723	MISCELLANEOUS BOOKS/PERIODICALS	200
						COSTAR COMMERCIAL REAL ESTATE LISTINGS SEARCH ENGINE	9,425
						CRAIN CHICAGO BUSINESS	100
						NEWSPAPER SUBSCRIPTION (TRIBUNE, PADDOCK)	525
<b>TOTAL JUSTIFICATION:</b>							<b>10,250</b>
1600	5310	VEHICLE MAINTENANCE	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5313	IS MISC EQPT & SUPPLIES	2,965	5,765	165	REPLACE IPADS FOR VILLAGE BOARD, PLAN COMMISSION AND MANAGEMENT STAFF	0 30,000
						REPLACEMENT COMPUTER TO MEET MIN VILLAGE SPECS	0

**FY 2022 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1600	5313	IS MISC EQPT & SUPPLIES...	2,965 ...	5,765 ...	165 ...	MISCELLANEOUS	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>32,000</b>
1600	5315	SMALL TOOLS & EQUIPMENT	335	7,660	399	MISCELLANEOUS	250
<b>TOTAL JUSTIFICATION:</b>							<b>250</b>
1600	5317	MISC OPERATING SUPPLIES	2,132	8,107	1,454	MISC SUPPLIES FOR VILLAGE CLERK FUNCTIONS	3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
1600	5318	OFFICE SUPPLIES	9,842	6,234	4,860	COSTS OF MISCELLANEOUS OFFICE SUPPLIES FOR ADMINISTRATION PHOTOCOPY PAPER; STAPLES AND MISC SUPPLIES FOR COPIER TREND ADJUSTMENT	0 1,000 9,000 -2,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
1600	5323	AWARDS/DECORATIONS	3,116	1,559	1,626	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	19,699	24,532	24,872	BOARDDOCS ANNUAL SUBSCRIPTION GOVQA ANNUAL SUBSCRIPTION	18,000 7,000



**FY 2022 BUDGET WORKSHEET  
ADMIN & BOT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1600	5751	SALES TAX SHARING AGRMN	93,168	30,640	-35,000	SALES TAX SHARING AGREEMENT - PROSPECT HEIGHTS HOME RULE FUEL TAX ONLY - MUNICIPALITIES KEEP HR TAX	35,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>35,000</b>
1600	5834	TRANSFER TO CAP PROJ FUI	1,600,000	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1600	5839	TRANSFER TO NORTH TIF	411,950	416,750	401,371	TRANSFER TO LAKE COOK/MILW FOR 2020 GO REFUNDING BONDS	397,800
<b>TOTAL JUSTIFICATION:</b>							<b>397,800</b>
			3,898,373	2,030,936	2,033,487		2,166,505

**FY 2022 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1750	5101	LONGEVITY	2,000	2,300	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	447,670	461,267	471,898	SALARIES FOR FOUR FULL TIME IT EMPLOYEES	477,850
<b>TOTAL JUSTIFICATION:</b>							<b>477,850</b>
1750	5105	LOCAL TRAINING & MEETING	3,850	1,564	0	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	77,385	90,318	92,442	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 83,660
<b>TOTAL JUSTIFICATION:</b>							<b>83,660</b>
1750	5116	SICK LEAVE ANNL BUY BACK	1,665	2,766	2,840	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	2,860
<b>TOTAL JUSTIFICATION:</b>							<b>2,860</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	220,462	247,355	283,086	GEOGRAPHIC INFORMATION SYSTEMS PROGRAM (GIS) (MOVED FROM 1600) PAPERVISION SOFTWARE MAINTENANCE FEE WEBSITE HOSTING AND MAINTENANCE	0 100,000 1,000 7,000

**FY 2022 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1750	5207	IS SERV & MAINT AGREEMEN	220,462	247,355	283,086	CONTRACT DATA PROCESSING SERVICES AS REQUIRED INTERNET ACCESS FEES FOR ALL VILLAGE COMPUTER NETWORKS NETWORK SECURITY FIREWALLS & MONITORING SYSTEMS MAINT. SECURITY CERTIFICATES FOR WEBSERVERS & EMAIL SYSTEM NETWORK SERVERS SYSTEMS & DATA ARCHIVE 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 CITRIX REMOTE WORKFORCE SOFTWARE SUBSCRIPTION DUO NETWORK SECURITY MULTI-FACTOR AUTHENTICATION SYSTEM WEBEX VIRTUAL MEETINGS PLATFORM ZOOM WEBINARS VIRTUAL MEETINGS PLATFORM	5,000 26,000 8,500 4,000 45,000 80,000 40,000 24,000 6,000 12,000 7,200 18,000 1,500 750
<b>TOTAL JUSTIFICATION:</b>							<b>385,950</b>
1750	5212	EMPLOYEE HEALTH INSURAN	69,857	70,445	70,688	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 70,645
<b>TOTAL JUSTIFICATION:</b>							<b>70,645</b>
1750	5220	MAINT OFF/SPEC EQUIPMEN	1,989	1,301	997	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>

**FY 2022 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1750	5301	AUTO PETROL PRODUCTS	170	103	224	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	413	340	1	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICES.	350 0
<b>TOTAL JUSTIFICATION:</b>							<b>350</b>
1750	5313	IS MISC EQPT & SUPPLIES	33,967	60,436	36,056	REPLACE PHOTO ID CARDS PRINTER SYSTEM 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	5,500 15,000 7,000 15,000 3,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>45,500</b>
1750	5317	MISC OPERATING SUPPLIES	1,910	2,106	1,650	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	90	101	56	IT DEPT SHARE OF PLOTTER SUPPLIES	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1750	5327	IS MISC SOFTWARE	59,534	87,057	62,796	MICROSOFT OFFICE 365 LICENSES SOPHOS ANTI-VIRUS & ANTI-SPAM SOFTWARE LICENSES MISC SOFTWARE LICENSES FOR FOLLOWING PROGRAMS: MICROSOFT PROJECT, VISIO, FRONTPAGE, OFFICE DEVELOPER	50,000 15,000 7,500 0

**FY 2022 BUDGET WORKSHEET  
IT DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1750..	5327..	IS MISC SOFTWARE...	59,534 ...	87,057 ...	62,796 ...	ADOBE PHOTOSHOP, ACROBAT PROFESSIONAL VILLAGE-WIDE ALADTEC SCHEDULING & WORKFORCE MANAGEMENT SOFTWARE	0 0 17,975
<b>TOTAL JUSTIFICATION:</b>							<b>90,475</b>
1750	5707	TRANSFER TO CERF	437,270	193,975	202,040	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 237,170
<b>TOTAL JUSTIFICATION:</b>							<b>237,170</b>
			1,358,531	1,221,735	1,227,374		
							1,407,960

**FY 2022 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1800	5101	LONGEVITY	0	0	600	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	175,234	181,643	185,759	SALARIES FOR ASSISTANT VILLAGE MANAGER (50%) AND HR COORDINATOR	0 187,370
<b>TOTAL JUSTIFICATION:</b>							<b>187,370</b>
1800	5105	LOCAL TRAINING & MEETING	617	4,229	3,260	MISCELLANEOUS PERSONNEL SEMINARS (IPELRA EMPLOYMENT LAW SEMINAR - HR DIR AND COORDINATOR); MILEAGE TOLLS MEALS STATE REQUIRED ANNUAL ANTI-HARASSMENT TRAINING	600 150 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,750</b>
1800	5108	EMPLOYER CONTRIBUTIONS	29,711	34,849	35,826	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 31,895
<b>TOTAL JUSTIFICATION:</b>							<b>31,895</b>
1800	5116	SICK LEAVE ANNL BUY BACK	639	659	1,015	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	1,025
<b>TOTAL JUSTIFICATION:</b>							<b>1,025</b>
1800	5201	ADVERTISING & PUBLISHING	2,238	2,185	4,343	PUBLICATION COSTS FOR JOB ADVERTISEMENTS - GENERAL	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1800	5205	MULTIPLE DAY TRAINING	3,624	305	4,671	ILLINOIS PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION HR DIRECTOR & HR COORDINATOR	2,500 0

**FY 2022 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1800	5205	MULTIPLE DAY TRAINING...	3,624 ...	305 ...	4,671 ...	NATIONAL PUBLIC EMPLOYERS LABOR RELATIONS ASSOCIATION	2,200
<b>TOTAL JUSTIFICATION:</b>							<b>4,700</b>
1800	5206	CONSULTING SERVICES	7,381	57,454	7,948	EMPLOYEE ASSISTANCE PROGRAM FOR ALL EMPLOYEES	5,800
						HR SIMPLIFIED COBRA NOTIFICATION FEES \$100/MO X 12	1,200
						HR SIMPLIFIED ANNUAL FEE	615
<b>TOTAL JUSTIFICATION:</b>							<b>7,615</b>
1800	5207	IS SERV & MAINT AGREEMEN	2,500	4,083	0	APPLICANT TRACKING SOFTWARE MAINTENANCE AGREEMENT	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1800	5212	EMPLOYEE HEALTH INSURAN	21,510	21,743	23,434	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 24,410
<b>TOTAL JUSTIFICATION:</b>							<b>24,410</b>
1800	5213	GEN LIABILITY INSURANCE	3,150	3,435	4,020	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 5,760
<b>TOTAL JUSTIFICATION:</b>							<b>5,760</b>
1800	5222	MEMBERSHIP DUES	1,107	946	1,509	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	33,051	45,387	11,913	EMPLOYMENT TESTING SERVICES FOR NEW PERSONNEL, INCLUDING PSYCHOLOGICAL AND POLYGRAPH BACKGROUNDS ON-LINE FOR ALL NON-SWORN EMPLOYEES	0 12,500 1,250

**FY 2022 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1800	5226	PERSONNEL SERVICES...	33,051 ...	45,387 ...	11,913 ...	COMMISSIONERS: FIREFIGHTER ELIGIBILITY REGISTER POLICE OFFICER ELIGIBILITY REGISTER POLICE SGT ELIGIBILITY REGISTER AND TEST QUESTION FIRE LT ELIGIBILITY REGISTER AND TEST QUESTION VALIDATION SERVICES	0 12,000 6,000 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>31,750</b>
1800	5246	MEDICAL EXAMS	15,793	5,910	10,513	RETURN TO WORK AND NEW EMPLOYEE PHYSICALS	10,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1800	5299	MISC CONTRACTUAL SERVIC	4,500	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5313	IS MISC EQPT & SUPPLIES	1,475	0	1,249		
<b>TOTAL JUSTIFICATION:</b>							
1800	5317	MISC OPERATING SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1800	5323	AWARDS/DECORATIONS	1,214	2,189	4,562	EMPLOYEE RELATED SERVICE AWARDS AND RETIREMENT PLAQUES; BIRTHDAY, CONDOLENCE, RETIREMENT CARDS WELLNESS PROGRAM AND INCENTIVES	1,000 0 5,500
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>

**FY 2022 BUDGET WORKSHEET  
HUMAN RESOURCES DEPT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1800	5327	IS MISC SOFTWARE	1,896	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			305,641	365,017	300,622		323,290

**FY 2022 BUDGET WORKSHEET  
LEGAL DEPT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1900	5105	LOCAL TRAINING & MEETING	89	0	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	397,074	354,411	357,675	PROSECUTOR SERVICES	18,000
						KLEIN THORPE & JENKINS LEGAL FEES	340,000
						MISC (LABOR NEGOTIATIONS)	20,000
						ADMINISTRATIVE HEARING OFFICER (\$700 X 12)	8,400
<b>TOTAL JUSTIFICATION:</b>							<b>386,400</b>
1900	5230	RECORDING FEES	641	543	713	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	1,156	0	490	COUNTY COURT REPORTERS	750
<b>TOTAL JUSTIFICATION:</b>							<b>750</b>
			398,960	354,954	358,878		388,350

**FY 2022 BUDGET WORKSHEET  
SPECIAL EVENTS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1140	5102	OVERTIME	19,828	0	14,808	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)	13,500
							2,700
							3,800
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</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	461	0	PRINTING & BINDING	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1140	5233	RENTAL EQUIPMENT	5,105	4,136	4,985	ROCK THE RUNWAY - TOWER LIGHTS	1,600
						RENTAL LIFT TO INSTALL & REMOVE GROUND MOUNTED HOLIDAY LIGHTS (NOT CONTRACTUAL)	0
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1140	5236	CREDIT CARD FEES	0	0	67		
<b>TOTAL JUSTIFICATION:</b>							

**FY 2022 BUDGET WORKSHEET  
SPECIAL EVENTS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1140	5297	PROGRAMS/ACTIVITIES EXP	101,470	10,304	55,089	ROCK THE RUNWAY EVENT - COST OFFSET BY DONATIONS INCLUDES PARKING SERVICES AND SALES TAX PAYMENT TO IDOR (ITEMS MOVED FROM 1140 - 5299) COMMUNITY PANCAKE BREAKFAST EMPLOYEE APPRECIATION EVENT (ON HOLD) EMPLOYEE PICNIC	90,000 0 0 400 0 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>91,400</b>
1140	5299	MISC CONTRACTUAL SERVIC	45,904	32,785	56,658	HOLIDAY LIGHTS INSTALLATION & REMOVAL	47,000
<b>TOTAL JUSTIFICATION:</b>							<b>47,000</b>
1140	5301	AUTO PETROL PRODUCTS	82	0	224	REFUEL LIGHT TOWERS - ROCK THE RUNWAY EVENT	100
<b>TOTAL JUSTIFICATION:</b>							<b>100</b>
1140	5317	MISC OPERATING SUPPLIES	6,238	5,637	19,521	SUPPLIES FOR LIGHTS AROUND WHEELING HOLIDAY LIGHT STRAND REPLACEMENT (YRLY)	1,800 12,000
<b>TOTAL JUSTIFICATION:</b>							<b>13,800</b>
			178,627	53,323	151,351		180,785

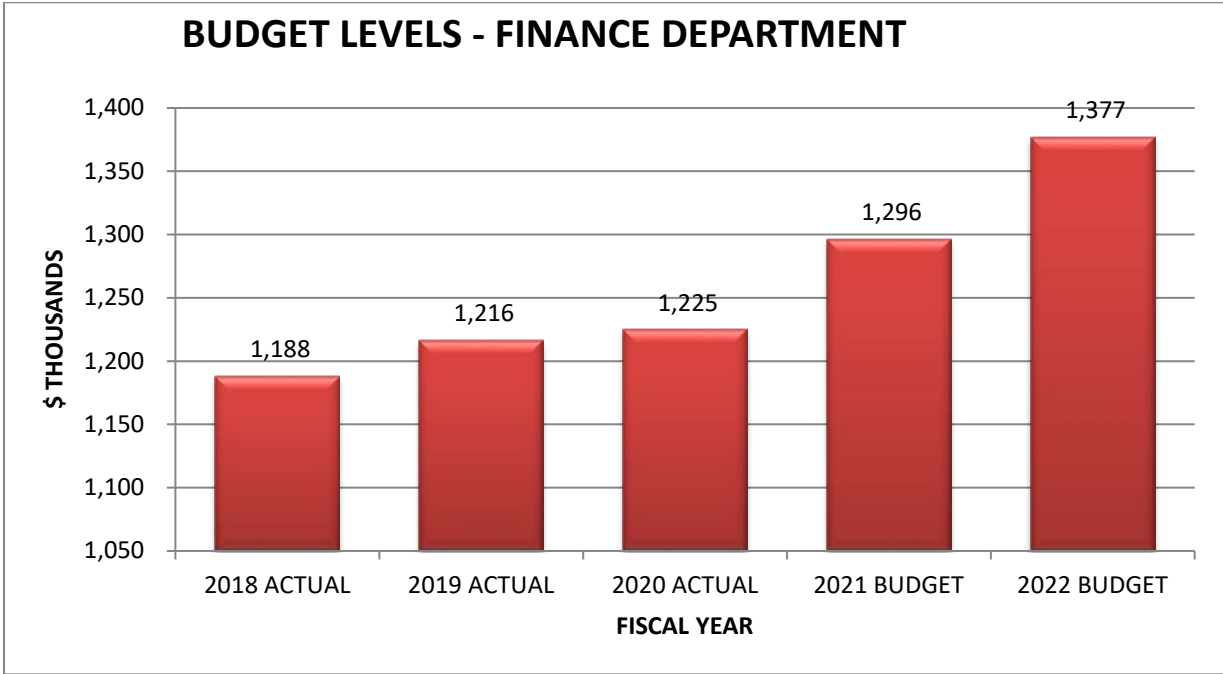
**FY 2022 BUDGET WORKSHEET  
SOLID WASTE SYSTEM**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1160	5227	POSTAGE	566	581	604	UTILITY BILLING MAILING COSTS (3% OF TOTAL) BASED ON 49,000 BILLS AND LATE NOTICES 47,000 BILLS X .43 X 1.03 X 3% 2,000 LATE NOTICES X .55 X 1.03 X 3%	0 0 625 35
<b>TOTAL JUSTIFICATION:</b>							<b>660</b>
1160	5228	PRINTING & BINDING	403	460	427	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	486,640	494,549	522,282	SOLID WASTE AGENCY OF NORTHERN COOK COUNTY TIPPING FEES OPERATION & MAINTENANCE COST JAN - APR 828.5 TONS X \$49.09=\$40,671.00 X 4 MONTHS OPERATION & MAINTENANCE COST MAY - DEC 838.442 TONS X \$50.5627=\$42,394.00 X 8 MONTHS O&M OVERAGE	0 0 162,684 0 339,152 34,543
<b>TOTAL JUSTIFICATION:</b>							<b>536,379</b>
			487,609	495,590	523,312		
							537,425

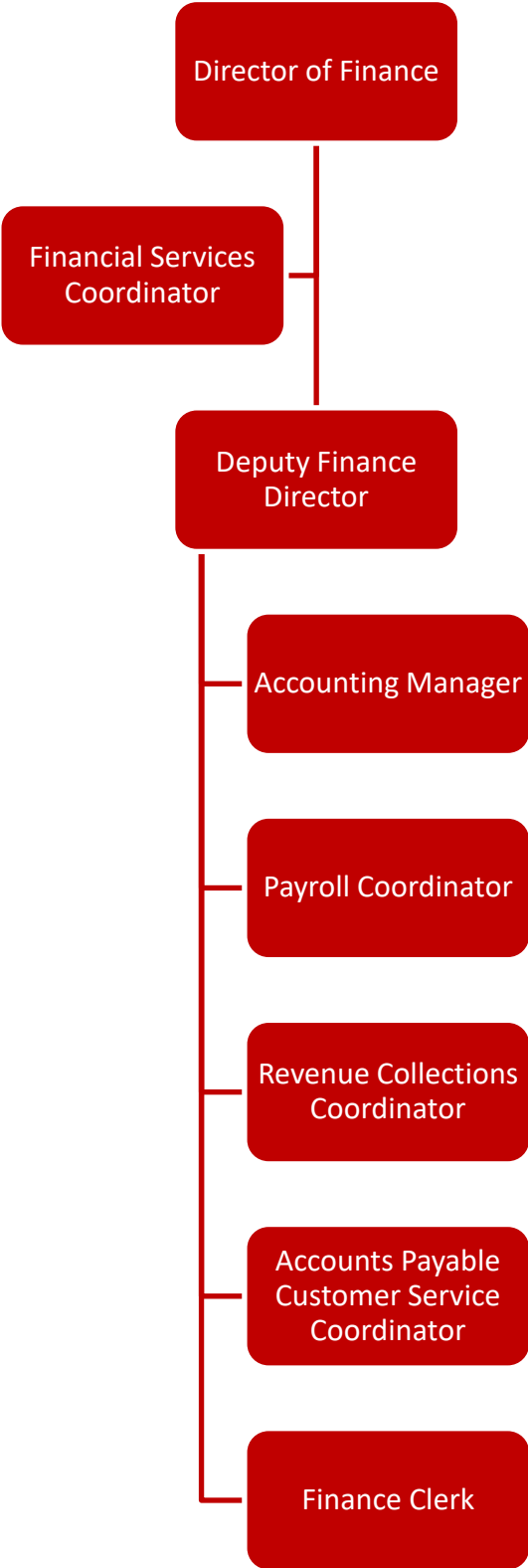
# GENERAL FUND

## Finance Department

Finance Department.....\$1,376,720



**Village of Wheeling  
Finance Department  
January 1, 2022**







## Finance Department



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

### 2021 ACCOMPLISHMENTS

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



-  Received the GFOA Certificate of Achievement for FY 2020 and the GFOA Distinguished Budget Award for FY 2021.
-  The 2020 Single Audit Report contained no deficiencies or areas of non-compliance in relation to Federal Grants.
-  Refunded the series 2008 and 2009 bonds with a net present value benefit of \$102,722.
-  Completed installation of the Aladtec attendance and scheduling software with all departments.

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


-  Compiled and submitted information from other departments for additional CARES Act grant funds totaling \$117,580.97.
-  Compiled and submitted information from other departments for American Rescue Plan Act funds totaling \$5,259,127.

### 2022 OBJECTIVES/GOALS


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

-  Retire the Westin Hotel Bonds – originally issued as \$19 million in TIF revenue bonds in 2005, refunded in 2016 as G.O. bonds for \$11.3 million.
-  Purchase and implement a new Village-wide Enterprise Resource Planning system.

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

 Maintain an active role in efforts of the Illinois Municipal League

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

 Identify additional or continuing grant opportunities related to the continuing pandemic.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2021	Actual 2020	Actual 2019
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	<5	4	4	6
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Invoices processed within 30 days	97%	98%	94%	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	1,178	928	1,037
Water & Sewer bills issued	N/A	49,710	49,625	49,460
Water & Sewer Direct Debits processed	N/A	7,579	7,246	6,735
Water & Sewer Lockbox payments processed	N/A	12,896	15,777	21,655
Water & Sewer E-Lockbox payments processed	N/A	7,297	6,304	0
Online Water & Sewer bill payments processed	N/A	8,974	8,334	6,702
Food and Beverage Tax payments processed	N/A	144	674	787
Online Food and Beverage Tax payments processed	N/A	390	40	0
Accounts Payable checks issued	N/A	1,396	2,134	1,616
Accounts Payable EFTs issued	N/A	903	1,002	1,108

AUTHORIZED PERSONNEL	FY 2022	FY 2021	Increase/Decrease
Director of Finance	1	1	---
Deputy Finance Director	1	1	---
Accounting Manager	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 2022 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1700	5101	LONGEVITY	2,900	3,300	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	39	139	0	OVERTIME FOR DIVISION EMPLOYEES	300
<b>TOTAL JUSTIFICATION:</b>							<b>300</b>
1700	5104	SALARIES	734,201	745,971	797,183	SALARIES FOR FINANCE DEPARTMENT EMPLOYEES	814,905
<b>TOTAL JUSTIFICATION:</b>							<b>814,905</b>
1700	5105	LOCAL TRAINING & MEETING	1,397	932	275	MISC SEMINARS AND TRAINING FOR DEPT PERSONNEL	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
1700	5108	EMPLOYER CONTRIBUTIONS	123,631	142,199	152,588	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 141,665
<b>TOTAL JUSTIFICATION:</b>							<b>141,665</b>
1700	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1700	5113	TUITION REIMBURSEMENT	782	0	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 2022 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1700	5116	SICK LEAVE ANNL BUY BACK	2,798	2,880	3,498	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	4,090
<b>TOTAL JUSTIFICATION:</b>							<b>4,090</b>
1700	5201	ADVERTISING & PUBLISHING	995	1,024	925	TREASURER'S REPORT PUBLICATION	1,150
<b>TOTAL JUSTIFICATION:</b>							<b>1,150</b>
1700	5203	AUDIT	46,846	44,321	41,177	COST OF AUDITING FY 2020 STATEMENTS COST OF SINGLE AUDIT	44,100 4,020
<b>TOTAL JUSTIFICATION:</b>							<b>48,120</b>
1700	5205	MULTIPLE DAY TRAINING	4,538	820	916	IL GOVERNMENT FINANCE OFFICERS ASSOCIATION (IGFOA) CONFERENCE GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) CONFERENCE IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (IPELRA) CONFERENCE	0 1,900 0 2,000 0 1,100
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1700	5206	CONSULTING SERVICES	0	5,382	2,118		
<b>TOTAL JUSTIFICATION:</b>							
1700	5207	IS SERV & MAINT AGREEMEN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1700	5212	EMPLOYEE HEALTH INSURAN	151,146	134,161	134,588	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 115,780
<b>TOTAL JUSTIFICATION:</b>							<b>115,780</b>

**FY 2022 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1700	5213	GEN LIABILITY INSURANCE	9,000	9,820	11,480	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 16,470
<b>TOTAL JUSTIFICATION:</b>							<b>16,470</b>
1700	5219	BANK CHARGES	16,133	16,438	16,285	DEPOSITORY SERVICES \$1350/MONTH, FIFTH THIRD BANK INVESTMENT TRUST SERVICE FEE \$275/MONTH, US BANK ACH FEES FOR ACCOUNTS PAYABLE VERIFICATIONS	16,200 3,300 25
<b>TOTAL JUSTIFICATION:</b>							<b>19,525</b>
1700	5220	MAINT OFF/SPEC EQUIPMEN	1,232	1,459	2,280	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	1,365	1,431	1,390	ILLINOIS GOVERNMENT FINANCE OFFICERS ASSOCIATION (2) GOVERNMENT FINANCE OFFICER'S ASSOCIATION (2) MORNINGSTAR.COM AMAZON BUSINESS PRIME	400 300 235 550
<b>TOTAL JUSTIFICATION:</b>							<b>1,485</b>
1700	5225	ACTUARIAL SERVICES	12,150	9,350	13,730	PENSION ACTUARY SERVICES POLICE AND FIRE FUNDS GASB 68 DISCLOSURE FOR POLICE AND FIRE FUNDS GASB 75 OPEB ACTUARIAL EVALUATION FEE	5,460 4,300 4,250
<b>TOTAL JUSTIFICATION:</b>							<b>14,010</b>
1700	5228	PRINTING & BINDING	1,776	977	1,611	MISCELLANEOUS PRINTING	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>

**FY 2022 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1700	5236	CREDIT CARD FEES	11,235	9,493	10,935	FRONT COUNTER CREDIT CARD PROCESSING FEES \$1,100/MONTH	13,200
<b>TOTAL JUSTIFICATION:</b>							<b>13,200</b>
1700	5242	RETIREE HEALTH INSURANC	0	0	0	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1700	5244	DUPLICATION SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1700	5299	MISC CONTRACTUAL SERVIC	5,227	4,928	11,353	CONTINUING DISCLOSURE REPORTING SERVICES - SPEER FIN DISCOVERY BENEFITS (FLEX) ADMINISTRATION FEES - \$335/MO DISCOVERY BENEFITS (FLEX) TESTING RED FLAG REPORTING AVENU FEES FOR COLLECTING FOOD AND BEVERAGE TAX	1,000 4,020 500 525 12,000
<b>TOTAL JUSTIFICATION:</b>							<b>18,045</b>
1700	5302	BOOKS & SUBSCRIPTIONS	979	1,453	178	MISC BOOKS/PUBLICATIONS	1,100
<b>TOTAL JUSTIFICATION:</b>							<b>1,100</b>
1700	5313	IS MISC EQPT & SUPPLIES	9,000	2,482	1,579	(0) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1700	5315	SMALL TOOLS & EQUIPMENT	449	7,601	331	MISCELLANEOUS	300
<b>TOTAL JUSTIFICATION:</b>							<b>300</b>
1700	5317	MISC OPERATING SUPPLIES	811	875	890	MISC SUPPLIES	1,000

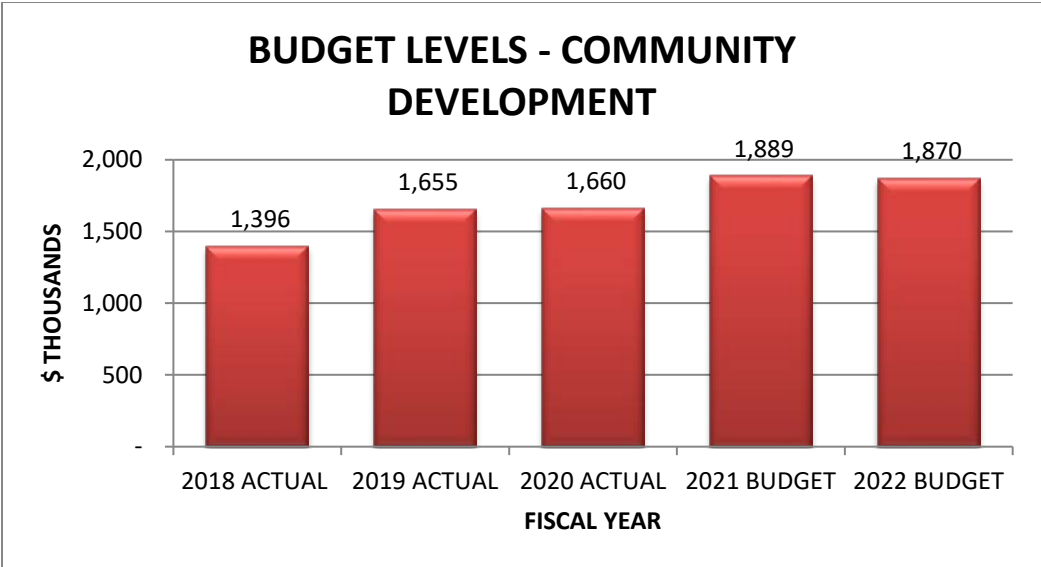
**FY 2022 BUDGET WORKSHEET  
FINANCE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 1,000</b>
1700	5318	OFFICE SUPPLIES	1,744	1,364	1,409	OFFICE SUPPLIES; TONER CARTRIDGES	1,500
							<b>TOTAL JUSTIFICATION: 1,500</b>
1700	5323	AWARDS/DECORATIONS	955	975	975	GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) BUDGET AUDIT CERTIFICATION FEES	975 0
							<b>TOTAL JUSTIFICATION: 975</b>
1700	5707	TRANSFER TO CERF	75,000	75,000	75,000	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 150,000
							<b>TOTAL JUSTIFICATION: 150,000</b>
			1,216,330	1,224,774	1,285,994		1,376,720

# GENERAL FUND

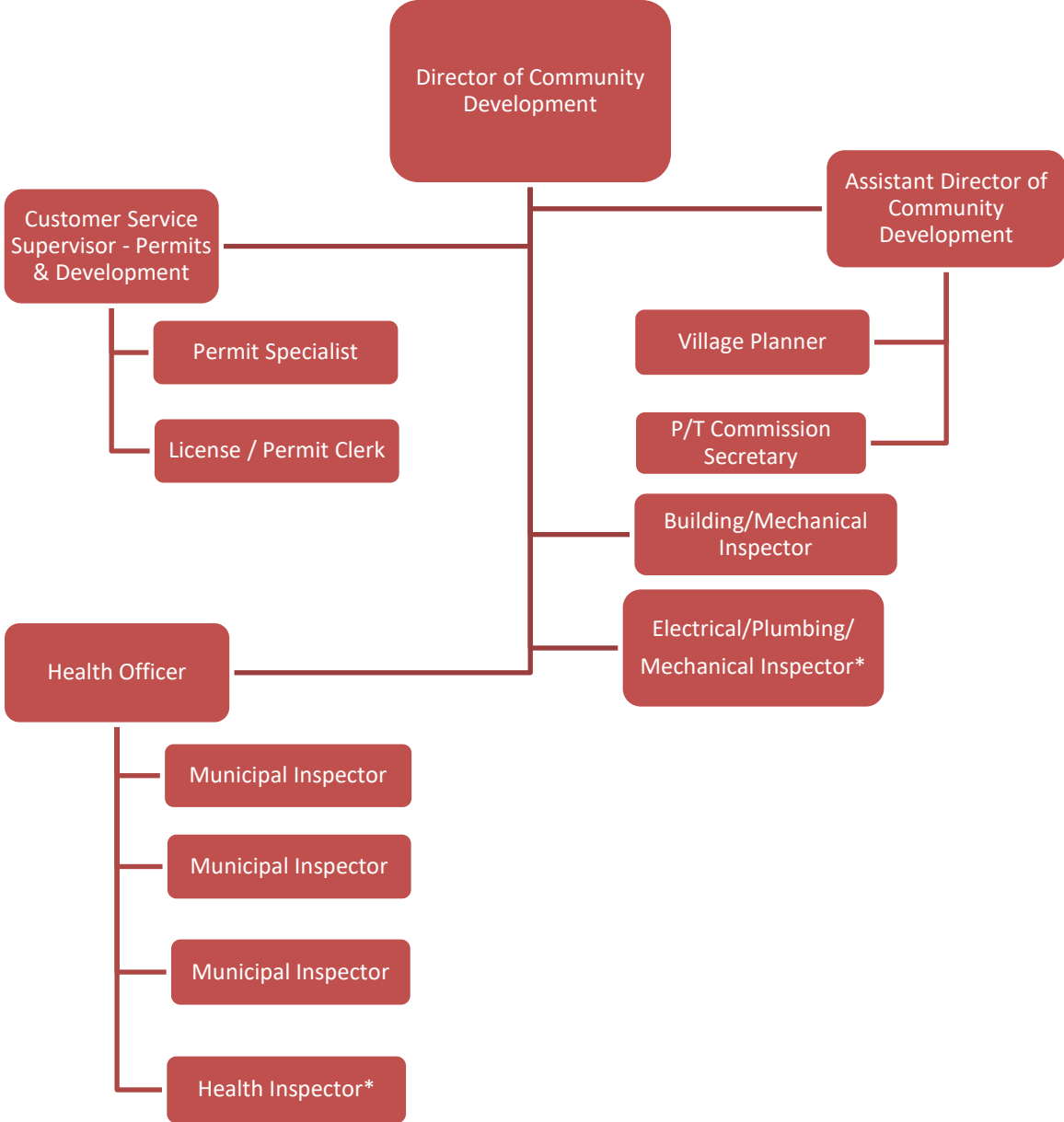
## Community Development

Community Development .....\$1,870,455



\* 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, 2022



\* 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.

### 2021 ACCOMPLISHMENTS

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

- ⊗ Coordinated with Finance and Information Technology Departments to prepare final recommendation for the purchase of permit management software for FY2022.

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

- ⊗ Coordinated with a new multi-family residential development project to connect to existing pedestrian sidewalk route along Wheeling Road, and incorporate public amenities within the development.

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

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

**STATED GOAL: Pursue consistent code enforcement**

- ⊗ Revised internal procedures of the Business License Application review process to identify properties with property maintenance deficiencies as an additional measure of enforcing property maintenance and appearance standards.

### 2022 OBJECTIVES/GOALS

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

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

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

- ⊗ 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**

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

**IDENTIFIED GOAL: Encourage additional move-up housing opportunities**

- Identify opportunities to encourage development of additional housing types to expand the available housing in the Village.

**IDENTIFIED GOAL: Pursue consistent code enforcement**

- Work with other departments to modify conflicting code requirements to aid in clear compliance and consistent enforcement.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2021	Actual 2020	Actual 2019
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	7	!	6.99
Business Days Between Code Violation Recognition & Resolution	5	7	!	4.8

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

! Incomplete data due to Covid-19.

