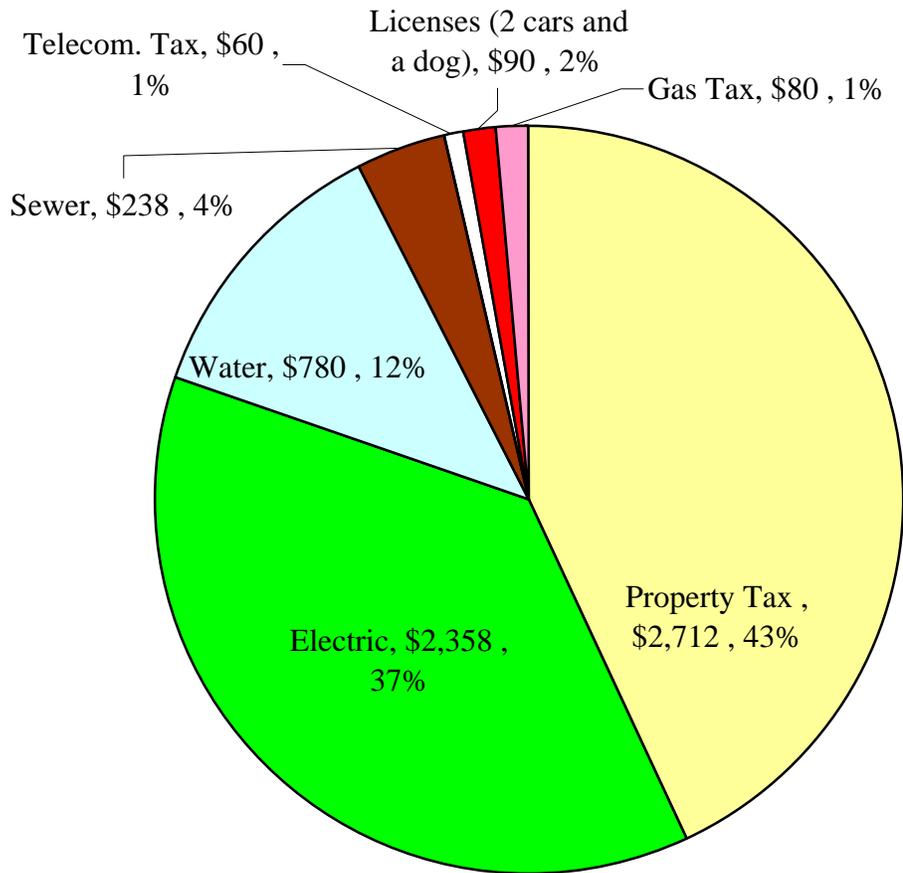


# Village of Winnetka Budget

## 4/1/2012 - 3/31/2013

**Total Annual Homeowner Expenses (\$6,318)**



**BUDGET REVIEW MEETING**

**Winnetka Village Council  
Tuesday, February 14, 2012 at 7:30 p.m.  
Village Hall Council Room  
510 Green Bay Road**

**2012 / 2013 Budget  
(Previously Distributed)**

**Agenda**

	<u>Text Pages</u>	<u>Budget Detail (Tab 15)</u>
1. Budget Overview	1-23	All
2. Police Department	24-27	10-16
3. Fire Department	28-31	17-23

## **BUDGET REVIEW MEETING**

**Winnetka Village Council  
Thursday, February 16, 2012 at 7:30 p.m.  
Village Hall Council Room  
510 Green Bay Road**

**2012 /2013 Budget  
(Previously Distributed)**

### **Agenda**

	<u>Text Pages</u>	<u>Budget Detail (Tab 15)</u>
2. Public Works	37-40	26-31
3. Sanitary Sewer Fund	49-51	64-66
3. Refuse Fund	52-54	67-71
4. Storm Sewer Fund	55-56	72-73
5. Fleet Services Fund	62-63	80-82

## **BUDGET REVIEW MEETING**

**Winnetka Village Council  
Tuesday February 21, 2012 at 7:30 p.m.  
Village Hall Council Room  
510 Green Bay Road**

**2012 / 2013 Budget  
(Previously Distributed)**

### **Agenda**

	<u>Text Pages</u>	<u>Budget Detail (Tab 15)</u>
1. Community Development	32-36	24-25
2. Electric	42-44	43-55
3. Water	45-47	56-63
4. Follow – Up Issues, if Any		

Additional Meeting Available on  
Tuesday February 28<sup>th</sup>.

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# VILLAGE · OF · WINNETKA

*Incorporated in 1869*

January 30, 2012

Village President  
Members of the Board of Trustees, and  
Village Manager

The Village's operating and capital budget for April 1, 2012 to March 31, 2013 is hereby submitted. This cover memo is divided into five sections: 1) Current Environment, 2) Budget Impact on a Resident, 3) Operating revenue and expense summary, 4) Explanation of Individual Fund Budgets, and 5) Closing Comments.

### **Current Environment:**

The proposed budget reflects the Village's efforts to make significant storm water improvements while controlling operating cost increases. As the local and national economy starts to improve, revenues have stabilized and the Village has maintained the reduced staffing levels to control costs. Staffing has been reduced from 178 in 1989 to 154 full time employees in the proposed budget, unchanged from last year. Over the two prior budgets, a total of 8 positions or about 5% of our workforce has been eliminated to keep expenses down.

The General Fund is the Village's main operating fund and includes many traditional municipal services like Police, Fire, and Public Works activities. For 2012 / 2013, operating expenses (exclusive of transfers) increased \$0.37 million or 2.0%, which reflects a continuing austerity budget trend for the Village. Higher pension and health care costs account for most of the increase.

In terms of capital outlays, the Village is looking at making major storm water improvements over the next five years. Currently, the Village is seeking regulatory approval and evaluating how to pay for these improvements. If all of the projects are completed over the next five years, the Village would construct \$30 to \$40 million of storm water improvements that could be paid for with reserves, user charges, property taxes, and possibly \$25 to \$35 million in debt.

Additionally, the Village's utility funds are projected to make significant capital investments. The Electric utility anticipates installing a second transmission transformer at the Northfield substation within the next five years, at a cost of about \$2.8 million (with related system improvements). The water plant will be making upgrades based on a 2008 improvement plan. Because Water Fund reserves are low, the Electric Fund may loan money to the Water Fund for a few years until the cash balance is rebuilt through scheduled water rate increases. The Sanitary Sewer Fund will also invest about \$1.5 million reducing storm water infiltration over the next five years to reduce sewer back ups into homes and businesses.

In June 2011 the Village Council and Staff held their first strategic planning session. Over the past seven months, much progress has been made pursuing strategic initiatives. The following chart identifies key strategic initiatives and explains the status and budget impact for 2012 / 2013.

510 Green Bay Road, Winnetka, Illinois 60093  
Administration and Finance (847) 501-6000 or [www.villageofwinnetka.org](http://www.villageofwinnetka.org)

Issue	Status	Budget Impact
*Storm Water Management – reduce the severity of flooding within the Village	RFP issued and an Engineer has been hired and conceptual plans have been shared with the community.	Separate storm sewer fund has been created in proposed budget. Budget includes storm water master plan, rate study, and engineering for select projects.
* Financial Planning – ensure strong financial position of the Village over the long term	The budgets are balanced and provide significant cash flow for capital investments.	The budget limits operating cost increases and includes dollars to aid in establishing a storm water utility.
* Regionalization – work jointly with other communities to provide better services at a lower cost	The Village works jointly with other communities, such as a combined police dispatch center with Northfield and Kenilworth and joint purchasing initiatives.	Funds are included in the budget to begin implementation of a combined police dispatch center for a 2 or 3 community model.
* Communications / Technology – improve our technology platforms to improve our ability to operate and communicate with the community	The Village has created e-newsletters which are sent out every other week. The Village's web site is being redone and a financial software change is planned.	Funds are included to upgrade the Village's web presence and purchase new financial software. The Village is switching to a calendar fiscal year to improve transparency. On line payments will be implemented.
* Downtown and Economic Development – facilitate an enhanced business environment and increase revenues	The Business Community Development Committee continues to get input and provide feedback to the Council.	The Downtown Revitalization Fund has resources to make some infrastructure repairs and undertake further studies.
* Stewardship of Infrastructure – identify needs beyond the current 5 year capital plan time frame to lengthen our planning time horizon.	The Village continues to monitor capital and recommend replacements, repairs, and improvements.	Major capital improvements are planned, including upgrades to the Northfield electric sub station.
* Green / Sustainability Initiatives – incorporate green philosophy into our decision making, as opposed to a separate issue for discussion.	The Village is incorporating green and sustainability initiatives into our operations.	Demolition standards have been implemented to encourage sustainability. Storm water efforts, LEED certification of Village Hall, electronics recycling are additional green initiatives.
* Human Capital Development – improve the skills of our workforce so we can maximize the value received and plan for future staffing changes.	The Village organization continues to evolve to meet customer needs.	Dollars are provided in the budget for reorganizing some police and administrative functions as well as staff development.

In terms of the 2012 / 2013 budget, the following policy decisions are anticipated to be evaluated by the Council, Community, and staff as we implement strategic policy initiatives:

### **Stormwater**

- 1) Review engineering of projects, obtain bids, and consider approval of budgeted projects totaling about \$2.1 million in the capital plan for 2012 / 2013 (page 79).
- 2) Conduct a stormwater rate study and review the results to determine how to finance and account for stormwater related expenses and capital improvements.
- 3) Develop a stormwater / sanitary system master plan.

### **Stewardship of Infrastructure**

Review and consider approval of capital projects included in the budget. The decision on adding a second transformer to the Northfield electric substation to increase redundancy and improve system capacity will be reviewed in the 2012 / 2013 budget year. Adding this transformer to the electric system is a multi year process and approximately \$2.8 million cost.

Review the water and sanitary sewer systems, much of which was installed prior to the 1930's, to develop and approach to ensuring reliable service. A study of the sanitary system is included in the budget.

### **Village Technology**

The Village will be issuing an RFP and will potentially implementing new accounting and Community Development software over the next 12 to 18 months. The Village has issued an RFP for a new web site and will bringing the project for Council approval this year.

### **Downtown Redevelopment**

The Village will continue to work with the business community to revitalize the business districts to encourage private sector investment to improve Village revenues and aesthetics. The Village budget provides for brick replacement and an Urban Land Institute evaluation for the commercial districts.

### **Fiscal Year Change**

The Council will review changing from a March 31 fiscal year end to a calendar fiscal year end during the 2012 / 2013 budget year.

### **Budget Impact on a Resident:**

Budget changes are detailed in the Explanation of Individual Fund Budgets section of this memo. The Village uses two main metrics to evaluate finances as they relate to our residential customers. The first metric is estimating how the budget will change a customer's costs. For 2012 / 2013, we estimate a typical residential customer will pay 1.9% or \$120 more for municipal services. This increase is comprised of higher property taxes (\$40), water charges (\$58), and sanitary sewer charges (\$22).

Below is the calculation of the budget impact on a typical resident based on a \$20,000 total property tax bill and typical utility use:

**Homeowner Impact Analysis  
Select Taxes and Fees**

	2011 /12	2012 / 13	Change	
			\$'s	%
Village Property Taxes **	\$ 2,672	\$ 2,712	\$ 40	1.5%
Electric ***	\$ 2,358	\$ 2,358	\$ -	0.0%
Water	\$ 722	\$ 780	\$ 58	8.0%
Sewer	\$ 216	\$ 238	\$ 22	10.2%
Telecommunications Tax	\$ 60	\$ 60	\$ -	0.0%
Natural Gas Tax *	\$ 80	\$ 80	\$ -	0.0%
Licenses (2 cars & 1 Dog)	\$ 90	\$ 90	\$ -	0.0%
<b>Total Taxes and Fees</b>	<b>\$ 6,198</b>	<b>\$ 6,318</b>	<b>\$ 120</b>	<b>1.9%</b>

\* Assumes no reduction in natural gas heating bills.

\*\* Assumes \$20,000 tax bill \* 13.36% Village portion \* 1.5% estimated 2011 increase.

\*\*\* 2% electric rate increase (\$272k Village Wide) is offset estimated power cost adjustment (- \$300k).

The second metric used by the Village is looking at property tax increases over longer periods of time. The Village has one of the lowest percentage increases in property taxes compared to other taxing districts. The Village's property tax increases for a typical homeowner have been in synch with that of the rate of inflation. Keeping property tax increases at this level has been challenging as some of our costs increase faster than inflation. When revenues have not grown sufficiently to balance the budget, staffing reductions have been necessary.

Based on staff estimates, it would not be unusual for a homeowner to see a 74% increase in property taxes paid to all taxing districts over the thirteen property tax years ending in 2010. For example, if a resident has a property tax bill of \$14,877 in 1997, they would likely pay \$25,946 in annual property taxes by 2010. The local schools account for 64% of all property taxes and that amount grew 104% over this thirteen year time period for a typical homeowner. The Village property taxes increased 35.2% versus a 36.2% increase for the CPI over this same thirteen year time frame. The Village has the second lowest percentage increase as shown in the following chart.