AUTHORIZED PERSONNEL	FY 2022	FY 2021	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/Mechanical Inspector	1	1	---
Building Inspector	0	1	-1
Municipal Inspector	3	3	---
Health Officer	1	1	---
Permit Specialist	1	1	---
License/Permit Clerk	1	1	---
<b>TOTAL FULL-TIME</b>	<b>11</b>	<b>12</b>	<b>-1</b>
Seasonal Code Enforcement Officer	0	1	-1
Permit Clerk	0	0	---
Commission Secretary	1	1	---
<b>TOTAL PART-TIME</b>	<b>1</b>	<b>2</b>	<b>-1</b>

**FY 2022 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1300	5101	LONGEVITY	5,335	2,082	1,800	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	55	1,056	0	UNFORESEEN CALL-BACK AND (CD) SPECIAL ACTIVITY COVERAGE	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1300	5103	SEASONAL HELP	25,041	4,243	0	SALARIES FOR SEASONAL HELP	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5104	SALARIES	949,655	917,782	1,047,647	SALARIES FOR DEPARTMENT EMPLOYEES	1,092,370
<b>TOTAL JUSTIFICATION:</b>							<b>1,092,370</b>
1300	5105	LOCAL TRAINING & MEETING	2,470	584	0	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 0 600 0 600 0 500
<b>TOTAL JUSTIFICATION:</b>							<b>1,800</b>
1300	5106	UNIFORM ALLOWANCE	382	591	867	CLOTHING FOR FIELD PERSONNEL	400
<b>TOTAL JUSTIFICATION:</b>							<b>400</b>
1300	5108	EMPLOYER CONTRIBUTIONS	160,983	177,518	203,970	IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DIVISION	0

**FY 2022 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1300	5108	EMPLOYER CONTRIBUTIONS	160,983 ...	177,518 ...	203,970 ...	EMPLOYEES	190,670
<b>TOTAL JUSTIFICATION:</b>							<b>190,670</b>
1300	5111	UNEMPLOYMENT COMPENSATION	972	16,256	-6,628	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	28,236	0	0	SLDPA RETIREE CONTRIBUTION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1300	5116	SICK LEAVE ANNUAL BUY BACK	1,393	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	675
<b>TOTAL JUSTIFICATION:</b>							<b>675</b>
1300	5201	ADVERTISING & PUBLISHING	1,154	1,065	1,734	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	444	212	1,621	REGISTRATION, PER DIEM, TRAVEL & TRANSPORTATION: BUILDING DIVISION UNIVERSITY OF WISCONSIN MADISON HEALTH DIVISION MILWAUKEE ENVIRONMENTAL HEALTH ASSOCIATION (IEHA) ANNUAL EDUCATIONAL CONFERENCE PLANNING DIVISION AMERICAN PLANNING ASSOCIATION (APA)	0 0 1,350 0 0 380 0 0

**FY 2022 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1300	5205	MULTIPLE DAY TRAINING...	444 ...	212 ...	1,621 ...	NATIONAL CONFERENCE (2) AMERICAN PLANNING ASSOCIATION (APA) STATE CONFERENCE (2)	0 0 550
<b>TOTAL JUSTIFICATION:</b>							<b>2,280</b>
1300	5206	CONSULTING SERVICES	17,628	1,063	7,400	STRUCTURAL REVIEW CONSULTING SERVICES TITLE SEARCHES FOR CODE ENFORCEMENT PREPARATION OF PLATS MISC CONSULTING SERVICES	2,500 2,500 5,000 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>20,000</b>
1300	5207	IS SERV & MAINT AGREEMEN	12,802	14,019	16,569	PENTAMATION SOFTWARE/APPLICATION MAINTENANCE PAPERVISION ANNUAL SUPPORT SIDWELL ON-LINE/ONE (1) LICENSE/ONE PAPER COPY BLUEBEAM (2 ENTERPRISE LICENSES & MAINTENANCE)	12,000 800 300 220
<b>TOTAL JUSTIFICATION:</b>							<b>13,320</b>
1300	5210	EXTERMINATION SERVICE	6,505	6,680	0		
<b>TOTAL JUSTIFICATION:</b>							
1300	5212	EMPLOYEE HEALTH INSURAN	139,828	139,615	157,290	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 156,980
<b>TOTAL JUSTIFICATION:</b>							<b>156,980</b>
1300	5213	GEN LIABILITY INSURANCE	88,200	96,235	112,560	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 161,380
<b>TOTAL JUSTIFICATION:</b>							<b>161,380</b>

**FY 2022 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1300	5220	MAINT OFF/SPEC EQUIPMEN	3,240	2,494	3,474	MISCELLANEOUS EQUIPMENT MAINTENANCE/REPAIRS	1,600
						RICOH MAINTENANCE	2,400
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
1300	5222	MEMBERSHIP DUES	2,421	2,178	2,242	BUILDING DIVISION	0
						NORTHWEST BUILDING OFFICIALS AND CODE ADMINISTRATORS (NWBOCA)	0
						INTERNATIONAL CODE COUNCIL (ICC)	50
						HEALTH DIVISION	150
						ILLINOIS ENVIRONMENTAL HEALTH ASSOCIATION (2@ \$55)	0
						LICENSED ENVIRONMENTAL HEALTH PRACTITIONER (LEHP)	110
						RECERTIFICATION (2 @ \$155) NEXT RENEW 2022	0
						ILLINOIS ASSOCIATION OF CODE ENFORCERS (4 @ \$40)	310
						PLANNING DIVISION	160
						AMERICAN PLANNING ASSOCIATION (2 PLANNERS)	0
						(COMMISSION)	0
						SUPPORT STAFF	1,400
						NOTARY RENEWAL - NEXT RENEWALS (1 IN 2022)	600
							0
							55
<b>TOTAL JUSTIFICATION:</b>							<b>2,835</b>
1300	5228	PRINTING & BINDING	6,178	5,021	4,450	PRINTING OF INSPECTION FORMS	2,500
						PRINTING OF MISCELLANEOUS DEPARTMENT FORMS	1,500
						BUSINESS LICENSE FORMS	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
1300	5236	CREDIT CARD FEES	3,833	3,285	4,161	CREDIT CARD PROCESSING FEES (\$300 PER MONTH)	3,600

**FY 2022 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 3,600</b>
1300	5242	RETIREE HEALTH INSURANC	23,182	23,460	40,334	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES.	24,945
							<b>TOTAL JUSTIFICATION: 24,945</b>
1300	5244	DUPLICATION SERVICES	1,951	4,324	4,514	SCANNING OF DEPARTMENTAL FILES/RECORDS	3,000
							<b>TOTAL JUSTIFICATION: 3,000</b>
1300	5248	FINGER PRINTING FEES	763	1,102	1,045	FINGER PRINTING FEES	800
							<b>TOTAL JUSTIFICATION: 800</b>
1300	5299	MISC CONTRACTUAL SERVIC	147,731	210,224	202,280	HEALTH INSPECTION PROFESSIONALS	0
						FDA CODE INSPECTIONS - HEALTH/RESTAURANTS	44,000
						THIRD PARTY INSPECTIONS & PLAN REVIEWS (B&F) - \$40K IS	100,000
						BUDGETED IN 4100-5299	0
						NOTE: A PORTION OF THESE FEES ARE REIMBURSED BY	0
						BY APPLICANT	0
						ELEVATOR INSPECTION SERVICES	300
							<b>TOTAL JUSTIFICATION: 144,300</b>
1300	5301	AUTO PETROL PRODUCTS	3,425	3,043	4,754	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	3,500
						FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0
						INCLUDES STANDBY GENERATORS.	0
							<b>TOTAL JUSTIFICATION: 3,500</b>
1300	5302	BOOKS & SUBSCRIPTIONS	1,288	937	510	BUILDING DIVISION	0
						CODE BOOK & COMMENTARY	250
						CODE ENFORCEMENT	0

**FY 2022 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1300	5302	BOOKS & SUBSCRIPTIONS...	1,288	937	510	FORECLOSURE REPORT SUBSCRIPTION HEALTH DIVISION MISCELLANEOUS PLANNING DIVISION MISC. ICC, PLANNING & ZONING PUBLICATIONS JOURNAL OF THE AMERICAN PLANNING ASSOCIATION	0 0 150 0 200 0
<b>TOTAL JUSTIFICATION:</b>							<b>600</b>
1300	5306	HEALTH TEST SUPPLIES	0	161	45	FOR ROUTINE, SPECIAL AND EMERGENCY LAB TESTS	250
<b>TOTAL JUSTIFICATION:</b>							<b>250</b>
1300	5310	VEHICLE MAINTENANCE	2,883	3,244	4,308	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS, CAR WASHES AND FIRE EXTINGUISHER SERVICE	0 0 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
1300	5313	IS MISC EQPT & SUPPLIES	9,365	6,420	6,676	(1) REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS (3) DESKTOP SCANNERS CELL PHONE REPLACEMENT FOR STAFF DIGITAL PLAN REVIEW TABLE - EXPANDED LEVEL REQUEST APPROVED BY VM	1,750 1,200 50 0 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>13,000</b>
1300	5315	SMALL TOOLS & EQUIPMENT	449	8,210	40	INSPECTION EQUIPMENT THERMOMETERS & SAMPLING EQUIPMENT MISCELLANEOUS TOOLS CD COUNTER PERMANENT PROTECTIVE SHIELD	250 250 700 5,000

**FY 2022 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 6,200</b>
1300	5317	MISC OPERATING SUPPLIES	4,209	2,484	2,139	MISCELLANEOUS EQUIPMENT & SUPPLIES PLAN COMMISSION SUPPLIES	3,750 250
							<b>TOTAL JUSTIFICATION: 4,000</b>
1300	5318	OFFICE SUPPLIES	2,586	3,800	2,631	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	750	229	30	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>

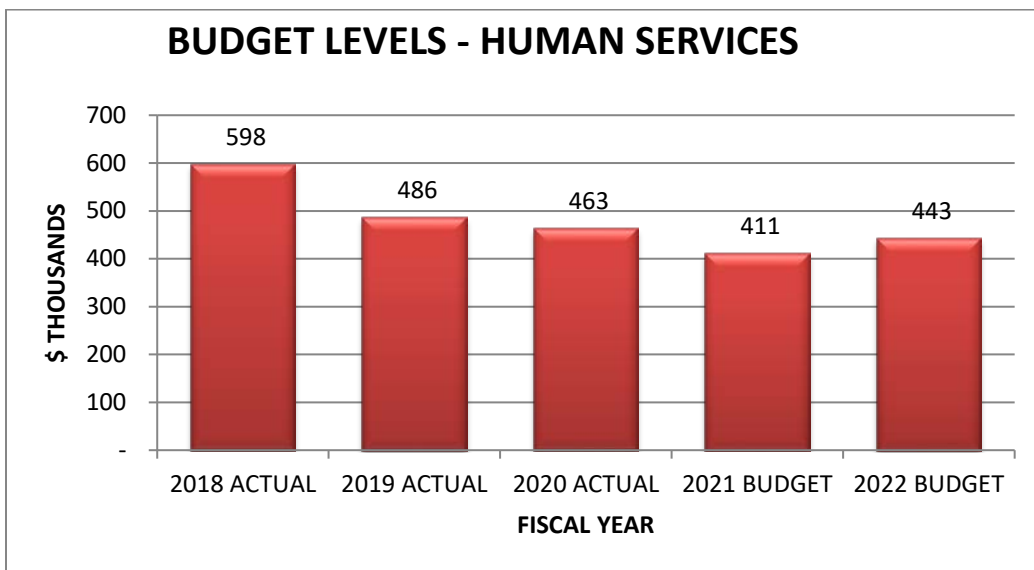
**FY 2022 BUDGET WORKSHEET  
COMMUNITY DEVELOPMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
			1,655,338	1,659,619	1,828,466		1,870,455

## GENERAL FUND

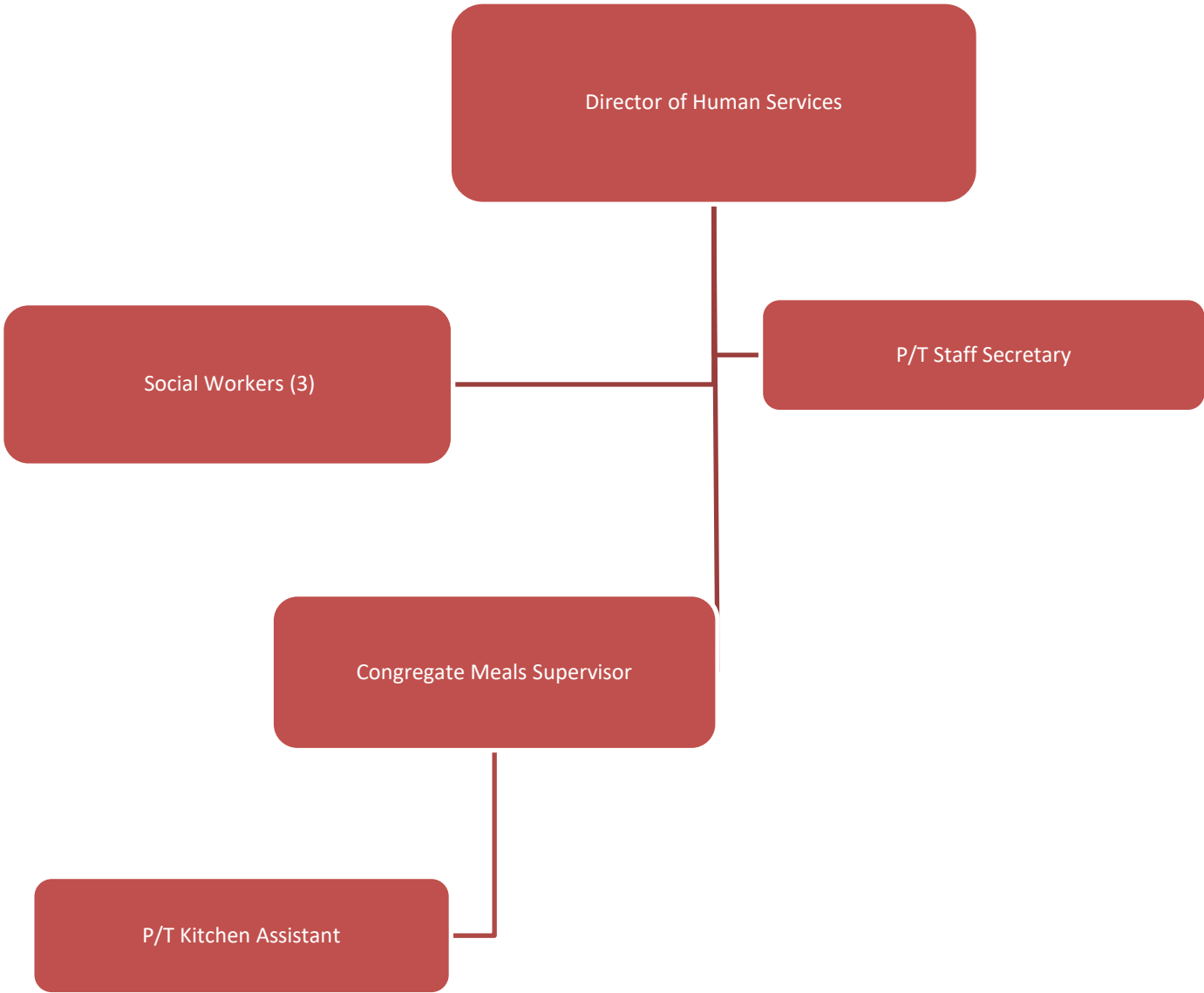
### Human Services Department

Social Services.....\$443,159



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

Village of Wheeling  
Human Services Department  
January 1, 2022





## 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.

### 2021 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.

### 2022 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 2021	Actual 2020	Actual 2019
Stated Goal: <b>Foster effective &amp; cooperative relationships with community stakeholders</b> Type of Measure: <b>Effectiveness</b>				
Number of Social Services Clients Returning for Services within current year	<10%	10%	9.6%	11%
Number of Meals served through the Congregate Dining Program	6,000	15,418	13,549*	7,132
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	250	307	277

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

AUTHORIZED PERSONNEL	FY 2022	FY 2021	Increase/Decrease
Director of Human Services	1	1	-
Social Worker	3	1	+2
Victims Services Coordinator	0	1	-1
Congregate Meals Site Supervisor	1	1	-
<b>TOTAL FULL-TIME</b>	<b>5</b>	<b>4</b>	<b>+1</b>
Kitchen Assistant	1	1	-
Victim Advocate	0	1	-1
Staff Secretary	1	1	-
<b>TOTAL PART-TIME</b>	<b>2</b>	<b>3</b>	<b>-1</b>

**FY 2022 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1315	5101	LONGEVITY	1,600	1,600	1,911	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.65) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	990 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>990</b>
1315	5102	OVERTIME	341	582	2,395	OVERTIME FOR SOCIAL WORKERS	1,700
<b>TOTAL JUSTIFICATION:</b>							<b>1,700</b>
1315	5104	SALARIES	267,133	256,938	196,174	SALARIES FOR ALL DIVISION EMPLOYEES (VICTIMS SERVICES COORDINATOR'S SALARY BUDGETED IN THE GRANT FUND)	0 0 236,790
<b>TOTAL JUSTIFICATION:</b>							<b>236,790</b>
1315	5105	LOCAL TRAINING & MEETING	578	0	1,446	TRAINING FOR CONTINUING EDUCATION EG DOMESTIC VIOLENCE SUICIDE ASSESSMENT, MENTAL HEALTH ASSESSMENT ETC. TRAINING FOR NEW STAFF AND CERTIFICATION PREPARATION	2,000 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1315	5108	EMPLOYER CONTRIBUTIONS	48,273	55,208	49,300	IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DIVISION EMPLOYEES	0 42,145
<b>TOTAL JUSTIFICATION:</b>							<b>42,145</b>
1315	5111	UNEMPLOYMENT COMPENSATION	0	0	7,751	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1315	5113	TUITION REIMBURSEMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							

**FY 2022 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1315	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	320
<b>TOTAL JUSTIFICATION:</b>							<b>320</b>
1315	5205	MULTIPLE DAY TRAINING	1,575	317	1,325	NATIONAL ORGANIZATION FOR VICTIM ASSISTANCE CONFERENCE LODGING, AIRFARE, PER DIEM	500 3,000
						NATIONAL ASSOCIATION OF SOCIAL WORKERS NATIONAL CONF WASHINGTON D.C. LODGING, AIRFARE, PER DIEM	450 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,950</b>
1315	5212	EMPLOYEE HEALTH INSURAN	43,524	22,881	10,569	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 5,930
<b>TOTAL JUSTIFICATION:</b>							<b>5,930</b>
1315	5213	GEN LIABILITY INSURANCE	3,050	3,440	4,020	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 5,760
<b>TOTAL JUSTIFICATION:</b>							<b>5,760</b>
1315	5220	MAINT OFF/SPEC EQUIPMEN	4,184	1,408	1,625	MYSENIOR CENTER PROGRAM - USED FOR CONGREGATE DINING LUNCHEON PROGRAM (MOVED TO ACCT 5299)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1315	5222	MEMBERSHIP DUES	879	583	628	ASSOCIATION OF POLICE SOCIAL WORKERS ANNUAL MEMBERSHIP 4 STAFF MEMBERS NATIONAL ASSOCIATION OF SOCIAL WORKERS ANNUAL MEMBERS NATIONAL ORGANIZATION OF VICTIM ADVOCATES SAM'S CLUB MEMBERSHIP	0 160 225 150 50
<b>TOTAL JUSTIFICATION:</b>							<b>585</b>

**FY 2022 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1315	5227	POSTAGE	150	57	0	POSTAGE CONGREGATE DINING MENU POSTAGE	500 500
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1315	5228	PRINTING & BINDING	1,016	470	335	BUSINESS CARDS, STATIONARY, ENVELOPES, BROCHURES, ETC. BROCHURE PRINTING	1,200 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1315	5232	RENTAL AGREEMENTS	6,000	3,000	0		
<b>TOTAL JUSTIFICATION:</b>							
1315	5236	CREDIT CARD FEES	92	409	464	CREDIT CARD FEES FOR SENIOR CONGREGATE DINING DONATIONS	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1315	5297	PROGRAMS/ACTIVITIES EXP	7,566	2,528	6,034	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:</b>							<b>7,500</b>
1315	5299	MISC CONTRACTUAL SERVIC	6,325	25,376	0	SOCIAL SERVICE DATABASE UPDATE MYSENIOR CENTER PROGRAM - USED FOR CONGREGATE DINING LUNCHEON PROGRAM (MOVED FROM ACCT 5220) JOTFORMS	2,500 0 1,300 190
<b>TOTAL JUSTIFICATION:</b>							<b>3,990</b>
1315	5301	AUTO PETROL PRODUCTS	50	26	52	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BREAK FLUID, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	200 0

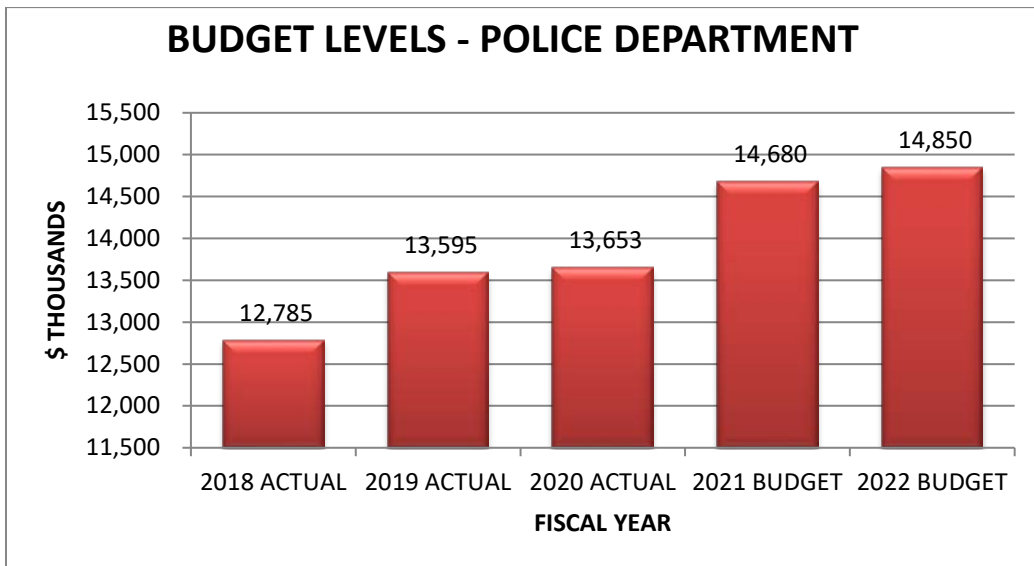
**FY 2022 BUDGET WORKSHEET  
SOCIAL SERVICES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1315	5310	VEHICLE MAINTENANCE	6	164	184	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	300 0
<b>TOTAL JUSTIFICATION:</b>							<b>300</b>
1315	5313	IS MISC EQPT & SUPPLIES	2,511	4,920	3,623	CELL PHONE REPLACEMENT FOR STAFF (1) COMPUTER REPLACEMENT TO MEET MINIMUM VILLAGE SPECS	500 1,750
<b>TOTAL JUSTIFICATION:</b>							<b>2,250</b>
1315	5317	MISC OPERATING SUPPLIES	4,169	7,358	8,501	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	1,947	1,492	1,218	MISC OFFICE SUPPLIES	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
1315	5855	TRANSFER TO GRANT FUND	85,241	74,326	104,619	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 52,381 0 66,668
<b>TOTAL JUSTIFICATION:</b>							<b>119,049</b>
			486,211	463,084	402,174		443,159

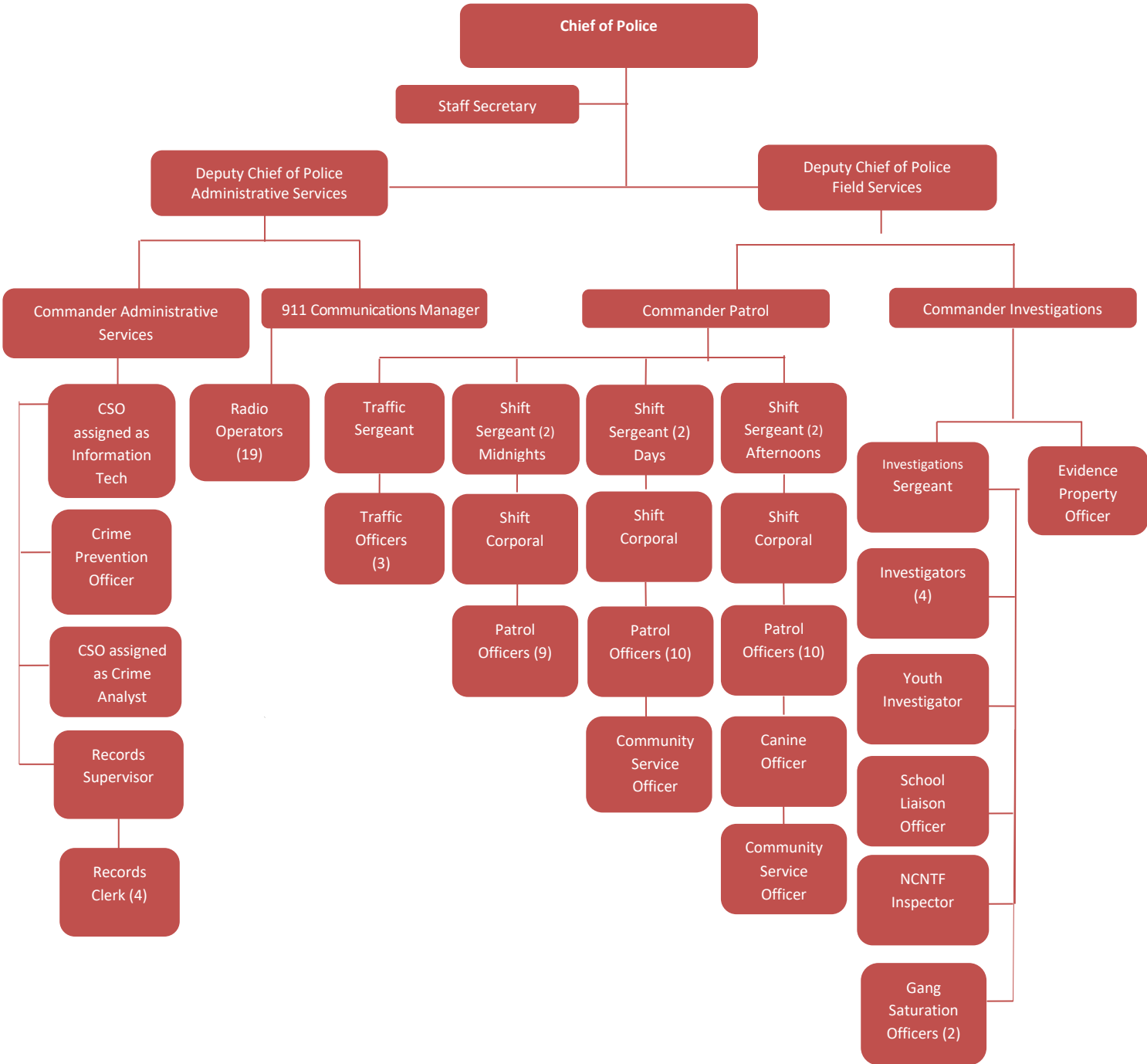
## GENERAL FUND

### Police Department

Police Department.....	\$13,554,470
Police Department Telecommunicators.....	\$1,295,053
<b>TOTAL.....</b>	<b>\$14,849,523</b>



# Village of Wheeling Police Department January 1, 2022



## Police Department

**Department Description:** The Wheeling Police Department has 90 full-time equivalent employees, including 60 sworn officers and 31 civilian employees, and includes a multi-jurisdictional, state of the art, 911 Communications center. Responsibilities range from field activities, such as Patrol, Traffic, and Investigations, to various support functions, such as Records, Communications, and Crime Prevention. The department's philosophy is to build partnerships with the community to deal with crime, the fear of crime, and to enhance the quality of life for the residents of the Village of Wheeling.

### 2021 ACCOMPLISHMENTS

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

- ⊗ Coordinated with the Human Services Department staff to implement the Special Outreach and Resource (SOAR) program. The police department implemented the Return Home Safe Program. Both programs issue identification cards to vulnerable Village residents that provide emergency responders with information regarding loved ones or caretakers in times of need or distress.

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

- ⊗ Implemented the department's first Body Worn Cameras (BWC) program to protect the safety and welfare of the public and the department; provided officers with clear instruction on when and how to use them; created a policy to manage the use of the cameras consistent with the Illinois Body Worn Camera Act.

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

- ⊗ Implemented 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 various investigations, from routine cases to uncommon but serious cases that may require the assistance of the Major Case Assistance Team.

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

- ⊗ Coordinated with Fleet Services personnel to complete the installation of in-car mobile cameras and mobile data terminals fully trained officers on the use of the equipment.

### 2022 OBJECTIVE/GOALS

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

- ⊗ Increase the use of social media to provide real-time information to residents in cases of emergencies and other traffic or crime-related alerts.
- ⊗ Train supervisors to use social media consistent with department policy so time sensitive information can be sent out more efficiently.

**IDENTIFIED GOAL: Promote and encourage diversity in hiring**

- ⊗ Work with the Village’s vendor to conduct a Police Officer Entrance Exam that is constructed to develop the best pool of applicants possible.
- ⊗ Update the Police Department’s recruitment video for 2022 to highlight the diversity of the department.

**IDENTIFIED GOAL: Promote positive aesthetics and community pride by enforcing property maintenance and appearance standards that have a desired effect on property values.**

- ⊗ Continue implementing the Safe Communities Program, a state of the art crime prevention program designed to reduce crime drugs and gang activity in rental properties.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2021	Actual 2020	Actual 2019
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%	98.24%	89.2%
Total Part 1 Crime Per 1,000 of Population	N/A	N/A	12.42	12.76
Total Part 2 Crime Per 1,000 of Population	N/A	N/A	55.63	52.84
Total Crime Per 1,000 of Population All Offenses (NIBRS)	N/A	35	68	65
Avoidable Accidents & Injuries	<6	9	8	5
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.	1.68	1.85	1.80
Average Cost per Call for Service	N/A	\$473.47	\$411.38	\$431.12
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	443	290	395
Accidents/Crashes Investigated	N/A	892	971	1288
Total Calls for Service ---- Police Service	N/A	16,208	15,965	17,447
Clearance Rate; Part I Offenses Against Persons (Cases Assigned)	N/A	60%	48%	61%
Clearance Rate; Part I Offenses Against Property (Cases Assigned)	N/A	19%	44%	21%

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

AUTHORIZED PERSONNEL	FY 2022	FY 2021	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	3	4	-1
Records Supervisor	1	1	---
Records Clerk	4	4	---
Staff Secretary	1	1	---
<b>TOTAL FULL-TIME</b>	<b>91</b>	<b>92</b>	<b>-1</b>

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2100	5101	LONGEVITY	33,803	37,552	32,234	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (13)	7,800
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (15)	15,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (5)	6,500
<b>TOTAL JUSTIFICATION:</b>							<b>29,300</b>
2100	5102	OVERTIME	268,379	219,866	255,814	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)	220,000
						BICYCLE PATROL	20,500
<b>TOTAL JUSTIFICATION:</b>							<b>260,500</b>
2100	5104	SALARIES	6,968,188	7,164,505	7,303,871	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.	7,527,485
<b>TOTAL JUSTIFICATION:</b>							<b>7,527,485</b>
2100	5105	LOCAL TRAINING & MEETING	45,369	46,753	75,700	POLICE ACADEMY BASIC EXPENSES	15,000
						SCHOOL OF POLICE STAFF AND COMMAND	8,200
						SPSC PARKING \$8/DAY X 62.50 = \$500	1,000
						ADVANCED HOMICIDE INVESTIGATION - MANDATORY TRAINING	2,800
						TRAINING EQUIPMENT	2,000
						UNSCHEDULED TRAINING PROGRAMS AND SEMINARS	16,000
						(3) CRIME SCENE COURSES AT NORTHWESTERN	4,820
						(2) BLOODSTAIN COURSES AT NORTHWESTERN	3,010
						(2) NORTHWESTERN CRASH RECONSTRUCTION COURSES	2,600
						PARKING AT NORTHWESTERN TRAINING COURSES	500
						TRAINING - DEFENSIVE TACTICS.	1,000

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2100	5105	LOCAL TRAINING & MEETING	45,369 ...	46,753 ...	75,700 ...	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	900 1,000 5,700 800 120 270 700 3,600 1,800 1,500 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>75,820</b>
2100	5106	UNIFORM ALLOWANCE	91,541	56,645	76,694	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 9,740 5,000 5,000 -6,000
<b>TOTAL JUSTIFICATION:</b>							<b>63,615</b>
2100	5107	EXTRA DUTY PAY	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
2100	5108	EMPLOYER CONTRIBUTIONS	256,444	273,534	288,947	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 293,320

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 293,320</b>
2100	5109	POL/FIR PENS EMPLR CNTRE	2,562,113	2,295,083	2,650,346	VILLAGE CONTRIBUTION TO POLICE PENSION FUND (DETERMINED BY ACTUARY)	2,749,347 0
							<b>TOTAL JUSTIFICATION: 2,749,347</b>
2100	5110	COLLEGE INCENTIVE	600	500	0		
							<b>TOTAL JUSTIFICATION:</b>
2100	5111	UNEMPLOYMENT COMPENSA	0	1,936	0		
							<b>TOTAL JUSTIFICATION:</b>
2100	5112	HEALTH INSURANCE OPT OU	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
2100	5113	TUITION REIMBURSEMENT	0	0	3,058	TUITION REIMBURSEMENT	2,000
							<b>TOTAL JUSTIFICATION: 2,000</b>
2100	5115	SLDPA RETIREE CONTRIBUTI	28,098	103,141	42,760	SLDPAVEMA PAYOUTS TO FUTURE RETIREEES EXPENSED AT THE END OF THE YEAR.	0 0
							<b>TOTAL JUSTIFICATION: 0</b>
2100	5116	SICK LEAVE ANNL BUY BACK	32,577	35,829	32,049	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	34,300
							<b>TOTAL JUSTIFICATION: 34,300</b>
2100	5202	ANIMAL IMPOUND	2,440	961	2,775	ANIMAL IMPOUND	1,500

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>1,500</b>
2100	5205	MULTIPLE DAY TRAINING	15,060	2,080	5,859	ILASSOCIATION OF TRAFFIC ACCIDENT INVESTIGATORS (1) COMM ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES (CALEA) CONFERENCE (3) 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 2,500 700 2,000 4,500 5,000 0 1,000 5,000 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>30,000</b>
2100	5207	IS SERV & MAINT AGREEMEN	33,730	25,262	17,071	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) WATCHGUARD LICENSING	1,225 0 0 0 1,000 12,500 0 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>15,725</b>
2100	5209	GAS & ELECTRIC	12,688	10,039	12,303	ELECTRIC SERVICE (POLICE BUILDINGS) GAS SERVICE (POLICE BUILDINGS)	5,500 9,000

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED	
							<b>TOTAL JUSTIFICATION:</b>	<b>14,500</b>
2100	5212	EMPLOYEE HEALTH INSURAN	961,467	974,897	973,769	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 986,930	
							<b>TOTAL JUSTIFICATION:</b>	<b>986,930</b>
2100	5213	GEN LIABILITY INSURANCE	182,700	199,345	233,160	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 334,280	
							<b>TOTAL JUSTIFICATION:</b>	<b>334,280</b>
2100	5220	MAINT OFF/SPEC EQUIPMEN	15,837	17,170	17,702	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	10,900 0 0 0 2,000 6,600 6,000 3,000 3,000	
							<b>TOTAL JUSTIFICATION:</b>	<b>31,500</b>
2100	5221	MAINT RADIO EQUIPMENT	0	0	0			
							<b>TOTAL JUSTIFICATION:</b>	
2100	5222	MEMBERSHIP DUES	8,788	10,008	12,673	GREATER COOK COUNTY POLICE CAPTAINS (2) ILLINOIS ASSOCIATION OF CHIEFS OF POLICE (2) ILLINOIS CRIME PREVENTION OFFICERS ASSOCIATION (1)	600 480 35	

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2100	5222	MEMBERSHIP DUES...	8,788 ...	10,008 ...	12,673 ...	ILLINOIS POLICE ACCREDITATION COALITION	125
						INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE	1,140
						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	125
						PEER SUPPORT PROGRAM MEMBERSHIP	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>11,880</b>
2100	5228	PRINTING & BINDING	9,324	8,144	13,476	CRIME PREVENTION PROGRAMS AND MATERIALS -	3,000
						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>12,500</b>
2100	5229	PRISONER WELFARE	2,111	1,981	1,005	PRISONER MEALS & SUPPLIES	1,000

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
2100	5231	REG & SPCL AGENCY ASSES	92,704	86,331	85,602	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 APB NET - INTEL DATA BASE LEADS ON-LINE ILLINOIS LAW ENFORCEMENT ALARM SYSTEM LAW ENFORCEMENT SUPPORT OFFICE MSI ANNUAL FEE CENTRAL SQUARE ON-LINE REPORTING	6,450 3,600 4,650 53,084 3,000 3,370 1,650 650 3,789 240 900 23,000 5,390
<b>TOTAL JUSTIFICATION:</b>							<b>109,773</b>
2100	5233	RENTAL EQUIPMENT	0	0	0	RENTAL EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5236	CREDIT CARD FEES	1,626	1,604	959	CREDIT CARD PROCESSING FEES \$95 PER MONTH	1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
2100	5242	RETIREE HEALTH INSURANC	110,431	108,484	128,197	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	113,250
<b>TOTAL JUSTIFICATION:</b>							<b>113,250</b>
2100	5246	MEDICAL EXAMS	2,649	7,847	5,488	MEDICAL EXAMS	5,000

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 5,000</b>
2100	5299	MISC CONTRACTUAL SERVIC	68,365	80,530	134,146	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)	92,000 700 3,000 40,500 3,300 0 4,200
							<b>TOTAL JUSTIFICATION: 143,700</b>
2100	5301	AUTO PETROL PRODUCTS	96,268	74,249	83,843	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	100,000 0
							<b>TOTAL JUSTIFICATION: 100,000</b>
2100	5302	BOOKS & SUBSCRIPTIONS	379	378	439	MISCELLANEOUS BOOKS AND SUBSCRIPTIONS	600
							<b>TOTAL JUSTIFICATION: 600</b>
2100	5310	VEHICLE MAINTENANCE	32,743	28,092	35,802	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	55,000 0
							<b>TOTAL JUSTIFICATION: 55,000</b>
2100	5311	BLDG/GROUNDS MAINTENAN	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
2100	5313	IS MISC EQPT & SUPPLIES	14,427	24,644	63,334	ZEBRA PORTABLE PRINTERS FOR SQUADS(4) 2 LAPTOPS FOR TRAINING/INVESTIGATIONS/STAFF 10 REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS	5,500 3,700 17,500

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2100	5313	IS MISC EQPT & SUPPLIES...	14,427 ...	24,644 ...	63,334 ...	IT MISCELLANEOUS SUPPLIES FIREWALL AND ROUTER DELL SERVER/MICROSOFT SERVER 2019 LICENSE	8,000 0 12,000
<b>TOTAL JUSTIFICATION:</b>							<b>46,700</b>
2100	5315	SMALL TOOLS & EQUIPMENT	17,638	33,966	164,760	BULLETPROOF VEST (NEW-REPLACEMENT) (50% REIMB DOJ) FIVE MAG LIGHTS - \$100 EACH NO NEW REPLACEMENT TASERS FOR FY2022 BODY-WORN CAMERAS -	10,020 500 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>10,520</b>
2100	5316	RANGE SUPPLIES	25,952	26,825	19,231	SERVICE AMMUNITION TRAINING AMMUNITION TARGETS FOR DEPARTMENT QUALIFICATIONS TRAINING CLEANING EQUIPMENT/WEAPONS SIMUNITIONS AMMUNITION LESS LETHAL AMMUNITION / TASER CARTRIDGES REPLACEMENT TASER BATTERIES - 18 X \$75.00	4,000 23,000 1,000 3,000 550 3,100 1,350
<b>TOTAL JUSTIFICATION:</b>							<b>36,000</b>
2100	5317	MISC OPERATING SUPPLIES	44,375	36,276	37,870	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) MISCELLANEOUS SUPPLIES	500 100 3,500 0 500 4,000 5,000 0 8,000