**Comparison of Property Taxes Paid  
2010 Versus 1997**

	1997 *			2010 **			Increase in Taxes Paid	% Change
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%		
Winnetka Public Schools	2.723	\$4,712	31.67%	2.432	\$10,317	39.76%	\$5,605	119.0%
New Trier High School	1.967	\$3,404	22.88%	1.474	\$6,253	24.10%	\$2,849	83.7%
<b>Village of Winnetka</b>	<b>1.481</b>	<b>\$2,563</b>	<b>17.23%</b>	<b>0.817</b>	<b>\$3,466</b>	<b>13.36%</b>	<b>\$903</b>	<b>35.2%</b>
Cook County	1.028	\$1,779	11.96%	0.474	\$2,011	7.75%	\$232	13.0%
Winnetka Park District	0.445	\$770	5.18%	0.271	\$1,150	4.43%	\$380	49.4%
Water Reclamation District	0.451	\$780	5.24%	0.274	\$1,162	4.48%	\$382	49.0%
All Others	<u>0.502</u>	<u>\$869</u>	<u>5.84%</u>	<u>0.374</u>	<u>\$1,587</u>	<u>6.12%</u>	<u>\$718</u>	<u>82.6%</u>
<b>Total</b>	<b>8.597</b>	<b>\$14,877</b>	<b>100.00%</b>	<b>6.116</b>	<b>\$25,946</b>	<b>100.00%</b>	<b>\$11,069</b>	<b>74.4%</b>
Consumer Price Index - U	158.600			215.949	13 Year Increase in CPI >>			36.2%
CPI Index (December, 13 years)	1996			2009	Annual Geometric Mean >			2.4%

\* 1997 Property taxes paid in March and August 1998.

\*\* 2010 Property taxes paid in March and August 2011.

In reviewing local tax bills, it is important remember that the Village is responsible for 13.36 cents of every property tax dollar paid by residents, as shown in the following chart.



**Operating Funds Revenue and Expense Summary (in Millions):**

Below is a summary of the Village’s operating funds. Not included are capital funds and pension funds, which are reported separately.

Operating Revenues, Expenses, and Transfers (1)	FY 2010 / 11 Actual	FY 2011 / 12 Budget	FY 2011 / 12 Estimated	FY 2012 / 13 Budget	% Change	\$ Change
	A	B	C	D	D vs. B	D vs. B
Revenues and Transfers	\$ 50.35	\$ 50.24	\$ 49.39	\$ 51.93	3.4	\$ 1.69
Expenses and Transfers	\$ (45.61)	\$ (48.82)	\$ (46.86)	\$ (51.61)	5.7	\$ 2.79
Margin from Operations	\$ 4.74	\$ 1.42	\$ 2.53	\$ 0.32	(77.5)	\$ (1.10)
Plus: Depreciation	\$ 2.23	\$ 2.14	\$ 2.26	\$ 2.28	6.5	\$ 0.14
= Cash from Operations	\$ 6.97	\$ 3.56	\$ 4.79	\$ 2.60	(27.0)	\$ (0.96)

(1) Excludes pension funds and capital expenses.

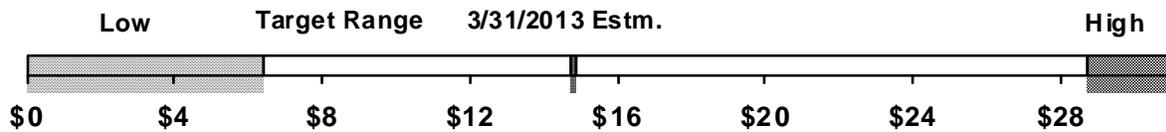
Fiscal 2012 / 2013 revenues and transfers are projected to increase \$1.69 million or 3.4%. Expenses and transfers are projected to increase \$2.79 million or 5.7%. The above amounts include a \$2.2 million transfer from the General Fund (\$2.2 million in the expense and transfer total) to create the Storm Sewer Fund (\$2.2 million revenue in the storm sewer fund).

The total cost of employee compensation for fiscal 2012 / 2013 is projected at \$21.24 million, a \$307,000 or 1.5% increase. Higher pension costs, health insurance costs, and structured pay step increases are responsible for this increase. There is no general wage adjustment in the budget as discussions are continuing with the Police and Fire Unions. The last general wage adjustment was 3.0% on 4/1/2010.

**Explanation of Individual Fund Budgets:**

**General Fund (Fund # 10):**

**Cash Balance (in millions)**



The General Fund is used to account for most traditional municipal services, including police, fire, public works, and administrative functions. The March 31, 2013 projected cash balance of \$14.8 million (excluding refundable deposits) is within the target range. In the 2012 / 2013 budget there are two large transfers that reduce the cash from historical levels, \$2.2 million to establish the storm water fund and \$0.7 million to complete the Village Hall project. Sufficient cash balances are needed to serve as a buffer for unexpected items (such as late property tax receipts), funding for significant non-routine capital expenses (fire truck, storm water, facilities, etc.), to allow for inter-fund borrowing, and as an asset that could be used to satisfy unfunded pension liabilities.

Given the current economic environment, the Council has established a minimum General Fund cash balance of \$11 million. The higher cash balances in the graph above reflects accumulating an additional \$22.2 million, enough cash to bring the funding level of all the Village’s pension plans to the 90% level.

**Summary of Revenue and Expenditure Changes (in thousands of dollars):**

General Fund revenues and transfers are projected at \$22.62 million, up 1.3% or \$0.29 million from the 2011 / 2012 budget. Fiscal 2012 / 2013 operating expenses are projected at \$19.22 million, up 2.0% or \$.37 million. Noteworthy changes are outlined below:

Revenues & Transfers	Increase	Operating Expenses	Increase
Property Taxes	\$ 367	<u>Wages and Benefits:</u>	
Paymt. in Lieu of Taxes	\$ 122	Fire	\$ 161
Natural gas Tax	\$ (25)	Police	\$ 119
Interest Income	\$ (50)	Public Works	\$ 52
Telecom Tax	\$ (70)	Administration	\$ 49
Rent (incl. post office)	\$ (91)	All Others, net	\$ (11)
All Others, net	\$ 37	Total + 2.0%	\$ 370
Total + 1.3%	\$ 290		

The following is a summary of operating expenses by department.

General Fund Operating Expenses (in Thousands \$'s)	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	Dollar Change D - B	% Change D v B
Administration	\$ 2,935	\$ 2,716	\$ 2,699	\$ 2,748	\$ 32	1.2%
Police	6,031	6,213	6,213	6,348	135	2.2%
Fire	4,560	4,505	4,477	4,717	212	4.7%
Comm. Development	1,585	1,561	1,530	1,540	(21)	-1.3%
Public Works	3,463	3,856	3,703	3,870	14	0.4%
Operating Expenses	\$ 18,574	\$ 18,851	\$ 18,622	\$ 19,223	\$ 372	2.0%

The Fire Department had six senior people retire in the 2010 / 2011 year which resulted in a decline in the 2011 / 2012 budget. The 2012 / 2013 Fire Department reflects higher pension costs (+ \$107k) and other increases, such as firefighters moving through the pay grades per labor contracts.

Many of the services provided by the Community Development Department are fee based. The CD Department budget reflects direct operating costs, but does not capture indirect costs (like the Manager's time) or opportunity costs.

The Village conservatively budgets permit revenues. Therefore, 2012 / 2013 actual revenues could exceed the budget amount. The 2012 / 2013 budget projects that Community Development Department expenses will exceed revenues by \$250,000.

Community Develop. (in thousands \$'s)	Actual 2007 / 08	Actual 2008 / 09	Actual 2009 / 10	Actual 2010 / 11	Estimated 2011 / 12	Budget 2012 / 13
Revenues	\$ 1,526	\$ 1,542	\$ 1,501	\$ 2,009	\$ 1,540	\$ 1,290
Expenses	\$ (1,442)	\$ (1,558)	\$ (1,548)	\$ (1,585)	\$ (1,530)	\$ (1,540)
Income (subsidy)	\$ 84	\$ (16)	\$ (47)	\$ 424	\$ 10	\$ (250)

### **Transfers out**

The General Fund makes transfers to the Refuse Fund to financially support this activity. In addition, the General Fund will transfer dollars to pay for capital projects that do not have a dedicated revenue stream. Below is the detail for recent and proposed transfers out of the General Fund:

Transfers (\$000 omitted):	Actual 2010 / 11	Estimated 2011 / 12	Budget 2012 / 13
Refuse Fund (subsidize operating costs)	\$ 550	\$ 550	\$ 550
Facilities Fund (Village Hall project)	\$ 400	\$ 500	\$ 700
Establish Storm Sewer Fund			\$ 2,200
Fleet Services (recapitalize fund)	\$ 75		
	\$ 1,025	\$ 1,050	\$ 3,450

### **Capital Outlay**

In a normal year, the Village will budget \$2.0 million to \$3.0 million for regular capital investment in items like roadways, flood control, and equipment / vehicle replacements. Due to scheduling and a \$250,000 contingency, the Village usually spends about 75% of the amount budgeted.

For 2012 / 2013, General Fund capital outlay is budgeted at \$3.46 million and consists of the following projects of \$250,000 or more: contingency (\$250,000), Finance and Community Development software (\$425,000), Fire Department Ambulance (\$275,000), public safety bonds (\$340,305), combined police dispatch (\$500,000), and street reconstruction (\$1,150,000). These six items account for \$2.78 million or 80% of the dollars budgeted for capital projects in the General Fund.

**Motor Fuel Tax Fund (Fund # 20):**

The projected 3/31/2013 cash balance of \$1.4 million plus future income will allow the Village to continue its practice of financing bridge repairs and major road projects from this fund. 2012 / 2013 expenditures consist of:

	<u>Budget</u>
Winnetka Ave. & G.B. Traffic Signal and Intersection	\$ 500,000
Willow Rd. Phase 2 Engineering	\$ 125,000
Total Expenditures	<u>\$ 625,000</u>

**Debt Service Funds (Fund # 30):**

The Village occasionally issues bonds to finance long-term assets. Below is a table indicating select information about the Village's outstanding debt. For 2012 / 2013, sales tax revenues of \$340,305 will be transferred from the General Fund to the Debt Service Fund to abate the 2012 Public Safety Building bond payments.

Issuance Year, Purpose	Repaid by	Par Amount	Balance 3/31/12	Final Maturity
2003, Refinance Public Safety Building	Sales Tax Revenue	\$3,190,000	\$960,000	10/1/2014
1999, Street Resurfacing	Property Tax Levy	\$1,380,000	\$360,000	12/1/2014

**Capital Projects Funds (Public Facilities #41, Bus. Distr. Revitalization # 42, Special Service Areas):**

The Village establishes separate capital project funds for specific projects not financed through regular operations. For 2012 / 2013, the Public Facilities Fund budget contains \$1.60 million to finish the Village Hall facility repairs (funded from reserves plus a \$700,000 transfer from the General Fund). The Business District Revitalization Fund has \$250,000 available for maintenance repairs and study costs.

The Village has three active special service areas (#3, #4, and #5) covering local improvements to roads and storm sewers. Property taxes from these special assessments are not included in the overall property tax analysis as they are only paid by a small portion of the community.

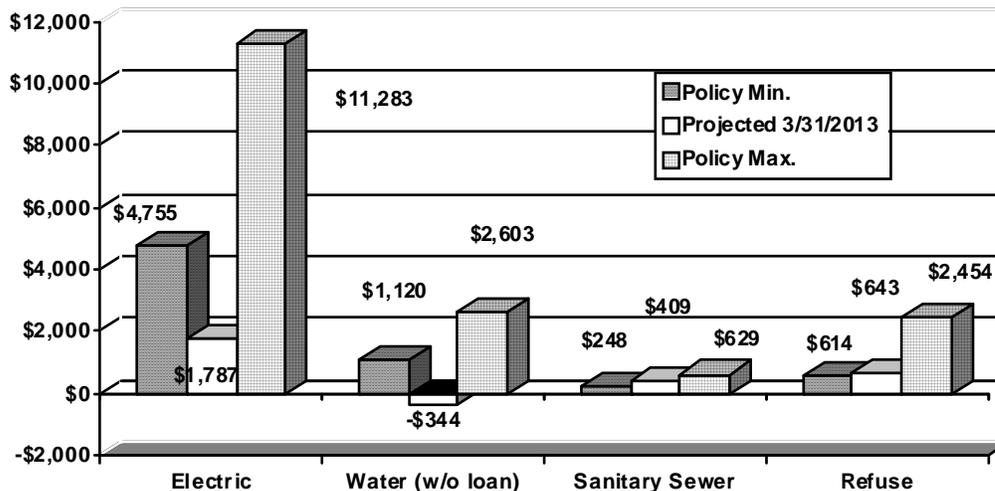
**Utility Funds (Electric Fund # 50, Water Fund #52, Storm Sewer Fund #54, Sanitary Sewer Fund #58):**

The Village operates three utility funds and is establishing a Storm Sewer Fund in the 2012 / 2013 budget. Utility funds use accounting similar to that used in the private sector whereby user rates are charged based on a cost of service model and a review of the marketplace. The following revenue and expense summary indicates that operating revenues are approximately equal to operating expenses. The amounts shown in the following chart are in millions of dollars unless otherwise noted:

	Electric Fund				Water Fund				Sanitary Sewer Fund			
	FY 10/11 Actual	FY 11/12 Estm.	FY 12/13 Budget	% E to B	FY 10/11 Actual	FY 11/12 Estm.	FY 12/13 Budget	% E to B	FY 10/11 Actual	FY 11/12 Estm.	FY 12/13 Budget	% E to B
Operating Revenues	\$ 15.74	\$ 15.82	\$ 15.82	0.0%	\$ 3.24	\$ 3.30	\$ 3.60	9.1%	\$ 0.78	\$ 0.76	\$ 0.85	11.8%
Operating Expenses	\$ (15.39)	\$ (15.53)	\$ (16.17)	4.1%	\$ (3.19)	\$ (3.21)	\$ (3.45)	7.5%	\$ (0.79)	\$ (0.90)	\$ (0.98)	8.9%
Op. Income (Loss)	\$ 0.35	\$ 0.29	\$ (0.35)		\$ 0.05	\$ 0.09	\$ 0.15		\$ (0.01)	\$ (0.14)	\$ (0.13)	
Unit Sales	127.7	126.4	127.1	0.6%	1.08	1.05	1.06	1.0%				
	Million kWhRs				Billion Gallons							

The following chart summarizes the cash position of these three funds relative to the policies established by the Council. Overall, there is a need to improve the Electric Fund cash balance which can be accomplished by scaling back the Village's rather strong capital investment program and / or modest electric rate increases, such as the 2.0% rate increase proposed effective 4/1/2012. The Water Fund cash balance will improve as scheduled 8% water rate increases are implemented each year to improve cash flow. The Sanitary Sewer Fund cash balance is acceptable now but future capital expenditures may require financing and additional rate increases beyond the 10% rate increase proposed effective 4/1/2012.

#### Utility Cash Balances Compared to Policy Range



#### Electric Fund (Fund # 50):

For fiscal 2012 / 2013, staff projects that a typical residential customer will pay about the same for electric service as in the current year. The Village is proposing increasing electric rates 2.0% effective 4/1/2012. Offsetting the 2.0% electric rate increase is an estimated 2.1% reduction in electric costs due the power cost adjustment process.

The power cost adjustment process is a true up calculation made once each year. If the Village's unit cost of buying wholesale power is lower than that in the budget, the Village refunds these savings to our customers over the next 12 months. For the 2011 / 2012 fiscal year, staff estimates that the Village saved about \$300,000, or

2.1% of sales, because we paid less than the unit wholesale power cost in the budget. The final amount to be refunded to customers will be calculated in April 2012 and will be refunded to customers over the following 12 months.

If the Village had paid a higher unit cost for wholesale power than that in the budget, the extra expense paid by the Village would be recovered from our customers over the following 12 months using the same methodology.

The Village continues to balance the need to recover its costs for wholesale power and other operating needs with the desire to keep the electric rates low. The Village's capital investments and an adequately staffed department has allowed the Village to provide noticeably more reliable electric service to our customers than many of our neighbors, especially during adverse weather events. It will be a continuing challenge to keep electric rates down and yet allocate sufficient resources to continue providing reliable service for our customers.

#### **Water Fund (Fund # 52):**

Because of the on-going improvements at the water plant and improvements to the water distribution system, an 8% water rate increase (\$4.83 per month) is proposed effective 4/1/2012. This rate increase will reduce the projected cash deficit that would exist on 3/31/2013 without a loan from the Electric Fund. A 10% water rate increase is proposed for unincorporated customers. The Village of Northfield water rate is set by contract which includes an annual CPI adjustment factor.

#### **Sanitary Sewer Fund (Fund # 54):**

The charge for sewer services was held constant at \$9.44 per 1,000 cubic feet for many years. During the summer of 2011, there was significant flooding in the community and the staff has proposed several steps to reduce sanitary sewer back up related problems. Included in the fiscal 2012 / 2013 budget is \$100,000 for a sanitary sewer study to identify what improvements can be made. An additional \$100,000 has also been added to the budget for sanitary sewer repairs. The Village has provided additional information and increased Village contributions for residents to upgrade their plumbing to reduce the likelihood of sanitary back ups, including utilizing a Village reimbursement program for some of these costs.

Based on projected cash needs, staff is proposing a 10% sewer rate increase of \$10.38 per 1,000 cubic feet effective 4/1/2012. Depending on the results of the study to be undertaken in calendar 2012, the Village may elect to finance some improvements over the next few years as the Sanitary Sewer Fund has limited reserves. Financing improvements allows for a more modest sewer rate increase and is appropriate if repair costs are projected to return to historical levels in a few years.

#### **Refuse Fund (Fund # 56):**

The 2012 / 2013 operating subsidy from the General Fund is \$550,000. Staff is updating the commercial refuse rates to reflect market rates and is not proposing a change to the optional second weekly residential collection charge of \$25 per month.

#### **Storm Sewer Fund (Fund # 58):**

For the 2012 / 2013 budget, the staff has created a Storm Sewer Fund. It is currently used to account for capital expenses, not operating expenses. If the Storm Sewer Fund is fully established as a utility fund (has a revenue stream and includes the approximately \$330,000 of maintenance expenses currently included in the General Fund Public Works budget), additional revenue, expenditure, and cash balance analysis will be provided.

Insurance Funds (Fund #'s 60 – Worker’s Compensation, 61 – Liability, and 62 Health Insurance):

The following is a summary of the Worker’s Compensation, Liability, and Health Insurance Funds. Amounts are in thousands of dollars.

	Worker's Comp.				Liability Fund				Health Insurance			
	FY 10/11 Actual	FY 11/12 Estm.	FY 12/13 Budget	% E to B	FY 10/11 Actual	FY 11/12 Estm.	FY 12/13 Budget	% E to B	FY 10/11 Actual	FY 11/12 Estm.	FY 12/13 Budget	% E to B
Inflows *	\$ 771	\$ 561	\$ 536	-4.5%	\$ 39	\$ 204	\$ 10	-95.1%	\$ 3,320	\$ 2,765	\$ 2,823	2.1%
Outflows	\$ (340)	\$ (636)	\$ (796)	25.2%	\$ 103	\$ (145)	\$ (300)	106.9%	\$ (2,845)	\$ (3,225)	\$ (3,573)	10.8%
Cash -Flow	\$ 431	\$ (75)	\$ (260)		\$ 142	\$ 59	\$ (290)		\$ 475	\$ (460)	\$ (750)	

\* In 2010 / 2011, the liability fund contributions were allocated to the worker's compensation fund to rebuild the cash balance.

In terms of cash balances, all funds can meet operating needs. The Village annually reviews the cash reserve targets for these funds, taking into account recent loss history, the commercial insurance market, outstanding claims, reserves, and the Village’s home-rule status. The health insurance rates will be increased 5% effective 4/1/2012, to reduce the cash balance in this fund.

The following graph compares projected March 31, 2013 cash balances to the policy targets.

**Insurance Cash Balances Compared to Policy Range**



The insurance funds revenues consist largely of user department charges and interest income.

Projected expenses are based on an analysis of claims, administrative costs, and stop loss insurance costs. The Village’s self-insured retentions per claim as of 1/1/2012 are: \$70,000 for health, \$250,000 for property, \$550,000 for worker’s compensation, and \$2,000,000 for general liability risks. Additional commercial insurance is purchased for some exposures when it is cost effective.

**Data Processing (Fund # 63) and Fleet Services (Fund #64):**

The Data Processing Fund finances the Village’s computer network. Historically, DP expenditures have been under budget as there are some contingency funds available for software upgrades. The Fleet Services Fund accounts for maintaining the Village’s rolling stock and some equipment. The actual cost of buying equipment is borne by the user departments. On 4/1/2010 the Village began using a user charge formula based on a 4-year average of past costs. Additionally, the fund was recapitalized with a one time assessment to user departments. A summary of these funds follows:

	Data Processing				Fleet Services			
	2010 / 2011 Actual	2011 / 2012 Estm.	2012 / 2013 Budget	% E to B	2010 / 2011 Actual	2011 / 2012 Estm.	2012 / 2013 Budget	% E to B
All Inflows	\$ 332	\$ 328	\$ 328	0.0%	\$ 1,017	\$ 864	\$ 884	2.3%
Outflows *	\$ (339)	\$ (405)	\$ (455)	12.3%	\$ (822)	\$ (769)	\$ (851)	10.7%
	\$ (7)	\$ (77)	\$ (127)		\$ 195	\$ 95	\$ 33	

\* Includes depreciation but excludes capital

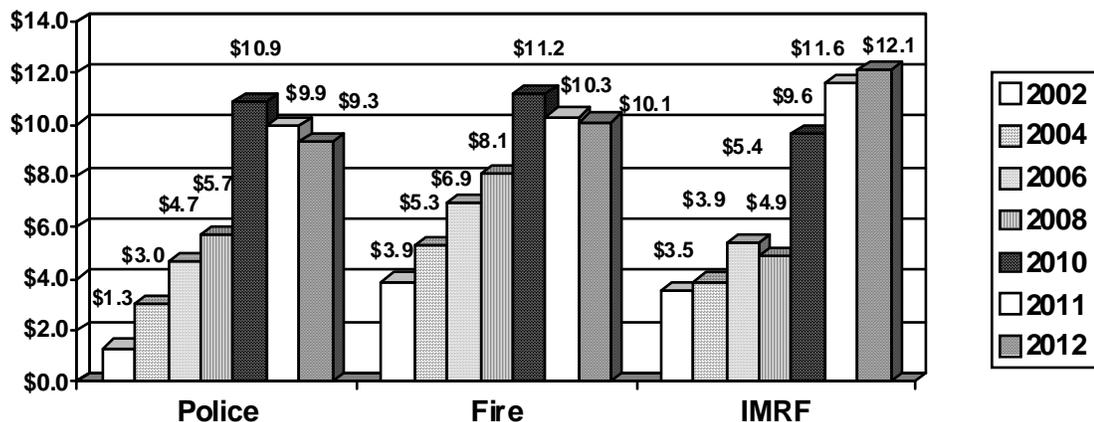
**Police Pension (80), Fire Pension (81), and IL Municipal Retirement Funds:**

The pension funds accumulate large investment portfolios to offset the liabilities that exist for the Village’s three defined benefit pension plans. The police and fire pension investments and benefits are administered by a local board that is established according to State law. The IMRF pension plan is administered on a State wide basis. The assets and liabilities related to the IMRF pension are reported in IMRF’s financial statements. Select IMRF information is included here for comparative purposes.

Public safety pension plans have seen a decline in funding status since 2002 due to investment returns not meeting the target rate of return and benefit enhancements authorized by the State legislature prior to 2009. The police pension plan unfunded balance has increased from \$1.3 million in 2002 to \$9.3 million in 2012. Over the same time frame, the firefighter’s pension plan unfunded balance has increased from \$3.9 million to \$10.1 million.

While the State has implemented a lower level of benefits for all classes of employees that enter municipal employment after 12/31/2010, it will take years for these lower benefits to have a material impact on the Village’s annual pension costs and long term pension obligations. The Police and Fire Pension Fund data is as of 3/31/2011 and the IMRF data is as of 12/31/2010.

**Unfunded Pension Liability by Year (in millions)**

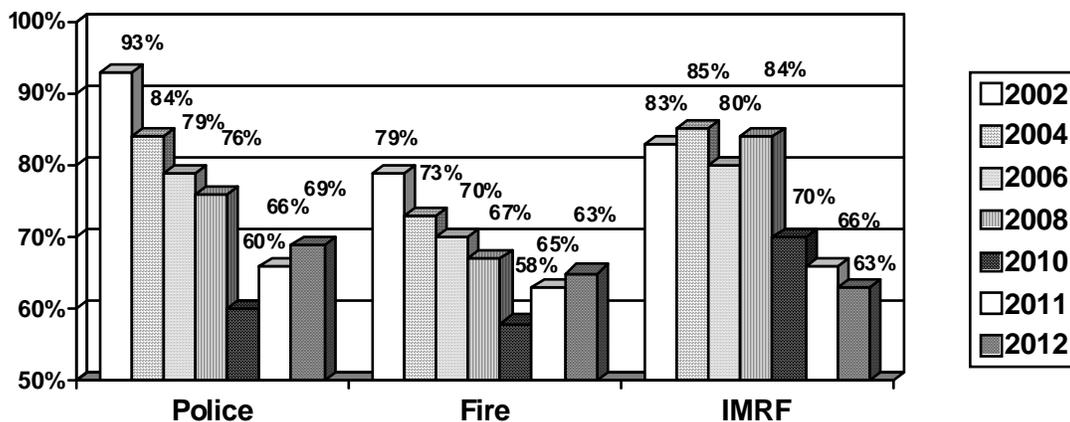


Another way to evaluate pension funding status is to look at the percentage of assets accumulated to pay for the projected liabilities. This calculation divides the assets available by the projected liability to obtain a percentage funded amount. By this measure too, public safety pension funding has declined.