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2100	5317	MISC OPERATING SUPPLIES	44,375	36,276	37,870	CITIZEN PATROL EQUIPMENT CANINE - FOOD CRIME PREVENTION PROGRAMS - NATIONAL NIGHT OUT, PACT CAMP, CITIZEN POLICE ACADEMY, MISC SUPPLIES POLICE MOUNTAIN BIKE MAINTENANCE EQUIPMENT DESK CHAIRS WATCHGUARD 4RE BATTERY BACKUP - EXPANDED LEVEL REQUEST APPROVED BY VM	550 800 7,000 0 1,000 5,000 0 6,000
<b>TOTAL JUSTIFICATION:</b>							<b>41,950</b>
2100	5318	OFFICE SUPPLIES	9,914	7,587	6,240	SUPPLIES	6,000
<b>TOTAL JUSTIFICATION:</b>							<b>6,000</b>
2100	5323	AWARDS/DECORATIONS	1,404	1,197	493	AWARDS/DECORATIONS	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
2100	5324	POLICE DUI FUND EXPENSES	1,925	4,762	3,408	POLICE DUI FUND EXPENSES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2100	5325	INVESTIGATIVE FUNDS	1,685	9,612	5,245	BODY TRANSPORT TO ME OFFICE	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
2100	5327	IS MISC SOFTWARE	2,374	7,496	6,612	COMPUTER SOFTWARE/ADDITIONAL LICENSES GEOTIME GLIMPSE ONLINE (ANNUAL) CASE GUARD/REDACTION SOFTWARE GUARDIAN PERFORMANCE MANAGEMENT TRACKING - EXPANDED LEVEL REQUEST APPROVED BY VM ANNUAL COST	2,000 1,000 3,000 0 0 2,592

**FY 2022 BUDGET WORKSHEET  
POLICE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2100	5327	IS MISC SOFTWARE...	2,374 ...	7,496 ...	6,612 ...	IMPLEMENTATION COST	908
							<b>TOTAL JUSTIFICATION: 9,500</b>
2100	5401	MOBILE EQUIPMENT	0	17,056	0	MOBILE EQUIPMENT	0
							<b>TOTAL JUSTIFICATION: 0</b>
2100	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
							<b>TOTAL JUSTIFICATION: 0</b>
2100	5707	TRANSFER TO CERF	455,240	411,660	391,300	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 395,775
							<b>TOTAL JUSTIFICATION: 395,775</b>
2100	5820	TRANSFER TO 911 FUND	0	0	0	TRANSFER TO 911 FUND FOR DISPATCHING COSTS	0
							<b>TOTAL JUSTIFICATION: 0</b>
			12,511,359	12,453,825	13,224,238		13,554,470

**FY 2022 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2110	5101	LONGEVITY	1,340	1,977	1,738	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.650) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (.660) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.0) (REMAINING 67% OF LONGEVITY CHARGED TO FUND 15)	990 660 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,650</b>
2110	5102	OVERTIME	212,646	187,116	227,215	OVERTIME FOR DIVISION EMPLOYEES	188,920
<b>TOTAL JUSTIFICATION:</b>							<b>188,920</b>
2110	5104	SALARIES	488,882	559,609	613,818	SALARIES - 19 EMPLOYEES (33% OF TOTAL)	574,460
<b>TOTAL JUSTIFICATION:</b>							<b>574,460</b>
2110	5105	LOCAL TRAINING & MEETING	2,492	4,524	9,267	LOCAL TRAINING & MEETINGS	7,950
<b>TOTAL JUSTIFICATION:</b>							<b>7,950</b>
2110	5106	UNIFORM ALLOWANCE	6,537	6,871	7,976	19 RADIO DISPATCH EMPLOYEES @ \$400.00	7,600
<b>TOTAL JUSTIFICATION:</b>							<b>7,600</b>
2110	5108	EMPLOYER CONTRIBUTIONS	93,911	121,736	134,836	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (33% OF TOTAL)	0 134,280
<b>TOTAL JUSTIFICATION:</b>							<b>134,280</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	794	1,376	1,358	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES (33% OF TOTAL)	0 1,615

**FY 2022 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>1,615</b>
2110	5205	MULTIPLE DAY TRAINING	3,490	821	6,305	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	0 3,000 0 0 2,500 0 0 1,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,300</b>
2110	5207	IS SERV & MAINT AGREEMEN	12,889	26,484	20,121	COMMUNICATIONS CENTER FIBER OPTIC CABLE FOR STARCOM COMM ROOM COPIER MAINTENANCE ATT FIBER INTERNET NICE RECORDER WARRANTY DELL SERVER AND NETWORK HARDWARE WARRANTY EXTENSION COMMUNICATION CENTER FIREWALL WARRANTY/SECURITY SERVICES RENEWAL	7,200 380 4,200 10,660 12,455 0 10,010
<b>TOTAL JUSTIFICATION:</b>							<b>44,905</b>
2110	5212	EMPLOYEE HEALTH INSURAN	70,548	75,867	73,715	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (33% OF TOTAL)	0 69,170
<b>TOTAL JUSTIFICATION:</b>							<b>69,170</b>
2110	5220	MAINT OFF/SPEC EQUIPMEN	34,932	35,907	51,508	ASTRO INFRASTRUCTURE AND IP RECORDER WARRANTY RECORDS SOFTWARE RMS-FBR MAINTENANCE AGREEMENT	37,864 15,960

**FY 2022 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 53,824</b>
2110	5221	MAINT RADIO EQUIPMENT	70,668	72,229	74,505	STARCOM 10 YEAR RADIO MAINT AGREEMENT BI-ANNUAL PM PORTABLE/MOBILE RADIOS: USER SUBSCRIPTION FEE PORTABLE/MOBILE RADIOS MISC RADIO EQUIPMENT & MOBILE RADIO PORTABLE/MOBILE RADIO EQUIPMENT	37,664 0 33,200 4,000 10,000
							<b>TOTAL JUSTIFICATION: 84,864</b>
2110	5222	MEMBERSHIP DUES	1,588	932	1,462	NATIONAL EMERGENCY NUMBER ASSOCIATION (1) ASSOC. OF PUBLIC SAFETY COMMUNICATIONS OFFICERS (20) IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (1)	150 900 200
							<b>TOTAL JUSTIFICATION: 1,250</b>
2110	5231	REG & SPCL AGENCY ASSES	4,226	4,616	0	FIRE DEPARTMENT WIRELESS DATA (MOVED TO 1600)	0
							<b>TOTAL JUSTIFICATION: 0</b>
2110	5233	RENTAL EQUIPMENT	0	0	0	RADIO ALARM EQUIPMENT FOR VILLAGE	3,120
							<b>TOTAL JUSTIFICATION: 3,120</b>
2110	5242	RETIREE HEALTH INSURANC	5,483	5,592	5,939	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	6,245
							<b>TOTAL JUSTIFICATION: 6,245</b>
2110	5299	MISC CONTRACTUAL SERVIC	0	0	1,549	TRANSLATOR SERVICES FOR 911 CALLS FOR NON-ENGLISH SPEAKING RESIDENTS	0 1,150
							<b>TOTAL JUSTIFICATION: 1,150</b>
2110	5302	BOOKS & SUBSCRIPTIONS	1,520	3,244	2,799	POLICE LEGAL SCIENCES SUBSCRIPTION	1,600

**FY 2022 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2110..	5302..	BOOKS & SUBSCRIPTIONS...	1,520 ...	3,244 ...	2,799 ...	FRONTLINE SUBSCRIPTION	1,320
<b>TOTAL JUSTIFICATION:</b>							<b>2,920</b>
2110	5313	IS MISC EQPT & SUPPLIES	7,386	5,852	5,994	(2) NEW 911 COMPUTERS MISC IS EQUIPMENT & SUPPLIES	6,000 2,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
2110	5315	SMALL TOOLS & EQUIPMENT	1,515	649	140	MISC EQUIPMENT, SMALL TOOLS, SUPPLIES	550
<b>TOTAL JUSTIFICATION:</b>							<b>550</b>
2110	5317	MISC OPERATING SUPPLIES	4,512	2,820	1,715	MISC OPERATING SUPPLIES CAMERA MONITOR W/MOUNT	1,500 1,100
<b>TOTAL JUSTIFICATION:</b>							<b>2,600</b>
2110	5318	OFFICE SUPPLIES	263	251	1,055	OFFICE SUPPLIES	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
2110	5323	AWARDS/DECORATIONS	353	639	445	AWARDS & DECORATIONS	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
2110	5327	IS MISC SOFTWARE	4,410	1,710	2,052	COMPUTER SOFTWARE FOR 911 COMPUTERS GUARDIAN PERFORMANCE MANAGEMENT TRACKING - EXPANDED LEVEL REQUEST APPROVED BY VM ANNUAL COST IMPLEMENTATION COST	1,200 0 0 1,041 364
<b>TOTAL JUSTIFICATION:</b>							<b>2,605</b>

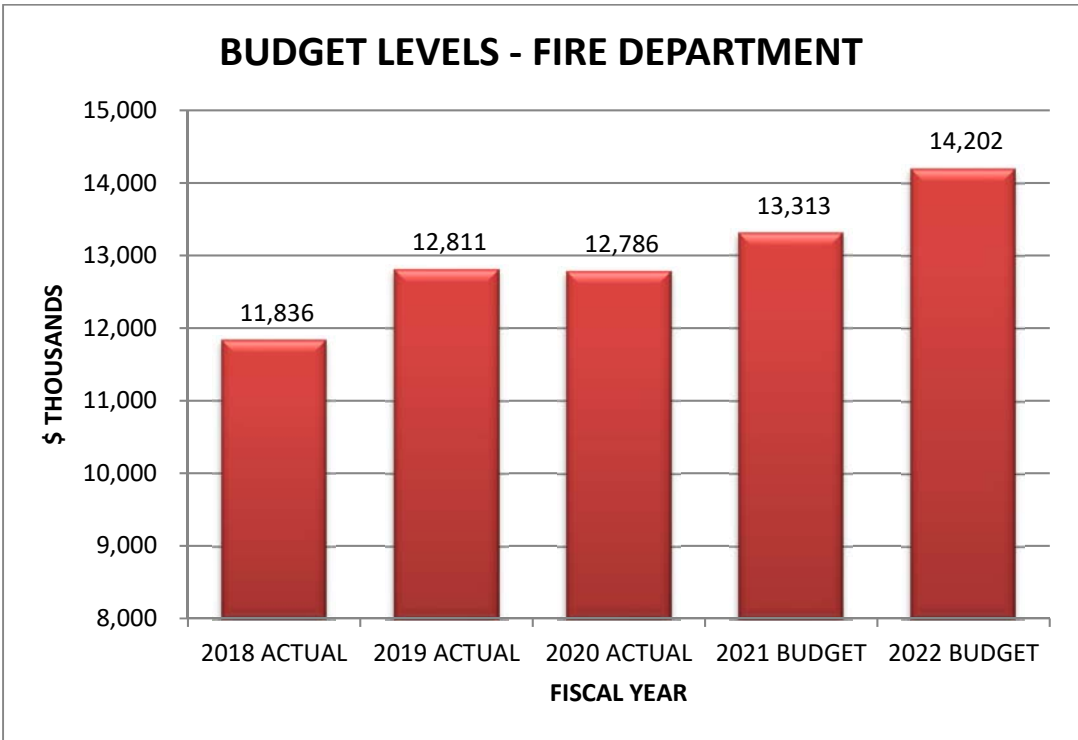
**FY 2022 BUDGET WORKSHEET  
PD - DISPATCHERS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2110	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
2110	5707	TRANSFER TO CERF	52,990	78,280	71,625	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	89,075
<b>TOTAL JUSTIFICATION:</b>							<b>89,075</b>
			1,083,375	1,199,099	1,317,137		1,295,053

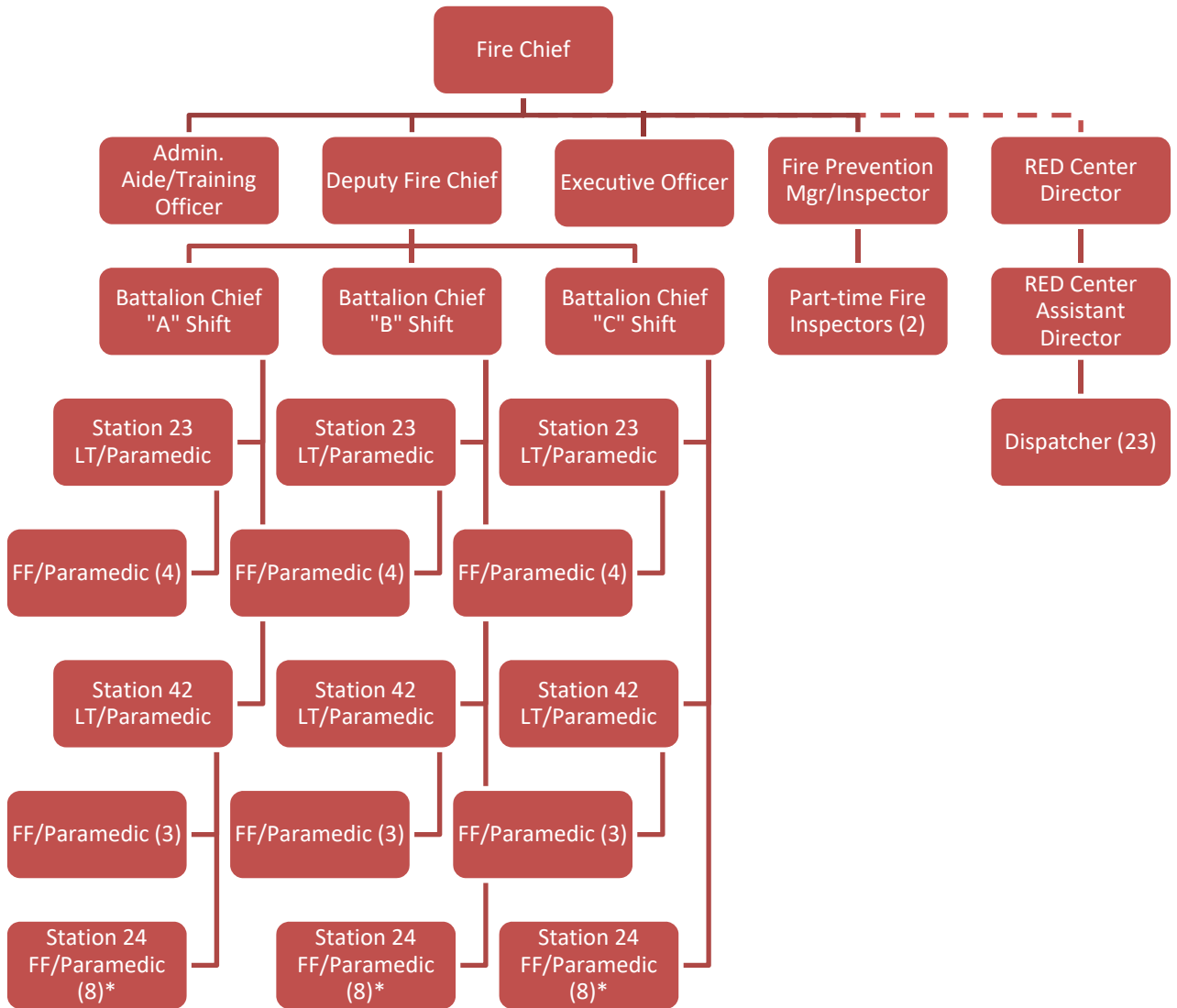
**GENERAL FUND**

**Fire Department**

Fire Department .....\$14,201,954



# Village of Wheeling Fire Department January 1, 2022



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



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

## Fire Department




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

### 2021 ACCOMPLISHMENTS




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

-  Acquired over \$60,000 of free personal protective equipment and COVID Rapid Test kits from the Cook County Department of Emergency Management to protect our first responders and Village employees from the COVID 19 Pandemic.
-  Received \$9,800 in training reimbursement funds from the Office of the State Fire Marshal.

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

-  Completed 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.
-  Automated and streamlined payroll and staff scheduling processes by transitioning from a multi-step paper based process to a consolidated computer/cloud based system.
-  Ordered a new fire engine from Pierce Manufacturing to be delivered in 2022.

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

-  Continued functional cooperation with the Prospect Heights Fire Protection District (PHFPD): The departments combined emergency response procedures, unified incident command, and enhanced emergency operations; as a result, emergency response personnel safety has improved.
-  Responded to 4,485 emergency calls for service (e.g., 3,029 EMS; 1,453 Fire) in 2021, an increase compared to 2020 (e.g., 4,205). Emergency medical calls represent 68 percent of all emergency calls.
-  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. Completed the required Emergency Action Plan and the Continuity of Operations Plan.

- ⊗ 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.

## 2022 OBJECTIVES/GOALS

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

- ⊗ Solicit grant and alternative funding for various fire department programs, including staffing, vehicles, and equipment.
- ⊗ Continue refining the cooperation program with the Prospect Heights Fire Protection District.
- ⊗ Continue to apply for training reimbursement funds through the Office of the State Fire Marshal.
- ⊗ Interface with intergovernmental partners to maximize purchase opportunities and overall cost efficiencies in 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.
- ⊗ Maintain State of Illinois Paramedic Certification with 95 percent of all paramedics receiving an average continuing education score of 85 percent or higher.
- ⊗ 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 42, 135 McHenry Road.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2021	Actual 2020	Actual 2019
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.	6:25	6:35	6:14
“Quality of Service” Survey - Rated as Acceptable	>92%	N/A	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	4,485	4,187	4,123
Total Structure, Vehicle or Other Fires		92	79	66
Total EMS/Rescue Calls	N/A	3,029	2,841	2,838
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency</b>				
Average Cost per FIRE/EMS Response	<\$2,795 (CPI Adj.)	\$3,073	\$2,972	\$2,848
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Effectiveness</b>				
Avoidable Accidents & Injuries	<5	5	4	4

AUTHORIZED PERSONNEL	FY 2022	FY 2021	Increase/Decrease
Fire Chief	1	1	---
Deputy Fire Chief	1	1	---
Battalion Chief	3	3	---
Executive Officer	1	1	---
Lieutenant/Paramedic	6	6	---
Firefighter/Paramedic	45	39	6
Fire Prevention Manager/Inspector	1	1	---
<b>TOTAL FULL-TIME</b>	<b>58</b>	<b>52</b>	<b>6</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>	<b>---</b>

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2200	5101	LONGEVITY	23,800	27,437	32,371	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (6)	3,600
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (23)	23,000
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	1,300
<b>TOTAL JUSTIFICATION:</b>							<b>27,900</b>
2200	5102	OVERTIME	850,117	672,491	1,067,240	DIVE TEAM (TRAINING/SCHOOLS)	35,027
						EMERGENCY MEDICAL SERVICES (TRAINING/SCHOOLS)	94,802
						FIRE INVESTIGATION (TRAINING/SCHOOLS)	13,543
						FIRE SUPPRESSION SERVICES (TRAINING/SCHOOLS)	48,755
						HAZARDOUS MATERIALS TEAM (TRAINING/SCHOOLS)	32,503
						HOSE MAINTENANCE/TESTING	2,955
						IT (DATA MANAGEMENT) SERVICES (TRAINING/SCHOOLS)	13,297
						PREPLANNING DEVELOPMENT/MAINTENANCE	13,543
						PUBLIC EDUCATION (SCHOOL PROGRAMS)	11,820
						PUMP TESTING (ISO REQUIREMENT)	1,846
						RADIOS (MAINTENANCE)	3,694
						SELF-CONTAINED BREATHING APPARATUS PROGRAM	5,171
						TECHNICAL RESCUE SPECIALIST (TRS) TEAM (TRAINING)	40,383
						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	10,000
						TRAINING TRAVEL TIME (ESTIMATED)	7,541
						FITNESS EQUIP OT	500
						EXPANDED LEVEL REQUEST	-200,000
<b>TOTAL JUSTIFICATION:</b>							<b>499,875</b>

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2200	5104	SALARIES	5,575,403	5,746,218	5,868,953	SALARIES FOR DEPARTMENT EMPLOYEES EXPANDED LEVEL REQUEST - 6 FIREFIGHTER/PARAMEDICS	5,937,355 486,690
<b>TOTAL JUSTIFICATION:</b>							<b>6,424,045</b>
2200	5105	LOCAL TRAINING & MEETING	41,296	28,970	36,456	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 NOTE: A PORTION OF ELIGIBLE TRAINING IS REIMBURSED BY THE STATE EXPANDED LEVEL REQUEST: 6 FIREFIGHTER/PARAMEDICS	5,370 3,400 8,000 5,500 3,000 16,900 1,000 3,500 4,100 11,200 500 0 0 24,570
<b>TOTAL JUSTIFICATION:</b>							<b>87,040</b>
2200	5106	UNIFORM ALLOWANCE	20,595	32,863	35,142	UNIFORMS FOR 56 EMPLOYEES MISCELLANEOUS ITEMS (REPLACEMENT BADGES/PATCHES, ETC.) ANNUAL CARRY-OVER (PER CONTRACT) UNIFORMS FOR REPLACEMENT FIREFIGHTER/PARAMEDIC AWARDS AND HONOR GUARD EXPANDED LEVEL REQUEST: 6 FIREFIGHTER/PARAMEDICS	28,125 2,000 3,000 3,550 3,000 9,450
<b>TOTAL JUSTIFICATION:</b>							<b>49,125</b>
2200	5108	EMPLOYER CONTRIBUTIONS	137,826	142,247	160,310	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION	0

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2200	5108	EMPLOYER CONTRIBUTIONS	137,826 ...	142,247 ...	160,310 ...	EMPLOYEES EXPANDED LEVEL REQUEST - 6 FIREFIGHTER/PARAMEDICS	146,990 7,057
<b>TOTAL JUSTIFICATION:</b>							<b>154,047</b>
2200	5109	POL/FIR PENS EMPLR CNTR	3,225,076	2,945,061	3,206,438	VILLAGE CONTRIBUTION TO FIRE PENSION FUND (DETERMINED BY ACTUARY)	2,811,089 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,811,089</b>
2200	5110	COLLEGE INCENTIVE	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
2200	5113	TUITION REIMBURSEMENT	0	1,185	531	TUITION REIMBURSEMENT (1 EMPLOYEE) - ESTIMATED	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
2200	5115	SLDPA RETIREE CONTRIBUTI	0	50,060	97,483	SLDPA PAYOUTS - RETIREE DISBURSEMENTS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
2200	5116	SICK LEAVE ANNL BUY BACK	7,917	6,038	6,801	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	5,450
<b>TOTAL JUSTIFICATION:</b>							<b>5,450</b>
2200	5205	MULTIPLE DAY TRAINING	5,732	1,115	2,222	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)	3,500 1,480 150 450 2,720 2,500 750 900

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2200	5205	MULTIPLE DAY TRAINING...	5,732 ...	1,115 ...	2,222 ...	MISCELLANEOUS TRAVEL/TRANSPORTATION/MILEAGE (EST.) TREND ADJUSTMENT	275 -3,000
<b>TOTAL JUSTIFICATION:</b>							<b>9,725</b>
2200	5207	IS SERV & MAINT AGREEMEN	34,341	30,150	31,018	IMAGE TREND FIRE INVESTIGATION MODULE ANNUAL FEE IMAGE TREND EMS AND FIRE CONTENT ANNUAL FEE IMAGE TRAND CONTINUUM IMAGE TREND ELITE CAD INTEGRATION ANNUAL FEE IMAGE TREND FIRE/EMS/CAD SOFTWARE MAINTENANCE STATE OF ILLINOIS EMS REPORT VALIDATION FEE TARGET SOLUTIONS ANNUAL ADMINISTRATIVE/MAINTENANCE FEE TARGET SOLUTIONS ANNUAL LICENSE FEE (53 EMPLOYEES) MISCELLANEOUS SOFTWARE UPDATES MOBILE EYES FIRE INSP. SOFTWARE MAINTENANCE SIERRA WIRELESS MODEMS SUPPORT-CDS TECH SUPPORT	1,500 2,378 2,000 1,639 16,211 0 395 6,065 4,000 7,500 1,050
<b>TOTAL JUSTIFICATION:</b>							<b>42,738</b>
2200	5209	GAS & ELECTRIC	4,489	3,738	7,871	ELECTRIC SERVICE (NONE) NATURAL GAS SERVICE (FS24, FS23, AND FS42)	0 9,000
<b>TOTAL JUSTIFICATION:</b>							<b>9,000</b>
2200	5211	EXTINGUISHER SERVICE	2,059	2,101	1,819	HYDROSTATIC TESTING/GENERAL SERVICE & MAINTENANCE	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
2200	5212	EMPLOYEE HEALTH INSURAN	1,042,774	1,035,253	1,075,952	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES EXPANDED LEVEL REQUEST: 6 FIREFIGHTER/PARAMEDICS EXPANDED LEVEL REQUEST: 6 FIREFIGHTER/PARAMEDICS	0 1,108,875 154,896 55

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>1,263,826</b>
2200	5213	GEN LIABILITY INSURANCE	327,600	357,450	418,080	DEPT SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 599,410
<b>TOTAL JUSTIFICATION:</b>							<b>599,410</b>
2200	5220	MAINT OFF/SPEC EQUIPMEN	53,816	53,778	75,994	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 RESCUE EQUIPMENT MAINTENANCE SELF-CONTAINED BREATHING APPARATUS MAINTENANCE TORNADO SIREN MAINTENANCE CONTRACT TRAFFIC PREEMPTION EQUIPMENT MAINTENANCE (28) FITNESS EQUIPMENT MAINTENANCE	3,000 6,404 4,621 14,750 8,230 7,100 750 3,370 9,517 5,355 12,295 950
<b>TOTAL JUSTIFICATION:</b>							<b>76,342</b>
2200	5221	MAINT RADIO EQUIPMENT	7,801	5,096	8,162	MAINTENANCE FOR RADIO EQUIPMENT MISCELLANEOUS RADIO SPARE PARTS USDD STATION ALERTING SYSTEM MAINTENANCE (24 & 42)	6,500 4,500 1,850
<b>TOTAL JUSTIFICATION:</b>							<b>12,850</b>
2200	5222	MEMBERSHIP DUES	2,406	2,436	3,169	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)	900 480 100 0

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2200	5222	MEMBERSHIP DUES...	2,406	2,436	3,169	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 SAMS CLUB	75 150 100 175 100 80 135 40 190 275 100
<b>TOTAL JUSTIFICATION:</b>							<b>2,900</b>
2200	5228	PRINTING & BINDING	1,489	0	1,017	EMERGENCY MEDICAL SERVICES PRINTING ADMN FIRE PREVENTION BUREAU BUILDING STAIRWELL/SERVICE SIGNAGE (PREPLAN) PROGRAM	500 500 450 340
<b>TOTAL JUSTIFICATION:</b>							<b>1,790</b>
2200	5231	REG & SPCL AGENCY ASSES	16,630	16,030	16,605	ST. FRANCIS EMS CONTINUING EDUCATION FEE ST. FRANCIS EMS ADMINISTRATIVE FEE CAFT MAINTENANCE ASSESSMENT FEE IDPH AMBULANCE/ENGINE REGISTRATION FEE (7) MABAS DIV. I ASSESSMENT (ADM/TRS/DIVE) METROPOLITAN EMERGENCY SUPPORT SERVICES (MESS) FEE AMERICAN HEART ASSOCIATION CPR INSTRUCTOR FEE FIRE DISPATCH RED CENTER (46.44% MOVED FROM 15)	3,600 1,250 10,000 350 6,000 600 275 188,218
<b>TOTAL JUSTIFICATION:</b>							<b>210,293</b>

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2200	5236	CREDIT CARD FEES	0	0	7		
<b>TOTAL JUSTIFICATION:</b>							
2200	5242	RETIREE HEALTH INSURANC	421,490	405,955	456,603	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	403,555
<b>TOTAL JUSTIFICATION:</b>							<b>403,555</b>
2200	5246	MEDICAL EXAMS	17,057	23,227	21,457	PERIODIC PHYSICALS (20 EMPLOYEES)	10,000
						MAINTENANCE PHYSICALS (28 EMPLOYEES)	8,400
						RETURN TO WORK PHYSICAL EXAMINATIONS - ESTIMATED	1,000
						HEPATITIS B IMMUNIZATIONS - REPLACEMENT FF/PM (3)	1,185
						PSA TEST (20)	600
						ENTRY LEVEL PHYSICALS	2,400
						COVID MEDICAL EXAMS	1,600
						EXPANDED LEVEL REQUEST: 6 FIREFIGHTER/PARAMEDICS	1,500
<b>TOTAL JUSTIFICATION:</b>							<b>26,685</b>
2200	5248	FINGER PRINTING FEES	254	0	283	NEW EMPLOYEE FINGERPRINTING (10 CANDIDATES)	350
<b>TOTAL JUSTIFICATION:</b>							<b>350</b>
2200	5299	MISC CONTRACTUAL SERVIC	487	14,662	280,236	MSDS DATABASE	700
						FOG DISINFECTION SERVICES (FIRE DEPARTMENT)	17,000
						GROUND EMERGENCY TRANSPORTATION SYSTEM (GEMT) REIMB	300,000
						NOTE: THE VILLAGE RECEIVES 100% OF GEMT REVENUE AND	0
						THEN REIMBURSES 50% TO THE STATE	0
						DIGITIZE FIRE PREVENTION BUREAU (ONE TIME EXPENSE)	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>322,700</b>
2200	5301	AUTO PETROL PRODUCTS	39,459	34,262	44,095	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	45,000

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2200	5301	AUTO PETROL PRODUCTS...	39,459 ...	34,262 ...	44,095 ...	FLUIDS, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
2200	5302	BOOKS & SUBSCRIPTIONS	5,049	3,982	-1,762	FIRE PREVENTION BUREAU (UPDATED NFPA & ICC CODE BOOKS) FIRE SUPPRESSION SERVICES (IFSTA, MAGAZINES) NFPA CODE SUBSCRIPTION (NETWORK COPY) IAFC HAZ MAT TEXT/ONLINE FIRE ENGINEERING (DIGITAL) FIRE HOUSE MAGAZINE (DIGITAL)	1,500 879 1,495 160 30 30
<b>TOTAL JUSTIFICATION:</b>							<b>4,094</b>
2200	5305	FIREFIGHTING SUPPLIES	119,200	130,245	98,823	DIVE TEAM SUPPLIES/EQUIPMENT FIRE EXTINGUISHER SUPPLIES/EQUIPMENT FIRE HOSE SUPPLIES/EQUIPMENT FIRE HYDRANT MARKING SUPPLIES/EQUIPMENT (JOINT PROG.) FIRE INVESTIGATION SUPPLIES/EQUIPMENT 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 MAKO SCBA COMPRESSOR/FILL STATION FOR STATION 23 - EXPANDED LEVEL REQUEST APPROVED BY VM	3,405 1,080 6,425 1,000 2,430 20,170 550 1,900 43,273 9,984 4,940 2,500 0 9,875 0 65,000
<b>TOTAL JUSTIFICATION:</b>							<b>172,532</b>

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2200	5310	VEHICLE MAINTENANCE	48,769	51,058	51,263	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	89,213	9,931	19,536	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 TURNOUT GEAR WASHER EXTRACTOR	6,500 10,000 2,500 300 60 1,200 800 10,000 6,000
<b>TOTAL JUSTIFICATION:</b>							<b>37,360</b>
2200	5312	MEDICAL SUPPLIES	19,714	98,442	44,238	REPLACEMENT OF EXPENDABLE/DAMAGED MEDICAL SUPPLIES (NOTE: INCLUDES NON-REIMBURSED MEDICATIONS & INFECTIOUS DISEASE CONTAINMENT SUPPLIES) VILLAGE WIDE	28,000 0 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>48,000</b>
2200	5313	IS MISC EQPT & SUPPLIES	22,693	32,249	32,110	REPLACEMENT COMPUTERS TO MEET MINIMUM VILLAGE SPECS (7) REPLACEMENT DESKTOP LASER PRINTERS (1) REPLACEMENT EMS RUGGED LAPTOP COMPUTERS (3) REPLACEMENT MOBILE DATA TERMINAL (MDT) (3) MISC. COMPUTER HARDWARE (EX. CABLES, MEMORY, HUBS) MICROSOFT SURFACE PRO TABLETS 512 GB HD SURFACE PRO TABLETS WARRANTY AND CASE	13,825 525 11,250 11,850 2,000 0 0

**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 39,450</b>
2200	5315	SMALL TOOLS & EQUIPMENT	900	7,634	0	MISC SMALL TOOLS	1,000
							<b>TOTAL JUSTIFICATION: 1,000</b>
2200	5317	MISC OPERATING SUPPLIES	6,738	6,755	7,701	INCIDENTALS (RETIREMENTS, PROMOTIONS, SUPPLIES)	1,000
						LAUNDRY SUPPLIES/EQUIPMENT	1,500
						REPLACEMENT MATTRESSES	1,665
						KNOX BOXES (RESIDENTIAL PROGRAM)(FIRE PREVENTION)	500
						REPLACEMENT KITCHEN SUPPLIES	500
							<b>TOTAL JUSTIFICATION: 5,165</b>
2200	5318	OFFICE SUPPLIES	5,013	4,943	6,541	GENERAL OFFICE SUPPLIES	2,000
						PRINTER SUPPLIES (LASER & INK JET)	2,000
							<b>TOTAL JUSTIFICATION: 4,000</b>
2200	5319	PROTECTIVE CLOTHING/SUP	41,182	42,511	39,802	REPLACEMENT TURNOUT CLOTHING (FIRE SUPPRESSION)	26,325
						TURNOUT CLOTHING (FIRE SUPPRESSION) - 1 NEW EMP.	2,925
						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

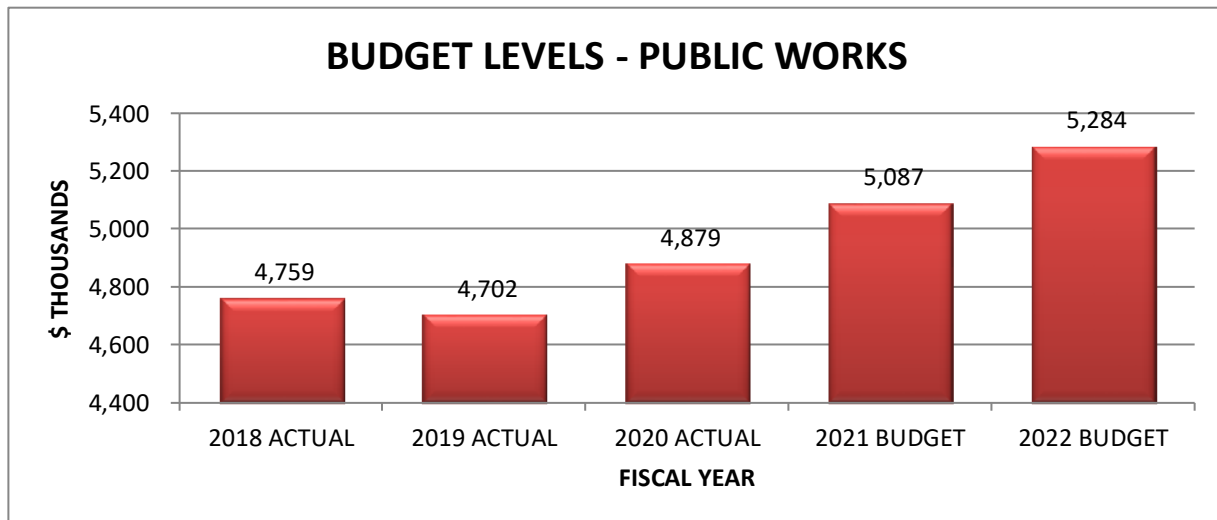
**FY 2022 BUDGET WORKSHEET  
FIRE DEPARTMENT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
2200	5319	PROTECTIVE CLOTHING/SUP	41,182 ...	42,511 ...	39,802 ...	INTEGRATED PERSONAL ESCAPE ROPE SYSTEM - 1 NEW EMP. REPLACEMENT BALLISTIC VESTS (FIRE SUPPRESSION) BALLISTIC HELMETS REPLACEMENT FIREFIGHTING HOODS EXPANDED LEVEL REQUEST: 6 FIREFIGHTER/PARAMEDICS	310 3,000 1,725 1,425 28,458
<b>TOTAL JUSTIFICATION:</b>							<b>75,278</b>
2200	5327	IS MISC SOFTWARE	0	3,250	8,553		
<b>TOTAL JUSTIFICATION:</b>							
2200	5707	TRANSFER TO CERF	592,170	757,205	715,235	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	669,340
<b>TOTAL JUSTIFICATION:</b>							<b>669,340</b>
2200	5820	TRANSFER TO 911 FUND	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			12,810,557	12,786,026	13,978,356		14,201,954

**GENERAL FUND**

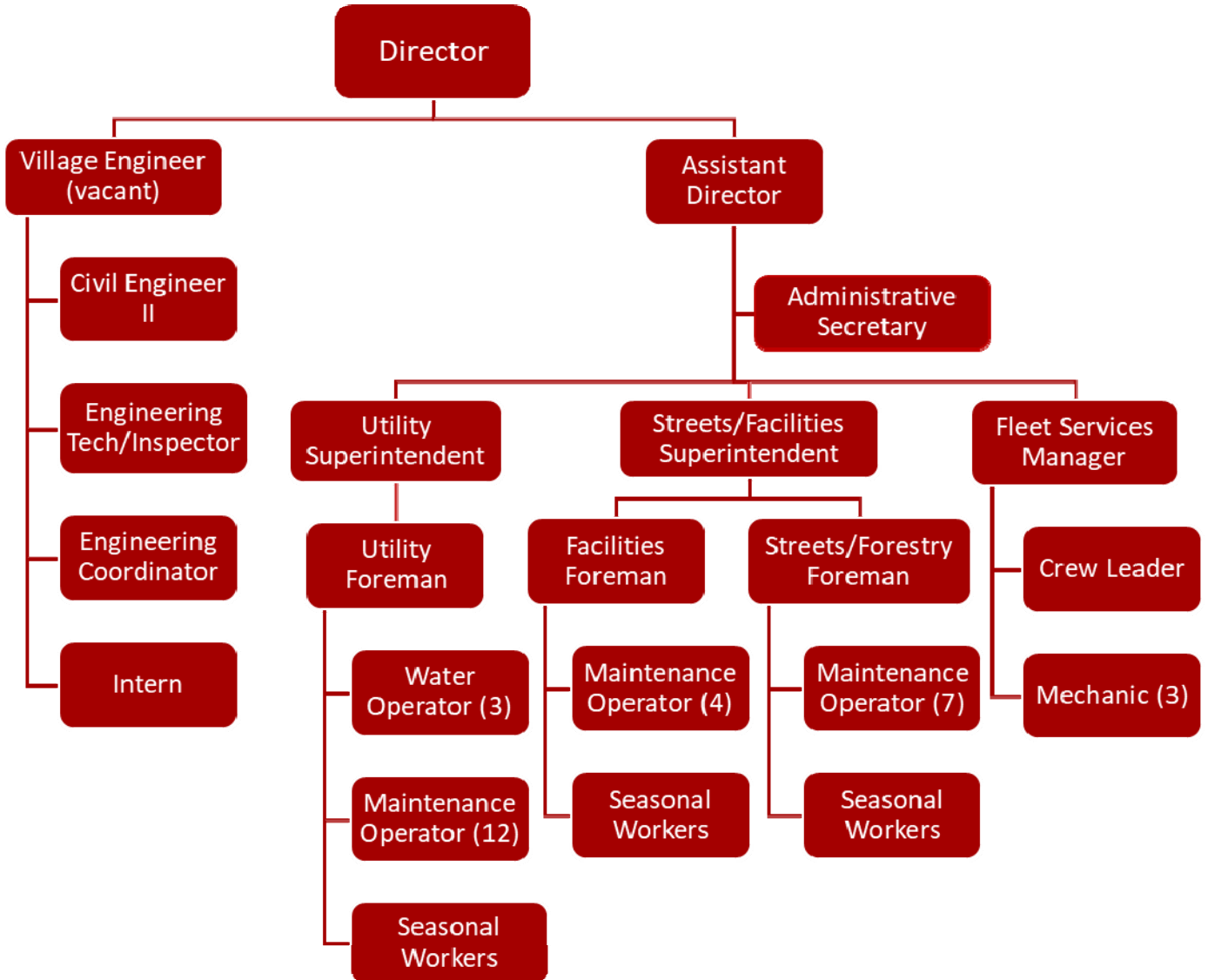
**Public Works Department**

Public Works Administration .....	\$593,055
Facilities .....	\$1,171,595
Commuter Parking .....	\$44,830
Fleet Services .....	\$804,810
Engineering/CIP .....	\$456,993
Street Division.....	\$1,168,065
Forestry Division .....	\$1,044,460
<b>TOTAL.....</b>	<b>\$5,283,808</b>



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

### Village of Wheeling Public Works Department January 1, 2022













## 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.

### 2021 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 2021, spent approximately \$12.1 million of a \$17.8 million budget.
-  Supervised the rehabilitation of emergency backup Well #5 at Elevated Tank 3 and High Service Pump #4 at Reservoir #2 to ensure continued effectiveness and efficiency.
-  Oversaw the Sanitary Sewer Lining Program, consisting of approximately 4,400 linear feet of sanitary sewer at Longacre, Bridle Trail, and Walnut Avenue.
-  Managed the Wolf Road Reconstruction Project water main and fire hydrant relocation, as well as the storm sewer installation with IDOT.
-  Oversaw contractual roof replacements at South Receiving Station and Metra Station as well as repairs necessary at other Village owned facilities.
-  Outfitted five SUVs for the Police Department, and placed four pick-up trucks and one dump truck in service for Public Works.
-  Set-up three retired patrol vehicles for use by Community Development and one for use by Engineering by removing all Police equipment, graphics and vehicle wrap, and installed amber warning lights, center console and graphics.
-  Facilitated continued participation in the GovDeals Surplus Vehicle and Equipment Auction.
-  Oversaw the replacement of fuel pumps and terminals at the Public Works fuel island.
-  Installed new computer and WatchGuard camera system in 13 squad cars; outfitted one Toyota Tundra for the Police Department, and assisted the Fire Department prepare specifications for a new fire engine.