The IMRF pension plan has not had any significant benefit enhancements and has broader investment authority. IMRF also uses investment smoothing which means that all of the investment losses experienced as of 12/31/2009 are not fully reflected in the funded amount.

It is important to note that the Village has reduced the Police and Fire Pension investment return assumption twice in the recent past, from 7.0% to 6.50% in 2007, and to 6.25% in 2010. This increases the stated pension liability and increases the annual tax levy expense for pensions. The Village's actual cost for these pensions will ultimately be a function of the actual investment returns, along with other factors, such as the demographics of the participants.

**Pension Funded Percentage by Year**



The 2012 / 2013 Village expense for Police and Fire Pensions for the 51 employees covered by these plans totals \$2,101,328 (\$41,203 per employee). The 2012 / 2013 Village expense for IMRF and Social Security pensions for the Village's remaining 103 employees totals \$1,822,388 (\$17,693 per employee).

**Closing Comments:**

The proposed budget continues the Village's long standing practice of controlling operating costs while investing in capital to repair and enhance the Village's aging infrastructure. For 2012 / 2013, a typical resident will pay \$6,318 for Village services, a \$120 or 1.9% increase.

The strategic initiatives included in the budget will allow the Village to make progress in many fronts, including storm water management to reduce flooding, intergovernmental co-operation to control costs, improve communications with our customers, foster downtown redevelopment, provide stewardship of infrastructure, increase green initiatives, and continue improving the Village's human capital.

The preliminary determination for the 2012 property tax levy that will be filed in December 2012 is that the Village will need to increase property taxes by the maximum amount allowed under the tax caps. This increase is needed to sustain anticipated increases in compensation and pension costs facing the Village. In terms of dollars, staff would project a tax levy requirement for 2012 of \$14,078,200 (up 3.0% for an existing homeowner, plus

1.5% from new development). A further review of this recommendation will occur at the six month review in November, 2012.

The Village is fortunate to have made good long range financial decisions in the past. We have made difficult staffing reductions over the past twenty years, not just recently. We have constrained property tax and other revenue growth to keep the cost of services roughly in line with inflation, unlike many taxing districts.

Now the Village has the opportunity to make major investments in our infrastructure, such as stormwater improvements, to significantly improve our resident's quality of life and property values. Additionally, the Village should continue making investments in our other infrastructure, such as our sanitary sewer and water systems, much of which was installed prior to the 1930's and is reaching the end of their useful lives.

Winnetka is a very special community in many respects. With sound strategic management, solid long range planning, adequate resources, and a strong personal commitment from all involved, we are excited about making an already outstanding community even better.

Respectfully Submitted

Edward F. McKee, Jr.  
Finance Director

1.23.2012

FY 2010 / 11 Actual	FY 2011 / 12 Budget	FY 2011 / 12 Estimated	FY 2012 / 13 Budget	% Budg	B to D \$ change
A	B	C	D	D v. B	

## Operating Revenues and Expenditures

### Revenues and Transfers:

General Fund	\$ 22,779,924	\$ 22,336,939	\$ 22,493,281	\$ 22,624,749	1.3%	\$287,810
Electric	\$ 15,812,414	\$ 16,635,200	\$ 15,872,200	\$ 15,858,700	-4.7%	(\$776,500)
Water	\$ 3,248,018	\$ 3,542,500	\$ 3,300,500	\$ 3,601,500	1.7%	\$59,000
Sanitary Sewer	\$ 798,799	\$ 829,500	\$ 778,500	\$ 863,500	4.1%	\$34,000
Refuse	\$ 2,221,310	\$ 2,206,000	\$ 2,218,000	\$ 2,198,000	-0.4%	(\$8,000)
Storm Sewer	\$ -	\$ -	\$ -	\$ 2,200,000		\$2,200,000
Workers' Comp. Insurance	\$ 771,194	\$ 541,492	\$ 561,492	\$ 536,492	-0.9%	(\$5,000)
Liability Insurance	\$ 38,555	\$ 204,008	\$ 204,008	\$ 10,000	-95.1%	(\$194,008)
Health Insurance	\$ 3,319,508	\$ 2,746,950	\$ 2,765,000	\$ 2,822,700	2.8%	\$75,750
Data Processing	\$ 345,652	\$ 341,500	\$ 335,000	\$ 335,000	-1.9%	(\$6,500)
Fleet Services	\$ 1,016,998	\$ 858,500	\$ 863,500	\$ 884,340	3.0%	\$25,840
<b>Total Revenues &amp; Transf. - A</b>	<b>\$ 50,352,371</b>	<b>\$ 50,242,589</b>	<b>\$ 49,391,481</b>	<b>\$ 51,934,981</b>	<b>3.4%</b>	<b>\$1,692,392</b>

### Operating Expenses and Transfers:

General Fund	\$ 19,599,163	\$ 20,711,776	\$ 19,671,865	\$ 22,673,312	9.5%	\$1,961,536
Electric	\$ 15,390,841	\$ 15,906,442	\$ 15,534,854	\$ 16,166,920	1.6%	\$260,478
Water	\$ 3,185,443	\$ 3,320,572	\$ 3,209,920	\$ 3,445,592	3.8%	\$125,020
Sanitary Sewer	\$ 792,160	\$ 978,962	\$ 900,800	\$ 978,013	-0.1%	(\$949)
Refuse	\$ 2,394,703	\$ 2,365,460	\$ 2,363,693	\$ 2,368,220	0.1%	\$2,760
Storm Sewer	\$ -	\$ -	\$ -	\$ -		\$0
Workers' Comp. Insurance	\$ 339,819	\$ 645,500	\$ 635,500	\$ 795,500	23.2%	\$150,000
Liability Insurance	\$ (102,971)	\$ 300,000	\$ 145,000	\$ 300,000	0.0%	\$0
Health Insurance	\$ 2,844,523	\$ 3,297,600	\$ 3,225,000	\$ 3,572,900	8.3%	\$275,300
Data Processing	\$ 339,230	\$ 448,580	\$ 404,845	\$ 455,200	1.5%	\$6,620
Fleet Services	\$ 822,437	\$ 849,380	\$ 769,364	\$ 850,536	0.1%	\$1,156
<b>Total Operating Expenses - B</b>	<b>\$ 45,605,347</b>	<b>\$ 48,824,272</b>	<b>\$ 46,860,841</b>	<b>\$ 51,606,194</b>	<b>5.7%</b>	<b>\$2,781,922</b>

<b>Net Margin Operations A - B</b>	<b>\$ 4,747,024</b>	<b>\$ 1,418,317</b>	<b>\$ 2,530,640</b>	<b>\$ 328,787</b>	<b>-76.8%</b>	<b>(\$1,089,530)</b>
Plus: Depreciation all funds	\$ 2,225,576	\$ 2,140,000	\$ 2,260,000	\$ 2,280,000	6.5%	\$140,000
Equals: Oper. Cash-Flow	\$ 6,972,600	\$ 3,558,317	\$ 4,790,640	\$ 2,608,787	-26.7%	(\$949,530)

1.23.2012

FY 2010 / 11 Actual	FY 2011 / 12 Budget	FY 2011 / 12 Estimated	FY 2012 / 13 Budget	% Budg	B to D \$ change
A	B	C	D	D v. B	

### Capital Revenues, Expenditures, and Pension Funds:

#### Capital Fund Revenues:

Cash Flow - Operating Funds	\$ 6,972,600	\$ 3,558,317	\$ 4,790,640	\$ 2,608,787	-26.7%	(\$949,530)
Motor Fuel Tax Fund	\$ 546,909	\$ 325,000	\$ 312,000	\$ 312,000	-4.0%	(\$13,000)
Debt Service Funds	\$ 470,057	\$ 476,760	\$ 474,760	\$ 480,305	0.7%	\$3,545
SSA 3 Trapp Lane	\$ -	\$ 510,000	\$ -	\$ 35,700	-93.0%	(\$474,300)
SSA 4 Oak, Elm, Locust, Roswd	\$ -	\$ -	\$ -	\$ 4,991		\$4,991
SSA 5 Oak, Elm, Rose, Glendale	\$ -	\$ -	\$ -	\$ 4,240		\$4,240
Facilities Fund	\$ 442,052	\$ 510,000	\$ 520,000	\$ 705,000	38.2%	\$195,000
Business Dist. Revitalization	\$ 8,491	\$ 3,000	\$ 1,500	\$ 1,500	-50.0%	(\$1,500)
	\$ 8,440,109	\$ 5,383,077	\$ 6,098,900	\$ 4,152,523	-22.9%	(\$1,230,554)

#### Capital Expenditures:

Cap. Exp. - Operating Funds	\$ 2,206,290	\$ 6,545,760	\$ 4,843,690	\$ 6,477,305	-1.0%	(\$68,455)
Motor Fuel Tax Fund	\$ 407,804	\$ 610,000	\$ 35,000	\$ 625,000	2.5%	\$15,000
Debt Service Funds	\$ 461,300	\$ 500,397	\$ 500,000	\$ 505,734	1.1%	\$5,337
SSA 3 Trapp Lane	\$ -	\$ 510,000	\$ 510,000	\$ 35,700	-93.0%	(\$474,300)
SSA 4 Oak, Elm, Locust, Roswd	\$ -	\$ -	\$ 65,000	\$ 4,991		(\$60,009)
SSA 5 Oak, Elm, Rose, Glendale	\$ -	\$ -	\$ 74,000	\$ 4,240		(\$69,760)
Facilities Fund	\$ 788,605	\$ 2,600,000	\$ 1,600,000	\$ 1,600,000	-38.5%	(\$1,000,000)
Business Dist. Revitalization	\$ 226,483	\$ 350,000	\$ 100,000	\$ 250,000	-28.6%	(\$100,000)
	\$ 4,090,482	\$ 11,116,157	\$ 7,727,690	\$ 9,502,970	-14.5%	(\$1,613,188)

Capital Accumulation (Use)	\$ 4,349,627	\$ (5,733,080)	\$ (1,628,790)	\$ (5,350,446)		\$382,634
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### Assets Held in Trust

#### Pension Revenues:

Police	\$ 2,913,550	\$ 2,375,387	\$ 1,969,387	\$ 2,442,534	2.8%	\$67,147
Fire	\$ 2,544,365	\$ 2,319,134	\$ 1,687,336	\$ 2,415,794	4.2%	\$96,660
	\$ 5,457,915	\$ 4,694,521	\$ 3,656,723	\$ 4,858,328	3.5%	\$163,807

#### Pension Expenses:

Police	\$ 1,440,266	\$ 1,681,350	\$ 1,520,000	\$ 1,731,850	3.0%	\$50,500
Fire	\$ 1,521,320	\$ 1,941,500	\$ 1,730,000	\$ 1,926,500	-0.8%	(\$15,000)
	\$ 2,961,587	\$ 3,622,850	\$ 3,250,000	\$ 3,658,350	1.0%	\$35,500

Cash Flow	\$ 2,496,328	\$ 1,071,671	\$ 406,723	\$ 1,199,978	12.0%	
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### Total All Accounts

Inflows	\$ 64,250,395	\$ 60,320,187	\$ 59,147,104	\$ 60,945,832	1.0%	\$625,645
Outflows	\$ 52,657,416	\$ 63,563,279	\$ 57,838,531	\$ 64,767,513	1.9%	\$1,204,234
Difference	\$ 11,592,979	\$ (3,243,092)	\$ 1,308,573	\$ (3,821,681)	17.8%	

1.23.2012

FY 2010 / 11 Actual	FY 2011 / 12 Budget	FY 2011 / 12 Estimated	FY 2012 / 13 Budget	% Budg	B to D \$ change
A	B	C	D	D v. B	

**General Fund****Operating Revenues:**

Property Taxes	\$ 11,269,085	\$ 11,866,281	\$ 11,866,281	\$ 12,233,501	3.1%	\$367,220
Sales and Use Tax	\$ 1,231,060	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	0.0%	\$0
Income and Corp. Repl. Tax	\$ 1,072,750	\$ 1,031,000	\$ 1,030,000	\$ 1,031,000	0.0%	\$0
Telecommunications Tax	\$ 666,106	\$ 720,000	\$ 650,000	\$ 650,000	-9.7%	(\$70,000)
Natural Gas Tax	\$ 442,334	\$ 475,000	\$ 450,000	\$ 450,000	-5.3%	(\$25,000)
Licenses and Permits	\$ 2,329,913	\$ 1,591,000	\$ 1,844,000	\$ 1,589,000	-0.1%	(\$2,000)
Charges for Services	\$ 983,376	\$ 1,047,956	\$ 1,055,000	\$ 1,105,070	5.5%	\$57,114
Franchise Fees & Rent	\$ 640,534	\$ 627,852	\$ 608,000	\$ 546,600	-12.9%	(\$81,252)
Interest	\$ 278,353	\$ 180,000	\$ 200,000	\$ 130,000	-27.8%	(\$50,000)
Fines	\$ 212,415	\$ 215,000	\$ 215,000	\$ 215,000	0.0%	\$0
All Others	\$ 461,779	\$ 384,850	\$ 377,000	\$ 389,850	1.3%	\$5,000
<b>Total Operating Revenue</b>	<b>\$ 19,587,705</b>	<b>\$ 19,238,939</b>	<b>\$ 19,395,281</b>	<b>\$ 19,440,021</b>	<b>1.0%</b>	<b>\$201,082</b>

**Operating Expenses:**

Administration	\$ 2,934,888	\$ 2,716,498	\$ 2,698,680	\$ 2,748,131	1.2%	\$31,633
Police	\$ 6,031,346	\$ 6,213,014	\$ 6,213,014	\$ 6,347,610	2.2%	\$134,596
Fire	\$ 4,559,659	\$ 4,505,410	\$ 4,477,126	\$ 4,716,849	4.7%	\$211,439
Com. Development	\$ 1,585,290	\$ 1,560,940	\$ 1,530,380	\$ 1,540,250	-1.3%	(\$20,690)
Public Works	\$ 3,462,980	\$ 3,855,914	\$ 3,702,665	\$ 3,870,472	0.4%	\$14,558
<b>Total Operating Exp.</b>	<b>\$ 18,574,163</b>	<b>\$ 18,851,776</b>	<b>\$ 18,621,865</b>	<b>\$ 19,223,312</b>	<b>2.0%</b>	<b>\$371,536</b>

<b>Operating Margin</b>	<b>\$ 1,013,542</b>	<b>\$ 387,163</b>	<b>\$ 773,416</b>	<b>\$ 216,709</b>	<b>-44.0%</b>	<b>(\$170,454)</b>
<b>Plus: Transfers In</b>	<b>\$ 3,192,219</b>	<b>\$ 3,098,000</b>	<b>\$ 3,098,000</b>	<b>\$ 3,184,728</b>	<b>2.8%</b>	<b>\$86,728</b>
<b>Op. Margin + Transfers in</b>	<b>\$ 4,205,761</b>	<b>\$ 3,485,163</b>	<b>\$ 3,871,416</b>	<b>\$ 3,401,437</b>	<b>-2.4%</b>	<b>\$218,196</b>

<b>Less: Transfers (Out)</b>	<b>\$ (1,025,000)</b>	<b>\$ (1,860,000)</b>	<b>\$ (1,050,000)</b>	<b>\$ (3,450,000)</b>	<b>85.5%</b>	<b>(\$1,590,000)</b>
<b>\$'s Available for Capital</b>	<b>\$ 3,180,761</b>	<b>\$ 1,625,163</b>	<b>\$ 2,821,416</b>	<b>\$ (48,563)</b>	<b>-103.0%</b>	<b>(\$1,673,726)</b>

<b>Less: Capital Outlay</b>	<b>\$ (2,100,603)</b>	<b>\$ (3,014,760)</b>	<b>\$ (1,633,760)</b>	<b>\$ (3,455,305)</b>	<b>14.6%</b>	<b>(\$440,545)</b>
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<b>Source (Use) of Cash</b>	<b>\$ 1,080,158</b>	<b>\$ (1,389,597)</b>	<b>\$ 1,187,656</b>	<b>\$ (3,503,868)</b>	<b>152.1%</b>	<b>(\$2,114,271)</b>
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**Special Revenue Funds****Motor Fuel Tax Fund**

Revenues	\$ 546,909	\$ 325,000	\$ 312,000	\$ 312,000	-4.0%	(\$13,000)
Expenditures and Transfers	\$ 407,804	\$ 610,000	\$ 35,000	\$ 625,000	2.5%	\$15,000
Cash - Flow	\$ 139,104	\$ (285,000)	\$ 277,000	\$ (313,000)	9.8%	(\$28,000)

1.23.2012

FY 2010 / 11 Actual	FY 2011 / 12 Budget	FY 2011 / 12 Estimated	FY 2012 / 13 Budget	% Budg	B to D \$ change
A	B	C	D	D v. B	

**Debt Service Funds**

Revenues and Transfers	\$ 470,057	\$ 476,760	\$ 474,760	\$ 480,305	0.7%	\$3,545
Expenditures	\$ 461,300	\$ 500,397	\$ 500,000	\$ 505,734	1.1%	\$5,337
Cash - Flow	\$ 8,757	\$ (23,637)	\$ (25,240)	\$ (25,429)	7.6%	(\$1,792)

**Capital Projects Funds****Facilities**

Revenues and Transfers	\$ 442,052	\$ 510,000	\$ 520,000	\$ 705,000	38.2%	\$195,000
Expenditures	\$ 788,605	\$ 2,600,000	\$ 1,600,000	\$ 1,600,000	-38.5%	(\$1,000,000)
Cash - Flow	\$ (346,553)	\$ (2,090,000)	\$ (1,080,000)	\$ (895,000)	-57.2%	\$1,195,000

**SSA 3 Trapp Lane**

Revenues and Transfers	\$ -	\$ 510,000	\$ -	\$ 35,700	-93.0%	(\$474,300)
Expenditures & Transfers	\$ -	\$ 510,000	\$ 510,000	\$ 35,700	-93.0%	(\$474,300)
Cash - Flow	\$ -	\$ -	\$ (510,000)	\$ -		

**SSA 4 Oak, Elm, Locust, Roswd**

Revenues and Transfers	\$ -	\$ -	\$ -	\$ 4,991		\$4,991
Expenditures & Transfers	\$ -	\$ -	\$ 65,000	\$ 4,991		\$4,991
Cash - Flow	\$ -	\$ -	\$ (65,000)	\$ -		\$0

**SSA 5 Oak, Elm, Rose, Glendale**

Revenues and Transfers	\$ -	\$ -	\$ -	\$ 4,240		\$4,240
Expenditures & Transfers	\$ -	\$ -	\$ 74,000	\$ 4,240		\$4,240
Cash - Flow	\$ -	\$ -	\$ (74,000)	\$ -		\$0

**Business Distr. Revitalization**

Revenues and Transfers	\$ 8,491	\$ 3,000	\$ 1,500	\$ 1,500	-50.0%	(\$1,500)
Expenditures	\$ 226,483	\$ 350,000	\$ 100,000	\$ 250,000	-28.6%	(\$100,000)
Cash - Flow	\$ (217,991)	\$ (347,000)	\$ (98,500)	\$ (248,500)	-28.4%	\$98,500

**Enterprise Funds****Electric**

Operating Revenue	\$ 15,735,649	\$ 16,595,200	\$ 15,822,200	\$ 15,818,700	-4.7%	\$ (776,500)
Operating Expenses	\$ 15,390,841	\$ 15,906,442	\$ 15,534,854	\$ 16,166,920	1.6%	\$260,478
Electric Operating Income	\$ 344,808	\$ 688,758	\$ 287,346	\$ (348,220)	-150.6%	(\$1,036,978)
Non-op. income - interest	\$ 76,765	\$ 40,000	\$ 50,000	\$ 40,000	0.0%	\$0
Capital Outlay	\$ (4,495)	\$ (2,354,000)	\$ (2,186,500)	\$ (2,327,000)	-1.1%	\$27,000
Depreciation	\$ 1,596,133	\$ 1,500,000	\$ 1,600,000	\$ 1,600,000	6.7%	\$100,000
Cash - Flow	\$ 2,013,211	\$ (125,242)	\$ (249,154)	\$ (1,035,220)		(\$909,978)

**Water**

Operating Revenue	\$ 3,243,308	\$ 3,541,500	\$ 3,300,500	\$ 3,601,500	1.7%	\$60,000
Operating Expenses	\$ 3,185,443	\$ 3,320,572	\$ 3,209,920	\$ 3,445,592	3.8%	\$125,020
Water Operating Income	\$ 57,864	\$ 220,928	\$ 90,580	\$ 155,908	-29.4%	(\$65,020)
Non-op. income - interest	\$ 4,710	\$ 1,000	\$ -	\$ -	-100.0%	(\$1,000)
Capital Outlay	\$ (101,192)	\$ (687,000)	\$ (582,000)	\$ (345,000)	-49.8%	\$342,000
Depreciation	\$ 420,485	\$ 400,000	\$ 420,000	\$ 440,000	10.0%	\$40,000
Cash - Flow	\$ 381,868	\$ (65,072)	\$ (71,420)	\$ 250,908	-485.6%	\$315,980

1.23.2012

	FY 2010 / 11 Actual	FY 2011 / 12 Budget	FY 2011 / 12 Estimated	FY 2012 / 13 Budget	% Budg	B to D \$ change
	A	B	C	D	D v. B	
<b>Sanitary Sewer</b>						
Operating Revenue	\$ 778,003	\$ 815,500	\$ 764,500	\$ 853,500	4.7%	\$38,000
Operating Expenses	\$ 792,160	\$ 978,962	\$ 900,800	\$ 978,013	-0.1%	(\$949)
Sewer Operating Income	\$ (14,156)	\$ (163,462)	\$ (136,300)	\$ (124,513)	-23.8%	\$38,949
Non-op. income - interest	\$ 20,795	\$ 14,000	\$ 14,000	\$ 10,000	-28.6%	(\$4,000)
Capital Outlay	\$ -	\$ (490,000)	\$ (441,430)	\$ (350,000)	-28.6%	\$140,000
Depreciation	\$ 74,660	\$ 70,000	\$ 70,000	\$ 70,000	0.0%	\$0
Cash - Flow	\$ 81,299	\$ (569,462)	\$ (493,730)	\$ (394,513)	-30.7%	\$174,949
<b>Refuse</b>						
Operating Revenue	\$ 2,210,406	\$ 2,193,000	\$ 2,205,000	\$ 2,185,000	-0.4%	(\$8,000)
Operating Expenses	\$ 2,394,703	\$ 2,365,460	\$ 2,363,693	\$ 2,368,220	0.1%	\$2,760
Refuse Operating Income	\$ (184,297)	\$ (172,460)	\$ (158,693)	\$ (183,220)	6.2%	(\$10,760)
Non-op. income - interest	\$ 10,904	\$ 13,000	\$ 13,000	\$ 13,000	0.0%	\$0
Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$0
Depreciation	\$ 129,322	\$ 135,000	\$ 135,000	\$ 135,000	0.0%	\$0
Cash - Flow	\$ (44,070)	\$ (24,460)	\$ (10,693)	\$ (35,220)	44.0%	(\$10,760)
<b>Storm Sewer</b>						
Operating Revenue	\$ -	\$ -	\$ -	\$ 2,200,000		\$2,200,000
Operating Expenses	\$ -	\$ -	\$ -	\$ -		\$0
Storm Operating Income	\$ -	\$ -	\$ -	\$ 2,200,000		\$2,200,000
Non-op. income - interest	\$ -	\$ -	\$ -	\$ -		\$0
Capital Outlay	\$ -	\$ -	\$ -	\$ (2,080,000)		\$2,080,000
Depreciation	\$ -	\$ -	\$ -	\$ -		\$0
Cash - Flow	\$ -	\$ -	\$ -	\$ 120,000		\$120,000
<b>Internal Service Funds</b>						
<b>Workers' Comp. Insurance</b>						
Revenues	\$ 771,194	\$ 541,492	\$ 561,492	\$ 536,492	-0.9%	(\$5,000)
Expenses	\$ 339,819	\$ 645,500	\$ 635,500	\$ 795,500	23.2%	\$150,000
Cash-Flow	\$ 431,375	\$ (104,008)	\$ (74,008)	\$ (259,008)	149.0%	(\$155,000)
<b>Liability Insurance</b>						
Revenues	\$ 38,555	\$ 204,008	\$ 204,008	\$ 10,000	-95.1%	(\$194,008)
Expenses	\$ (102,971)	\$ 300,000	\$ 145,000	\$ 300,000	0.0%	\$0
Cash-Flow	\$ 141,526	\$ (95,992)	\$ 59,008	\$ (290,000)	202.1%	(\$194,008)
<b>Health Insurance</b>						
Revenues & Transfers	\$ 3,319,508	\$ 2,746,950	\$ 2,765,000	\$ 2,822,700	2.8%	\$75,750
Expenses	\$ 2,844,523	\$ 3,297,600	\$ 3,225,000	\$ 3,572,900	8.3%	\$275,300
Cash-Flow	\$ 474,985	\$ (550,650)	\$ (460,000)	\$ (750,200)	36.2%	(\$199,550)
<b>Data Processing</b>						
Operating Revenue	\$ 331,832	\$ 334,500	\$ 328,000	\$ 328,000	-1.9%	(\$6,500)
Operating Expenses	\$ 339,230	\$ 448,580	\$ 404,845	\$ 455,200	1.5%	\$6,620
DP Operating Income	\$ (7,398)	\$ (114,080)	\$ (76,845)	\$ (127,200)	11.5%	(\$13,120)
Non-op. income - interest	\$ 13,820	\$ 7,000	\$ 7,000	\$ 7,000	0.0%	\$0
Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$0
Depreciation	\$ 3,617	\$ 35,000	\$ 35,000	\$ 35,000	0.0%	\$0
Cash - Flow	\$ 10,039	\$ (72,080)	\$ (34,845)	\$ (85,200)	18.2%	(\$13,120)