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

-  Managed the construction activities of the Street Improvement Project, including approximately 16,526 lineal feet of improvements in various locations, including Dunhurst and Longtree subdivisions, Willow Road, Diens Drive, Allendale and Quail Hollow.

- ⊗ Supervised the Sanitary Sewer Evaluation Service (SSES) Program that identifies sources of inflow/infiltration through manhole inspections, smoke testing and sewer televising. In 2021, the department supervised the inspection of over 151 manholes and smoke testing of 34,033 feet of sewer, and televised in-house performed approximately 21,800 linear feet of sewer.
- ⊗ Managed the construction activities of the Water Main Project, including 5,000 lineal feet of water main replacement on Noel Avenue, Alice Street, Willis Avenue and Gilman Avenue.

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

- ⊗ Replaced 76 regulatory and identification street signs as part of an annual replacement program, while eliminating approximately five unnecessary roadway signs and posts.
- ⊗ Repaired 45 streetlights, 8 street signs, and collected 64 bags of litter on right-of-ways.
- ⊗ Upgraded 39 exterior light fixtures to LED at municipal facilities, including in-ground and parking lot lighting.
- ⊗ Supervised the contractual planting of 65 parkway trees.
- ⊗ Managed trimming work on 1,382 parkway trees (1,241 contractually and 141 in-house), and removed 188 diseased or dying parkway trees (127 contractually and 61 in-house).
- ⊗ Purchased approximately 449,980 pounds of asphalt to accomplish substantial street repairs and to repair 1,554 potholes in-house.
- ⊗ Performed in-house concrete repairs utilizing 85.5 yards of concrete to replace or repair 3,700 square feet of flat work and 114 linear feet of curb.
- ⊗ Supervised sandblasting and painting of approximately 200 fire hydrants, including re-taping, re-numbering, and installing new marking flags after contractor completed work.
- ⊗ Performed project management on the Lake Cook Road Improvements that includes lighting, sound wall construction, utility relocation, and median landscaping.
- ⊗ Oversaw the Streetlight Replacement Program that replaced concrete light poles in the Picardy/Meyerson, Mayer and Strong subdivisions.

**2022 OBJECTIVES/GOALS**

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

- ⊗ Oversee the Fletcher Sanitary Lift Station rehabilitation project consisting of a new control panel, concrete pad, pumps, controller and floats.
- ⊗ Obtain engineering services to design the 2023 water main project in Lakeside Villas in addition to designing a possible water main interconnect with Prospect Heights.
- ⊗ Purchase and replace (in-house) Sensus OMNI water meter registers and measuring chambers that are nearing their ten-year life cycle.

- ⊗ Administer the demolition of the Collins building.
- ⊗ Oversee the replacement of an underground fuel storage tank at North Receiving Station.
- ⊗ Outfit seven SUVs for the Police Department and one SUV for the Fire Department, and place five trucks in service for Public Works.

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

- ⊗ Obtain engineering services through the Rebuild Illinois program for Phase II Wheeling Road and Phase I for Northgate Parkway and Chaddick Drive improvement projects.
- ⊗ Applying for a Surface Transportation Program (STP) grant to improve Wheeling Road.

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

- ⊗ Continue to replace defective sidewalks to maintain safety and aesthetics.
- ⊗ Continue replacing dead/diseased parkway trees and maintain existing parkway trees.
- ⊗ Obtain planning and engineering services as part of the Buffalo Creek Streambank Stabilization project, and apply for grant funding for construction services.
- ⊗ Install two Village entrance signs along Lake Cook Road.
- ⊗ Perform maintenance of paver bricks along Milwaukee Avenue, Dundee Road, Northgate Parkway median and pocket park, Village Hall, Friendship Park and other Village locations.
- ⊗ Supervise contractual staining of approximately 4,525 linear feet of uniform fence along Elmhurst Road.

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	Target	Actual 2021	Actual 2020	Actual 2019
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Effectiveness</b>				
Avoidable Accidents and Injuries	<5	7	3	4
Stated Goal: <b>Ensure strong financial policies, practices, and public transparency</b> Type of Measure: <b>Efficiency and Output</b>				
Water Loss	<10%	4.6%	7.9%	10.7%
Average Cost to Maintain Vehicles (Per Mile)	\$1.25	\$1.26	\$1.18	\$1.09
Salt Utilized (Tons) per Snow Event	<100	40	646	1,540
Asphalt Used (Tons) for Reactive Street Maintenance (Pothole Patching)	<200	16.3	135	97.26
Concrete Poured (Cubic Yards)	>100	85.5	88	113
Stated Goal: <b>Evaluate infrastructure Projects to attract new development</b> Type of Measure: <b>Efficiency</b>				
Storm Structure Maintenance	>500	38	257	64
Stated Goal: <b>Evaluate infrastructure Projects to attract new development</b> Type of Measure: <b>Output</b>				
No. of Televised/Inspected Storm Sewer Lines (Linear Feet)	10,000	9,801	5,368	2,000
No. of Televised/Inspected Sanitary Sewer Lines (Linear Feet))	15,000	24,850	9,222	17,307
Linear Feet of Sanitary Sewer Rodding	>150,000	255,534	175,660	132,289
No. of Sanitary Sewer Complaints	<10	7	9	10

AUTHORIZED PERSONNEL	FY 2022	FY 2021	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>Engineering/CIP Division</b>			
Village Engineer	1	1	-
Civil Engineer I	0	1	-1
Civil Engineer II	1	0	1
Engineering Tech/Inspector	1	1	-
Contract Assistant	0	1	-1
Engineering Coordinator	1	0	1
<b>Division Total</b>	<b>4</b>	<b>4</b>	<b>-</b>
<b>Fleet Services Division</b>			
Fleet Services Manager	1	1	-
Crew Leader	1	0	1
Mechanic	3	4	-1
<b>Division Total – FULL-TIME</b>	<b>5</b>	<b>5</b>	<b>-</b>
Part-Time Clerk	0	1	-1
<b>Division Total – PART-TIME</b>	<b>0</b>	<b>1</b>	<b>-1</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>**Utility Division</b>			
Superintendent of Utility	1	1	-
Foreman	1	1	-
Water Operators	3	3	-
Maintenance Operators	12	13	-1
<b>Division Total</b>	<b>17</b>	<b>18</b>	<b>-</b>
<b>TOTAL PART-TIME</b>	<b>0</b>	<b>1</b>	<b>-1</b>
<b>TOTAL FULL-TIME</b>	<b>43</b>	<b>44</b>	<b>-1</b>

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

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

**FY 2022 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1500	5101	LONGEVITY	600	1,200	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	362,679	344,353	372,152	SALARIES FOR DIVISION EMPLOYEES	375,420
<b>TOTAL JUSTIFICATION:</b>							<b>375,420</b>
1500	5105	LOCAL TRAINING & MEETING	295	268	398	MISC LOCAL TRAINING AND SEMINARS	650
<b>TOTAL JUSTIFICATION:</b>							<b>650</b>
1500	5108	EMPLOYER CONTRIBUTIONS	60,681	76,444	71,063	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 64,990
<b>TOTAL JUSTIFICATION:</b>							<b>64,990</b>
1500	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1500	5115	SLDPA RETIREE CONTRIBUTIONS	0	14,503	0	SLDPA RETIREE CONTRIBUTIONS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1500	5116	SICK LEAVE ANNUAL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	525
<b>TOTAL JUSTIFICATION:</b>							<b>525</b>

**FY 2022 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1500	5205	MULTIPLE DAY TRAINING	3,432	0	4,945	AMERICAN PUBLIC WORKS ASSOCIATION (APWA) CONF & EXPO - INCL REG & TRAVEL EXPENSES (NC)	0 2,550
						IL PUBLIC EMPLOYER LABOR RELATIONS ASSOCIATION (IPELRA) CONFERENCE - INCL REG & TRAVEL EXPENSES (GALENA)	0 3,600
<b>TOTAL JUSTIFICATION:</b>							<b>6,150</b>
1500	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1500	5207	IS SERV & MAINT AGREEMEN	541	291	1,690	ASSET MANAGEMENT LICENSING - EXPANDED LEVEL REQUEST APPROVED BY VM	0 12,280
<b>TOTAL JUSTIFICATION:</b>							<b>12,280</b>
1500	5209	GAS & ELECTRIC	10,710	9,339	17,514	GAS SERVICE (PUBLIC WORKS BUILDING)	13,000
<b>TOTAL JUSTIFICATION:</b>							<b>13,000</b>
1500	5212	EMPLOYEE HEALTH INSURAN	62,202	54,524	40,680	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 40,945
<b>TOTAL JUSTIFICATION:</b>							<b>40,945</b>
1500	5213	GEN LIABILITY INSURANCE	15,300	16,695	19,530	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 27,990
<b>TOTAL JUSTIFICATION:</b>							<b>27,990</b>
1500	5220	MAINT OFF/SPEC EQUIPMEN	654	745	2,450	PHOTOCOPIER SERVICES (FOR ADMIN, ST/FAC & FLEET) PLOTTER SUPPLIES AND/OR MAINTENANCE	1,600 300
<b>TOTAL JUSTIFICATION:</b>							<b>1,900</b>

**FY 2022 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1500	5221	MAINT RADIO EQUIPMENT	0	33	0		
<b>TOTAL JUSTIFICATION:</b>							
1500	5222	MEMBERSHIP DUES	550	447	707	(2)AMERICAN PUBLIC WORKS ASSOCIATION NORTHWEST COMMUNITY CONSORTIUM ILLINOIS PUBLIC WORKS MUTUAL AID NETWORK (IPWMAN)	370 110 250
<b>TOTAL JUSTIFICATION:</b>							<b>730</b>
1500	5228	PRINTING & BINDING	141	1,118	294	SIDWELL UPDATES AMERICAN PUBLIC WORKS ASSOCIATION (APWA) ANNUAL NATIONAL PW WEEK POSTER MISC PRINTING (BUSINESS CARDS, ETC)	125 0 25 100
<b>TOTAL JUSTIFICATION:</b>							<b>250</b>
1500	5242	RETIREE HEALTH INSURANC	12,026	12,372	21,266	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	13,710
<b>TOTAL JUSTIFICATION:</b>							<b>13,710</b>
1500	5246	MEDICAL EXAMS	2,167	2,827	1,973	ANNUAL ONSITE HEARING TEST PER OSHA (ALLOCATED AMONG 2 DIVISIONS) HEP B VACCINE (PER OSHA) CDL RANDOM DRUG & ALCOHOL TESTING (PER DOT) DOT DRUG & ALCOHOL CLEARINGHOUSE QUERY RESPIRATORY EVALUATIONS (PER OSHA)	0 950 300 1,000 43 1,950
<b>TOTAL JUSTIFICATION:</b>							<b>4,243</b>
1500	5299	MISC CONTRACTUAL SERVIC	487	41,018	1,167	DEPT SHARE OF MSDS ON-LINE (SDS COMPLIANCE) ASSET MANAGEMENT IMPLEMENTATION - EXPANDED LEVEL REQUEST APPROVED BY VM	672 0 17,550

**FY 2022 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 18,222</b>
1500	5301	AUTO PETROL PRODUCTS	501	355	136	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUIDS, PROPANE & DIESEL FUEL FOR DIVISION VEHICLES.	0 500
							<b>TOTAL JUSTIFICATION: 500</b>
1500	5302	BOOKS & SUBSCRIPTIONS	0	88	325		
							<b>TOTAL JUSTIFICATION:</b>
1500	5310	VEHICLE MAINTENANCE	301	1,099	362	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 600
							<b>TOTAL JUSTIFICATION: 600</b>
1500	5313	IS MISC EQPT & SUPPLIES	1,475	2,643	9,439	(1) LAPTOP	1,750
							<b>TOTAL JUSTIFICATION: 1,750</b>
1500	5315	SMALL TOOLS & EQUIPMENT	0	7,340	0		
							<b>TOTAL JUSTIFICATION:</b>
1500	5317	MISC OPERATING SUPPLIES	3,639	3,480	5,938	SUPPLIES FOR DEPT MEETINGS, AROUND-THE-CLOCK EMERGENCY RESPONSE OPERATIONS, COMMUNICATIONS EQUIPMENT (E.G. CELL PHONES CHARGERS), ETC.	0 0 4,000
							<b>TOTAL JUSTIFICATION: 4,000</b>
1500	5318	OFFICE SUPPLIES	3,968	5,085	4,139	MISC GENERAL DEPT SUPPLIES (FILES, PENS, LABELS, ETC).	4,000
							<b>TOTAL JUSTIFICATION: 4,000</b>

**FY 2022 BUDGET WORKSHEET  
PW ADMINISTRATION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1500	5319	PROTECTIVE CLOTHING/SUP	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1500	5323	AWARDS/DECORATIONS	29	185	53	RETIREE ENGRAVED PLATES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			542,377	596,452	577,420		593,055

**FY 2022 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1220	5101	LONGEVITY	2,900	4,158	2,300	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0.5) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (2) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	300 2,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,300</b>
1220	5102	OVERTIME	18,690	10,623	28,306	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. SNOW/ICE CONTROL, EMERGENCY BLDG REPAIRS ); COMP TIME BUY BACK PER CBA	0 0 16,000
<b>TOTAL JUSTIFICATION:</b>							<b>16,000</b>
1220	5103	SEASONAL HELP	5,268	0	4,680	SEASONAL EMPLOYEE (RATE OF \$14/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
1220	5104	SALARIES	429,271	457,293	451,224	SALARIES FOR DIVISION EMPLOYEES	468,550
<b>TOTAL JUSTIFICATION:</b>							<b>468,550</b>
1220	5105	LOCAL TRAINING & MEETING	2,425	1,091	1,560	MISC SAFETY TRAINING, DIVISION RELATED SEMINARS AND CDL REIMBURSEMENTS (PER CBA) TPC ELECTRICAL/MECHANICAL/HVAC TRAINING	0 2,560 1,700
<b>TOTAL JUSTIFICATION:</b>							<b>4,260</b>
1220	5106	UNIFORM ALLOWANCE	2,473	1,738	1,908	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	78,498	94,912	93,983	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 86,245

**FY 2022 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 86,245</b>
1220	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
							<b>TOTAL JUSTIFICATION: 0</b>
1220	5115	SLDPA RETIREE CONTRIBUTION	0	20,836	0		
							<b>TOTAL JUSTIFICATION:</b>
1220	5116	SICK LEAVE ANNUAL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	830
							<b>TOTAL JUSTIFICATION: 830</b>
1220	5205	MULTIPLE DAY TRAINING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
1220	5206	CONSULTING SERVICES	6,310	0	0	ROOF CONDITION INSPECTIONS (5-YEAR PROGRAM FOR ALL FACILITIES; EXPECTED 2024)	0
							<b>TOTAL JUSTIFICATION: 0</b>
1220	5207	IS SERV & MAINT AGREEMENT	354	887	1,779	MAINT SERVICE AGREEMENT OF UPS [BATTERY BACKUP] VH , FS#24 & FS#23 HVAC CHILLER & AUTOMATION SYSTEM SOFTWARE, VH (MOVED FROM 5299) BLDG AUTOMATION SYSTEM, FD #24 (MOVED FROM 5299)	0 3,650 0 12,100 5,500
							<b>TOTAL JUSTIFICATION: 21,250</b>
1220	5208	DEBRIS DUMP CHARGES	0	0	0		

**FY 2022 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
1220	5210	EXTERMINATION SERVICE	0	0	6,015	SVCS FOR MONTHLY APPLICATIONS AT VILLAGE FACILITIES ADDTL SVCS FOR ROW PEST OR RODENT CONTROL ISSUES	6,200 800
							<b>TOTAL JUSTIFICATION: 7,000</b>
1220	5212	EMPLOYEE HEALTH INSURAN	78,239	75,263	74,296	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 73,095
							<b>TOTAL JUSTIFICATION: 73,095</b>
1220	5213	GEN LIABILITY INSURANCE	23,400	25,530	29,860	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 42,810
							<b>TOTAL JUSTIFICATION: 42,810</b>
1220	5215	JANITORIAL SERVICES	87,800	81,628	90,679	JANITORIAL CARPET CLEANING FLOOR MATS (FLEET)	82,000 14,500 2,000
							<b>TOTAL JUSTIFICATION: 98,500</b>
1220	5220	MAINT OFF/SPEC EQUIPMEN	12,782	13,017	10,652	SEMI/ANNUAL MAINT OF FIRE SYSTEMS/ALARMS/EXTINGUISHERS TESTING & RECERTIFICATION OF RPZ FOR ALL VILLAGE BLDGS RECERTIFICATION OF AIR MONITORING SYSTEMS PW, FD#23, FD #24 RECERTIFICATION OF AIR MONITORING DEVICES, HAND HELD	7,000 2,000 0 3,200 600
							<b>TOTAL JUSTIFICATION: 12,800</b>
1220	5222	MEMBERSHIP DUES	17	0	0		

**FY 2022 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
1220	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
1220	5233	RENTAL EQUIPMENT	1,018	768	528	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	89,529	167,812	108,158	INTERNAL SPRINKLER SYSTEM INSPECTION (EVERY 5 YEARS)	0
						TESTING & REPAIR OF GENERATORS/TRANSFER SWITCH	2,500
						ELEVATOR MAINTENANCE & PRESSURE RELIEF TESTING	6,500
						QUALIFIED ELEVATOR INSPECTOR FOR TESTING (PER IL LAW)	1,700
						GARAGE DOOR INSPECTIONS & MAINTENANCE	3,400
						FOG DISINFECTION (PW AND VH AREAS)	30,000
						MISC SVCS (ELECTRIC, HVAC, PLUMBING, MASONRY, ETC.)	32,000
						ROOF REPAIR SERVICES	20,000
							<b>TOTAL JUSTIFICATION: 96,100</b>
1220	5301	AUTO PETROL PRODUCTS	5,149	5,220	6,589	MOTOR AND TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0
						FLUID, PROPANE, GASOLINE & DIESEL FUEL; INCLUDES	0
						STANDBY GENERATORS.	6,500
							<b>TOTAL JUSTIFICATION: 6,500</b>
1220	5303	CHEMICALS	1,794	1,637	3,054	CENTENNIAL FOUNTAIN CHEMICALS	750
						MISC CHEMICALS (E.G. PAINT, THINNER, SOLVENTS)	750

**FY 2022 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1220	5303	CHEMICALS...	1,794 ...	1,637 ...	3,054 ...	SALT/DE-ICING AGENTS FOR MUNICIPAL BLDG SIDEWALKS	750
<b>TOTAL JUSTIFICATION:</b>							<b>2,250</b>
1220	5309	JANITORIAL SUPPLIES	34,937	33,696	26,210	CLEANING SUPPLIES & PAPER PRODUCTS, ALL MUNICIPAL BLDGS	35,000
<b>TOTAL JUSTIFICATION:</b>							<b>35,000</b>
1220	5310	VEHICLE MAINTENANCE	8,073	8,604	15,324	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
1220	5311	BLDG/GROUNDS MAINTENAN	72,338	35,682	81,749	MISC REPAIRS, SUPPLIES, & IMPROVEMENTS TO MUNICIPAL BUILDINGS/GROUNDS INCL. CEMETERY, CENT. FOUNTAIN, ETC.	0 50,000
<b>TOTAL JUSTIFICATION:</b>							<b>50,000</b>
1220	5313	IS MISC EQPT & SUPPLIES	2,950	50	0	REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1220	5315	SMALL TOOLS & EQUIPMENT	6,705	32,377	7,094	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP	7,000
<b>TOTAL JUSTIFICATION:</b>							<b>7,000</b>
1220	5317	MISC OPERATING SUPPLIES	3,355	5,305	1,997	CAMERA REPLACEMENTS - PUBLIC WORKS	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1220	5319	PROTECTIVE CLOTHING/SUP	1,025	1,023	1,410	SAFETY & WEATHER GEAR; PPE SUPPLIES	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1220	5322	WATER CHARGE	24,121	31,772	42,526	WATER & SEWER CHARGES FOR ALL VILLAGE BUILDINGS EXCEPT	0

**FY 2022 BUDGET WORKSHEET  
FACILITIES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1220	5322	WATER CHARGE...	24,121 ...	31,772 ...	42,526 ...	THE METRA COMMUTER STATION	32,000
<b>TOTAL JUSTIFICATION:</b>							<b>32,000</b>
1220	5707	TRANSFER TO CERF	59,985	74,355	51,530	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 82,605
<b>TOTAL JUSTIFICATION:</b>							<b>82,605</b>
			1,059,404	1,185,276	1,143,411		
							1,171,595

**FY 2022 BUDGET WORKSHEET  
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1170	5209	GAS & ELECTRIC	10,861	7,584	6,880	ELECTRIC SERVICE (METRA TRAIN STATION, WEST METRA LOT) LYNMARK PAYS ELECTRIC FOR EAST LOT GAS SERVICE (METRA TRAIN STATION)	0 7,000 2,500
<b>TOTAL JUSTIFICATION:</b>							<b>9,500</b>
1170	5220	MAINT OFF/SPEC EQUIPMEN	11,045	7,402	4,534	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 ALARM SYSTEM ELECTRIC VEHICLE CHARGING STATIONS NETWORK ACCESS (YR 2 OF 3 YR AGREEMENT)	0 0 0 1,500 300 3,840 750 0 1,700
<b>TOTAL JUSTIFICATION:</b>							<b>8,090</b>
1170	5228	PRINTING & BINDING	3,339	0	3,342	PRINTING OF MONTHLY PARKING PERMITS (EVERY 2 YRS)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1170	5232	RENTAL AGREEMENTS	25,066	24,467	17,054	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
<b>TOTAL JUSTIFICATION:</b>							<b>17,500</b>

**FY 2022 BUDGET WORKSHEET  
COMMUTER PARKING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1170	5236	CREDIT CARD FEES	6,489	2,649	3,077	METRA CREDIT CARD & MOBILE PROCESSING FEES (REIMBURSED)	5,140
<b>TOTAL JUSTIFICATION:</b>							<b>5,140</b>
1170	5303	CHEMICALS	0	0	2,021	SALT FOR SNOW/ICE CONTROL (MOVED FROM 1170-5311)	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1170	5311	BLDG/GROUNDS MAINTENAN	3,970	2,668	2,264	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:</b>							<b>2,000</b>
1170	5322	WATER CHARGE	455	308	148	WATER CHARGES	600
<b>TOTAL JUSTIFICATION:</b>							<b>600</b>
1170	5411	SPECIAL EQUIPMENT	0	0	51,140		
<b>TOTAL JUSTIFICATION:</b>							
			61,225	45,079	90,461		44,830

**FY 2022 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1240	5101	LONGEVITY	4,484	3,551	1,300	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0) EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (1) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (1)	0 1,000 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>2,300</b>
1240	5102	OVERTIME	5,139	202	7,102	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. EMERGENCY SERVICE/REPAIRS TO VEHICLES OR EQUIP); COMP TIME BUY BACK PER CBA	0 0 4,500
<b>TOTAL JUSTIFICATION:</b>							<b>4,500</b>
1240	5104	SALARIES	464,381	463,805	455,977	SALARIES FOR DIVISION EMPLOYEES	487,885
<b>TOTAL JUSTIFICATION:</b>							<b>487,885</b>
1240	5105	LOCAL TRAINING & MEETING	1,507	2,955	3,312	MISC SAFETY & RELATED DIVISION TRAINING OR SEMINARS & CDL REIMBURSEMENT PER CBA MISC MUNICIPAL FLEET MANAGERS ASSOC (MFMA), PUBLIC FLEET MANAGERS ASSOC, OR APWA TRAINING OR SEMINARS (MOVED FROM 5205) ANNUAL FORD, CHEVROLET, CHRYSLER MEETINGS FORD POLICE INTERCEPTOR & LIGHT TRUCK TRAINING LOCAL EVT TRAINING AT MABAS & EVT/ASE CERTIFICATIONS	0 700 0 0 1,500 100 550 500
<b>TOTAL JUSTIFICATION:</b>							<b>3,350</b>
1240	5106	UNIFORM ALLOWANCE	6,509	6,228	5,654	UNIFORM RENTAL SAFETY BOOT ALLOTMENT PER CBA UNIFORMS/CLOTHING FOR EMPLOYEES, INCL. SUPT TOOL ALLOWANCE PER CBA TREND ADJUSTMENT	3,800 800 1,000 2,600 -1,000

**FY 2022 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>7,200</b>
1240	5108	EMPLOYER CONTRIBUTIONS	84,019	96,244	99,220	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 87,035
<b>TOTAL JUSTIFICATION:</b>							<b>87,035</b>
1240	5115	SLDPA RETIREE CONTRIBUTI	0	31,517	0		
<b>TOTAL JUSTIFICATION:</b>							
1240	5116	SICK LEAVE ANNL BUY BACK	1,288	1,323	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	455
<b>TOTAL JUSTIFICATION:</b>							<b>455</b>
1240	5205	MULTIPLE DAY TRAINING	2,196	60	1,559	IL FIRE APPARATUS MECHANICS ASSOC (IFAMA) OR ROSENBAUER TRAINING/SEMINAR INCL REGISTRATION & TRAVEL EXPENSES APWA, NATIONAL ASSOC OF FLEET ADMINISTRATORS (NAFA), OR FLEET MGMT ASSOC INSTITUTE EXPO INCL REGISTRATION & TRAVEL EXPENSES	0 1,000 0 0 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>2,300</b>
1240	5206	CONSULTING SERVICES	1,836	6,712	5,767	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	2,347	COMPUTERIZED FLEET ANALYSIS SOFTWARE (CFA) MPSI, CUMMINS, & IH DIAGNOSTIC EQUIP UPDATES (MOVED FROM 5315) CANARY COMPLIANCE (FUEL MONITORING)	1,795 0 1,500 800

**FY 2022 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>4,095</b>
1240	5208	DEBRIS DUMP CHARGES	148	128	148	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	76,114	83,822	94,273	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 98,370
<b>TOTAL JUSTIFICATION:</b>							<b>98,370</b>
1240	5213	GEN LIABILITY INSURANCE	14,400	15,710	18,380	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 26,350
<b>TOTAL JUSTIFICATION:</b>							<b>26,350</b>
1240	5220	MAINT OFF/SPEC EQUIPMEN	1,532	1,864	1,600	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	762	702	772	AMERICAN PUBLIC WORKS ASSOCIATION ILLINOIS FIRE APPARATUS MECHANICS ASSOCIATION MUNICIPAL FLEET MANAGERS ASSOCIATION NATIONAL ASSOCIATION OF FLEET ADMINISTRATORS	185 80 30 500
<b>TOTAL JUSTIFICATION:</b>							<b>795</b>
1240	5228	PRINTING & BINDING	108	75	207	POLYESTER BARCODE LABELS & LAMINATE MATERIALS LABELS FOR ELECTRONIC LABEL MAKER	100 100

**FY 2022 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 200</b>
1240	5242	RETIREE HEALTH INSURANC	6,307	6,191	5,807	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES.	6,415
							<b>TOTAL JUSTIFICATION: 6,415</b>
1240	5299	MISC CONTRACTUAL SERVIC	0	0	1,125	UST SPILL PROTECTION, LINE & OTHER TESTINGS (PER EPA)	1,200
							<b>TOTAL JUSTIFICATION: 1,200</b>
1240	5301	AUTO PETROL PRODUCTS	1,758	2,089	2,890	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL INCLUDING REIMBURSEMENT OF FUEL FROM LIBRARY VAN AND MABAS.	0 0 2,200
							<b>TOTAL JUSTIFICATION: 2,200</b>
1240	5302	BOOKS & SUBSCRIPTIONS	2,873	2,773	1,951	MANUALS OR PUBLICATIONS FORD INTEGRATED DIAGNOSTIC SYSTEM SNAP-ON VEHICLE SOFTWARE SUBSCRIPTION ALLISON DOCE (TRANSMISSION) (1) ADOBE ACROBAT DC SUBSCRIPTION (ANNUAL)	100 900 2,400 290 190
							<b>TOTAL JUSTIFICATION: 3,880</b>
1240	5303	CHEMICALS	1,490	1,742	1,653	BRAKE CLEANER, RUST PENETRANT, SPRAY PAINTS, ABSORBENT COMPRESSED GAS MATLS (OXYGEN, ARGON, ACETYLENE REFILLS) SOLVENT AND FILTERS FOR PARTS WASHER	600 600 800
							<b>TOTAL JUSTIFICATION: 2,000</b>
1240	5310	VEHICLE MAINTENANCE	3,597	1,553	1,737	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 3,000

**FY 2022 BUDGET WORKSHEET  
FLEET SERVICES**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 3,000</b>
1240	5313	IS MISC EQPT & SUPPLIES	2,950	3,226	3,616	(1) LAPTOP (DIAGNOSTIC SOFTWARE)	1,875
							<b>TOTAL JUSTIFICATION: 1,875</b>
1240	5315	SMALL TOOLS & EQUIPMENT	5,178	3,124	9,156	REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP REPLACEMENT WHEEL BALANCER	1,800 9,200
							<b>TOTAL JUSTIFICATION: 11,000</b>
1240	5317	MISC OPERATING SUPPLIES	6,951	5,034	4,456	MISC SUPPLIES (FUSES, FASTENERS, CLAMPS, ETC) REPAIR PARTS FOR CHICAGO EXECUTIVE AIRPORT, ETC. - (REVENUE OFFSET FOR CEA & OTHER) MISC. FUEL ISLAND MATERIALS/SUPPLIES	4,000 0 2,000 250
							<b>TOTAL JUSTIFICATION: 6,250</b>
1240	5319	PROTECTIVE CLOTHING/SUP	321	1,374	1,500	SAFETY & WEATHER GEAR; PPE SUPPLIES	1,400
							<b>TOTAL JUSTIFICATION: 1,400</b>
1240	5327	IS MISC SOFTWARE	551	0	336	COMPUTER DIAGNOSTIC SOFTWARE	900
							<b>TOTAL JUSTIFICATION: 900</b>
1240	5707	TRANSFER TO CERF	15,980	15,760	19,395	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 35,005
							<b>TOTAL JUSTIFICATION: 35,005</b>
			714,172	759,558	751,242		804,810

**FY 2022 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1400	5101	LONGEVITY	715	520	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	23,164	14,983	19,436	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	29,275	22,193	27,997	INTERN (RATE OF \$18/HR)	9,000
<b>TOTAL JUSTIFICATION:</b>							<b>9,000</b>
1400	5104	SALARIES	195,801	144,266	131,997	SALARIES FOR FULL-TIME EMPLOYEES	144,730
<b>TOTAL JUSTIFICATION:</b>							<b>144,730</b>
1400	5105	LOCAL TRAINING & MEETING	354	180	305	IDOT, APWA, AWWA OR ASCE TRAINING AND/OR SEMINARS	500
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1400	5108	EMPLOYER CONTRIBUTIONS	37,255	30,046	27,977	IMRF, FICA, MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES	0 29,705
<b>TOTAL JUSTIFICATION:</b>							<b>29,705</b>
1400	5205	MULTIPLE DAY TRAINING	5,721	18	578	UNIVERSITY OF WISCONSIN (MADISON) ENGINEERING TRAINING INCL REGISTRATION & TRAVEL EXPENSES	0 3,400

**FY 2022 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 3,400</b>
1400	5206	CONSULTING SERVICES	11,642	5,822	20,880	CONSULTING ENGINEERING SERVICES AS MAY BE REQUIRED (E.G. ANALYSIS OF UNIQUE TRAFFIC RELATED PROBLEMS, STRUCTURAL DESIGN STUDIES, GRANT APPLICATIONS); ENGINEERING PROJECTS	0 0 0 10,000
							<b>TOTAL JUSTIFICATION: 10,000</b>
1400	5207	IS SERV & MAINT AGREEMEN	29,024	41,485	43,034	OCE SCANNER 300/PLOTTER TRIMBLE GPS EQUIPMENT AUTO TURN MAINTENANCE/AUTO STRIPE CONSTRUCTION MANAGEMENT SOFTWARE	3,000 1,650 600 36,500
							<b>TOTAL JUSTIFICATION: 41,750</b>
1400	5212	EMPLOYEE HEALTH INSURAN	35,920	26,423	23,334	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES	0 26,885
							<b>TOTAL JUSTIFICATION: 26,885</b>
1400	5213	GEN LIABILITY INSURANCE	62,100	67,760	79,250	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 113,620
							<b>TOTAL JUSTIFICATION: 113,620</b>
1400	5220	MAINT OFF/SPEC EQUIPMEN	148	0	175	MAINT OF SURVEYING EQUIPMENT (LEVELS, ETC.)	300
							<b>TOTAL JUSTIFICATION: 300</b>
1400	5222	MEMBERSHIP DUES	1,565	1,588	1,250	IL FLOODPLAIN MANAGERS ASSOCIATION (2) AMERICAN SOCIETY OF ENGINEERS (2) APWA (4)	50 550 750

**FY 2022 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1400	5222	MEMBERSHIP DUES...	1,565 ...	1,588 ...	1,250 ...	TRANSPORTATION MANAGEMENT OF COOK & LAKE COUNTY PE (2)	288 100
<b>TOTAL JUSTIFICATION:</b>							<b>1,738</b>
1400	5228	PRINTING & BINDING	1,224	1,118	912	SIDWELL UPDATES; CONTRACT DOCUMENTS, INSPECTION FORMS PLOTTER, ETC.	0 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
1400	5232	RENTAL AGREEMENTS	500	500	2,500	ANNUAL LEASE OF COMED PROPERTY FOR ENTRY SIGN AT RTE 83/EQUESTRIAN DRIVE QUINQUENNIAL COMED LEASE REVIEW FOR ENTRY SIGN AT RTE 83/EQUESTRIAN DR (COST APPROX. \$1500; EXPECTED IN 2026)	0 500 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>500</b>
1400	5236	CREDIT CARD FEES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1400	5244	DUPLICATION SERVICES	0	0	0	DOCUMENT SCANNING	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1400	5299	MISC CONTRACTUAL SERVIC	0	0	0	PROFESSIONAL STAFFING SERVICES (TEMP AGENCY)	25,000
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
1400	5301	AUTO PETROL PRODUCTS	3,595	3,287	3,990	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL	0 3,100
<b>TOTAL JUSTIFICATION:</b>							<b>3,100</b>

**FY 2022 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1400	5302	BOOKS & SUBSCRIPTIONS	83	266	524	ENGINEERING RELATED MANUALS/PUBLICATIONS DOCUSIGN ELECTRONIC SIGNATURE; DROP BOX ADOBE ACROBAT DC SUBSCRIPTION	200 800 190
<b>TOTAL JUSTIFICATION:</b>							<b>1,190</b>
1400	5310	VEHICLE MAINTENANCE	1,915	1,013	776	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 1,800
<b>TOTAL JUSTIFICATION:</b>							<b>1,800</b>
1400	5313	IS MISC EQPT & SUPPLIES	8,040	2,920	0	REPLACEMENT COMPUTER(S) TO MEET MINIMUM VILLAGE SPECS	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1400	5315	SMALL TOOLS & EQUIPMENT	1,185	1,130	495	MISC TOOLS OR EQUIPMENT FOR REPLACEMENT OR REPAIR (FLASHLIGHTS, LEVELS, SCALES, ETC.)	0 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>
1400	5317	MISC OPERATING SUPPLIES	2,002	1,962	2,136	MARKING PAINT, LATHS, MEASURING TAPE, ETC.	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
1400	5318	OFFICE SUPPLIES	883	887	1,028	GENERAL OFFICE SUPPLIES (FILES, PENS, BATTERIES, ETC)	900
<b>TOTAL JUSTIFICATION:</b>							<b>900</b>
1400	5319	PROTECTIVE CLOTHING/SUP	974	932	966	SAFETY & WEATHER GEAR; RELATED UNIFORM ITEMS FOR EMPLOYEES & INTERNS INCL BOOTS	0 1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>

**FY 2022 BUDGET WORKSHEET  
ENGINEERING/CIP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1400	5327	IS MISC SOFTWARE	6,844	6,407	5,716	AUTOCAD PAPERVISION STREET SAVER	3,600 360 2,750
<b>TOTAL JUSTIFICATION:</b>							<b>6,710</b>
1400	5411	SPECIAL EQUIPMENT	0	0	0	SPECIAL EQUIPMENT	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1400	5707	TRANSFER TO CERF	24,000	25,060	10,750	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 10,445
<b>TOTAL JUSTIFICATION:</b>							<b>10,445</b>
			483,927	400,767	406,528		
							456,993

**FY 2022 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1420	5101	LONGEVITY	3,100	2,665	2,029	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 (0.5)	600 1,000 650
<b>TOTAL JUSTIFICATION:</b>							<b>2,250</b>
1420	5102	OVERTIME	66,932	43,331	110,357	COMPENSATION FOR CALL-BACKS OR CALL- INS (E.G. SNOW/ICE CONTROL); COMP TIME BUY BACK PER CBA	0 75,000
<b>TOTAL JUSTIFICATION:</b>							<b>75,000</b>
1420	5103	SEASONAL HELP	6,816	0	7,384	SEASONAL EMPLOYEE (RATE OF \$14/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
1420	5104	SALARIES	312,462	331,771	328,565	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 389,130
<b>TOTAL JUSTIFICATION:</b>							<b>389,130</b>
1420	5105	LOCAL TRAINING & MEETING	1,083	536	850	MISC SAFETY TRAINING & DIVISION RELATED SEMINARS, CERTIFICATIONS & CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVISIONS) ONSITE SIGN SOFTWARE TRAINING	0 0 1,230 700
<b>TOTAL JUSTIFICATION:</b>							<b>1,930</b>
1420	5106	UNIFORM ALLOWANCE	2,166	1,781	1,534	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN, & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	2,190 400
<b>TOTAL JUSTIFICATION:</b>							<b>2,590</b>
1420	5108	EMPLOYER CONTRIBUTIONS	57,323	67,772	67,232	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 82,540

**FY 2022 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 82,540</b>
1420	5111	UNEMPLOYMENT COMPENSATION	0	0	2,020		
							<b>TOTAL JUSTIFICATION:</b>
1420	5116	SICK LEAVE ANNUAL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0
							<b>TOTAL JUSTIFICATION: 0</b>
1420	5205	MULTIPLE DAY TRAINING	48	53	0	IL PUBLIC SERVICE INSTITUTE (IPSI) REGISTRATION & TRAVEL EXPENSES (EFFINGHAM)	0 1,700
						APWA ROAD SCHOLAR PROGRAM	0
						REGISTRATION & TRAVEL EXPENSES (EFFINGHAM)	1,500
							<b>TOTAL JUSTIFICATION: 3,200</b>
1420	5207	IS SERV & MAINT AGREEMENT	1,349	1,663	823	SIGN SOFTWARE UPDATE & LICENSE	1,975
							<b>TOTAL JUSTIFICATION: 1,975</b>
1420	5208	DEBRIS DUMP CHARGES	0	0	0	DISPOSAL FOR STREET SWEEPINGS & ROAD DEBRIS (SWANCC ACCEPTS AT NO CHARGE)	0 0
							<b>TOTAL JUSTIFICATION: 0</b>
1420	5209	GAS & ELECTRIC	274	247	258	ELECTRIC SERVICE (WHEELING RD, MILWAUKEE AVE MEDIAN) GAS SERVICE (NONE)	1,000 0
							<b>TOTAL JUSTIFICATION: 1,000</b>
1420	5212	EMPLOYEE HEALTH INSURANCE	64,973	58,305	56,855	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 63,060

**FY 2022 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>63,060</b>
1420	5213	GEN LIABILITY INSURANCE	40,950	44,680	52,260	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 74,930
<b>TOTAL JUSTIFICATION:</b>							<b>74,930</b>
1420	5222	MEMBERSHIP DUES	168	115	149	AMERICAN PUBLIC WORKS ASSOCIATION (2 EMPLOYEES)	185
<b>TOTAL JUSTIFICATION:</b>							<b>185</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	11,807	11,257	15,774	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	10,190
<b>TOTAL JUSTIFICATION:</b>							<b>10,190</b>
1420	5247	PAVEMENT MARKINGS	2,599	0	0	PAVEMENT MARKINGS (VARIOUS INCL CONCRETE ROADS) AS NECESSARY	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1420	5251	STREET LIGHT MAINTENANC	24,283	24,389	9,551	CONTRACTUAL STREETLIGHT MAINTENANCE & REPAIR TRAFFIC SIGNAL MAINTENANCE & REPAIR MATERIALS/SUPPLIES (E.G. FUSES, PHOTO CONTROLS)	30,000 2,000 500
<b>TOTAL JUSTIFICATION:</b>							<b>32,500</b>
1420	5299	MISC CONTRACTUAL SERVIC	4,780	3,960	2,590	SHERIFF'S WORK ALTERNATIVE PROGRAM (14 VISITS) DECEASED ANIMAL COLLECTION & DISPOSAL (PER IDOA/IDNR)	1,600 2,000

**FY 2022 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 3,600</b>
1420	5301	AUTO PETROL PRODUCTS	24,927	15,215	23,306	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL	0 30,000
							<b>TOTAL JUSTIFICATION: 30,000</b>
1420	5302	BOOKS & SUBSCRIPTIONS	1,625	1,625	1,625	WEATHER SERVICES (MURRAY & TRETTEL)	2,125
							<b>TOTAL JUSTIFICATION: 2,125</b>
1420	5303	CHEMICALS	3,531	30	4,291	PRE-WETTING/ANTI-ICING/DE-ICING CHEMICALS FOR SNOW/ICE MISC CHEMICALS & SOLVENTS (BEE SPRAY, ASPHALT, ETC.)	2,000 1,000
							<b>TOTAL JUSTIFICATION: 3,000</b>
1420	5310	VEHICLE MAINTENANCE	33,916	26,236	40,983	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	28,931	23,974	-986	MISC REPAIRS TO LIQUID TANKS & SALT DOME UNIFORM FENCE MAINT OR SUPPLIES (RTE 83, LAKE COOK RD, DUNDEE RD), INCL. GUARD RAILS & RELATED MTLs	2,500 0 15,000
							<b>TOTAL JUSTIFICATION: 17,500</b>
1420	5313	IS MISC EQPT & SUPPLIES	0	689	3,416	REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	0
							<b>TOTAL JUSTIFICATION: 0</b>
1420	5314	MINOR STREET REPAIRS	82,237	67,740	77,941	MATERIALS (CONCRETE, GRAVEL, SOD, LUMBER, ASPHALT) FOR INFRASTRUCTURE (ST, SIDEWALK, CURB) REPAIR/RESTORATION STREET IMPROVEMENTS (GRIND & PATCH PROGRAM)	0 40,000 40,000

**FY 2022 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 80,000</b>
1420	5315	SMALL TOOLS & EQUIPMENT	6,401	5,424	5,657	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP TRAFFIC CONTROL DEVICES (CONES, BARRICADES, ADVANCED WARNING SIGNAGE)	3,250 0 3,250
							<b>TOTAL JUSTIFICATION: 6,500</b>
1420	5317	MISC OPERATING SUPPLIES	431	514	831	MISC SUPPLIES (MARKING PAINT, FLAGS, ELEC TAPE, ETC.)	500
							<b>TOTAL JUSTIFICATION: 500</b>
1420	5319	PROTECTIVE CLOTHING/SUP	1,705	1,353	1,589	SAFETY & WEATHER GEAR; PPE SUPPLIES (DIVIDED BTWN 2 DIVISIONS)	0 2,500
							<b>TOTAL JUSTIFICATION: 2,500</b>
1420	5320	STREET SIGNS	8,312	7,447	5,123	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	1,122	944	5,766	WATER AND SEWER FOR STREET MEDIANS	1,200
							<b>TOTAL JUSTIFICATION: 1,200</b>
1420	5411	SPECIAL EQUIPMENT	0	0	16,170		
							<b>TOTAL JUSTIFICATION:</b>
1420	5707	TRANSFER TO CERF	133,540	180,230	156,250	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 225,360

**FY 2022 BUDGET WORKSHEET  
STREET DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 225,360</b>
			927,791	923,945	1,000,194		
							1,168,065

**FY 2022 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1430	5101	LONGEVITY	2,800	2,365	1,729	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 (.5)	300 1,000 650
<b>TOTAL JUSTIFICATION:</b>							<b>1,950</b>
1430	5102	OVERTIME	910	2,262	2,465	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. DOWNED TREES AND /OR LIMBS); COMP TIME BUY BACK PER CBA	0 0 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
1430	5103	SEASONAL HELP	6,816	0	6,032	SEASONAL EMPLOYEE (RATE OF \$14/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
1430	5104	SALARIES	251,560	269,004	263,997	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 324,090
<b>TOTAL JUSTIFICATION:</b>							<b>324,090</b>
1430	5105	LOCAL TRAINING & MEETING	1,423	1,316	1,015	MISC SAFETY TRAINING & DIVISION RELATED SEMINARS, CERTIFICATIONS & CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVISIONS) IL ARBORISTS ASSOCIATION (IAA) CONFERENCE (TINLEY PK)	0 0 1,230 295
<b>TOTAL JUSTIFICATION:</b>							<b>1,525</b>
1430	5106	UNIFORM ALLOWANCE	2,166	1,780	1,534	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	2,190 400
<b>TOTAL JUSTIFICATION:</b>							<b>2,590</b>
1430	5108	EMPLOYER CONTRIBUTIONS	47,049	53,801	55,896	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION	0

**FY 2022 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1430	5108	EMPLOYER CONTRIBUTIONS	47,049 ...	53,801 ...	55,896 ...	EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	58,495
<b>TOTAL JUSTIFICATION:</b>							<b>58,495</b>
1430	5111	UNEMPLOYMENT COMPENSATION	0	0	2,020	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1430	5116	SICK LEAVE ANNUAL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1430	5205	MULTIPLE DAY TRAINING	22	15	0		
<b>TOTAL JUSTIFICATION:</b>							
1430	5207	IS SERV & MAINT AGREEMENT	(1)	0	0		
<b>TOTAL JUSTIFICATION:</b>							
1430	5208	DEBRIS DUMP CHARGES	1,350	1,703	2,310	DISPOSAL FOR STORM DAMAGE, LOGS, WOOD CHIPS	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
1430	5209	GAS & ELECTRIC	11,855	9,438	9,293	ELECTRIC SERVICE (FRIENDSHIP PARK) GAS SERVICE (NONE)	13,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>13,000</b>
1430	5212	EMPLOYEE HEALTH INSURANCE	54,491	47,948	46,830	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 53,275
<b>TOTAL JUSTIFICATION:</b>							<b>53,275</b>

**FY 2022 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1430	5213	GEN LIABILITY INSURANCE	17,550	19,150	22,400	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 32,110
<b>TOTAL JUSTIFICATION:</b>							<b>32,110</b>
1430	5217	LANDSCAPE MAINTENANCE	259,091	268,041	263,940	CONTRACTUAL LANDSCAPING SERVICES INCLUDING ROADWAY WEED CONTROL AND ENTRANCE SIGN MAINTENANCE MISC GROUNDS-RELATED SVCS (E.G. LANDSCAPE REPLACEMENTS, IRRIGATION, REPAIRS, ETC.) (MOVED FROM 5311) PRIVATE PROP VIOLATIONS SERVICES (REQUESTED BY CD)	0 227,000 0 10,000 5,000
<b>TOTAL JUSTIFICATION:</b>							<b>242,000</b>
1430	5222	MEMBERSHIP DUES	828	648	824	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	103,787	118,064	108,388	TREE TRIMMING/REMOVAL & STUMP GRINDING VILLAGE-OWNED PROPERTY TREE TRIMMING/REMOVAL TREE INVENTORY SERVICES	100,000 5,000 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>108,000</b>
1430	5299	MISC CONTRACTUAL SERVIC	36,190	35,940	46,580	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>

**FY 2022 BUDGET WORKSHEET  
FORESTRY DIVISION**

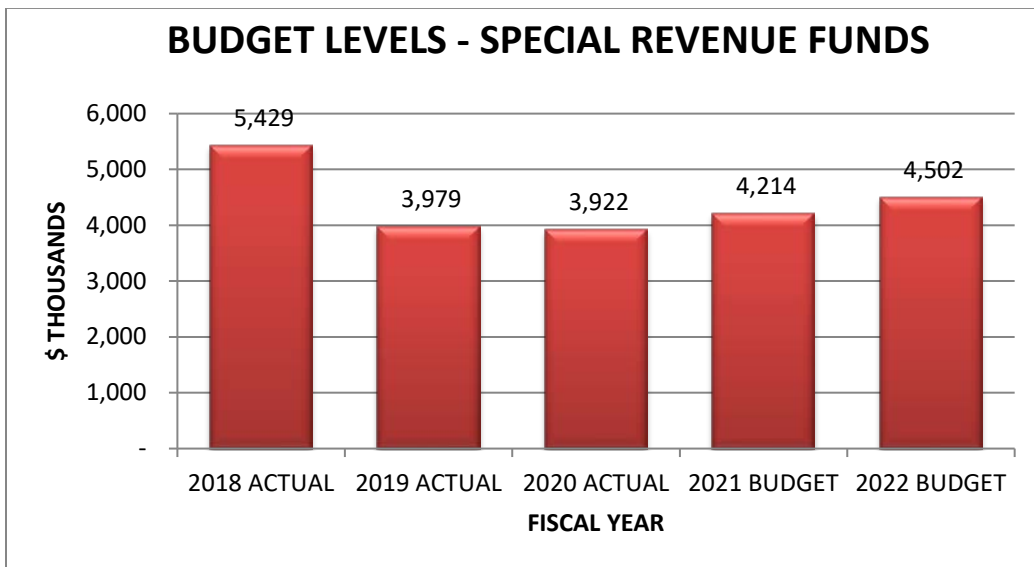
DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
1430	5301	AUTO PETROL PRODUCTS	4,622	4,646	7,879	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL	0 7,000
<b>TOTAL JUSTIFICATION:</b>							<b>7,000</b>
1430	5302	BOOKS & SUBSCRIPTIONS	173	72	0	MANUALS AND/OR PUBLICATIONS	100
<b>TOTAL JUSTIFICATION:</b>							<b>100</b>
1430	5303	CHEMICALS	250	195	500	MISC CHEMICALS (SALT FOR PARKS, BRIDGE DECKS, WEEDS)	200
<b>TOTAL JUSTIFICATION:</b>							<b>200</b>
1430	5310	VEHICLE MAINTENANCE	5,615	6,303	7,884	REPAIRS/MAINT OF VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS & FIRE EXTINGUISHER SERVICE.	0 8,500
<b>TOTAL JUSTIFICATION:</b>							<b>8,500</b>
1430	5311	BLDG/GROUNDS MAINTENAN	25,532	19,021	24,539	MISC MATLS (DIRT, SEED, PLANTS, FLAGS, IRRIGATION MTLs) STREETLIGHT SILK FLOWERS AND BASKETS BANNER REPLACEMENT (EVERY 3-4 YRS)	10,000 15,000 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
1430	5313	IS MISC EQPT & SUPPLIES	1,475	0	1,708	REPLACEMENT COMPUTERS TO MEET MIN. VILLAGE SPECS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
1430	5315	SMALL TOOLS & EQUIPMENT	4,081	5,404	4,648	REPLACEMENT/REPAIRS FOR MISC TOOLS/EQUIP (CHAIN SAWS, SNOW BLOWER, ETC.)	0 4,000
<b>TOTAL JUSTIFICATION:</b>							<b>4,000</b>
1430	5317	MISC OPERATING SUPPLIES	810	301	457	MISC SUPPLIES (MARKING PAINT/FLAGS, ARBOR DAY, ETC.)	800

**FY 2022 BUDGET WORKSHEET  
FORESTRY DIVISION**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 800</b>
1430	5319	PROTECTIVE CLOTHING/SUP	1,878	2,603	2,217	SAFETY & WEATHER GEAR; PPE SUPPLIES (DIVIDED BTWN 2 DIVISIONS)	0 2,200
							<b>TOTAL JUSTIFICATION: 2,200</b>
1430	5322	WATER CHARGE	26,038	13,096	30,228	WATER FOR FRIENDSHIP PARK FOUNTAIN	16,000
							<b>TOTAL JUSTIFICATION: 16,000</b>
1430	5411	SPECIAL EQUIPMENT	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
1430	5707	TRANSFER TO CERF	44,300	85,005	31,430	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 62,595
							<b>TOTAL JUSTIFICATION: 62,595</b>
			912,660	968,122	946,742		1,044,460

### SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund.....	\$1,991,250
Foreign Fire Insurance Fund .....	76,050
Emergency Telephone System (E911) Fund .....	1,907,000
Grant Fund.....	527,417
<b>TOTAL.....</b>	<b>\$4,501,717</b>



**FY 2022 BUDGET WORKSHEET  
MFT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
11	5206	CONSULTING SERVICES	0	0	0	REBUILD ILLINOIS STREET PROGRAM WHEELING ROAD IMPROVEMENTS-R11	20,000 350,000
<b>TOTAL JUSTIFICATION:</b>							<b>370,000</b>
11	5209	GAS & ELECTRIC	43,142	43,811	43,459	ELECTRIC SERVICE (STREET LIGHTS) GAS SERVICE (NONE)	60,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>60,000</b>
11	5223	ENGINEERING & DESIGN SER	0	0	199,600		
<b>TOTAL JUSTIFICATION:</b>							
11	5247	PAVEMENT MARKINGS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
11	5251	STREET LIGHT MAINTENANC	36,479	44,992	38,046	STREET LIGHT MAINTENANCE/REPAIRS (E.G. POLES, FIXTURES) TRAFFIC SIGNAL MAINTENANCE (IDOT, COOK COUNTY, VILLAGE)	20,000 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	114,369	69,394	112,544	ROAD SALT LIQUID CALCIUM CHLORIDE SALT BRINE	125,250 3,000 8,000
<b>TOTAL JUSTIFICATION:</b>							<b>136,250</b>
11	5320	STREET SIGNS	5,000	5,000	4,958	SIGN MATERIALS FOR REPLACEMENT/REPAIR	5,000

**FY 2022 BUDGET WORKSHEET  
MFT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 5,000</b>
11	5508	PAVEMENT IMPROVEMENTS	1,000,000	1,340,000	1,307,328	STREET IMPROVEMENT PROGRAM - PAVEMENT IMPROVEMENTS	1,375,000
							<b>TOTAL JUSTIFICATION: 1,375,000</b>
			1,198,990	1,503,197	1,705,935		1,991,250

**FY 2022 BUDGET WORKSHEET  
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
12	5105	LOCAL TRAINING & MEETING	2,418	480	0		
							<b>TOTAL JUSTIFICATION:</b>
12	5207	IS SERV & MAINT AGREEMEN	11,681	2,112	2,863		
							<b>TOTAL JUSTIFICATION:</b>
12	5213	GEN LIABILITY INSURANCE	775	879	784	TREASURER BOND FEE CNA SURETY	800
							<b>TOTAL JUSTIFICATION: 800</b>
12	5220	MAINT OFF/SPEC EQUIPMEN	6,938	6,170	6,248		
							<b>TOTAL JUSTIFICATION:</b>
12	5222	MEMBERSHIP DUES	450	200	120		
							<b>TOTAL JUSTIFICATION:</b>
12	5302	BOOKS & SUBSCRIPTIONS	1,244	1,244	1,937	DAILY HERALD SUBSCRIPTION	250
							<b>TOTAL JUSTIFICATION: 250</b>
12	5305	FIREFIGHTING SUPPLIES	10,672	0	2,720	FIREFIGHTING SUPPLIES	25,000
							<b>TOTAL JUSTIFICATION: 25,000</b>
12	5315	SMALL TOOLS & EQUIPMENT	23,466	28,719	28,571	FOREIGN FIRE INSURANCE FUND RELATED PURCHASES	45,000
							<b>TOTAL JUSTIFICATION: 45,000</b>
12	5317	MISC OPERATING SUPPLIES	3,603	6,907	1,716	MISC SUPPLIES	5,000
							<b>TOTAL JUSTIFICATION: 5,000</b>

**FY 2022 BUDGET WORKSHEET  
FOREIGN FIRE INS TAX FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
12	5319	PROTECTIVE CLOTHING/SUP	2,678	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			63,925	46,710	44,959		76,050

**FY 2022 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
15	5101	LONGEVITY	3,160	4,004	3,228	LONGEVITY (67% MOVED FROM 2110) EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (3.350) EMPLOYEES WITH 18 THRU 25 YEARS OF SERVICE (1.340) EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0.0) REMAINING 33% OF LONGEVITY CHARGED TO 2110	0 2,010 1,340 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,350</b>
15	5102	OVERTIME	0	0	0	OVERTIME	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5104	SALARIES	1,153,088	1,133,873	1,087,412	SALARIES (67% MOVED FROM 2110)	1,167,270
<b>TOTAL JUSTIFICATION:</b>							<b>1,167,270</b>
15	5105	LOCAL TRAINING & MEETING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5106	UNIFORM ALLOWANCE	0	0	0	UNIFORM ALLOWANCE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5108	EMPLOYER CONTRIBUTIONS	221,543	246,603	236,906	IMRF, FICA, AND MEDICARE CONTRIBUTION FOR DISPATCHING DIVISION EMPLOYEES (67% MOVED FROM 2110)	0 205,800
<b>TOTAL JUSTIFICATION:</b>							<b>205,800</b>
15	5116	SICK LEAVE ANNL BUY BACK	2,277	1,780	2,523	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES (67% MOVED FROM 2110)	0 3,275
<b>TOTAL JUSTIFICATION:</b>							<b>3,275</b>

**FY 2022 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
15	5205	MULTIPLE DAY TRAINING	0	0	0	(MOVED TO 2110)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5207	IS SERV & MAINT AGREEMEN	99,513	51,480	141,362	MAINTENANCE CODE RED/ONSOLVE MAINTENANCE AGREEMENT CAD/MOBILE COMCAST FIBER OPTIC SERVICE (DPD TO WPD FIBER) NG911 PHONE SYSTEM MAINTENANCE AGREEMENT	13,475 78,404 19,070 28,000
<b>TOTAL JUSTIFICATION:</b>							<b>138,949</b>
15	5212	EMPLOYEE HEALTH INSURAN	166,429	153,685	136,899	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (67% MOVED FROM 2110)	0 0 140,435
<b>TOTAL JUSTIFICATION:</b>							<b>140,435</b>
15	5220	MAINT OFF/SPEC EQUIPMEN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5221	MAINT RADIO EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5222	MEMBERSHIP DUES	0	0	0	(MOVED TO 2110)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5231	REG & SPCL AGENCY ASSES	352,524	368,036	393,227	FIRE DISPATCH RED CENTER (53.56% MOVED TO 2200)	217,021
<b>TOTAL JUSTIFICATION:</b>							<b>217,021</b>
15	5238	TELE-COMMUNICATION SER	18,261	10,800	16,800	NG911 PHONE SYSTEM REGIONAL NETWORK FIBER (ATT VIA	16,800

**FY 2022 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
15...	5238..	TELE-COMMUNICATION SERV	18,261 ...	10,800 ...	16,800 ...	MOTOROLA)	0
<b>TOTAL JUSTIFICATION:</b>							<b>16,800</b>
15	5299	MISC CONTRACTUAL SERVIC	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5302	BOOKS & SUBSCRIPTIONS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5313	IS MISC EQPT & SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5315	SMALL TOOLS & EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5317	MISC OPERATING SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5318	OFFICE SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
15	5323	AWARDS/DECORATIONS	0	0	0	EMPLOYEE RECOGNITION- 911 COMMUNICATORS MONTH	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
15	5327	IS MISC SOFTWARE	0	12,492	0	CAD INTERFACE WITH RED CENTER - EXPANDED LEVEL REQUEST APPROVED BY VM	0 14,100

**FY 2022 BUDGET WORKSHEET  
EMERGENCY TELEPHONE SYS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 14,100</b>
15	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0	IS CAPITAL EQUIPMENT/SUPPLIES	0
							<b>TOTAL JUSTIFICATION: 0</b>
15	5707	TRANSFER TO CERF	0	0	0	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) (MOVED TO 2110)	0
							<b>TOTAL JUSTIFICATION: 0</b>
			2,016,796	1,982,754	2,018,356		1,907,000

**FY 2022 BUDGET WORKSHEET  
GRANT FUNDED PROJECTS**

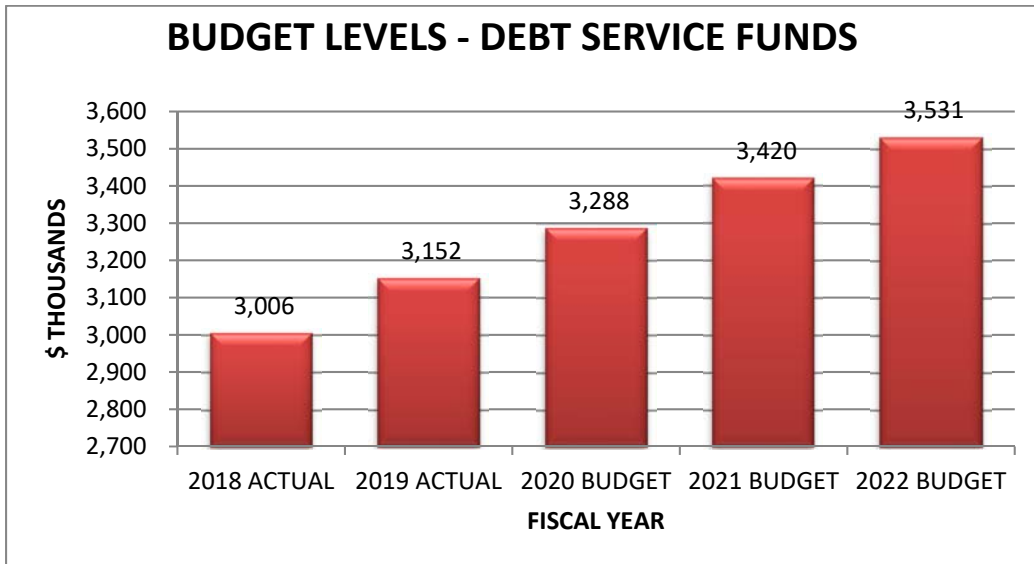
DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
5500	5101	LONGEVITY	600	600	600	VOCA GRANT	0
						EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (1.35)	210
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (0)	0
<b>TOTAL JUSTIFICATION:</b>							<b>210</b>
5500	5102	OVERTIME	87,375	94,089	103,277	STEP GRANT	128,356
						AGEOPTIONS GRANT	500
						VOCA GRANT	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>129,856</b>
5500	5104	SALARIES	171,156	163,725	232,630	SALARIES FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR	0
							229,950
<b>TOTAL JUSTIFICATION:</b>							<b>229,950</b>
5500	5108	EMPLOYER CONTRIBUTIONS	26,816	25,165	35,442	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR VICTIMS SERVICES COORDINATOR AND CONGREGATE MEALS SITE SUPERVISOR POSITIONS	0
							0
							41,695
<b>TOTAL JUSTIFICATION:</b>							<b>41,695</b>
5500	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	540
<b>TOTAL JUSTIFICATION:</b>							<b>540</b>
5500	5212	EMPLOYEE HEALTH INSURAN	32,953	23,901	30,245	VOCA GRANT COORD'S HEALTH INSURANCE COSTS.	39,745
<b>TOTAL JUSTIFICATION:</b>							<b>39,745</b>
5500	5227	POSTAGE	0	0	0		

**FY 2022 BUDGET WORKSHEET  
GRANT FUNDED PROJECTS**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
5500	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
5500	5299	MISC CONTRACTUAL SERVIC	32,934	64,150	59,082	MEAL SERVICE FOR CONGREGATE DINING PROGRAM	85,421
							<b>TOTAL JUSTIFICATION: 85,421</b>
5500	5311	BLDG/GROUNDS MAINTENAN	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
5500	5313	IS MISC EQPT & SUPPLIES	224,526	13,079	0		
							<b>TOTAL JUSTIFICATION:</b>
5500	5315	SMALL TOOLS & EQUIPMENT	122,896	5,000	0		
							<b>TOTAL JUSTIFICATION:</b>
5500	5317	MISC OPERATING SUPPLIES	0	0	1,464		
							<b>TOTAL JUSTIFICATION:</b>
5500	5318	OFFICE SUPPLIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			699,256	389,709	462,742		527,417

### DEBT SERVICE FUNDS

2007 General Obligation Bond Fund (21) .....	\$392,000
2008 General Obligation Bond Fund (22) .....	0
2009 General Obligation Bond Fund (23) .....	0
2021 Refunding Bond Fund (24) .....	3,139,449
<b>TOTAL.....</b>	<b>\$3,531,449</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 2022 Budget**

Description: Type: Funding Source(s):  Purpose:	Series 2007 GO Bonds Property Tax Levy		Series 2016 GO Refunding Bonds Lake Cook/Milwaukee TIF		Series 2020 GO Refunding Bonds TIF/Capital Projects/W&S		Series 2021 GO Refunding Bonds Property Tax Levy/W&S		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Fiscal Year:										
2022		\$ 392,000	\$ 1,875,000	\$ 93,750	\$ 1,255,000	\$ 91,700	\$ 2,490,000	\$ 649,049	\$ 5,620,000	\$ 1,226,499
2023		\$ 392,000			\$ 1,150,000	\$ 66,600	\$ 2,700,000	\$ 564,200	\$ 3,850,000	\$ 1,022,800
2024		\$ 392,000			\$ 565,000	\$ 43,600	\$ 2,895,000	\$ 456,200	\$ 3,460,000	\$ 891,800
2025		\$ 392,000			\$ 180,000	\$ 32,300	\$ 3,120,000	\$ 340,400	\$ 3,300,000	\$ 764,700
2026		\$ 392,000			\$ 190,000	\$ 28,700	\$ 3,320,000	\$ 215,600	\$ 3,510,000	\$ 636,300
2027	\$ 1,445,000	\$ 392,000			\$ 190,000	\$ 24,900	\$ 2,070,000	\$ 82,800	\$ 3,705,000	\$ 499,700
2028	\$ 3,700,000	\$ 335,356			\$ 200,000	\$ 21,100			\$ 3,900,000	\$ 356,456
2029	\$ 3,850,000	\$ 190,316			\$ 205,000	\$ 17,100			\$ 4,055,000	\$ 207,416
2030	\$ 1,005,000	\$ 39,396			\$ 215,000	\$ 13,000			\$ 1,220,000	\$ 52,396
2031					\$ 215,000	\$ 8,700			\$ 215,000	\$ 8,700
2032					\$ 220,000	\$ 4,400			\$ 220,000	\$ 4,400
Totals:	\$10,000,000	\$ 2,917,068	\$ 1,875,000	\$ 93,750	\$ 4,585,000	\$ 352,100	\$ 16,595,000	\$ 2,308,249	\$ 33,055,000	\$ 5,671,167

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 bon

**GENERAL OBLIGATION BOND DEBT SERVICE**

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 helpful 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 2022, Wheeling’s percentage will be 12.18%. 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 6.14%, 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 2022, the Village’s net debt will represent only 1.13% 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:	12.18%	Less than 15% (strong)
Net Debt as a % of Market Value:	1.13%	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. The Series 2007 bonds mature in 2030.

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.

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.

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

- The Village sold the Series 2008 and Series 2009 bonds to fund the second and third phases of the building project plan that began with the sale of the Series 2007 bonds. The plan called for the construction of a new Village Hall, new fire station headquarters, new public works building and renovation of the existing police station.
- A few weeks after selling the Series 2007 bonds (see above description), the Village entered into two interest rate swap agreements with Bank of America for the sale of \$20,000,000 in (non-bank qualified) general obligation bonds (i.e. Series 2008) and for the sale of \$10,000,000 in bank qualified bonds (i.e. Series 2009). The swap agreements allowed the Village to lock-in a fixed interest rate on the debt it planned to issue in the future, thereby eliminating the possibility that rising interest rates would jeopardize the financial viability of the projects.

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

To summarize, as of Fiscal Year 2022, the Village has four outstanding bond issues including the Series 2007, Series 2016, Series 2020, and Series 2021 bonds. They mature in 2030, 2022, 2024, and 2027, respectively.

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

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

The Village's General Obligation (G.O.) principal and interest debt payments for FY 2022 are budgeted at \$6,846,499. Of that amount, only \$2,283,344 comes from the property tax levy; the Village will use existing funds in the TIF, Water & Sewer, and Capital Projects Funds to pay the remaining debt service costs.