1.23.2012

FY 2010 / 11 Actual	FY 2011 / 12 Budget	FY 2011 / 12 Estimated	FY 2012 / 13 Budget	% Budg	B to D \$ change
A	B	C	D	D v. B	

**Fleet Services**

Operating Revenue	\$ 862,473	\$ 857,000	\$ 862,000	\$ 882,840	3.0%	\$25,840
Operating Expenses	\$ 822,437	\$ 849,380	\$ 769,364	\$ 850,536	0.1%	\$1,156
Fleet Operating Income	\$ 40,036	\$ 7,620	\$ 92,636	\$ 32,304	323.9%	\$24,684
Non-op. income - interest	\$ 4,525	\$ 1,500	\$ 1,500	\$ 1,500	0.0%	\$0
Capital Outlay	\$ -	\$ -	\$ -	\$ -		\$0
Transfer In - Recapitalize	\$ 150,000	\$ -	\$ -	\$ -		\$0
Depreciation	\$ 1,359	\$ -	\$ -	\$ -		\$0
Cash - Flow	\$ 195,920	\$ 9,120	\$ 94,136	\$ 33,804	270.7%	\$24,684

**Assets Held in Trust****Police Pension**

Revenues	\$ 2,913,550	\$ 2,375,387	\$ 1,969,387	\$ 2,442,534	2.8%	\$67,147
Expenses	\$ 1,440,266	\$ 1,681,350	\$ 1,520,000	\$ 1,731,850	3.0%	\$50,500
Cash-Flow	\$ 1,473,284	\$ 694,037	\$ 449,387	\$ 710,684	2.4%	\$16,647

**Fire Pension**

Revenues	\$ 2,544,365	\$ 2,319,134	\$ 1,687,336	\$ 2,415,794	4.2%	\$96,660
Expenses	\$ 1,521,320	\$ 1,941,500	\$ 1,730,000	\$ 1,926,500	-0.8%	(\$15,000)
Cash-Flow	\$ 1,023,045	\$ 377,634	\$ (42,664)	\$ 489,294	29.6%	\$111,660

General Fund Summary	Actual FY 2010 / 11	Budget FY 2011 / 12	Estimated FY 2011 / 12	Budget FY 2012 / 13	% Change (D v C)	% Change (D v B)
Revenues:	A	B	C	D		
Property Tax	11,269,085	11,866,281	11,866,281	12,233,501	3.1	3.1
Sales Tax	1,231,060	1,100,000	1,100,000	1,100,000	-	-
State Income Tax	935,697	931,000	930,000	931,000	0.1	-
Telecom.	666,106	720,000	650,000	650,000	-	(9.7)
Natural Gas Tax	442,334	475,000	450,000	450,000	-	(5.3)
Replacement Tax	137,053	100,000	100,000	100,000	-	-
Licenses	321,305	301,000	304,000	299,000	(1.6)	(0.7)
Permits	2,008,608	1,290,000	1,540,000	1,290,000	(16.2)	-
Fines	212,415	215,000	215,000	215,000	-	-
Service Charges	983,376	1,047,956	1,055,000	1,105,070	4.7	5.5
Parking Passes	165,071	155,850	158,000	155,850	(1.4)	-
Franchise Fees	230,085	210,000	220,000	220,000	-	4.8
Interest Income	278,353	180,000	200,000	130,000	(35.0)	(27.8)
Misc. Income	707,157	646,852	607,000	560,600	(7.6)	(13.3)
Total G.F. Revenues	19,587,705	19,238,939	19,395,281	19,440,021	0.2	1.0

Operating Expenses:						
Administration	2,934,888	2,716,498	2,698,680	2,748,131	1.8	1.2
Police Department	6,031,346	6,213,014	6,213,014	6,347,610	2.2	2.2
Fire Department	4,559,659	4,505,410	4,477,126	4,716,849	5.4	4.7
Comm. Development	1,585,290	1,560,940	1,530,380	1,540,250	0.6	(1.3)
Public Works	3,462,980	3,855,914	3,702,665	3,870,472	4.5	0.4
Total	18,574,163	18,851,776	18,621,865	19,223,312	3.2	2.0

Revenues - Expenses	1,013,542	387,163	773,416	216,709	(72.0)	(44.0)
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Transfers In (out)						
Payments in Lieu of Taxes	1,342,320	1,290,600	1,290,600	1,412,328	9.4	9.4
Administrative Transfers	1,837,400	1,807,400	1,807,400	1,772,400	(1.9)	(1.9)
Transfers Out	-1,025,000	-1,860,000	-1,050,000	-3,450,000	228.6	85.5
Net Transfers	2,154,720	1,238,000	2,048,000	-265,272	(113.0)	(121.4)

\$'s Available for Capital	3,168,262	1,625,163	2,821,416	-48,563	(101.7)	(103.0)
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Less: Capital Outlay						
Admin./Debt	512,535	609,760	409,760	1,015,305	147.8	66.5
Police Department	0	325,000	0	575,000		
Fire Department	483,996	60,000	60,000	350,000		
Comm. Development	0	0	0	0		
Public Works	1,104,072	2,020,000	1,164,000	1,515,000	30.2	(25.0)
Total Capital	2,100,603	3,014,760	1,633,760	3,455,305	111.5	14.6

Cash-Flow	1,067,659	-1,389,597	1,187,656	-3,503,868		
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## VILLAGE OF WINNETKA

Department:	<b>Administration (10-20,21,22)</b>
Full – Time Staff:	<b>19</b>

### PURPOSE

The Administration area includes the activities of the Village Manager, Legal, and Finance Departments. The Manager’s office provides organizational leadership, coordinates correspondence with elected officials, addresses policy issues, coordinates legal issues, administers personnel functions, and performs record keeping functions for the Village.

The Legal Department consists of the office of the Village Attorney, who advises the Village, including all of its elected and appointed officials and all boards and commissions on all corporate legal matters, drafts all legislation, provides legal opinions, and represents the Village in court and regulatory matters.

The Finance Department provides support services to all other departments. Major responsibilities of the Finance Department include budgeting, purchasing, accounts payable, accounting, billing, collections, data processing, payroll and benefits administration, and risk management, including several self-funded insurance programs.

### RECENT ACCOMPLISHMENTS

- Lead the Village’s response to address community storm water needs.
- Began implementing Strategic Management for the Village with the Council to help identify and prioritize goals and objectives for the Village
- Improved communications (ENews, WEB site improvements, etc.) and remained very responsive to the community on many topics, including storm water, affordable housing, property maintenance code, and other issues.
- Provided support to Boards and Commissions.
- Replaced the Police and Fire Chief positions due to retirements.
- Began evaluating departmental structures and generating transition plans.

## PROPOSED GOALS

- Continue to enhance communications by implementing new strategies and maintaining an up to date WEB site.
- Continue the Strategic Management and goal setting process for the community initiated last year.
- Issue a request for proposals and select a financial software package to replace the existing Open VMS based programming that is more than 25 years old. This will include process re-engineering to improve efficiency organizational wide.
- Transition to a calendar fiscal year by 1/1/2014.
- Co-ordinate and manage an aggressive capital improvement plan, including evaluating storm water improvements and how the Village will pay for them.

## FINANCIAL SUMMARY

Administration	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	Dollar Change D - B	% Change D v B
Wages	1,747,484	1,708,280	1,721,500	1,740,480	1.1	1.9
Benefits	671,941	602,334	604,434	619,621	2.5	2.9
Contractual	389,155	308,592	269,004	307,138	14.2	(0.5)
Commodities & Veh.	126,308	97,292	103,742	80,892	(22.0)	(16.9)
Total Operating Exp.	2,934,888	2,716,498	2,698,680	2,748,131	1.8	1.2
Capital	512,535	609,760	409,760	1,015,305	147.8	66.5

## CAPITAL OUTLAY (over \$50,000):

Contingency	\$250,000
Financial & Community Develop. Software	425,000
Public Safety G.O. Bonds	<u>340,305</u>
Total	\$1,015,305

## PERFORMANCE INDICATORS

Council Meetings	36
Newsletters	6
Vendor payments made	6,000
Payroll payments made	4,950
Utility bills mailed	37,500
Vehicle stickers sold	7,250
Value of deposits administered	\$1,570,000

## VILLAGE OF WINNETKA

Department:	<b>Police (10-26)</b>
Full – Time Staff:	<b>27 Sworn Officers</b> <b>9 Civilian</b>

### MISSION STATEMENT

The Mission of the Winnetka Police Department is to protect life and property; preserve a peaceful community; prevent, detect and investigate crimes; justly enforce laws; and protect the rights of all citizens.

### PURPOSE

Services provided include preventive patrol, criminal investigations, traffic law enforcement, juvenile justice procedures, emergency communications services, crime prevention and education, social services, and animal control.

### RECENT ACCOMPLISHMENTS

- Chief Joe DeLopez's retirement in January 2011 initiated a year of transition for the Department. Chief Patrick Kreis served as Interim Chief until July when he was formally appointed. His appointment was followed by a ripple of promotions including Deputy Chief of Police Joe Pellus, Commander Marc Hornstein and Sergeant James O'Neill.
- Along with the Chief's retirement, two other officers resigned during the year affording the Department an opportunity to collaborate with the Board of Fire and Police Commission (BFPC) to select three highly qualified probationary officers.
- Three significant weather events occurred in 2011 requiring several extended periods of emergency operations. The Department was able to provide significant aid to the community without incurring loss or injury.
- In October 2011, David Kraybill was once again convicted for the 2003 murder of Joel Cacharelis on Forestway Drive. Members of the Department extended significant efforts in preparing for the retrial in order to help ensure justice for the victim and the community at large.
- The Department exerted considerable efforts in other serious criminal investigations, many resulting in arrests and convictions. These include burglaries, thefts and drug offenses. Work continues on several open cases including a Home Invasion from May 2011.
- The Department participated in a detailed study on the feasibility of combining Police Dispatch services with the Kenilworth and Northfield Police Departments. The feasibility study is a key element in furthering this endeavor.

## **RECENT ACCOMPLISHMENTS (Continued)**

- The Department secured a Department of Justice monetary grant to offset the cost of ballistic protective vests for police officers. The Department will receive 50% reimbursement, up to \$3,000.
- The Department participated in many successful community events. Examples of these include:
  - 3 Large Rummage Sales
  - Children’s Fair
  - Children’s Bicycle Rodeo
  - Parades, Races and Fireworks Display
  - 1<sup>st</sup> Annual Bike Winnetka event
  - 10 Year Patriot Day Remembrance
  - Three Returning Soldier Escorts and Recognition
- The Department continues to promote the “Take Me Home” program, which involves maintaining a database for persons with special needs who may need assistance if they are found alone.
- The Department co-hosted an open house at the Public Safety Building that including tours of the building along with other information about the Department. Parents were provided with child safety identification kits in an effort to the assist in relocating a missing or lost child.

## **PROPOSED GOALS AND OBJECTIVES**

### **GOAL: Maintain and Expand Community Policing Initiatives**

- Objective: Evaluate and potentially recommend establishing an Administrative Adjudication Process.
- Objective: Implement a Daily Officer Engagement initiative designed to increase officer contacts with members of the public.
- Objective: Improve regular interaction with students and staff at public and private Elementary Schools.
- Objective: Research and potentially implement “Alive at 25” program at New Trier High School.

### **GOAL: Implement Department’s Risk Management and Operational Efficiencies Strategy**

- Objective: Implement a new Policy Manual and System to include Daily Training Bulletins via Lexipol LLC.
- Objective: Design and implement a training recovery plan to address some career development courses deferred during the last two years.
- Objective: Identify opportunities to utilize the Computer Aided Dispatch system to eliminate redundant activities or records.