Only 13.51% 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 2022 BUDGET WORKSHEET  
2007 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
21	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
21	5609	FISCAL AGENT FEES	0	0	0	FISCAL AGENT FEES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</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		392,000

**FY 2022 BUDGET WORKSHEET  
2008 GEN OBLIG BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 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	1,815,000	2,030,000	2,250,000		
							<b>TOTAL JUSTIFICATION:</b>
22	5624	BOND INTEREST EXPENSE	552,508	473,919	386,019		
							<b>TOTAL JUSTIFICATION:</b>
22	5625	INTEREST RATE SWAP PAYM	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			2,367,508	2,503,919	2,636,019		

**FY 2022 BUDGET WORKSHEET  
2009 GEN OBLIG BOND FUND**

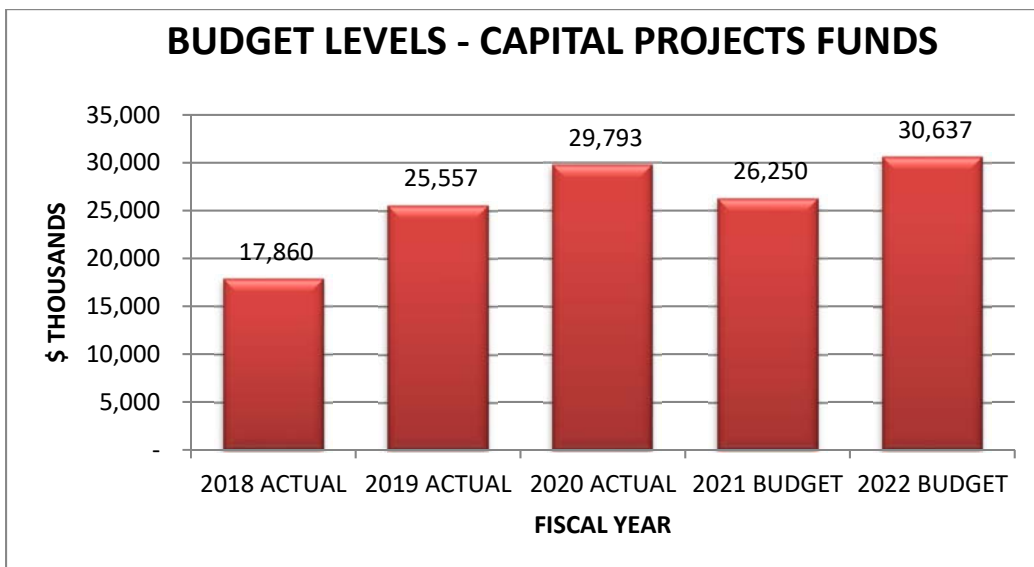
DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
23	5206	CONSULTING SERVICES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
23	5609	FISCAL AGENT FEES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
23	5623	BOND PRINCIPAL	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
23	5624	BOND INTEREST EXPENSE	392,000	391,915	392,015		
							<b>TOTAL JUSTIFICATION:</b>
23	5899	RESIDUAL EQUITY TRANSFER	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			392,000	391,915	392,015		

**FY 2022 BUDGET WORKSHEET  
2021 REFUNDING BOND FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
24	5206	CONSULTING SERVICES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
24	5609	FISCAL AGENT FEES	0	0	0	2020 REFUNDING BONDS - FISCAL AGENT FEES	400
<b>TOTAL JUSTIFICATION:</b>							<b>400</b>
24	5623	BOND PRINCIPAL	0	0	0	2020 REFUNDING BONDS - PRINCIPAL PAYMENT (GF PORTION) 2020 REFUNDING BONDS - PRINCIPAL PAYMENT (WS PORTION)	1,781,278 708,722
<b>TOTAL JUSTIFICATION:</b>							<b>2,490,000</b>
24	5624	BOND INTEREST EXPENSE	0	0	0	2020 REFUNDING BONDS - INTEREST EXPENSE (GF PORTION) 2020 REFUNDING BONDS - INTEREST EXPENSE (WS PORTION)	464,312 184,737
<b>TOTAL JUSTIFICATION:</b>							<b>649,049</b>
24	5629	BOND ISSUANCE COSTS	0	0	1,755,972		
<b>TOTAL JUSTIFICATION:</b>							
24	5631	PAYMENT - BOND ESCROW	0	0	16,680,124		
<b>TOTAL JUSTIFICATION:</b>							
			0	0	18,436,097		3,139,449

### CAPITAL PROJECTS FUNDS

TIF Implementation Fund - South Milwaukee Area:	
Economic Development (3200) .....	\$1,792,013
Capital Improvements (3210) .....	25,000
Debt Service (3230) .....	0
TIF Implementation Fund - Town Center II:	
Economic Development (3500) .....	410,386
Capital Improvements (3510) .....	35,000
Capital Outlay (3520) .....	250,000
Debt Service (3530) .....	5,000,000
TIF Implementation Fund – Southeast II:	
Economic Development (3600) .....	1,326,341
Capital Improvements (3610) .....	2,075,000
Debt Service (3630) .....	0
TIF Implementation Fund - North Milwaukee/Lake Cook Redevelopment Area:	
Economic Development (3900) .....	4,474,797
Capital Improvements (3910) .....	112,000
Debt Service (3930) .....	2,690,246
Capital Projects Fund:	
Highways & Streets (3400) .....	246,380
Capital Outlay (3410) .....	821,000
Capital Improvements (3420) .....	7,915,600
Debt Service (3430) .....	714,149
Capital Equipment Replacement Fund (CERF) .....	2,222,900
Stormwater Fund:	
Capital Improvements (4510) .....	526,500
<b>TOTAL .....</b>	<b>\$30,637,312</b>



**FY 2022 BUDGET WORKSHEET  
SOUTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3200	5103	SEASONAL HELP	0	0	1,420	ECONOMIC DEVELOPMENT INTERN	4,125
<b>TOTAL JUSTIFICATION:</b>							<b>4,125</b>
3200	5104	SALARIES	16,684	22,763	24,361	SALARY FOR REDEVELOPMENT COORDINATOR	20,325
<b>TOTAL JUSTIFICATION:</b>							<b>20,325</b>
3200	5105	LOCAL TRAINING & MEETING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3200	5108	EMPLOYER CONTRIBUTIONS	2,698	4,318	4,808	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR, INTERN	0 3,885
<b>TOTAL JUSTIFICATION:</b>							<b>3,885</b>
3200	5205	MULTIPLE DAY TRAINING	1,040	0	0	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA INVESTMENT SUMMIT (1) 20%	0 2,050 700
<b>TOTAL JUSTIFICATION:</b>							<b>2,750</b>
3200	5206	CONSULTING SERVICES	363	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3200	5212	EMPLOYEE HEALTH INSURAN	4,482	5,664	6,106	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 5,110
<b>TOTAL JUSTIFICATION:</b>							<b>5,110</b>
3200	5218	LEGAL SERVICES	266	131	773	LEGAL SERVICES	5,000

**FY 2022 BUDGET WORKSHEET  
SOUTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 5,000</b>
3200	5222	MEMBERSHIP DUES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3200	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3200	5299	MISC CONTRACTUAL SERVIC	1,636,027	1,565,722	1,716,293	SURPLUS DISTRIBUTION (45%)	816,293
						ADDITIONAL SURPLUS DISTRIBUTION	900,000
							<b>TOTAL JUSTIFICATION: 1,716,293</b>
3200	5333	BUSINESS RECRUITMENT	12,329	12,524	11,667	BROKER SAVANT	400
						FRANCE PUBLICATIONS	8,625
						MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICTS	7,500
						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	12,500
							<b>TOTAL JUSTIFICATION: 34,525</b>
3200	5420	LAND ACQUISITION	37,298	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3200	5506	STREETScape IMPROVEMEN	0	0	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM (MOVED TO 3210)	0 0
							<b>TOTAL JUSTIFICATION: 0</b>
3200	5838	TRANSFER TO CROSSROAD	0	0	0		

**FY 2022 BUDGET WORKSHEET  
SOUTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
			1,711,186	1,611,120	1,765,427		1,792,013

**FY 2022 BUDGET WORKSHEET  
SOUTH TIF-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3210	5506	STREETSCAPE IMPROVEMEN	0	0	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM (MOVED FROM 3200)	25,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
			0	0	0		25,000

**FY 2022 BUDGET WORKSHEET  
TOWNCENTER 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3500	5103	SEASONAL HELP	0	0	1,420	ECONOMIC DEVELOPMENT INTERN	4,125
<b>TOTAL JUSTIFICATION:</b>							<b>4,125</b>
3500	5104	SALARIES	16,684	22,763	24,361	SALARY FOR REDEVELOPMENT COORDINATOR	20,325
<b>TOTAL JUSTIFICATION:</b>							<b>20,325</b>
3500	5105	LOCAL TRAINING & MEETIN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5108	EMPLOYER CONTRIBUTION	2,698	4,318	4,808	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR, INTERN	0 3,885
<b>TOTAL JUSTIFICATION:</b>							<b>3,885</b>
3500	5201	ADVERTISING & PUBLISHIN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5205	MULTIPLE DAY TRAINING	1,040	0	0	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA INVESTMENT SUMMIT (1) 20%	0 2,050 700
<b>TOTAL JUSTIFICATION:</b>							<b>2,750</b>
3500	5206	CONSULTING SERVICES	135,433	14,221	2,081	WOLF ROAD RECONSTRUCTION - MANCHESTER TO MILW (MOVED TO 3510)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3500	5212	EMPLOYEE HEALTH INSUR	4,482	5,664	6,106	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 5,110

**FY 2022 BUDGET WORKSHEET  
TOWNCENTER 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 5,110</b>
3500	5218	LEGAL SERVICES	28,250	12,767	26,160	LEGAL SERVICES	25,000
							<b>TOTAL JUSTIFICATION: 25,000</b>
3500	5222	MEMBERSHIP DUES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5223	ENGINEERING & DESIGN SE	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5230	RECORDING FEES	222	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5299	MISC CONTRACTUAL SERV	312,367	13,686	15,653	PAYMENT TO LIBRARY DISTRICT PER STATE STATUTE	20,000
							<b>TOTAL JUSTIFICATION: 20,000</b>
3500	5333	BUSINESS RECRUITMENT	12,329	13,474	11,065	MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICTS	20,000
						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: 34,525</b>

**FY 2022 BUDGET WORKSHEET  
TOWNCENTER 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3500	5420	LAND ACQUISITION	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5502	SANITARY SEWER IMPROV	1,066,015	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5504	STORM SEWER IMPROVEM	75,000	1,120,000	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5506	STREETSCAPE IMPROVEM	6,435	0	0	FACADE PROGRAM (MOVED TO 3500-5750)	0
<b>TOTAL JUSTIFICATION:</b>							0
3500	5507	SIDEWALK IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5508	PAVEMENT IMPROVEMENTS	(229,326)	0	36,625	WOLF ROAD RECON-MANCHESTER TO MILWAUKEE (MOVED TO 3510)	0 0
<b>TOTAL JUSTIFICATION:</b>							0
3500	5512	BRIDGE IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5513	WATERWAY IMPROVEMENT	217,623	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3500	5609	FISCAL AGENT FEES	0	0	2,400		

**FY 2022 BUDGET WORKSHEET  
TOWNCENTER 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
3500	5701	CONTINGENCIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3500	5750	TIF INCENTIVE PAYMENTS	1,778,870	10,112,548	6,436,262	RESTAURANT & RETAIL BUILD-OUT INCENTIVES	200,000
						PEARLE VISION GRANT (CARRY-OVER FROM FY 2021):	6,475
						PIROSMANI GEORGIAN GRANT (CARRY-OVER FROM FY 2021):	29,144
						MARK DRUG GRANT (CARRY-OVER FROM FY 2021):	9,047
						FACADE IMPROVEMENTS (MOVED FROM 3500-5506)	50,000
						PAYMENT ON NORTHGATE CROSSINGS TIF NOTES (MOVED TO 3530)	0
						PAYMENT ON TOWN CENTER TIF NOTES (MOVED TO 3530)	0
						PAYMENT ON UPTOWN 500 TIF NOTES (MOVED TO 3530)	0
							<b>TOTAL JUSTIFICATION: 294,666</b>
3500	5838	TRANSFER TO CROSSROAD	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			3,428,122	11,319,439	6,566,941		410,386

**FY 2022 BUDGET WORKSHEET  
TOWNCENTER 2-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3510	5206	CONSULTING SERVICES	0	0	0	WOLF ROAD RECONSTRUCTION - MANCHESTER TO MILW (MOVED FROM 3500)	4,375 0
<b>TOTAL JUSTIFICATION:</b>							<b>4,375</b>
3510	5506	STREETSCAPE IMPROVEMEN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3510	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECON-MANCHESTER TO MILWAUKEE (MOVED FROM 3500)	30,625 0
<b>TOTAL JUSTIFICATION:</b>							<b>30,625</b>
			0	0	0		35,000

**FY 2022 BUDGET WORKSHEET  
TOWNCENTER 2-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3520	5299	MISC CONTRACTUAL SERVIC	0	0	0	DEMOLITION COSTS FOR COLLINS BUILDING	250,000
<b>TOTAL JUSTIFICATION:</b>							<b>250,000</b>
			0	0	0		250,000

**FY 2022 BUDGET WORKSHEET  
TOWNCENTER 2-DEBT SER**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3530	5623	BOND PRINCIPAL	0	0	0	PAYMENT ON NORTHGATE CROSSINGS TIF NOTES (MOVED FROM 3500)	0 1,250,000
						PAYMENT ON TOWN CENTER TIF NOTES (MOVED FROM 3500)	2,650,000
						PAYMENT ON UPTOWN 500 TIF NOTES (MOVED FROM 3500)	1,100,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000,000</b>
3530	5624	BOND INTEREST EXPENSE	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			0	0	0		5,000,000

**FY 2022 BUDGET WORKSHEET  
SOUTHEAST 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3600	5103	SEASONAL HELP	0	0	1,420	ECONOMIC DEVELOPMENT INTERN	4,125
<b>TOTAL JUSTIFICATION:</b>							<b>4,125</b>
3600	5104	SALARIES	16,684	22,763	24,361	SALARY FOR REDEVELOPMENT COORDINATOR	20,325
<b>TOTAL JUSTIFICATION:</b>							<b>20,325</b>
3600	5105	LOCAL TRAINING & MEETING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3600	5108	EMPLOYER CONTRIBUTIONS	2,698	4,318	4,808	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR, INTERN	0 3,885
<b>TOTAL JUSTIFICATION:</b>							<b>3,885</b>
3600	5205	MULTIPLE DAY TRAINING	1,040	0	0	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA INVESTMENT SUMMIT (1) 20%	0 2,050 700
<b>TOTAL JUSTIFICATION:</b>							<b>2,750</b>
3600	5206	CONSULTING SERVICES	211,134	18,751	0	MILWAUKEE AVE AND INDUSTRIAL LN STORM SEWER IMPROVEMENT (MOVED TO 3610)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3600	5212	EMPLOYEE HEALTH INSURAN	4,482	5,664	6,106	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 5,110
<b>TOTAL JUSTIFICATION:</b>							<b>5,110</b>
3600	5218	LEGAL SERVICES	4,364	5,266	1,787	LEGAL SERVICES	25,000

**FY 2022 BUDGET WORKSHEET  
SOUTHEAST 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 25,000</b>
3600	5222	MEMBERSHIP DUES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3600	5228	PRINTING & BINDING	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3600	5299	MISC CONTRACTUAL SERVIC	0	0	1,500,000	VOLUNTARY SURPLUS DISTRIBUTION	1,000,000
							<b>TOTAL JUSTIFICATION: 1,000,000</b>
3600	5333	BUSINESS RECRUITMENT	12,329	11,299	10,710	MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICTS	7,500
						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	12,500
							<b>TOTAL JUSTIFICATION: 34,525</b>
3600	5420	LAND ACQUISITION	0	4,800	0		
							<b>TOTAL JUSTIFICATION:</b>
3600	5502	SANITARY SEWER IMPROVEM	837,245	0	30,700		
							<b>TOTAL JUSTIFICATION:</b>
3600	5503	WATER IMPROVEMENTS	464,150	8,200	2,244	WATERMAIN LOOP FROM INDUSTRIAL TO SUMAC (MOVED TO 3610)	0 0

**FY 2022 BUDGET WORKSHEET  
SOUTHEAST 2-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3600	5506	STREETSCAPE IMPROVEMEN	1,500,941	0	0	FACADE PROGRAM (MOVED TO 3600-5750) NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM (MOVED TO 3610)	0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3600	5750	TIF INCENTIVE PAYMENTS	0	0	442,852	FACADE PROGRAM (MOVED FROM 3600-5506) HUTTON GAS STATION TIF INCENTIVE	50,000 180,621
<b>TOTAL JUSTIFICATION:</b>							<b>230,621</b>
3600	5801	TRANSFER TO GENERAL FUN	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			3,055,066	81,060	2,024,988		1,326,341

**FY 2022 BUDGET WORKSHEET  
SOUTHEAST 2-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3610	5206	CONSULTING SERVICES	0	0	0	MILWAUKEE AVE AND INDUSTRIAL LN STORM SEWER IMPROVEMENT (MOVED FROM 3600)	0 25,000
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
3610	5503	WATER IMPROVEMENTS	0	0	0	WATERMAIN LOOP FROM INDUSTRIAL TO SUMAC (MOVED FROM 3600)	1,650,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,650,000</b>
3610	5506	STREETSCAPE IMPROVEMENTS	0	0	0	NEW PUBLIC SIDEWALK CONSTRUCTION PROGRAM (MOVED FROM 3600)	400,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>400,000</b>
			0	0	0		2,075,000

**FY 2022 BUDGET WORKSHEET  
NORTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3900	5103	SEASONAL HELP	0	0	1,420	ECONOMIC DEVELOPMENT INTERN	4,125
<b>TOTAL JUSTIFICATION:</b>							<b>4,125</b>
3900	5104	SALARIES	16,684	22,762	24,361	SALARY FOR REDEVELOPMENT COORDINATOR	20,325
<b>TOTAL JUSTIFICATION:</b>							<b>20,325</b>
3900	5105	LOCAL TRAINING & MEETING	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5108	EMPLOYER CONTRIBUTIONS	2,698	4,317	4,808	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR REDEVELOPMENT COORDINATOR, INTERN	0 3,885
<b>TOTAL JUSTIFICATION:</b>							<b>3,885</b>
3900	5205	MULTIPLE DAY TRAINING	962	0	0	INTERNATIONAL COUNCIL OF SHOPPING CENTERS (ICSC) RECON - INTL RETAIL REAL EST CONVENTION (2-ED) 20% SELECT USA INVESTMENT SUMMIT (1) 20%	0 2,050 700
<b>TOTAL JUSTIFICATION:</b>							<b>2,750</b>
3900	5206	CONSULTING SERVICES	22,898	20,000	0	WOLF RD RECON-MANCHESTER TO MILWAUKEE (MOVED TO 3910)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3900	5212	EMPLOYEE HEALTH INSURAN	4,482	5,664	6,106	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR REDEVELOPMENT COORDINATOR	0 5,110
<b>TOTAL JUSTIFICATION:</b>							<b>5,110</b>
3900	5218	LEGAL SERVICES	3,075	1,661	1,385	LEGAL SERVICES	25,000

**FY 2022 BUDGET WORKSHEET  
NORTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 25,000</b>
3900	5222	MEMBERSHIP DUES	0	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	1,021,798	3,020,843	3,517,764	PAYMENTS TO SCHOOL DISTRICTS FOR NEW STUDENTS PAYMENT TO INDIAN TRAILS LIBRARY PER STATE STATUTE SURPLUS DISTRIBUTION 2016 GO REFUNDING BONDS ARBITRAGE REPORT	35,000 20,000 4,000,000 500
							<b>TOTAL JUSTIFICATION: 4,055,500</b>
3900	5317	MISC OPERATING SUPPLIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3900	5333	BUSINESS RECRUITMENT	12,329	12,249	17,196	MARKETING PROPERTIES AND SPACES WITHIN TIF DISTRICTS BROKER SAVANT FRANCE PUBLICATIONS BISNOW - 10X ADS, 2 EDITS, COMM RE E-NEWS CRAIN'S CHICAGO BUSINESS - 6 ADS, COMM RE RPT E-NEWS	7,500 400 8,625 1,000 4,500

**FY 2022 BUDGET WORKSHEET  
NORTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3900	5333	BUSINESS RECRUITMENT...	12,329 ...	12,249 ...	17,196 ...	RESTAURANT ROW BRANDING & STREETScape PLANS/RIVERWALK	12,500
<b>TOTAL JUSTIFICATION:</b>							<b>34,525</b>
3900	5420	LAND ACQUISITION	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5502	SANITARY SEWER IMPROVEM	(34)	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5503	WATER IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5506	STREETScape IMPROVEMEN	2,029,719	0	0	FACADE PROGRAM (MOVED TO 3900-5750)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3900	5507	SIDEWALK IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5508	PAVEMENT IMPROVEMENTS	0	0	140,000	WOLF ROAD RECONSTRUCTION - MANCHESTER TO MILW (MOVED TO 3910)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3900	5609	FISCAL AGENT FEES	1,107	1,188	660	FEES FOR 2020 GO REFUNDING BONDS (MOVED TO 3930)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3900	5623	BOND PRINCIPAL	2,263,100	2,362,467	2,452,600	2016 GO REFUNDING BONDS (MOVED TO 3930) 2020 GO REFUNDING BONDS (% SHARE TRANSFERRED FROM GF)	0 0

**FY 2022 BUDGET WORKSHEET  
NORTH TIF-ECON DEV**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3900	5623	BOND PRINCIPAL...	2,263,100	2,362,467	2,452,600	(MOVED TO 3930)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3900	5624	BOND INTEREST EXPENSE	476,692	327,463	245,962	2016 GO REFUNDING BONDS (MOVED TO 3930) 2020 REFUNDING BONDS (SHARE TRANSFERRED FROM GF) (MOVED TO 3930)	0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3900	5629	BOND ISSUANCE COSTS	0	52,609	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5631	PAYMENT - BOND ESCROW	0	2,423,345	0		
<b>TOTAL JUSTIFICATION:</b>							
3900	5750	TIF INCENTIVE PAYMENTS	0	0	0	RESTAURANT & RETAIL BUILD-OUT INCENTIVES KILCOYNE'S GRANT (CARRY-OVER FROM FY 2021): OLD MUNICH TAVERN GRANT (CARRY-OVER FROM FY 2021): FACADE PROGRAM (MOVED FROM 3900-5506)	200,000 23,577 50,000 50,000
<b>TOTAL JUSTIFICATION:</b>							<b>323,577</b>
3900	5838	TRANSFER TO CROSSROAD	2,000,000	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			7,855,509	8,254,568	6,412,261		4,474,797

**FY 2022 BUDGET WORKSHEET  
NORTH TIF-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3910	5206	CONSULTING SERVICES	0	0	0	WOLF RD RECON-MANCHESTER TO MILWAUKEE (MOVED FROM 3900)	14,000
<b>TOTAL JUSTIFICATION:</b>							<b>14,000</b>
3910	5420	LAND ACQUISITION	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3910	5502	SANITARY SEWER IMPROVEM	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3910	5503	WATER IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3910	5507	SIDEWALK IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3910	5508	PAVEMENT IMPROVEMENTS	0	0	0	WOLF ROAD RECONSTRUCTION - MANCHESTER TO MILW (MOVED FROM 3900)	0 98,000
<b>TOTAL JUSTIFICATION:</b>							<b>98,000</b>
			0	0	0		112,000

**FY 2022 BUDGET WORKSHEET  
NORTH TIF-DEBT SER**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3930	5609	FISCAL AGENT FEES	0	0	0	FEES FOR 2020 GO REFUNDING BONDS (MOVED FROM 3900)	400
<b>TOTAL JUSTIFICATION:</b>							<b>400</b>
3930	5623	BOND PRINCIPAL	0	0	0	2016 GO REFUNDING BONDS (MOVED FROM 3900)	1,875,000
						2020 GO REFUNDING BONDS (% SHARE TRANSFERRED FROM GF) (MOVED FROM 3900)	682,266 0
<b>TOTAL JUSTIFICATION:</b>							<b>2,557,266</b>
3930	5624	BOND INTEREST EXPENSE	0	0	0	2016 GO REFUNDING BONDS (MOVED FROM 3900)	93,750
						2020 REFUNDING BONDS (SHARE TRANSFERRED FROM GF) (MOVED FROM 3900)	38,830 0
<b>TOTAL JUSTIFICATION:</b>							<b>132,580</b>
			0	0	0		2,690,246

**FY 2022 BUDGET WORKSHEET  
CAPITAL PROJECTS-H&S**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3400	5101	LONGEVITY	0	0	0	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 (.30) (MOVED FROM 3410) REMAINING LONGEVITY CHARGED TO 4330 (W/S FUND) & 1400 (ENGINEERING/CIP)	0 0 390 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>390</b>
3400	5104	SALARIES	0	0	0	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS (MOVED FROM 3410)	176,875 0
<b>TOTAL JUSTIFICATION:</b>							<b>176,875</b>
3400	5108	EMPLOYER CONTRIBUTIONS	0	0	0	IMRF, FICA & MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3400) *MOVED FROM 3410)	0 31,165 0
<b>TOTAL JUSTIFICATION:</b>							<b>31,165</b>
3400	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES (MOVED FROM 3410)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3400	5212	EMPLOYEE HEALTH INSURAN	0	0	0	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL(PARTIALLY ALLOCATED IN 1400,3410, & 4330) (MOVED FROM 3410)	0 37,950 0
<b>TOTAL JUSTIFICATION:</b>							<b>37,950</b>
			0	0	0		246,380

**FY 2022 BUDGET WORKSHEET  
CAPITAL PROJECTS-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3410	5101	LONGEVITY	815	750	750	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 (.30) (MOVED TO 3400) REMAINING LONGEVITY CHARGED TO 4330 (W/S R&R FUND) & 1400 (ENGINEERING/CIP)	0 0 0 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3410	5102	OVERTIME	114	690	77		
<b>TOTAL JUSTIFICATION:</b>							
3410	5103	SEASONAL HELP	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5104	SALARIES	168,584	168,579	144,811	ENGINEERING SALARIES FOR INFRASTRUCTURE PROJECTS (MOVED TO 3400)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3410	5108	EMPLOYER CONTRIBUTIONS	30,639	33,740	29,376	IMRF, FICA & MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410) (MOVED TO 3400)	0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3410	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES (MOVED TO 3400)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3410	5206	CONSULTING SERVICES	38,169	111,821	7,960	FOUNTAIN MAINTENANCE	30,000

**FY 2022 BUDGET WORKSHEET  
CAPITAL PROJECTS-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3410	5206	CONSULTING SERVICES...	38,169 ...	111,821 ...	7,960 ...	BRIDGE MAINTENANCE	10,000
<b>TOTAL JUSTIFICATION:</b>							<b>40,000</b>
3410	5212	EMPLOYEE HEALTH INSURAN	31,738	31,153	30,023	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3400 & 4330) (MOVED TO 3400)	0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3410	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3410	5223	ENGINEERING & DESIGN SER	282,357	184,373	141,808		
<b>TOTAL JUSTIFICATION:</b>							
3410	5230	RECORDING FEES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5299	MISC CONTRACTUAL SERVIC	0	0	0	FRA QUIET ZONE PARK DISTRICT PROJECT	70,000 100,000
<b>TOTAL JUSTIFICATION:</b>							<b>170,000</b>
3410	5504	STORM SEWER IMPROVEME	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3410	5506	STREETSCAPE IMPROVEMEN	94,883	1,344	429,054	ENTRANCE SIGNS PAVER BRICK MAINTENANCE PARWAY TREE PLANTING PROGRAM	56,000 100,000 25,000

**FY 2022 BUDGET WORKSHEET  
CAPITAL PROJECTS-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 181,000</b>
3410	5507	SIDEWALK IMPROVEMENTS	73,523	56,198	61,521	SIDEWALK & CONCRETE PROGRAM	80,000
							<b>TOTAL JUSTIFICATION: 80,000</b>
3410	5508	PAVEMENT IMPROVEMENTS	1,007,149	699,574	262,553	ASPHALT SURFACE TREATMENT PROGRAM	75,000
						ASPHALT PAVEMENT SEALING MUNICIPAL LOTS	25,000
						CRACK SEALING PROGRAM	40,000
						PAVEMENT MARKINGS	40,000
							<b>TOTAL JUSTIFICATION: 180,000</b>
3410	5509	BUILDING IMPROVEMENTS	0	0	0	WINDOW REPLACEMENT AT POLICE DEPARTMENT	60,000
						BOARD ROOM AND EXECUTIVE SESSSION LIGHTING IMPROVEMENTS	60,000
							<b>TOTAL JUSTIFICATION: 120,000</b>
3410	5512	BRIDGE IMPROVEMENTS	(14,937)	0	0	BRIDGE MAINTENANCE	50,000
							<b>TOTAL JUSTIFICATION: 50,000</b>
3410	5513	WATERWAY IMPROVEMENTS	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			1,713,034	1,288,221	1,107,934		821,000

**FY 2022 BUDGET WORKSHEET  
CAPITAL PROJECTS-CAP IMPR**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3420	5206	CONSULTING SERVICES	0	0	0	WOLF ROAD RECON-MANCHESTER TO MILWAUKEE	69,125
						STREET IMPROVEMENT PROGRAM MATERIAL TESTING	30,000
						NEW SIDEWALK CONSTRUCTION	32,500
<b>TOTAL JUSTIFICATION:</b>							<b>131,625</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:</b>							<b>0</b>
3420	5223	ENGINEERING & DESIGN SER	31,707	121,867	86,772	FIBER OPTIC INSTALLATION DESIGN	20,000
						STREET IMPROVEMENT PROGRAM	250,000
<b>TOTAL JUSTIFICATION:</b>							<b>270,000</b>
3420	5232	RENTAL AGREEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5299	MISC CONTRACTUAL SERVIC	30,316	7,145	117,142	ROOF REPLACEMENT PROGRAM	476,000
						HVAC UNIT REPLACEMENT PROGRAM	174,100
<b>TOTAL JUSTIFICATION:</b>							<b>650,100</b>
3420	5317	MISC OPERATING SUPPLIES	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5408	BUILDING EQUIPMENT	57,275	112,239	19,929		

**FY 2022 BUDGET WORKSHEET  
CAPITAL PROJECTS-CAP IMPR**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
3420	5411	SPECIAL EQUIPMENT	0	47,733	94,581		
							<b>TOTAL JUSTIFICATION:</b>
3420	5420	LAND ACQUISITION	0	1,500	0		
							<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	238,593	91,725	22,378	LAKE COOK ROAD IMPROVEMENTS WOLF ROAD RECON - MANCHESTER TO MILWAUKEE	380,000 483,875
							<b>TOTAL JUSTIFICATION:</b>
							<b>863,875</b>
3420	5508	PAVEMENT IMPROVEMENTS	211,731	55,438	174,648		
							<b>TOTAL JUSTIFICATION:</b>
3420	5509	BUILDING IMPROVEMENTS	169,161	1,203,375	3,833,611	FIBER OPTIC INSTALLATION FIRE STATION 42	500,000 5,500,000
							<b>TOTAL JUSTIFICATION:</b>
							<b>6,000,000</b>
3420	5513	WATERWAY IMPROVEMENTS	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
3420	5609	FISCAL AGENT FEES	157	238	103		

**FY 2022 BUDGET WORKSHEET  
CAPITAL PROJECTS-CAP IMPR**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							
3420	5623	BOND PRINCIPAL	366,900	382,533	392,400	2020 GO REFUNDING BONDS - PRINCIPAL PAYMENT (MOVED TO 3430)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3420	5624	BOND INTEREST EXPENSE	46,308	28,062	21,863	2020 GO REFUNDING BOND INTEREST PAYMENT (MOVED TO 3430)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
3420	5629	BOND ISSUANCE COSTS	0	31,900	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5631	PAYMENT - BOND ESCROW	0	1,207,730	0		
<b>TOTAL JUSTIFICATION:</b>							
3420	5822	TRANSFER TO 2008 BOND	330,542	202,042	326,236	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES (MOVED TO 3430)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			1,482,689	3,493,526	5,089,663		7,915,600

**FY 2022 BUDGET WORKSHEET  
CAPITAL PROJECTS-DEBT SER**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
3430	5623	BOND PRINCIPAL	0	0	0	2020 GO REFUNDING BONDS - PRINCIPAL PAYMENT (MOVED FROM 3420)	407,734 0
<b>TOTAL JUSTIFICATION:</b>							<b>407,734</b>
3430	5624	BOND INTEREST EXPENSE	0	0	0	2020 GO REFUNDING BOND INTEREST PAYMENT (MOVED FROM 3420)	10,170 0
<b>TOTAL JUSTIFICATION:</b>							<b>10,170</b>
3430	5822	TRANSFER TO 2008 BOND	0	0	0	TRANSFER TO BOND FUND FOR DEBT SERVICE PURPOSES (MOVED FROM 3420)	296,245 0
<b>TOTAL JUSTIFICATION:</b>							<b>296,245</b>
			0	0	0		714,149

**FY 2022 BUDGET WORKSHEET  
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
33	5313	IS MISC EQPT & SUPPLIES	647,760	88,305	366,413	WI-FI NETWORK SYSTEMS (IT) CISCO 4321 ROUTER - VOICE GATEWAY FOR PHONE SYSTEM (IT) CISCO 4551 WIDE AREA NETWORK ROUTER (IT) CISCO 4351 ROUTER - VOICE GATEWAY FOR PHONE SYSTEM (IT) KEYSCAN PROX CARD DOOR ACCESS SYSTEMS (IT) CISCO PHONE SYSTEM SERVERS (IT)	15,000 45,000 30,000 15,000 100,000 100,000
<b>TOTAL JUSTIFICATION:</b>							<b>305,000</b>
33	5315	SMALL TOOLS & EQUIPMENT	233,826	24,975	89,915	4 POST VEHICLE LIFT (FLEET) VEHICLE DIAGNOSTIC EQUIPMENT (FLEET)	25,000 20,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
33	5401	MOBILE EQUIPMENT	462,100	702,470	897,031	3/4 TON 4X4 PICKUP WITH PLOW AND LIGHTBAR (BUILDINGS) 1 TON OR 1.5 TON SERVICE TRUCK (FLEET) 3/4 TON 4X4 PICKUP WITH PLOW AND LIGHTBAR (STREETS) 1.5 TON DUMP WITH PLOW (WATER) 3/4 TON 4X4 PICKUP WITH PLOW AND LIGHTBAR (WATER) 1 TON STAKE BODY (SEWER) FORD INTERCEPTOR (FIRE) FORD POLICE INTERCEPTOR SUV X7 (POLICE) FORD POLICE INTERCEPTOR SEDAN X1 (POLICE)	35,300 75,000 35,300 58,000 35,300 100,000 38,000 293,000 48,000
<b>TOTAL JUSTIFICATION:</b>							<b>717,900</b>
33	5407	OFFICE EQUIPMENT	0	0	0	CISCO PHONES (IT)	85,000
<b>TOTAL JUSTIFICATION:</b>							<b>85,000</b>
33	5411	SPECIAL EQUIPMENT	0	0	0	BOARD ROOM EQUIPMENT (IT)	350,000

**FY 2022 BUDGET WORKSHEET  
CAPITAL EQPT REPL FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 350,000</b>
33	5412	IS CAPITAL EQPT/SUPPLIES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
33	5413	IS CAPITAL SOFTWARE	900	0	0	NEW ENTERPRISE RESOURCE PLANNING SOFTWARE	650,000
						FIRE ALERTING SYSTEM FOR CAD	70,000
							<b>TOTAL JUSTIFICATION: 720,000</b>
33	5840	TRF TO WATER & SEWER FUI	64,454	55,518	0		
							<b>TOTAL JUSTIFICATION:</b>
			1,409,040	871,268	1,353,359		2,222,900

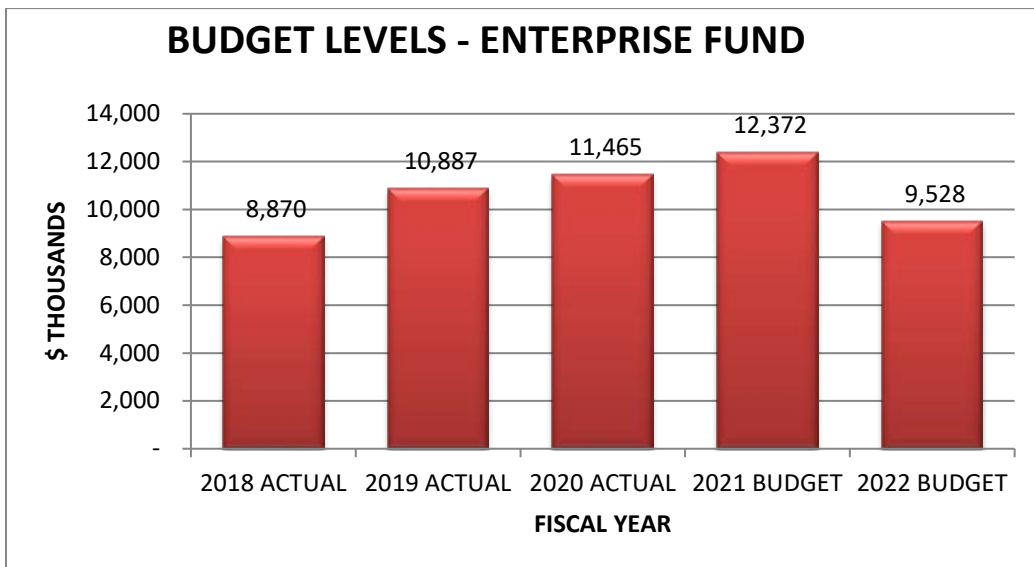
**FY 2022 BUDGET WORKSHEET  
STORMWATER-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4510	5206	CONSULTING SERVICES	81,385	33,308	0		
							<b>TOTAL JUSTIFICATION:</b>
4510	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
							<b>TOTAL JUSTIFICATION:</b>
4510	5223	ENGINEERING & DESIGN SER	14,054	125,054	19,760	STREAM BANK EVALUATION	250,000
							<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	200,349	2,492,090	84,588		
							<b>TOTAL JUSTIFICATION:</b>
4510	5506	STREETSCAPE IMPROVEMEN	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4510	5840	TRF TO WATER & SEWER FUI	205,158	223,809	242,459	TRANSFER TO W/S FUND TO COVER STORMWATER OPERATING COSTS (25% OF REVENUE) PER FINANCIAL POLICY	276,500
							<b>TOTAL JUSTIFICATION:</b>
			500,946	2,874,260	346,807		526,500

## ENTERPRISE FUND

Water Sewer Fund:

Water Operating Program (4100) .....	\$5,433,960
Sewer Operating Program (4200).....	2,539,443
Water System Capital Outlay (4310) .....	0
Sewer System Capital Outlay (4320) .....	0
Water System Capital Improvements (4330) .....	1,211,935
Sewer System Capital Improvements (4340) .....	300,000
Water System Debt Service (4350) .....	42,700
<b>TOTAL .....</b>	<b>\$9,528,038</b>