**PROPOSED GOALS AND OBJECTIVES (Continued)**

**GOAL: Deliver More Effective Investigation and Crime Prevention Services**

- Objective: Continue to utilize the Vacation House Watch Program to more effectively employ preventive patrol techniques.
- Objective: Further train staff through the National Center of Missing and Exploited Children.
- Objective: Continue to implement strategies for informing members of the community about crime prevention and safety measures.
- Objective: Continue to collaborate with other police departments and law enforcement partners to improve services through intergovernmental cooperative associations.

**GOAL: Identify Opportunities to Lower or Control Operational Expenditures**

- Objective: Begin implementation of recommendations made in the Energy Audit Report completed in 2011.
- Objective: Maximize the use of alternative police vehicles, such as ATV, motorcycle, bicycles, as manpower and assignments allow.
- Objective: Continue to replace less efficient vehicles in the Police Fleet with those that are more efficient.
- Objective: Continue to enhance existing relationships, and explore additional opportunities for intergovernmental cooperation and consolidation of efforts, activities and resources.

**GOAL: Manage Organizational Improvements**

- Objective: Assess adjustments to the Patrol Supervision structure.
- Objective: Adjust current authorized positions in order to add a sworn officer to patrol duties in a budget neutral manner.
- Objective: Identify candidates for vacancies in the North Regional Major Crimes Task Force and the Northern Illinois Police Alarm System Emergency Services Team.

**GOAL: Implement Combined Dispatch Transition**

- Objective: Create a Project Management Plan.
- Objective: Develop a flexible Intergovernmental Agreement to allow the involved communities to initiate a committed relationship.
- Objective: Hire a Project Manager to aid in the transition.

**CAPITAL OUTLAY (over \$50,000):**

Combined dispatch	\$250,000
Roof replacement	<u>75,000</u>
Total	\$325,000

## FINANCIAL SUMMARY

Police Expenditures	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
Wages	3,282,635	3,400,569	3,400,569	3,410,693	0.3	0.3
Benefits	1,800,746	1,643,129	1,643,129	1,751,826	6.6	6.6
Contractual	570,847	687,529	687,529	662,029	(3.7)	(3.7)
Commodities & Veh.	377,117	481,787	481,787	523,062	8.6	8.6
Total Operating Exp.	6,031,346	6,213,014	6,213,014	6,347,610	2.2	2.2
Capital	0	325,000	0	575,000		
Total Department	6,031,346	6,538,014	6,213,014	6,922,610	11.4	5.9

## PERFORMANCE INDICATORS

Performance Indicator	2009	2010	2011	# Change	% Change
Calls for Service	8,326	8,393	7,908	(485)	-6%
Burglar Alarms	1,111	1,137	1,148	11	1%
House watch	1,432	971	1,245	274	28%
DUI (Alcohol & Drug)	19	23	24	1	4%
Suspended Licenses	19	23	23	-	0%
Traffic Warnings Issued	1,910	2,059	1,657	(402)	-20%
Traffic Citations Issued	1,743	1,409	1,001	(408)	-29%
Total	3,653	3,468	2,658	(810)	-23%
Traffic Crash - Damage	390	324	269	-55	-17%
Traffic Crash - Injury	38	32	37	5	16%
Total	428	356	306	(50)	-14%
Part 1 Offenses *	172	158	134	(24)	-15%
Part 2 Offenses **	139	174	154	(20)	-11%
Arrests	109	140	153	13	9%
Personnel Vacancy (hrs)	4,700	1,624	5,632	4,008	247%
Field Training Officer (hrs)	560	342	824	482	141%
Department Training (hrs)	4,935	3,932	3,133	(799)	-20%
NORTAF & NIPAS (hrs)	351	382	416	34	9%
Directed Traffic Enforcements	1,588	1,968	1,629	(339)	-17%
Special Watches and Checks	2,864	5,972	5,609	(363)	-6%

\* FBI reported crime such as robbery, burglary, theft, homicide, etc.

\*\* Other crimes, such as disorderly conduct, criminal damage to property.

## VILLAGE OF WINNETKA

Department:	<b>Fire (10-28)</b>
Full – Time Staff:	<b>24 Sworn Officers 1 Civilian</b>

### MISSION STATEMENT

Provide the community with a quality life safety and property conservation program in a comprehensive and efficient manner implemented through fire prevention, public education, fire suppression, emergency medical and rescue services.

### PURPOSE

The Winnetka Fire Department provides the following major programs: Administration, Fire Operations, Emergency Medical Services (EMS), Training, Fire Prevention, Communications, and Public Education. Administration provides organizational leadership, plans, directs, evaluates and administers all facets of the Fire Department. Fire Operations provides staffing and equipment to respond to all types of service requests. These incidents include emergencies and non-emergencies such as fires, auto accidents, hazmat spills, special rescues, odor investigations, lock-ins, lock-outs, invalid assists and many others. Emergency Medical Services are provided to residents and visitors by our cross-trained, certified and licensed Firefighter/Paramedics using state of the art medical equipment. In addition to the ambulance, the fire engine and aerial truck are fully equipped advance life-support units that are able to begin immediate medical treatment of a patient in the event the ambulance is unavailable due to simultaneous calls or is delayed for other reasons.

The Training Program is designed to maintain a high level of firefighter readiness. Further, the Fire Department trains new firefighters to state certification levels as well as teaches new and innovative firefighting related processes and procedures. Our Fire Prevention Program provides inspectional services to the commercial districts in the Village, fire alarm and sprinkler system testing, oversees the pre-fire planning process and responds to resident concerns. The Communications Program is needed to maintain all communication systems used for the Fire Department including telephones, radios, mobile data terminals and station systems. It also requires that staff is in constant communications with “RED Center,” the emergency dispatch center. The Public Education Program is an important element of the operations. It provides continuous public interaction as well as provides the public with information and instructions on fire prevention programs and safety concerns. Fire and life safety lessons are also taught to all the elementary school students in the Village. Cardio-Pulmonary Resuscitation (CPR) classes and training are also offered to the public.

## RECENT ACCOMPLISHMENTS

- The radio direct connect alarm system network goal of 100 connections was exceeded by 30% in its first year of implementation.
- A new response grid was added to the Fire Department Grid Plan to allow for specialized equipment to respond to two specific geographical areas of the Village.
- Three new specialized response plans were developed and approved by MABAS Division 3. These enhanced responses include Hazardous Materials, Water Rescue and Technical Rescue Plans.
- The new Incident Command Vehicle was placed into service replacing a ten year-old van.
- Over 7,000 hours of training was provided for the Department. This averages close to 300 hours per firefighter.
- The promotional process for Fire Captain and Lieutenant was completed in 2011 which resulted in two new promotions and two new hires.
- All Firemedics were tested on the updated St. Francis EMS Standard Operating Treatment Guidelines which included four (4) new medications and a new airway device.
- Trained and certified all department paramedics in PALS – “Pediatric Advanced Life Support.”
- Co-hosted a Public Safety Open House which was attended by an estimated 700 to 1,000 citizens.
- Purchased, installed and implement an incident command fire simulation program called Fire Studio that enables the Department to select buildings in the community and display them on the screen in order to teach incident command to all members of the Department.
- Hosted two joint night training sessions at the drill tower which was attended by four neighboring fire departments.
- Updated the MABAS Box Alarm Cards to enhance our response to fires and other emergencies when additional resources are necessary.
- Update all the Department Standard Operating Guidelines that addresses emergency medical services.

## PROPOSED GOALS

- Maintain all operational programs (Fire Prevention Inspections, Pump Testing, Public Education Programs, Hose and Ladder Testing, Equipment and Apparatus Maintenance, Hydrant and Flow Testing as well as Personnel Training Programs).
- Re-evaluate the fire pre-plan program and research more process and cost efficient alternate technologies to utilize for pre-plan operations and information in the field.
- Ensure that all department personnel have a minimum of 20 hours of fire/rescue training per month.
- Conduct a new Firemedic applicant testing process for 2012 to replace the expiring eligibility list.
- Train and license one new firefighter as a State of Illinois Paramedic.
- Replace the existing 12 year-old ambulance and place a new ambulance in to full service by March 31, 2013.
- To train and certify all department paramedics in ACLS - “Advanced Cardiac Life Support.”
- To conduct an emergency response tabletop exercise for Village staff following the National Incident Management System while utilizing the Emergency Operations Center and our Emergency Operations Plan.
- To have two officers complete the Fire Officer III State of Illinois certification process.
- Ensure compliance with NIMS (National Incident Management System) to new and existing federal requirements for all fire department personnel.
- Provide FIT Testing for Village employees that utilize self-contained breathing apparatus or canister masks.
- Provide Cardio-Pulmonary Resuscitation (CPR) training for all Village Employees.

### **CAPITAL OUTLAY (over \$50,000):**

Replace 2000 Road Rescue Ambulance	\$275,000
Replace/repair apparatus floor	\$ <u>75,000</u>
	\$ 350,000

## FINANCIAL SUMMARY

Fire Expenditures	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
Wages	2,562,680	2,458,113	2,450,553	2,448,762	(0.1)	(0.4)
Benefits	1,428,094	1,352,683	1,335,459	1,522,614	14.0	12.6
Contractual	336,973	462,727	449,227	458,927	2.2	(0.8)
Commodities & Veh.	231,911	231,887	241,887	286,546	18.5	23.6
Total Operating Exp.	4,559,659	4,505,410	4,477,126	4,716,849	5.4	4.7
Capital	483,996	60,000	60,000	350,000		
Total Department	5,043,655	4,565,410	4,537,126	5,066,849	11.7	11.0

## PERFORMANCE INDICATORS

Emergency Response by Situation Type	Actual 2009	Actual 2010	Actual 2011	Proposed 2012
Rescue Call	705	681	639	685
Fire / Explosion	50	39	37	35
Hazardous Condition	77	88	80	80
Service Call	536	551	446	450
Good Intent Call	631	569	542	550
False Call	274	302	496	450
All Others	3		44	0
	2,276	2,230	2,284	2,250

### Fire Prevention

Inspections	595	691	464	500
Pre-Plans	202	87	44	100
Re-inspections	32	51	34	45
Fire Protection	15	93	59	35
Fire Alarm	37	51	71	60
Consultations	71	70	125	70
All Others	14	15	31	20
	966	1,058	828	830
Training Hours	6,542	7,009	7,172	7,000
Hydrant Inspections	810	532	760	750

Department:	<b>Community Development (10-29)</b>
Full – Time Staff:	<b>10</b>

**PURPOSE**

The role of the Department of Community Development is to protect the health, safety and welfare of the citizens of Winnetka through its oversight of building construction, zoning administration, code enforcement, health and sanitation, as well as short and long range planning.

In order to achieve the above stated purpose, the Department issues building permits and conducts inspections in accordance with all applicable local, state and national building code requirements. These types of activities are conducted on all new buildings, building additions and alterations, demolitions, electrical system upgrades, accessory structures – fences, sheds, garages, decks and pools - impermeable surfaces, mechanical and plumbing systems, roofs, signs, fire detection and suppression systems.

The Department also processes requests for zoning relief, building demolitions, commercial design review, subdivisions/consolidations and landmark designations. In turn these requests are considered by one or more of the following Village committees/commissions/boards: Design Review Board, Landmark Preservation Commission, Plan Commission, Zoning Board of Appeals, and Village Council, all of which are staffed by Department personnel. The Department is also involved in a number of economic development activities, through its staffing and support of the Business Community Development Commission (BCDC).

A third type of activity the Department is involved with is food service/sanitation. This involves conducting health and sanitation inspections of 45 food service establishments including restaurants, schools, grocery and convenience stores. Additionally, this past year 41 temporary food service events (special events) were inspected. Sanitation inspections are done in order to ensure that facilities where food is being provided to the public meets all applicable requirements for food service sanitation.

In the past year the Department, either in conjunction with the above listed standing commissions/committees/boards, or ad hoc committees, has been involved in a number of other significant activities. What follows is a brief summary of each of these activities.

Affordable Housing - For the fifth year, the Department, along with the Plan Commission has been involved in the development of an affordable housing plan. In March 2007 the Village entered into a consulting contract with the Voorhees Center at the University of Illinois-Chicago to assist with the development of an affordable housing plan. This past year the Plan Commission completed its work on the affordable housing plan and presented its recommendations to the Village Council for its consideration. In late 2011 the Village Council decided not to make any further changes to the Village’s affordable housing plan.

Property Maintenance Code - In April 2011 the Village Council directed staff to draft property maintenance code language for its consideration. On June 14 a draft of a commercial and mixed use property maintenance code was presented to the Village Council for its consideration. After four additional meetings between July and November the Village Council approved Ordinance MC-7-2011 adopting the International Code Council International Property Maintenance, 2009 Edition, with amendments.