**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4100	5101	LONGEVITY	5,503	6,425	6,535	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 (1.0)	600 3,000 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>4,900</b>
4100	5102	OVERTIME	56,893	47,901	45,527	COMPENSATION FOR CALL-BACKS OR CALL-INS (E.G. WATERMAIN BREAKS, HYDRANT REPAIRS, SCADAALARM); COMP TIME BUY BACK PER CBA	0 0 45,000
<b>TOTAL JUSTIFICATION:</b>							<b>45,000</b>
4100	5103	SEASONAL HELP	4,080	0	5,993	SEASONAL EMPLOYEE (RATE OF \$14/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
4100	5104	SALARIES	759,428	735,847	729,309	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 735,070
<b>TOTAL JUSTIFICATION:</b>							<b>735,070</b>
4100	5105	LOCAL TRAINING & MEETING	1,043	929	1,349	MISC SAFETY TRAINING & DIVISION RELATED SEMINARS, CERTIFICATIONS & CDL REIMBURSEMENT PER CBA (DIVIDED BTWN 2 DIVISIONS)	0 0 1,200
<b>TOTAL JUSTIFICATION:</b>							<b>1,200</b>
4100	5106	UNIFORM ALLOWANCE	4,488	3,351	2,827	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	3,940 650
<b>TOTAL JUSTIFICATION:</b>							<b>4,590</b>
4100	5108	EMPLOYER CONTRIBUTIONS	138,059	152,464	165,482	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 138,660

**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 138,660</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	10,678	SLDPA RETIREE CONTRIBUTIONS	0
							<b>TOTAL JUSTIFICATION: 0</b>
4100	5116	SICK LEAVE ANNUAL BUY BACK	707	726	744	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	750
							<b>TOTAL JUSTIFICATION: 750</b>
4100	5205	MULTIPLE DAY TRAINING	2,268	61	875	IL POTABLE WATER SUPPLY OPERATORS ASSOCIATION (IPWSOA) WATER CONF. INCL. REG & TRAVEL EXPENSES (IL) AWWA ANNUAL CONFERENCE AND EXPO INCL. REG & TRAVEL EXPENSES (TX) IL PUBLIC SERVICE INSTITUTE (IPSI) REG & TRAVEL EXPENSE (EFFINGHAM)	0 1,000 0 1,600 0 1,700
							<b>TOTAL JUSTIFICATION: 4,300</b>
4100	5207	IS SERV & MAINT AGREEMENTS	68,753	71,351	75,363	GEOGRAPHIC INFORMATION SYSTEMS, AND RELATED COSTS SENSUS ANALYTICS HOSTING FEE (YR 3) WATER CONSERVATION/METER WEB PORTAL (AQUAHAWK) CANARY COMPLIANCE (FUEL MONITORING) WATERLY SOFTWARE ASSET MANAGEMENT LICENSING - EXPANDED LEVEL REQUEST	50,000 20,625 10,920 800 4,800 0

**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4100	5207	IS SERV & MAINT AGREEMEN	68,753 ...	71,351 ...	75,363 ...	APPROVED BY VM	12,280
<b>TOTAL JUSTIFICATION:</b>							<b>99,425</b>
4100	5208	DEBRIS DUMP CHARGES	22,705	13,087	1,103	(IEPA) CLEAN CONSTRUCTION OR DEMOLITION DEBRIS TESTING	2,000
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
4100	5209	GAS & ELECTRIC	98,625	85,261	79,906	ELECTRIC SERVICE (WATER FACILITIES) GAS SERVICE (WATER FACILITIES)	95,000 6,000
<b>TOTAL JUSTIFICATION:</b>							<b>101,000</b>
4100	5212	EMPLOYEE HEALTH INSURAN	139,492	133,056	126,452	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 132,945
<b>TOTAL JUSTIFICATION:</b>							<b>132,945</b>
4100	5213	GEN LIABILITY INSURANCE	67,500	73,650	86,140	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 123,500
<b>TOTAL JUSTIFICATION:</b>							<b>123,500</b>
4100	5214	HYDRANT MAINTENANCE	20,565	25,604	25,421	FIRE HYDRANT SANDBLASTING FIRE HYDRANT REPLACEMENT PARTS 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	0	0	0	MOWING, FLOWER INSTALLATION, MULCHING, & TREATMENT AT WATER SITES	0 18,000
<b>TOTAL JUSTIFICATION:</b>							<b>18,000</b>

**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4100	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5219	BANK CHARGES	39,068	39,632	8,868	LOCKBOX PROCESSING FEES (80% OF TOTAL) \$1070.83 X 12 X 80%;	0 10,280
<b>TOTAL JUSTIFICATION:</b>							<b>10,280</b>
4100	5220	MAINT OFF/SPEC EQUIPMEN	2,659	1,588	2,158	MAINT/REPAIRS TO CONFINED SPACE GAS EQUIPMENT DIV PORTION OF PHOTOCOPIER SERVICES DIV PORTION OF PLOTTER SUPPLIES OR MAINTENANCE	1,900 200 300
<b>TOTAL JUSTIFICATION:</b>							<b>2,400</b>
4100	5222	MEMBERSHIP DUES	2,669	261	3,409	(2) AMERICAN WATER WORKS ASSOCIATION AMERICAN PUBLIC WORKS ASSOCIATION JULIE NOTIFICATION FEE	175 185 4,173
<b>TOTAL JUSTIFICATION:</b>							<b>4,533</b>
4100	5227	POSTAGE	15,119	15,496	16,104	UTILITY BILLING MAILING COSTS (80% OF TOTAL) BASED ON 49,000 BILLS & LATE NOTICES 47,000 BILLS X .43 X 1.03 X 80%; 2,000 LATE NOTICES X .55 X 1.03 X 80%	0 0 16,650 910
<b>TOTAL JUSTIFICATION:</b>							<b>17,560</b>
4100	5228	PRINTING & BINDING	11,847	12,907	12,244	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	0 8,847 1,440 2,000 750

**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4100	5228	PRINTING & BINDING...	11,847 ...	12,907 ...	12,244 ...	DOOR HANGERS (RPZ, TURNOFF, HIGH CONSUMPTION)	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
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4100	5236	CREDIT CARD FEES	0	0	37,963	EPAY PROCESSING FEE (\$3,350 PER MONTH)	40,200
<b>TOTAL JUSTIFICATION:</b>							<b>40,200</b>
4100	5237	TELEMETRY EQUIP MAINT	14,908	23,830	11,322	MISC REPAIR PARTS (PILOT AND/OR ALTITUDE VALVES, ETC.) SCADA MAINTENANCE/REPAIRS/SERVICE CALLS	5,000 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>15,000</b>
4100	5242	RETIREE HEALTH INSURANC	8,742	8,272	11,021	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	5,730
<b>TOTAL JUSTIFICATION:</b>							<b>5,730</b>
4100	5243	PUMPHOUSE MAINTENANCE	30,162	33,820	41,238	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	5246	MEDICAL EXAMS	0	0	0	DIV PORTION OF ANNUAL HEARING TEST (PER OSHA) DIV PORTION OF CDL RANDOM DRUG & ALCOHOL TESTING (PER DOT) HEP B VACCINE (PER OSHA) RESPIRATORY EVALUATIONS (PER OSHA) DOT DRUG & ALCOHOL CLEARINGHOUSE QUERY	280 0 400 150 1,040 10

**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 1,880</b>
4100	5299	MISC CONTRACTUAL SERVIC	91,473	109,546	129,851	CONTRACTUAL SERVICES FOR PLUMBING INSPECTIONS (B&F) - (\$100K 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) ASSET MANAGEMENT IMPLEMENTATION - EXPANDED LEVEL REQUEST APPROVED BY VM	40,000 0 90,000 48,200 5,000 125 4,000 0 17,550
							<b>TOTAL JUSTIFICATION: 204,875</b>
4100	5301	AUTO PETROL PRODUCTS	20,129	13,021	20,146	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE FLUID, PROPANE, GASOLINE & DIESEL FUEL, INCL STANDBY GENERATORS, PROPANE, KEROSENE, & NATURAL GAS FOR HEATING PUMP FACILITIES & PORTABLE HEATERS	0 0 0 22,000
							<b>TOTAL JUSTIFICATION: 22,000</b>
4100	5302	BOOKS & SUBSCRIPTIONS	0	74	0		
							<b>TOTAL JUSTIFICATION:</b>
4100	5303	CHEMICALS	(1,035)	1,184	1,366	CHEMICALS FOR POTABLE WATER TREATMENT (CL REAGENTS)	2,000
							<b>TOTAL JUSTIFICATION: 2,000</b>
4100	5308	WATER SAMPLES	6,209	21,114	7,692	LAB REQUIRED IEPA SAMPLING & ANALYSIS OF POTABLE WATER MISC TESTING (I.E. CUSTOMER CONCERNS); CREEK SAMPLES	5,900 2,100

**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 8,000</b>
4100	5310	VEHICLE MAINTENANCE	30,541	24,478	23,487	REPAIRS/MAINT TO VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS, FIRE EXTINGUISHER SERVICE, & TRUCK WASHING SOAP	0 0 24,000
							<b>TOTAL JUSTIFICATION: 24,000</b>
4100	5311	BLDG/GROUNDS MAINTENAN	8,505	16,836	17,575	MISC REPAIRS TO PUMP HOUSE AND RESERVOIR BLDG/GROUNDS (SUMP PUMPS, HEATERS, PRESSURE TRANSMITTER, ELECTRICAL)	0 12,000
							<b>TOTAL JUSTIFICATION: 12,000</b>
4100	5313	IS MISC EQPT & SUPPLIES	6,200	5,367	3,502	(2) REPLACEMENT COMPUTERS TO MEET MIN VILLAGE SPECS (2) SCADA REPLACEMENT COMPUTERS	3,500 3,500
							<b>TOTAL JUSTIFICATION: 7,000</b>
4100	5315	SMALL TOOLS & EQUIPMENT	9,896	3,423	8,927	REPLACEMENT/REPAIRS TO MISC TOOLS/EQUIP	5,000
							<b>TOTAL JUSTIFICATION: 5,000</b>
4100	5317	MISC OPERATING SUPPLIES	703	50	414	MISC SUPPLIES (BATTERIES, CELL PHONE CHARGERS, ETC)	200
							<b>TOTAL JUSTIFICATION: 200</b>
4100	5318	OFFICE SUPPLIES	0	0	0	DIV GENERAL SUPPLIES (FILES, PENS, LABELS, ETC)	250
							<b>TOTAL JUSTIFICATION: 250</b>
4100	5319	PROTECTIVE CLOTHING/SUP	2,137	2,482	2,053	SAFETY & WEATHER GEAR; PPE SUPPLIES	3,000
							<b>TOTAL JUSTIFICATION: 3,000</b>

**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4100	5341	METERS	47,336	13,262	25,668	NEW CONSTRUCTION/REPLACEMENT OF WATER METERS	35,000
<b>TOTAL JUSTIFICATION:</b>							<b>35,000</b>
4100	5344	WATER MAIN MAINTENANCE	61,238	40,726	-63,931	REPAIR PARTS (E.G. PIPE, VALVES, VAULTS, REPAIR CLAMPS, BACKFILL MATERIAL, NUTS, BOLTS, B-BOXES)	0 40,000
<b>TOTAL JUSTIFICATION:</b>							<b>40,000</b>
4100	5345	WATER STORAGE MAINT	23,950	33,842	33,628	INSPECTION, EQUIP AND RE-CALIBRATION OF WATER STORAGE FACILITIES & MISC REPAIRS/MAINT, INCL. SECURITY CAMERAS EXTERIOR/INTERIOR ELEVATED STANDPIPE CLEANING	0 15,000 7,000
<b>TOTAL JUSTIFICATION:</b>							<b>22,000</b>
4100	5406	MISCELLANEOUS EQUIPMEN	0	0	0		
<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	0	(1,493)	-1,523	BOND INTEREST EXPENSE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>

**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4100	5703	GENERAL FUND REIMBRSMN	1,024,488	1,057,386	1,082,329	REIMB TO GENERAL FUND FOR SALARIES/OVERHEAD EXPENSES WATER PROGRAM'S SHARE (80%) OF REIMBURSEMENT COSTS. REMAINING SHARE (20%) IN SEWER PROGRAM.	0 0 1,083,480
<b>TOTAL JUSTIFICATION:</b>							<b>1,083,480</b>
4100	5705	NWWC WATER CHARGE	1,757,244	1,789,462	1,725,905	COST TO PURCHASE WATER FROM THE NORTHWEST WATER COMMISSION BASED ON THE VILLAGE'S SHARE OF WATER COSTS	0 1,780,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,780,000</b>
4100	5706	TRANSFER TO DEBT SERVICE	384,720	406,887	428,353	TRANSFER TO 2021 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 446,730
<b>TOTAL JUSTIFICATION:</b>							<b>446,730</b>
4100	5707	TRANSFER TO CERF	0	0	3,571	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)	0 161,265
<b>TOTAL JUSTIFICATION:</b>							<b>161,265</b>
4100	5710	DEPRECIATION EXPENSE	942,327	1,032,248	1,083,023	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	(929)	(569)	0		
<b>TOTAL JUSTIFICATION:</b>							
4100	5725	PENSION EXP - IMRF WS	38,056	(347,203)	0		

**FY 2022 BUDGET WORKSHEET  
WATER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION:</b>
			5,968,471	5,707,640	6,040,068		
							5,433,960

**FY 2022 BUDGET WORKSHEET  
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4200	5101	LONGEVITY	5,503	6,425	6,535	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 (1.0)	600 3,000 1,300
<b>TOTAL JUSTIFICATION:</b>							<b>4,900</b>
4200	5102	OVERTIME	7,630	12,019	7,722	COMPENSATION FOR CALL- BACKS OR CALL-INS (E.G. FLOOD RESPONSE, SEWER PLUGS); COMP TIME BUY BACK PER CBA	0 0 10,000
<b>TOTAL JUSTIFICATION:</b>							<b>10,000</b>
4200	5103	SEASONAL HELP	5,093	0	5,044	SEASONAL EMPLOYEE (RATE OF \$14/HR)	7,800
<b>TOTAL JUSTIFICATION:</b>							<b>7,800</b>
4200	5104	SALARIES	759,427	735,844	729,314	SALARIES FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 735,070
<b>TOTAL JUSTIFICATION:</b>							<b>735,070</b>
4200	5105	LOCAL TRAINING & MEETING	2,887	1,099	3,234	MISC SAFETY TRAINING & DIVISION RELATED SEMINARS, CERTIFICATIONS & CDL REIMBURSEMENT PER CBA (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 3,500
<b>TOTAL JUSTIFICATION:</b>							<b>3,500</b>
4200	5106	UNIFORM ALLOWANCE	4,488	3,350	2,826	UNIFORMS FOR EMPLOYEES, INCL SUPT, FOREMAN, & SEASONALS CARRYOVER PER CBA (DIVIDED BTWN 2 DIVISIONS)	3,940 650
<b>TOTAL JUSTIFICATION:</b>							<b>4,590</b>
4200	5108	EMPLOYER CONTRIBUTIONS	137,959	151,995	165,878	IMRF, FICA, AND MEDICARE CONTRIBUTIONS FOR DIVISION EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 132,560

**FY 2022 BUDGET WORKSHEET  
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 132,560</b>
4200	5111	UNEMPLOYMENT COMPENSATION	0	0	0	UNANTICIPATED UNEMPLOYMENT COMPENSATION	0
							<b>TOTAL JUSTIFICATION: 0</b>
4200	5115	SLDPA RETIREE CONTRIBUTIONS	0	0	10,678	SLDPA RETIREE CONTRIBUTIONS	0
							<b>TOTAL JUSTIFICATION: 0</b>
4200	5116	SICK LEAVE ANNUAL BUY BACK	707	726	744	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	750
							<b>TOTAL JUSTIFICATION: 750</b>
4200	5205	MULTIPLE DAY TRAINING	1,250	1,435	0	WATER & WASTEWATER EQUIP, TREATMENT & TRANSPORT SHOW INCL. REGISTRATION & TRAVEL EXPENSES (IN)	0 1,400
							<b>TOTAL JUSTIFICATION: 1,400</b>
4200	5206	CONSULTING SERVICES	4,780	4,100	4,500	STORM SEWER NPDES PHASE II COMPLIANCE ANNUAL REPORT INCL. ANNUAL VILLAGE TRAINING CORNELL AVE DAM INSPECTION	0 5,300 1,500
							<b>TOTAL JUSTIFICATION: 6,800</b>
4200	5207	IS SERV & MAINT AGREEMENTS	44,623	39,722	45,569	GEOGRAPHIC INFORMATION SYSTEMS, AND RELATED COSTS ASSET MANAGEMENT LICENSING - EXPANDED LEVEL REQUEST APPROVED BY VM	50,000 0 12,280
							<b>TOTAL JUSTIFICATION: 62,280</b>
4200	5208	DEBRIS DUMP CHARGES	15,472	17,284	1,103	(IEPA) CLEAN CONSTRUCTION OR DEMOLITION DEBRIS TESTING	2,000

**FY 2022 BUDGET WORKSHEET  
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
<b>TOTAL JUSTIFICATION:</b>							<b>2,000</b>
4200	5209	GAS & ELECTRIC	26,420	22,024	18,056	ELECTRIC SERVICE (SANITARY LIFT, PUMPING STATIONS) GAS SERVICE (SANITARY LIFT, PUMPING STATIONS)	20,000 3,000
<b>TOTAL JUSTIFICATION:</b>							<b>23,000</b>
4200	5212	EMPLOYEE HEALTH INSURAN	139,501	133,055	126,451	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ELIGIBLE EMPLOYEES (AMT ALLOCATED AMONG 2 DIVISIONS)	0 0 132,940
<b>TOTAL JUSTIFICATION:</b>							<b>132,940</b>
4200	5213	GEN LIABILITY INSURANCE	36,000	39,280	45,950	DIVISION SHARE OF GENERAL LIABILITY COVERAGE INCLUDING WORKERS COMPENSATION, PROPERTY CASUALTY & THEFT	0 65,870
<b>TOTAL JUSTIFICATION:</b>							<b>65,870</b>
4200	5217	LANDSCAPE MAINTENANCE	33,842	22,485	24,985	BUFFALO CREEK STREAMBANK MAINTENANCE DIVERSION CHANNEL MAINT., INCL NORTH MILW AVE (BURN, HERBICIDE APPLICATION, MGMT OF INVASIVE SPECIES) WHEELING ROAD LOW FLOW CHANNEL MAINT. (BURN, SELECTIVE CUTTING, CAT TAIL REMOVAL) MOWING & TREATMENT AT SEWER/STORMWATER SITES	4,900 0 24,800 0 4,000 27,000
<b>TOTAL JUSTIFICATION:</b>							<b>60,700</b>
4200	5218	LEGAL SERVICES	0	0	0	LEGAL SERVICES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4200	5219	BANK CHARGES	3,081	2,033	2,217	LOCKBOX PROCESSING FEES (20% OF TOTAL) \$1070.83 X 12 X 20%	0 2,570

**FY 2022 BUDGET WORKSHEET  
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 2,570</b>
4200	5220	MAINT OFF/SPEC EQUIPMEN	1,614	1,839	6,238	MAINT/REPAIRS TO LOCATOR, GAS DETECTOR, CAMERA, ETC. DIV PORTION OF PHOTOCOPIER SERVICES DIV PORTION OF PLOTTER SUPPLIES OR MAINTENANCE	2,800 200 300
							<b>TOTAL JUSTIFICATION: 3,300</b>
4200	5222	MEMBERSHIP DUES	2,404	558	4,127	JULIE NOTIFICATION FEE ANNUAL IEPA NPDES FEE	4,173 1,000
							<b>TOTAL JUSTIFICATION: 5,173</b>
4200	5227	POSTAGE	3,207	3,293	3,422	UTILITY BILLING MAILING COSTS (17% OF TOTAL) BASED ON 49,000 BILLS & LATE NOTICES 47,000 BILLS X .43 X 1.03 X .17% 2,000 LATE NOTICES X .55 X 1.03 X 17%	0 0 3,550 200
							<b>TOTAL JUSTIFICATION: 3,750</b>
4200	5228	PRINTING & BINDING	2,308	2,727	2,533	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	33,875	30,000	30,000	CONTRACTUAL TREE & BRUSH REMOVAL ALONG WATERWAYS	30,000

**FY 2022 BUDGET WORKSHEET  
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
							<b>TOTAL JUSTIFICATION: 30,000</b>
4200	5237	TELEMETRY EQUIP MAINT	7,474	8,193	7,051	ANNUAL OMNI SERVICE FEE	6,000
						TECHNICAL/ELECTRICAL ASSISTANCE FOR PUMPING CONTROLS OR RELATED EQUIPMENT	0 2,000
							<b>TOTAL JUSTIFICATION: 8,000</b>
4200	5242	RETIREE HEALTH INSURANC	14,215	14,004	14,477	EMPLOYER HEALTH INSURANCE COSTS FOR DIVISION RETIREES	12,145
							<b>TOTAL JUSTIFICATION: 12,145</b>
4200	5246	MEDICAL EXAMS	0	0	0	DIV PORTION OF ANNUAL HEARING TEST (PER OSHA)	280
						DIV PORTION OF CDL RANDOM DRUG & ALCOHOL TESTING (PER DOT)	0 400
						HEP B VACCINE (PER OSHA)	150
						RESPIRATORY EVALUATIONS (PER OSHA)	1,040
						DOT DRUG & ALCOHOL CLEARINGHOUSE QUERY	10
							<b>TOTAL JUSTIFICATION: 1,880</b>
4200	5299	MISC CONTRACTUAL SERVIC	78,776	79,217	103,813	LOCATING SERVICES (USIC)	90,000
						AGGREGATE DELIVERY AND DEBRIS HAULING (50% IN 4100)	48,200
						SPECIALIZED SEWER LINE CLEANING & TELEVISIONING	20,000
						UTILITY EXCAVATION AND/OR RESTORATION SERVICES	5,000
						BIOHAZARD WASTE COLLECTION	450
						ASSET MANAGEMENT IMPLEMENTATION - EXPANDED LEVEL	0
						REQUEST APPROVED BY VM	17,550
							<b>TOTAL JUSTIFICATION: 181,200</b>
4200	5301	AUTO PETROL PRODUCTS	12,096	9,325	14,557	MOTOR & TRANSMISSION OILS, ANTI-FREEZE, GREASE, BRAKE	0

**FY 2022 BUDGET WORKSHEET  
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4200	5301	AUTO PETROL PRODUCTS...	12,096 ...	9,325 ...	14,557 ...	FLUID, PROPANE, GASOLINE & DIESEL FUEL, INCL STANDBY GENERATORS	0 15,000
<b>TOTAL JUSTIFICATION:</b>							<b>15,000</b>
4200	5302	BOOKS & SUBSCRIPTIONS	1,200	1,200	1,200		
<b>TOTAL JUSTIFICATION:</b>							
4200	5303	CHEMICALS	6,128	7,168	7,654	MISC CHEMICALS FOR LIFT STATIONS & SEWER LINES	8,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
4200	5310	VEHICLE MAINTENANCE	16,265	12,485	20,304	REPAIRS/MAINT TO VEHICLES & EQUIPMENT, INCLUDING VEHICLE INSPECTIONS, FIRE EXTINGUISHER SERVICE & TRUCK WASHING SOAP	0 0 24,000
<b>TOTAL JUSTIFICATION:</b>							<b>24,000</b>
4200	5311	BLDG/GROUNDS MAINTENAN	158	13	825	MISC REPAIRS TO LIFT STATION BLDGS/FACILITIES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4200	5313	IS MISC EQPT & SUPPLIES	0	0	2,190		
<b>TOTAL JUSTIFICATION:</b>							
4200	5315	SMALL TOOLS & EQUIPMENT	4,813	4,202	4,883	REPLACEMENT/REPAIRS OF MISC TOOLS/EQUIP	5,000
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
4200	5317	MISC OPERATING SUPPLIES	886	6	101	MISC SUPPLIES (BATTERIES, CELL PHONE CHARGERS, ETC)	700
<b>TOTAL JUSTIFICATION:</b>							<b>700</b>

**FY 2022 BUDGET WORKSHEET  
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4200	5318	OFFICE SUPPLIES	0	0	0	DIV GENERAL SUPPLIES (FILES, PENS, LABELS, ETC)	250
<b>TOTAL JUSTIFICATION:</b>							<b>250</b>
4200	5319	PROTECTIVE CLOTHING/SUP	2,253	3,736	2,685	SAFETY & WEATHER GEAR; PPE SUPPLIES	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
4200	5340	LIFT STATIONS	25,623	31,239	36,725	REPAIRS OR PARTS FOR STORM WATER PUMP AND SANITARY LIFT STATIONS, INCL ELECTRICAL MODIFICATIONS	0 25,000
<b>TOTAL JUSTIFICATION:</b>							<b>25,000</b>
4200	5342	SEWER LINE MAINTENANCE	105,671	60,583	38,775	MATERIAL & SUPPLIES FOR STORM & SANITARY SEWER SYSTEMS (E.G. PIPE, COUPLINGS) MWRDGC AGREEMENT (OFFSETTING REVENUE IS RECEIVED)	0 40,000 32,000
<b>TOTAL JUSTIFICATION:</b>							<b>72,000</b>
4200	5411	SPECIAL EQUIPMENT	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4200	5703	GENERAL FUND REIMBRSMN	256,122	264,346	270,582	SEWER FUND'S SHARE OF REIMB TO GF COSTS (20%); 80% IS BUDGETED IN THE WATER PROGRAM	0 270,870
<b>TOTAL JUSTIFICATION:</b>							<b>270,870</b>
4200	5706	TRANSFER TO DEBT SERVICE	384,720	406,887	428,353	TRANSFER TO 2021 BOND FUND FOR W/S FUND SHARE OF PW BLDG DEBT - PRINCIPAL & INTEREST	0 446,729
<b>TOTAL JUSTIFICATION:</b>							<b>446,729</b>
4200	5707	TRANSFER TO CERF	0	0	1,359	CONTRIBUTION TO CAPITAL EQUIPMENT REPLACEMENT FUND	0

**FY 2022 BUDGET WORKSHEET  
SEWER DIVISION-OPERATING**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4200..	5707..	TRANSFER TO CERF...	0...	0...	1,359 ...	(CERF)	164,030
<b>TOTAL JUSTIFICATION:</b>							<b>164,030</b>
4200	5710	DEPRECIATION EXPENSE	380,291	415,479	438,891	DEPRECIATION EXPENSE	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
			2,568,759	2,549,378	2,641,553		2,539,443

**FY 2022 BUDGET WORKSHEET  
WATER SYSTEM-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 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 SERVIC	34,590	255,141	57,158	HVAC UNIT REPLACEMENT PROGRAM (MOVED TO 4330) 2012B GO BOND ARBITRAGE REPORT STATION PARKING LOT IMPROVEMENTS (MOVED TO 4330) UNDERGROUND DIESEL STORAGE TANK REPLACEMENT (MOVED TO 4330)	0 0 0 0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4310	5503	WATER IMPROVEMENTS	119,300	381,028	0	LAKE COOK WATERMAIN	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4310	5508	PAVEMENT IMPROVEMENTS	0	0	0	ASPHALT PAVEMENT SEALING MUNICIPAL LOTS (MOVED TO 4330)	0 0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4310	5609	FISCAL AGENT FEES	637	475	188	FISCAL AGENT FEE - 2020 GO REFUNDING BONDS	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4310	5623	BOND PRINCIPAL	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4310	5624	BOND INTEREST EXPENSE	86,925	43,725	55,342	2020 GO BONDS (WATER METERS) -	0

**FY 2022 BUDGET WORKSHEET  
WATER SYSTEM-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4310	5624	BOND INTEREST EXPENSE...	86,925 ...	43,725 ...	55,342 ...	INTEREST EXPENSE (MOVED TO 4350)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4310	5629	BOND ISSUANCE COSTS	0	31,712	0		
<b>TOTAL JUSTIFICATION:</b>							
4310	5631	PAYMENT - BOND ESCROW	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			241,452	712,081	112,687		0

**FY 2022 BUDGET WORKSHEET  
SEWER SYSTEM-CAP OUT**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4320	5206	CONSULTING SERVICES	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4320	5299	MISC CONTRACTUAL SERVIC	0	106,493	0	ROOF REPLACEMENT PROGRAM	0
							<b>TOTAL JUSTIFICATION:</b>
4320	5401	MOBILE EQUIPMENT	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
4320	5502	SANITARY SEWER IMPROVEM	46,332	119,319	73,199	SSES INVESTIGATION (MOVED TO 4340)	0
							<b>TOTAL JUSTIFICATION:</b>
4320	5503	WATER IMPROVEMENTS	0	0	0		
							<b>TOTAL JUSTIFICATION:</b>
			46,332	225,812	73,199		0

**FY 2022 BUDGET WORKSHEET  
WATER SYSTEM-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4330	5101	LONGEVITY	370	630	630	EMPLOYEES WITH 12 THRU 17 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 18 THRU 24 YEARS OF SERVICE (0)	0
						EMPLOYEES WITH 25 YEARS OF SERVICE OR MORE (.30)	390
						REMAINING LONGEVITY CHARGED TO 3410 (CAP PROJ FUND) & 1400 (ENGINEERING/CIP)	0
							0
<b>TOTAL JUSTIFICATION:</b>							<b>390</b>
4330	5102	OVERTIME	33	690	77		
<b>TOTAL JUSTIFICATION:</b>							
4330	5103	SEASONAL HELP	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
4330	5104	SALARIES	46,474	119,918	98,118	W/S FUND SHARE OF ENGINEERING SALARIES	120,210
<b>TOTAL JUSTIFICATION:</b>							<b>120,210</b>
4330	5108	EMPLOYER CONTRIBUTIONS	8,318	24,305	20,380	IMRF, FICA AND MEDICARE CONTRIBUTIONS FOR CAPITAL PROJECTS & DESIGN PERSONNEL (SPLIT BETWEEN 4330 & 3410)	0
							21,200
<b>TOTAL JUSTIFICATION:</b>							<b>21,200</b>
4330	5116	SICK LEAVE ANNL BUY BACK	0	0	0	SICK LEAVE BUY BACK FOR ELIGIBLE EMPLOYEES	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
4330	5206	CONSULTING SERVICES	98,110	196,495	191,154	WATER MAIN REPLACEMENT PROGRAM	175,000
						WELL 7 REHABILITATION	5,000
						EMERGENCY INTERCONNECT	35,000
<b>TOTAL JUSTIFICATION:</b>							<b>215,000</b>

**FY 2022 BUDGET WORKSHEET  
WATER SYSTEM-CAP IMP**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4330	5212	EMPLOYEE HEALTH INSURAN	9,599	20,055	18,721	EMPLOYER PORTION OF INSURANCE PREMIUMS FOR ENGINEERING/ CIP PERSONNEL (PARTIALLY ALLOCATED IN 1400,3410 & 4330)	0 24,135
<b>TOTAL JUSTIFICATION:</b>							<b>24,135</b>
4330	5299	MISC CONTRACTUAL SERVIC	0	0	0	HVAC UNIT REPLACEMENT PROGRAM (MOVED FROM 4310) STATION PARKING LOT IMPROVEMENTS (MOVED FROM 4310) UNDERGROUND DIESEL STORAGE TANK REPLACEMENT (MOVED FROM 4310)	16,000 100,000 300,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>416,000</b>
4330	5503	WATER IMPROVEMENTS	1,505,012	1,653,486	1,559,088	ELEVATED TANK RECOATING AND REPAIR WELL 7 REHABILITATION WATER METER BATTERY REPLACEMENT WATER FACILITY IMPROVEMENTS	0 245,000 135,000 30,000
<b>TOTAL JUSTIFICATION:</b>							<b>410,000</b>
4330	5508	PAVEMENT IMPROVEMENTS	0	0	0	ASPHALT PAVEMENT SEALING MUNICIPAL LOTS (MOVED FROM 4310)	5,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>5,000</b>
			1,667,915	2,015,579	1,888,169		1,211,935

**FY 2022 BUDGET WORKSHEET  
SEWER SYSTEM-CAP IMP**

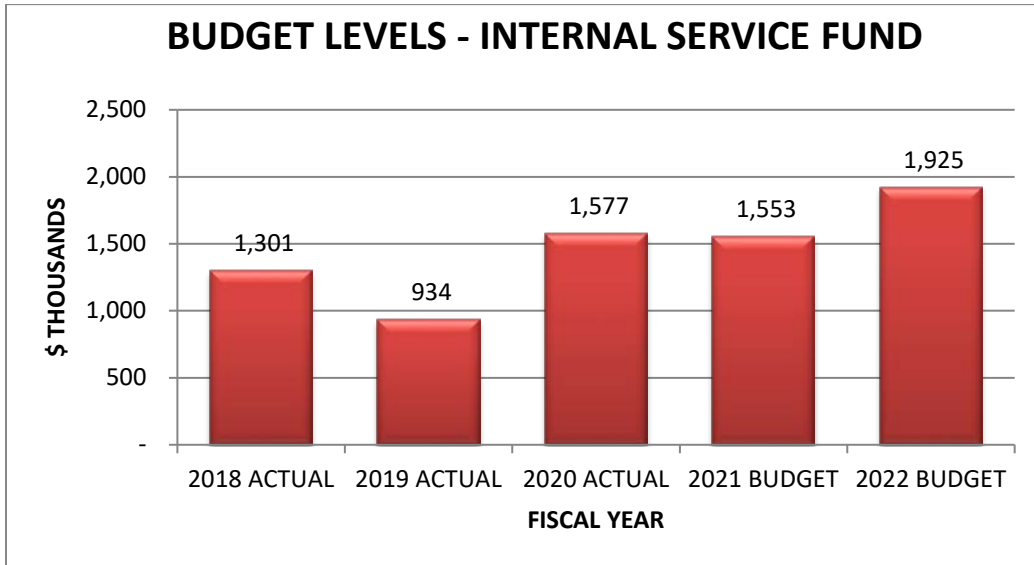
DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4340	5502	SANITARY SEWER IMPROVEM	393,765	254,962	453,614	SANITARY SEWER RELINING PROGRAM	160,000
						LIFT STATION IMPROVEMENTS	90,000
						MANHOLE LINING & REHABILITATION	10,000
						SSES INVESTIGATION (MOVED FROM 4320)	40,000
<b>TOTAL JUSTIFICATION:</b>							<b>300,000</b>
4340	5513	WATERWAY IMPROVEMENTS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
			393,765	254,962	453,614		
							300,000

**FY 2022 BUDGET WORKSHEET  
WATER SYSTEM-DEBT SERVICE**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
4350	5624	BOND INTEREST EXPENSE	0	0	0	2020 REFUNDED GO BONDS (WATER METERS) - INTEREST EXPENSE (MOVED FROM 4310)	0 42,700
<b>TOTAL JUSTIFICATION:</b>							<b>42,700</b>
			0	0	0		42,700

### INTERNAL SERVICE FUND

Liability Insurance Fund.....\$1,924,596

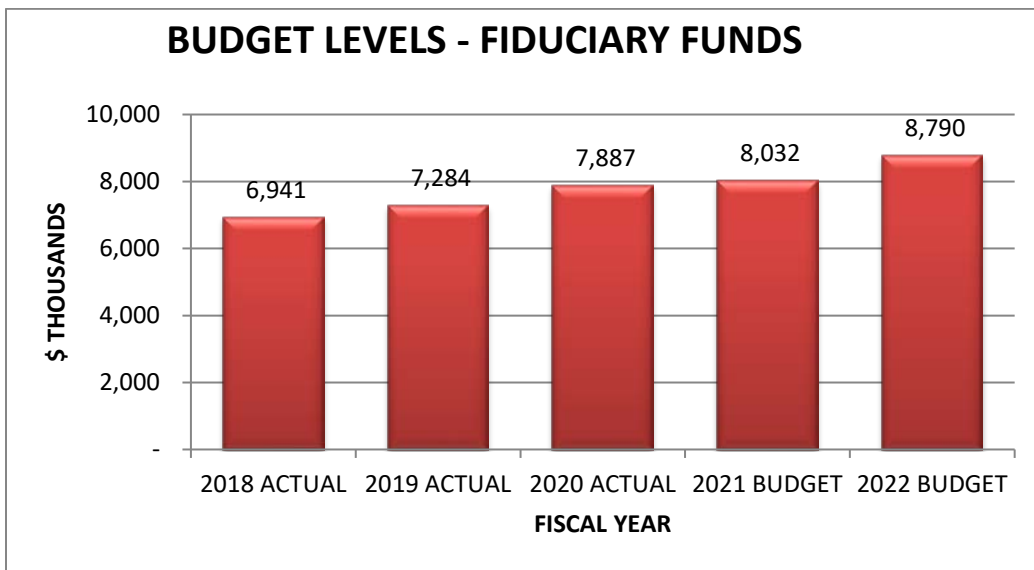


**FY 2022 BUDGET WORKSHEET  
LIABILITY INSURANCE FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
51	5206	CONSULTING SERVICES	56,500	76,585	61,421	COST OF RISK MANAGEMENT CONSULTING SERVICES BROKER FEES	23,300 37,296
<b>TOTAL JUSTIFICATION:</b>							<b>60,596</b>
51	5213	GEN LIABILITY INSURANCE	411,771	425,613	628,874	PREMIUMS FOR EXCESS PROPERTY, CASUALTY AND WORKERS COMPENSATION COVERAGE	1,005,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>1,005,000</b>
51	5271	INSURANCE CLAIMS ADMIN	50,661	52,379	59,828	CLAIMS ADMINISTRATION AND SAFETY COORD EXPENSES. REBOUND (TACTICAL ATHLETE)	52,000 19,500
<b>TOTAL JUSTIFICATION:</b>							<b>71,500</b>
51	5272	INSURANCE CLAIMS	415,190	983,025	-1,108,095	ANTICIPATED CLAIM-RELATED LOSSES	787,500
<b>TOTAL JUSTIFICATION:</b>							<b>787,500</b>
51	5707	TRANSFER TO CERF	0	39,880	45,968		
<b>TOTAL JUSTIFICATION:</b>							
			934,122	1,577,482	-312,005		1,924,596

### FIDUCIARY FUNDS

Police Pension Fund.....	\$4,831,009
Fire Pension Fund .....	3,958,920
<b>TOTAL .....</b>	<b>\$8,789,929</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 2021 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 1/1/2020	As of 1/1/2020
Actuarial Accrued Liability	\$83,818,080	\$90,296,223
Market Value of Assets	\$58,368,010	\$65,723,322
Actuarial Value of Assets	\$56,857,604	\$60,892,965
Unfunded Actuarial Accrued Liability (Surplus)	\$26,960,476	\$29,403,258
Percent Funded (Actuarial Value)	67.83%	67.44%
Percent Funded (Market Value)	69.64%	72.79%

The Village funds its contribution to the pension fund entirely from a portion of the annual property tax levy. The Village levied \$2,749,347 for Tax Year 2021, which was \$214,820 (8.48%) more than the 2020 levy.

**FY 2022 BUDGET WORKSHEET  
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 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	2,885	0	1,541		
<b>TOTAL JUSTIFICATION:</b>							
61	5206	CONSULTING SERVICES	57,054	65,116	76,793	INVESTMENT MANAGEMENT FEES	77,000
<b>TOTAL JUSTIFICATION:</b>							<b>77,000</b>
61	5213	GEN LIABILITY INSURANCE	5,001	4,943	4,987	FIDUCIARY LIABILITY INSURANCE	5,200
<b>TOTAL JUSTIFICATION:</b>							<b>5,200</b>
61	5218	LEGAL SERVICES	15,125	15,750	23,092	LEGAL FEES/PENSION BOARD MEETINGS AT \$500/MEETING ADDITIONAL EXPENSES - DISABILITY PENSION CLAIM	2,000 40,000
<b>TOTAL JUSTIFICATION:</b>							<b>42,000</b>
61	5219	BANK CHARGES	0	50	528		
<b>TOTAL JUSTIFICATION:</b>							
61	5222	MEMBERSHIP DUES	795	824	2,443	IPPFA ANNUAL MEMBERSHIP DUES	1,550
<b>TOTAL JUSTIFICATION:</b>							<b>1,550</b>
61	5241	ACCOUNTING / BOOKKEEPIN	31,180	32,110	37,264	CONTRACTUAL ACCOUNTING AND ADMIN SERVICES	35,000
<b>TOTAL JUSTIFICATION:</b>							<b>35,000</b>
61	5246	MEDICAL EXAMS	27,335	0	0		

**FY 2022 BUDGET WORKSHEET  
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 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	41,038	0		
							<b>TOTAL JUSTIFICATION:</b>
61	5704	RETIREMENT PENSION	3,077,521	3,427,579	3,666,377	PENSION BENEFIT FOR RETIRED POLICE OFFICERS PENSION FOR UNANTICIPATED RETIREES NUMBERS COME FROM L&A MONTHLY REPORTS PLUS 3% COLA.	3,828,444 60,000 0
							<b>TOTAL JUSTIFICATION: 3,888,444</b>
61	5714	NON-DUTY DISABILITY PENS	67,319	68,558	193,309	NON-DUTY RELATED RETIREMENT BENEFIT NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA AT AGE 60.	286,082 0
							<b>TOTAL JUSTIFICATION: 286,082</b>
61	5716	DUTY DISABILITY PENSION	81,080	81,838	82,597	PENSION BENEFIT FOR POLICE OFFICERS NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA AT AGE 60.	85,073 0
							<b>TOTAL JUSTIFICATION: 85,073</b>
61	5718	SURVIVING SPOUSE PENSIO	389,901	402,410	402,410	SURVIVING SPOUSE BENEFIT FOR SPOUSES NUMBERS FROM L&A MONTHLY REPORT - NO COLA FOR SURVIVING SPOUSE BENEFIT.	402,410 0 0
							<b>TOTAL JUSTIFICATION: 402,410</b>
61	5719	CHILDREN'S PENSION	76,436	76,436	38,218	CHILDREN'S PENSION NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA.	0 0

**FY 2022 BUDGET WORKSHEET  
POLICE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED	
							<b>TOTAL JUSTIFICATION:</b>	<b>0</b>
			3,839,633	4,224,652	4,537,559			4,831,009

**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 2021 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 1/1/2020	As of 1/1/2021
Actuarial Accrued Liability	\$76,066,276	\$76,620,032
Market Value of Assets	\$45,988,184	\$52,999,440
Actuarial Value of Assets	\$44,552,944	\$48,790,099
Unfunded Actuarial Accrued Liability (Surplus)	\$31,513,332	\$27,829,933
Percent Funded (Actuarial Value)	58.57%	63.68%
Percent Funded (Market Value)	60.46%	69.17%

The Village funds its contribution to the pension fund from a portion of the annual property tax levy. The Village levied \$2,811,089 for Tax Year 2021, which was \$250,165 (8.17%) lower than the 2020 levy.

**FY 2022 BUDGET WORKSHEET  
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
62	5203	AUDIT	7,655	7,655	8,000	DEPT. OF INSURANCE - ANNUAL COMPLIANCE FEE	8,000
<b>TOTAL JUSTIFICATION:</b>							<b>8,000</b>
62	5205	MULTIPLE DAY TRAINING	1,785	50	250	EDUCATIONAL SEMINARS AND TRAVEL	3,000
<b>TOTAL JUSTIFICATION:</b>							<b>3,000</b>
62	5206	CONSULTING SERVICES	47,961	52,136	63,766	INVESTMENT MANAGEMENT FEES	65,000
<b>TOTAL JUSTIFICATION:</b>							<b>65,000</b>
62	5213	GEN LIABILITY INSURANCE	6,166	0	6,335	FIDUCIARY LIABILITY INSURANCE	6,500
<b>TOTAL JUSTIFICATION:</b>							<b>6,500</b>
62	5218	LEGAL SERVICES	177	88	0	LEGAL SERVICES	2,500
<b>TOTAL JUSTIFICATION:</b>							<b>2,500</b>
62	5219	BANK CHARGES	0	50	484	MONTHLY FEES(ALL FEES TRANSFER TO 5206)	0
<b>TOTAL JUSTIFICATION:</b>							<b>0</b>
62	5222	MEMBERSHIP DUES	795	6,961	1,590	MEMBERSHIP DUES	800
<b>TOTAL JUSTIFICATION:</b>							<b>800</b>
62	5241	ACCOUNTING / BOOKKEEPIN	29,345	29,810	27,270	ACCOUNTING SERVICES PER CONTRACT WITH L&A	30,500
<b>TOTAL JUSTIFICATION:</b>							<b>30,500</b>
62	5246	MEDICAL EXAMS	195	170	195	MEDICAL EXAMINATIONS	1,000
<b>TOTAL JUSTIFICATION:</b>							<b>1,000</b>

**FY 2022 BUDGET WORKSHEET  
FIRE PENSION FUND**

DEPT #	ACCT #	ACCT TITLE	2019 ACTUAL	2020 ACTUAL	2021 YTD ACTUAL	BUDGET JUSTIFICATION	2022 APPROVED
62	5702	REFUND PENSION CONTRIBU	0	41,226	0		
<b>TOTAL JUSTIFICATION:</b>							
62	5704	RETIREMENT PENSION	2,665,372	2,834,618	3,069,217	SERVICE PENSION BENEFIT FOR RETIRED FIREFIGHTERS ANTICIPATED RETIREMENTS NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA.	3,073,000 60,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>3,133,000</b>
62	5714	NON-DUTY DISABILITY PENS	0	0	0		
<b>TOTAL JUSTIFICATION:</b>							
62	5716	DUTY DISABILITY PENSION	452,331	456,734	461,189	DUTY-DISABILITY PENSION FOR FIREFIGHTERS NUMBERS FROM L&A MONTHLY REPORT PLUS 3% COLA AT AGE 60.	476,000 0
<b>TOTAL JUSTIFICATION:</b>							<b>476,000</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>
			3,444,405	3,662,121	3,870,919		3,958,920

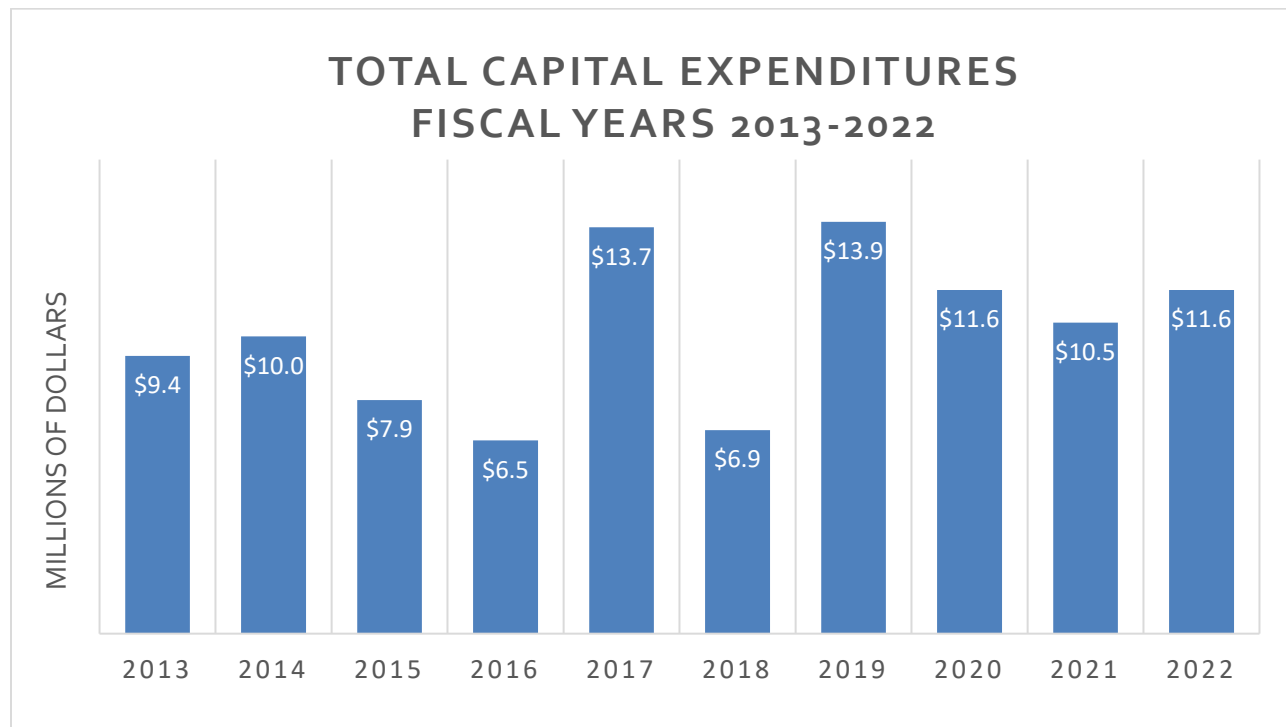
**CAPITAL IMPROVEMENT PROGRAM**

The following pages describe the Village of Wheeling’s Five-Year Capital Improvements Program (CIP), which includes projects planned for FY 2022 through 2026.

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 process begins in July when staff updates the plan based on a needs assessment and input from the public and the Village Board. In September of each year, the Public Works Director and engineering staff meet with the Village Manager and Finance Director to create a list of funded and unfunded projects (i.e., those for which there is no funding) for Village Board review. After staff finalizes the project list, it is sent to the Village Board for their consideration; the Board then discusses the plan at a public meeting in November. Based on input 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, the project’s anticipated cost, and the year those expenditures are anticipated to be incurred. Finally, we have included a description of the major capital projects in the CIP and their impact on the Village’s operating costs. Please refer to the Village’s separate CIP document for a more comprehensive description of each of the projects and the funding source.



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*  
**2022 thru 2026**

**PROJECTS BY FUNDING SOURCE**

Source	Project #	2022	2023	2024	2025	2026	Total
<b>Capital Improvements (3420)</b>							
HVAC Unit Replacement Program*	CI-07	174,100		173,000		227,800	574,900
New Public Sidewalk Construction Program*	CI-15	32,500					32,500
Wolf Road Recon-Manchester to Milwaukee*	CI-29	553,000					553,000
Streetlight Replacement Program	CI-41		35,000	375,000	35,000	375,000	820,000
Roof Replacement Program	CI-43	476,000	340,000		255,000		1,071,000
Parking Lot Improvements	CI-56		150,000				150,000
Fiber Optic Installation	CI-62	520,000					520,000
Fire Station 42	CI-70	5,500,000					5,500,000
Lake Cook Road Improvements*	CI-71	380,000					380,000
Street Improvement Program *	MFT-01	280,000	280,000	280,000	280,000	280,000	1,400,000
Watermain Replacement Program *	WCI-01		1,000,000	600,000			1,600,000
<b>Capital Improvements (3420) Total</b>		<b>7,915,600</b>	<b>1,805,000</b>	<b>1,428,000</b>	<b>570,000</b>	<b>882,800</b>	<b>12,601,400</b>
<b>Capital Outlay (3410)</b>							
Pavement Markings	CO-06	40,000	40,000	40,000	40,000	40,000	200,000
Sidewalk & Concrete Program	CO-10	80,000	80,000	80,000	80,000	80,000	400,000
Parkway Tree Planting Program	CO-11	25,000	25,000	25,000	25,000	25,000	125,000
London Pedestrian Bridge Maintenance	CO-12	60,000					60,000
Fountain Maintenance	CO-13	30,000					30,000
Entrance Signs	CO-28	56,000					56,000
FRA Quiet Zone	CO-54	70,000					70,000
Asphalt Pavement-Sealing Municipal Lots*	CO-55	25,000			30,000		55,000
Crack Sealing Program	CO-57	40,000	40,000	40,000	40,000	40,000	200,000
Paver Brick Maintenance	CO-58	100,000	100,000	100,000			300,000
Pavement Assessment.	CO-61			35,000			35,000
Asphalt Surface Treatment Program	CO-72	75,000	75,000	75,000	75,000	75,000	375,000
Window Replacement at the Police Department	CO-81	60,000					60,000
Board Room and Executive Session Lighting Improvements	CO-82	60,000					60,000
Park District Project	CO-83	100,000					100,000
Rebuild Illinois Street Program	MFT-03						
<b>Capital Outlay (3410) Total</b>		<b>821,000</b>	<b>360,000</b>	<b>395,000</b>	<b>290,000</b>	<b>260,000</b>	<b>2,126,000</b>
<b>Motor Fuel Tax (MFT) (11)</b>							
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	20,000	590,000	210,000			820,000
Wheeling Road Improvements-RI1	MFT-04	350,000					350,000
Northgate Parkway Improvements-RI2	MFT-05		880,000				880,000
<b>Motor Fuel Tax (MFT) (11) Total</b>		<b>1,991,250</b>	<b>3,091,250</b>	<b>1,831,250</b>	<b>1,621,250</b>	<b>1,621,250</b>	<b>10,156,250</b>

\* Multiple Funding Sources

Source	Project #	2022	2023	2024	2025	2026	Total
<b>San Sewer Capital Imp (4340)</b>							
Sanitary Sewer Lining Program	SSCI-01	160,000		180,000		180,000	520,000
Lift Station Improvements	SSCI-02	90,000		180,000		90,000	360,000
Manhole Lining and Rehabilitation	SSCI-14	10,000	250,000	10,000	250,000	10,000	530,000
SSES Investigation	SSCI-16	40,000	40,000	40,000	40,000	40,000	200,000
Watermain Replacement Program *	WCI-01		100,000	100,000	100,000		300,000
<b>San Sewer Capital Imp (4340) Total</b>		<b>300,000</b>	<b>390,000</b>	<b>510,000</b>	<b>390,000</b>	<b>320,000</b>	<b>1,910,000</b>
<b>Storm Sewer Capital Imp (4510)</b>							
Stream Bank Stabilization	STSCI-05	250,000		1,075,000	1,075,000		2,400,000
Stormwater Operating Cost Fund Transfer	STSCI-99	276,500	296,250	316,000	335,750	355,500	1,580,000
<b>Storm Sewer Capital Imp (4510) Total</b>		<b>526,500</b>	<b>296,250</b>	<b>1,391,000</b>	<b>1,410,750</b>	<b>355,500</b>	<b>3,980,000</b>
<b>Water Capital Imp (4330)</b>							
HVAC Unit Replacement Program*	CI-07	16,000					16,000
Asphalt Pavement-Sealing Municipal Lots*	CO-55	5,000					5,000
Watermain Replacement Program *	WCI-01	175,000	2,285,000	1,505,000	2,100,000	100,000	6,165,000
Elevated Tank Re-Coating and Repair Program	WCI-02		650,000			545,000	1,195,000
Water Facility Improvements	WCI-03	30,000	30,000	30,000	30,000	30,000	150,000
Water Meter Battery Replacement	WCI-07	135,000	150,000	55,000			340,000
Well #7 Rehabilitation	WCI-08	250,000					250,000
Emergency Interconnect	WCI-09	35,000	135,000				170,000
Underground Diesel Storage Tank Replacement	WCI-10	300,000			300,000		600,000
Station Parking Lot Improvements	WCI-19	100,000					100,000
<b>Water Capital Imp (4330) Total</b>		<b>1,046,000</b>	<b>3,250,000</b>	<b>1,590,000</b>	<b>2,430,000</b>	<b>675,000</b>	<b>8,991,000</b>
<b>TIF, North Capital Imp (3910)</b>							
Wolf Road Recon-Manchester to Milwaukee*	CI-29	112,000					112,000
<b>TIF, North Capital Imp (3910) Total</b>		<b>112,000</b>					<b>112,000</b>
<b>TIF, South Capital Imp (3210)</b>							
New Public Sidewalk Construction Program*	CI-15	25,000					25,000
<b>TIF, South Capital Imp (3210) Total</b>		<b>25,000</b>					<b>25,000</b>
<b>TIF, Southeast Capital Imp (3610)</b>							
New Public Sidewalk Construction Program*	CI-15	400,000					400,000
Watermain Loop from River Mill to Sumac	SETIF-06	1,650,000					1,650,000
Milwaukee Ave and Industrial Ln Storm Sewer Improvement	SETIF-07	25,000	250,000				275,000
<b>TIF, Southeast Capital Imp (3610) Total</b>		<b>2,075,000</b>	<b>250,000</b>				<b>2,325,000</b>
<b>TIF, Town Center Capital Imp (3510)</b>							
Wolf Road Recon-Manchester to Milwaukee*	CI-29	35,000					35,000
<b>TIF, Town Center Capital Imp (3510) Total</b>		<b>35,000</b>					<b>35,000</b>

\* Multiple Funding Sources

Source	Project #	2022	2023	2024	2025	2026	Total
<b>TIF, Town Center Capital Outlay (3520)</b>							
Collins Building Demolition	TCTIF-01	250,000					250,000
<b>Town Center Capital Outlay (3520) Total</b>		<b>250,000</b>					<b>250,000</b>
<b>GRAND TOTAL</b>		<b>15,097,350</b>	<b>9,442,500</b>	<b>7,145,250</b>	<b>6,712,000</b>	<b>4,114,550</b>	<b>42,511,650</b>

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2022 COST	DESCRIPTION	OPERATING BUDGET IMPACT
FIBER OPTIC CABLE INSTALLATION	\$520,000	CAPITAL IMPROVEMENTS 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).
ROOF REPLACEMENT PROGRAM	\$1,071,000	CAPITAL IMPROVEMENTS FUND	\$476,000	Reconstruction of existing roofs	The Village estimates approximately \$5,000 per year in savings because of reduced maintenance cost.
WATER MAIN REPLACEMENT PROGRAM	\$8,065,000	CAPITAL IMPROVEMENTS FUND/WATER CAPITAL IMPROVEMENTS FUND/SANITARY SEWER CAPITAL IMPROVEMENTS FUND	\$175,000	Replacement of existing thin wall cast iron water mains within various older subdivisions and developments throughout the Village.	The Village estimates approximately \$4,000 per year in savings because of the reduction in water main breaks due to the replacement of the old thin walled cast iron water main with the new ductile iron water main.
LAKE COOK ROAD IMPROVEMENTS	\$1,170,000	CAPITAL IMPROVEMENTS FUND/GRANTS	\$1,170,000	The project includes reconstruction of Lake Cook Road, extension of Weiland Road, streetlights, noise wall, etc. also a grant for \$790,000.	Roadway lighting improves safety & operation of vehicular & pedestrian traffic; sound/noise wall provides a quieter environment for businesses and residents. (Est. annual operating & maintenance expense of \$20,000).
STREET IMPROVEMENT PROGRAM	\$8,275,000	CAPITAL IMPROVEMENTS FUND / MOTOR FUEL TAX FUND	\$1,655,000	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 42	\$5,500,000	CAPITAL IMPROVEMENTS FUND	\$5,500,000	Construction of new Fire Station.	The Village estimates initially approximately \$5,000 per year in savings.
ASPHALT SURFACE TREATMENT PROGRAM	\$375,000	CAPITAL OUTLAY FUND	\$75,000	Asphalt surface treatment program is an on-going project accomplished on annual basis where the Village seals pavement to extend the life.	Timely planned, asphalt surface treatment of roadways will help preserve our roadways and minimize annual maintenance costs (Est. \$10,000 annual savings).
SIDEWALK & CONCRETE PROGRAM	\$400,000	CAPITAL OUTLAY FUND	\$80,000	Replacing cracked, settled and displaced sidewalk squares on an annual basis to eliminate trip hazards.	Savings of approximately \$2,000 per year by reducing SW repairs .
PAVER BRICK MAINTENANCE	\$300,000	CAPITAL OUTLAY FUND	\$100,000	Replacing cracked, settled and displaced paver bricks along Milwaukee Ave corridor on an annual basis to eliminate trip hazards.	Savings of approximately \$2,000 per year by reducing paver brick repairs .
STREETLIGHT REPLACEMENT PROGRAM	\$820,000	CAPITAL IMPROVEMENTS FUND	\$0	The old streetlight standard poles will be replaced with aluminum streetlight standards similar to the ones used in the Northgate Parkway area.	The Village estimates approximately \$2,000 per year in savings.
ELEVATED TANK RE-COATING & REPAIR PROGRAM	\$1,195,000	WATER CAPITAL IMPROVEMENTS FUND	\$0	Re-coating & repair of the elevated tanks and standpipes throughout the Village.	Improve safety, ease of rescue and water quality.
WATER METER BATTERY REPLACEMENT	\$340,000	WATER CAPITAL IMPROVEMENTS FUND	\$135,000	In order to maintain accurate water collection volumes, it is necessary to keep all water meters in good working condition.	The Village estimates approximately \$2,000 per year in savings because of the reduction in maintenance.
UNDERGROUND DIESEL STORAGE TANK REPLACEMENT	\$600,000	WATER CAPITAL IMPROVEMENTS FUND	\$300,000	Replacement of underground fuel storage tanks at various Water Stations that have exceeded their useful life.	Tank replacement is necessary to be acceptable to State Fire Marshall
MANHOLE LINING AND REHABILITATION	\$530,000	SANITARY SEWER CAPITAL IMPROVEMENTS FUND	\$10,000	Lining and rehabilitation of sanitary MH to meet MWRD I & I requirements	Savings of approximately \$1,000 per year by reducing MH repairs .

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

PROJECT	TOTAL PROJECT COST	FUNDING SOURCE	FY 2022 COST	DESCRIPTION	OPERATING BUDGET IMPACT
STREAMBANK STABILIZATION	\$1,200,000	TIF, TOWN CENTER CAPITAL OUTLAY FUND/GRANTS	\$250,000	Streambank erosion assessment, design and construction of erosion control measures.	Improve water quality and property value.
REBUILD ILLINOIS STREET PROGRAM	\$820,000	MFT FUND	\$20,000	Design and Reconstruction of existing streets in accordance with the rebuild IL street program.	The Village estimates approximately \$25,000 per year in savings because of reduced maintenance cost.
WHEELING ROAD IMPROVEMENTS-RI1	\$350,000	MFT FUND	\$350,000	Phase II design of Wheeling Road in accordance with the rebuild IL street program.	The Village estimates approximately \$25,000 per year in savings because of reduced maintenance cost.
NORTHGATE PARKWAY IMPROVEMENTS-RI2	\$880,000	MFT FUND	\$0	Reconstruction of Northgate Parkway in accordance with the rebuild IL street program.	The Village estimates approximately \$5,000 per year in savings because of reduced maintenance cost.
WATER MAIN REPLACEMENT PROGRAM	\$5,367,000	WATER R & R FUND / CAPITAL PROJECTS FUND / SEWER R & R FUND	\$3,015,000	Replacement of existing thin wall cast iron water mains within various older subdivisions and developments throughout the Village.	The Village estimates approximately \$4,000 per year in savings because of the reduction in water main breaks due to the replacement of the old thin walled cast iron water main with the new ductile iron water main.
MILWAUKEE AVE AND INDUSTRIAL LN STORM SEWER IMPROVEMENT	\$275,000	TIF SOUTHEAST CAPITAL IMPROVEMENTS FUND	\$25,000	Replace failed storm sewer pipe with new on Industrial Lane to the storm structure in the centerline of Milwaukee Avenue.	New infrastructure estimated maintenance cost of approximately \$1,000 per year.
GENERAL MAINTENANCE	\$1,231,250	MFT FUND	\$246,250	Maintenance costs for snow removal materials, traffic signal maintenance, signs, and lighting energy costs	These funds are directed to the numerous materials and operational costs necessary to maintain Village roadways on an annual basis.

## VILLAGE OF WHEELING, ILLINOIS

## PRINCIPAL PROPERTY TAXPAYERS

December 31, 2021

Taxpayer	Type of Business	2020 Equalized Assessed Value	Percentage of Total Village Equalized Assessed Valuation
Wheeling Town Center	Mixed Use Development	\$ 27,906,147	2.44%
Woodland Creek Apartments	Apartment Buildings	19,968,963	1.75%
Wal-Mart Stores Inc.	Retail & Wholesale Discount Stores	13,618,865	1.19%
Mallard Lake Apartments	Apartment Buildings	12,210,239	1.07%
Northgate Crossings	Apartment Buildings	11,779,264	1.03%
Westin Hotel	Hotel & Retail Store Development	11,023,558	0.96%
Pactiv Corp.	Food Packaging and Food Service Products	9,736,469	0.85%
Durable Packaging	Industrial Site for Aluminum Foil Products	9,161,174	0.80%
Bella Terra	Rehabilitation Center	7,168,835	0.63%
Valspar Corporation	Paint Manufacturer	7,132,423	0.62%
TOTAL		<u>\$ 129,705,937</u>	<u>11.34%</u>

Data Source

Office of the County Clerk

**BUDGETED FULL TIME PERSONNEL  
BY FISCAL YEAR**

DEPARTMENT or DIVISION	2016	2017	2018	2019	2020	2021	2022
Administration & BOT	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Finance	8	8	8	8	8	8 <sup>(14)</sup>	8
Information Systems	4	4	4	4	4	4	4
Human Resources	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Comm. Devel.	12 <sup>(1)</sup>	12	11 <sup>(4)</sup>	11	12 <sup>(12)</sup>	12 <sup>(15)</sup>	11 <sup>(20)</sup>
Senior Services	2.5	2.5	2.5	0 <sup>(10)</sup>	0	0	0
Social Services	3.5	3.5	2.5 <sup>(5)</sup>	5 <sup>(10)</sup>	4 <sup>(13)</sup>	4 <sup>(16)</sup>	5 <sup>(21)</sup>
Police	96	95 <sup>(2)</sup>	92 <sup>(6)</sup>	92	92	92	91 <sup>(22)</sup>
Fire	53	53 <sup>(3)</sup>	52 <sup>(7)</sup>	52	52	52 <sup>(17)</sup>	58 <sup>(23)</sup>
PW Administration	4	4	3 <sup>(8)</sup>	3	3	3	3
Engineering/CIP	4 <sup>(1)</sup>	4	4	4	4	4 <sup>(18)</sup>	4
Bldg. Services	6	6	5 <sup>(9)</sup>	0 <sup>(11)</sup>	0	0	0
Fleet Services	5	5	5	5	5	5 <sup>(19)</sup>	5 <sup>(24)</sup>
Street	4.5	4.5	4.5	0 <sup>(11)</sup>	0	0	0
Forestry	4.5	4.5	4.5	0 <sup>(11)</sup>	0	0	0
Streets/Facilities	0	0	0	14 <sup>(11)</sup>	14	14	14
<b>Total Budgeted Personnel - General Fund</b>	<b>214</b>	<b>213</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>205</b>	<b>210</b>
Water	9	9	9	9	9	9	12 <sup>(25)</sup>
Sewer	9	9	9	9	9	9	5 <sup>(25)</sup>
<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>17</b>
<b>TOTAL</b>	<b>232</b>	<b>231</b>	<b>223</b>	<b>223</b>	<b>223</b>	<b>223</b>	<b>227</b>

## Footnotes:

1. 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.
2. 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.
3. Replaced the staff secretary position with the newly created position of management analyst due to the need for a position with higher-level skills.
4. 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.

5. Eliminated one (1) social worker position due to budget constraints.
6. 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.
7. Eliminated the administrative secretary position in the Fire Department.
8. Eliminated the administrative secretary position in the Public Works Department.
9. Eliminated the superintendent of building services position and replaced (1) maintenance operator position with a facilities foreman position.
10. 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.
11. Consolidated personnel from the Building Services and Street and Forestry Divisions under the newly created Streets/Facilities Division.
12. 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.
13. Replaced the custodian position with a part-time kitchen assistant because the Village sold its senior services building.
14. Replaced the accountant position with an accounting manager position.
15. Replaced the building supervisor position with a building/mechanical inspector position. Eliminated the P/T permit clerk position.
16. Created a P/T victim advocate position.
17. Replaced the management analyst position with an executive officer position.
18. Replaced contract assistant position with engineering coordinator position.
19. Replaced superintendent of fleet services position with fleet services manager position.
20. Eliminated the building inspector position to provide savings and allow the Village to hire six new firefighter positions needed to respond to a rising number of calls for service.
21. Replaced the victim services coordinator position and P/T victim advocate positions with two (2) additional social worker positions to provide better service to the community.
22. Eliminated one (1) community service officer position to provide savings and allow the Village to hire six new firefighter positions needed to respond to a rising number of calls for service.
23. Added six (6) additional firefighter/paramedic positions which are needed to respond to a rising number of calls for service.
24. Replaced one (1) mechanic position with a crew leader and eliminated the P/T clerk position. The Village promoted a mechanic to crew leader and eliminated the P/T clerk position because it was no longer needed.
25. Reallocated maintenance operator duties in the Utilities Division. Eliminated one maintenance operator position to provide savings and allow the Village to hire six new firefighter positions needed to respond to a rising number of calls for service.

VILLAGE OF WHEELING  
PROPOSED FY 2022 BUDGET  
PUBLIC HEARING

The Village of Wheeling will hold a public hearing at 6:30 p.m. on Monday, December 6, 2021, 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, 2022 and ending December 31, 2022.

A copy of the proposed FY 2022 budget has been available since October 12, 2021 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 Kaplan, Director of Finance, Village of Wheeling, 2 Community Boulevard, Wheeling, Illinois, 60090.

Kathryn Brady  
Village Clerk  
Village of Wheeling  
Published in Daily Herald November 24, 2021 (4573703)

## CERTIFICATE OF PUBLICATION

Paddock Publications, Inc.

### Northwest Suburbs Daily Herald

Corporation organized and existing under and by virtue of the laws of the State of Illinois, DOES HEREBY CERTIFY that it is the publisher of the Northwest Suburbs DAILY HERALD. That said Northwest Suburbs DAILY HERALD is a secular newspaper, published in Arlington Heights and has been circulated daily in the Village(s) of: Arlington Heights, Barrington, Barrington Hills, Bartlett, Buffalo Grove, Deer Park, Des Plaines, Elk Grove, Franklin Park, Glenview, Hanover Park, Hoffman Estates, Inverness, Melrose Park, Morton Grove, Mt Prospect, Niles, Northbrook, Northfield, Northlake, Palatine, Park Ridge, Prospect Heights, River Grove, Rolling Meadows, Rosemont, Schaumburg, Schiller Park, South Barrington, Streamwood, Wheeling, Wilmette

County(ies) of Cook

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 Northwest Suburbs DAILY HERALD is a newspaper as defined in "an Act to revise the law in relation to notices" as amended in 1992 Illinois Compiled Statutes, Chapter 715, Act 5, Section 1 and 5. That a notice of which the annexed printed slip is a true copy, was published 11/24/2021 in said Northwest Suburbs 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 Daula Baetz  
Designee of the Publisher and Officer of the Daily Herald

Control # 4573703

ORDINANCE 5467

ORDINANCE ADOPTING THE VILLAGE OF WHEELING ANNUAL BUDGET  
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022  
AND ENDING DECEMBER 31, 2022

**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 6, 2021; 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 2022, a copy of which is on file with the Village Clerk, in the total amount of ONE HUNDRED ONE MILLION NINE HUNDRED FORTY TWO THOUSAND NINE HUNDRED SEVENTY FIVE DOLLARS (\$101,942,975) of which FORTY THREE MILLION TWENTY NINE THOUSAND NINE HUNDRED THIRTY FOUR DOLLARS (\$43,029,934) is for the General Fund, FOUR MILLION FIVE HUNDRED ONE THOUSAND SEVEN HUNDRED SEVENTEEN DOLLARS (\$4,501,717) is for the Special Revenue Funds, THREE MILLION FIVE HUNDRED THIRTY ONE THOUSAND FOUR HUNDRED FORTY NINE DOLLARS (\$3,531,449) is for the Debt Service Funds, THIRTY MILLION SIX HUNDRED THIRTY SEVEN THOUSAND THREE HUNDRED TWELVE DOLLARS (\$30,637,312) is for the Capital Project Funds; NINE MILLION FIVE HUNDRED TWENTY EIGHT THOUSAND THIRTY EIGHT DOLLARS (\$9,528,038), is for the Enterprise Funds, ONE MILLION NINE HUNDRED TWENTY FOUR THOUSAND FIVE HUNDRED NINETY SIX DOLLARS (\$1,924,596) is for the Internal Service Funds, and EIGHT MILLION SEVEN HUNDRED EIGHTY NINE THOUSAND NINE HUNDRED TWENTY NINE DOLLARS (\$8,789,929) 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 PAPANTOS moved, seconded by Trustee KRUEGER, that Ordinance No. 5467 be passed.

President Horcher	<u>Ag</u>		
Trustee Krueger	<u>Ag</u>	Trustee Ruffatto	<u>NO</u>
Trustee Lang	<u>Ag</u>	Trustee Vito	<u>NO</u>
Trustee Papantos	<u>Ag</u>	Trustee Vogel	<u>NO</u>

**APPROVED** this 20th day of December, 2021, by the President and Board of Trustees, Wheeling, Illinois.

Patrick Horcher  
Patrick Horcher  
Village President

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



**APPROVED AS TO FORM:**  
James V. Ferdo  
Village Attorney

**PUBLISHED** in pamphlet form this 21<sup>st</sup> day of December 2021 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.

**CARES:** The Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and the Coronavirus Response and Consolidated Appropriations Act (2021). These federal programs provided fast and direct economic assistance for American workers, families, small businesses, and industries who were negatively impacted by the COVID-19 pandemic.

**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.

**COVID-19:** A highly contagious coronavirus disease that emerged in December 2019 and resulted in a worldwide pandemic.

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

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

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

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

**Depreciation:** A non-cash expense that reduces the value of an asset 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.

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

**Distinguished Budget Award Program:** Award program that recognizes exemplary budget documentation run by 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)).

**IPBC:** The Intergovernmental Personnel Benefit Cooperative (IPBC) is an intergovernmental agency created under Illinois statutes, which allows units of local government to band together for the purposes of insurance and is open to municipalities, counties, special districts and intergovernmental agencies.

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

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

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

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

**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

**ACFR:** Annual Comprehensive Financial Report

**ASCAP:** American Society of Composers, Authors and Publishers

**APWA:** American Public Works Association

**AV:** Assessed Valuation

**CAD:** Computer Aided Dispatch

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

**CBA:** Collective Bargaining Agreement

**CERF:** Capital Equipment Replacement Fund

**CIP:** Capital Improvement Plan

**COVID-19:** Coronavirus Disease of 2019

**EAB:** Emerald Ash Borer

**EAV:** Equalized Assessed Valuation

**FICA:** Federal Insurance Contributions Act

**FLSA:** Fair Labor Standards Act

**FBI:** Federal Bureau of Investigation

**FT:** Full-time

**GAAP:** Generally Accepted Accounting Principals

**GASB:** Governmental Accounting Standards Board

**GIS:** Geographic Information System

**GFOA:** Government Finance Officers Association

**G.O. -** General Obligation

**HVAC:** Heating, Ventilation Air Conditioning

**ICMA:** International City/County Management Association

**IEPA:** Illinois Environmental Protection Agency

**IMF:** Infrastructure Maintenance Fee

**IMRF:** Illinois Municipal Retirement Fund

**IPBC:** Illinois Personnel Benefit Cooperative

**MABAS:** Mutual Aid Box Alarm System

**MDC:** Mobile Data Computer

**MFT:** Motor Fuel Tax

**PT:** Part-time

**SLDPA:** Sick Leave Deferred Payment Account

**SWANCC:** Solid Waste Agency of Northern Cook County

**TIF:** Tax Increment Financing

**VOCA:** Victims of Crime Act

**VMA:** Village Manager Adjustment

**W/S:** Water/Sewer