Construction & Demolition Recycling Program – In October 2010 the Village Council adopted Ordinance MC-5-2010 establishing regulations requiring that least 50% of all construction and demolition debris is recycled. With the adoption of the ordinance beginning in January 2011, the Department implemented a construction and demolition recycling program. Based on four projects that have been completed to date, the amount of construction/demolition debris recycled ranges from 80% to 90%.

Residential Design Guidelines - The Ad Hoc Residential Design Guidelines Committee was reconstituted in January 2007 and has been charged with developing voluntary residential design guidelines. In November 2007 a contract was executed with the consulting firm of Winter & Company, to assist in the development of residential design guidelines. This past year the committee spent its time finalizing the layout and color design for the guidelines book. It is anticipated that the guidelines will be ready for Village Council consideration in the first half of 2012.

Village Hall Restoration – In the summer of 2011 interior remodeling of Village Hall began. Phase 1 of the remodeling included improvements in the basement and second floor. This included installation of a new HVAC system, fire sprinkler and alarm system, remodeling/renovation of village council chambers, restrooms, conference room, as well as the installation of state of the art AV equipment. The Community Development Director has served as the on-site project manager.

Buildings Research Project – In January 2011 at the request of the Landmark Preservation Commission a survey of all buildings in the Village began. The survey is being conducted by graduate students from Loyola University's Public History Program. The goal of the project is to collect six pieces of information on every building in the Village – (1) date constructed; (2) building type; (3) building style; (4) architect; (5) builder; and, (6) photograph of each building. In 2011 a substantial number of properties along the tree streets west of Green Bay Rd were surveyed.

BCDC Win-to-Win Program - Department staff assisted the BCDC in the establishment and implementation of a business retention program. The Win-to-Win Program involves members of the BCDC and department staff to go out and visit businesses in the Village. The purpose of the program is to get the BCDC out into the business community and at the same time find out what its needs are and how the BCDC and the Village can assist in creating a vibrant business community.

#### Metropolitan Mayors Caucus Code Enforcement Task Force

The Department provided a representative to the Code Enforcement Task Force. The task force was established by the Metropolitan Mayors Caucus in order to find ways in which Northshore community development departments might share services – inspectional services, plan review, etc. The other municipalities involved were Wilmette, Northfield and Glenview. A report of the study findings will be issued in early 2012.

In addition to the above listed activities, the Department also addresses its mission by performing a number of activities on a regular basis. These activities include the following: building permit issuance (including plan review, inspections and project close out); issuance of certificates of occupancy; processing of zoning variations, special use permits, planned developments and zoning appeals; processing and issuance of certificates of appropriateness; processing of applications for subdivisions/consolidations; processing of demolition permit applications; and, processing of landmark designation applications. (See Performance Indicators for additional detail).

This year there will be a slight decrease in the Department budget; it will be reduced by \$20,690 from \$1,560,940 to \$1,540,250. The majority of the savings were achieved due to a decrease in salaries and benefits created by two long term employees leaving the department. The replacement of those two employees resulted in a reduction of approximately \$28,000 in salary and benefit costs. There is also a one time saving of \$7,000 in Liability Insurance. The Contractual Services line item stayed roughly the same (\$600 decrease) at \$386,200. The commodities budget increased modestly by \$2,290 to reflect increases in supplies costs. In summary, salaries/benefits and commodities budgets are slightly reduced over last year's budget whereas there is a small increase in the commodities budget.

## **ACCOMPLISHMENTS**

During the past calendar year with respect to the number of building permits issued, construction activity increased by approximately 10% over 2010 and 33% above 2009. The estimated permit revenue of \$1,540,000 translates to a \$468,000 decrease in fees over the previous year when \$2,008,608 in permit fees was collected. Although this is a substantial decrease in fees it is in line with the past five year average of \$1,536,000.

In addition to the accomplishments listed above, the department also had a number of other activities it was involved with over the past year and are as follows:

- Processed approximately 275 FOIA requests.
- Processed and issued 1,030 building permits.
- Processed 38 zoning cases.
- Processed 28 demolition permit applications.
- Processed 39 Certificate of Appropriateness applications.
- Conducted over 15,284 building, code enforcement and sanitation inspections.

## GOALS

Whereas in the past year there were many departmental accomplishments, some of the projects the department was involved with are ongoing and will continue into the next budget cycle. Following are the goals which have been established for the next year.

- Assist the Village Council in adopting the 2009 International Code Council Series of Building Codes.
- Assist the Village Council, Plan Commission, BCDC, etc with downtown planning efforts.
- Assist the BCDC in implementation of its business improvement initiatives – Win to Win, Web Page development, commercial inventory and data collection, etc.
- Continue to process building permits in a timely fashion and associated activities in accordance with applicable codes.
- Continue to process applications for zoning relief, building demolitions, certificates of appropriateness, subdivisions and landmark designation.
- Begin an in-house records retention program to electronically archive building permit records and integrate into the Village’s GIS.
- Continue to assist the Loyola University Public History Program in conducting its Buildings Research Project.
- Continue in duties as on-site project manager for the Village Hall renovation project.

## Financial Summary

Community Develop.	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
Wages	824,823	838,500	818,000	829,940	1.5	(1.0)
Benefits	334,378	316,980	316,980	317,010	0.0	0.0
Contractual	415,654	393,800	382,600	379,200	(0.9)	(3.7)
Commodities & Veh.	10,435	11,660	12,800	14,100	10.2	20.9
Total Operating Exp.	1,585,290	1,560,940	1,530,380	1,540,250	0.6	(1.3)
Capital	0	0	0	0		
Total Department	1,585,290	1,560,940	1,530,380	1,540,250	0.6	(1.3)
Permit Revenues	2,008,608	1,290,000	1,540,000	1,290,000	(16.2)	-

**PERFORMANCE**

**INDICATORS\*\*\***

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b><u>Full Time Positions</u></b>	10	10	10	10	10
<b><u>Permits Issued</u></b>					
Addition/Remodeling	197	156	136	150	159
Awning/Canopy/Sign	18	16	9	11	25
Single Family Home					
(Demolitions)	30	26	16	19	28
Electric	115	51	40	43	43
Fence	221	185	141	172	189
Impermeable	123	127	125	163	164
Mechanical	46	22	19	49	36
Plumbing	135	53	57	56	84
Right-of-Way	80	20	20	23	27
Roofing	109	83	130	129	158
Others	290	156	84	121	119
<b>Total</b>	<b>1,364</b>	<b>895</b>	<b>777</b>	<b>936</b>	<b>1,030</b>
<b><u>Building Permit Revenues*</u></b>	<b>1,431,704</b>	<b>1,541,646</b>	<b>1,167,000</b>	<b>2,008,608</b>	<b>1,540,000</b>
<b><u>Inspections Conducted</u></b>					
Building Inspections	3,910	2,975	2,225	2,450	2,348
Code Enforcement Inspections	11,510	13,520	13,200	12,910	12,720
Health and Sanitation	N/A	65	185	178	216
<b>Total</b>	<b>15,420</b>	<b>16,560</b>	<b>15,610</b>	<b>15,538</b>	<b>15,284</b>
<b><u>Committee/Commission/Council Reviews</u></b>					
Design Review	45	38	21	45	39
LPC - Designation	2	1	2	0	1
LPC - Demolition	30	26	16	19	28
Plan Comm - Special Use	7	4	4	2	2
Plan Comm Subd. /Consolid.	3	4	0	0	2
Village Council	25	12	11	12	12
ZBA	48	28	18	20	17
Zoning Administrator	10	5	5	12	9
<b>Total</b>	<b>170</b>	<b>118</b>	<b>77</b>	<b>110</b>	<b>110</b>

## VILLAGE OF WINNETKA

Department:	<b>Public Works (10-30)</b>
Full – Time Staff:	<b>18 (31.5 total in PW department)</b>

### **PURPOSE:**

Functions of the Public Works Department carried out under the General Fund include the engineering, construction, and maintenance of all pavements, sidewalks, storm sewers and drainage structures, parking lots, maintenance of public buildings, administration of Village codes relating to forestry programs, flood plain management and storm water runoff from building developments.

### **RECENT ACCOMPLISHMENTS**

- Completed design and construction of the annual Street Reconstruction program under which 16,188 lineal feet or 3.07 miles were reconstructed or resurfaced.
- Replaced approximately 3,223 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 25,377 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 527 development plan reviews to insure compliance with Village Forestry, Drainage, and Floodplain Codes.
- Removed 298 trees, planted 297 trees and trimmed over 1,900 trees.
- Cleaned 37,534 lineal feet of storm sewer and 387 storm basins and inlets.
- Completed 40 Storm system repairs indentified via cleaning, televising or observation of defect by employees or residents.
- Maintained 8 stormwater pump stations conducting numerous repairs and upgrades to maintain capacity.
- Renegotiated several service contracts including Fire Extinguisher, Fire Alarm Testing and Elevator Maintenance.
- Complete storm water management study of 6 additional drainage basins, present material to Village Council, and develop comprehensive stormwater improvement plan.

## **RECENT ACCOMPLISHMENTS (Continued)**

- Applied 79,200 lineal feet (15 miles) of road striping and traffic control markings.
- Expended 3,636 hours of direct labor support of the Refuse Team to successfully accomplish the annual Spring Clean up, Leaf collection and Holiday Tree collection program.
- Completed 50% of Phase 1 of Stop Sign replacements as part of a multi-phased mandate outlined in new Federal Standards requiring all regulatory, warning and ground mounted guide signs to meet new minimum retro-reflectivity standards.
- Provided leadership and first response and varied support to residents and businesses to overcome a year of historical and challenging weather events including a record snow, two major wind events and a major flood event.
- Provided leadership and first response to contain and co-ordinate cleanup of a private fuels escape that infiltrated a village storm system and escaped into Lake Michigan, mitigating a potentially serious environmental impact.
- Provided intergovernmental support and cooperation including snow plow trainers in support of NIPSTA for the education and training of municipal snow and ice control operators.

## **PROPOSED GOALS**

- Replace approximately 4,500 lineal feet of deteriorated curbs throughout the Village.
- Replace approximately 25-30,000 Square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Perform 600 development plan reviews to insure compliance with Village Forestry, Drainage, and Floodplain Codes.
- Remove and replace approximately 275-300 diseased, dying and or hazardous trees.
- Conduct cyclical cleaning operations of 50,000 lineal feet of storm sewer including 200 basins and inlets to maintain 7-year cycle.
- Complete necessary individual storm sewer system repairs identified via cleaning and video inspection.
- Renegotiate additional service and procurement contracts to maintain or improve cost control without sacrifice in quality, service or standard.
- Develop strategy for the implementation of evolving sign retro-reflectivity standards.

## PROPOSED GOALS (Continued)

- Explore and pursue grants and rebates as applicable such as Illinois Technical Assistance Grant and the Urban Forest Restoration Grant for Emerald Ash Borers.
- Trim to standard 1,900 parkway trees to maintain cycle.
- Design and construct street improvements totaling \$1,150,000.
- Design and construct improvements for Tower/Locust parking lot.
- Complete engineering for Tower Road Relief Sewer and the Lloyd Park Outlet.
- Continue development of GIS information to include extending coverage to Kenilworth for both emergency and operational information.
- Continue to explore and evaluate PW Department Snow & Ice Control Program and Policies to achieve an optimum safe and cost effective pavements program.
- Continue to evaluate evolving intersection street name signage to address Phase 2 retro reflectivity requirements of the new Federal Standards set for January 2018.
- Continue to support Village Hall renovation project.
- Complete construction of Winnetka Ave storm water pump station improvements.

## FINANCIAL SUMMARY

Public Works	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
Wages	1,576,591	1,576,745	1,629,152	1,604,878	(1.5)	1.8
Benefits	719,235	676,479	647,140	700,063	8.2	3.5
Contractual	640,513	1,046,000	902,954	1,023,350	13.3	(2.2)
Commodities & Veh.	526,641	556,690	523,419	542,181	3.6	(2.6)
Total Operating Exp.	3,462,980	3,855,914	3,702,665	3,870,472	4.5	0.4
Capital	1,104,072	2,020,000	1,164,000	1,515,000	30.2	(25.0)
Total Department	4,567,052	5,875,914	4,866,665	5,385,472	10.7	(8.3)

**CAPITAL OUTLAY (over \$50,000):**

<u>Category</u>	<u>Program</u>	<u>Description</u>	<u>Budget</u>
Snow & Ice	141	Replace 1979 Sno Go Blower	90,000
Street Program	139	Street and Alley Reconstruction/Rehab.	1,150,000
Public Property	142	Sidewalk replacement program	125,000
& Facilities	142	Parking Lot Rehab.	<u>150,000</u>
<b>Total PW Capital Expense</b>			<b>\$1,515,000</b>

**PERFORMANCE INDICATORS – (calendar year)**

<u>General Fund</u>	<u>Unit</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Estimate d 2011</u>	<u>Proposed 2012</u>
Streets Replaced	Lin. Ft.	19,770	9,530	16,188	11,670
Curbs Replaced	Lin. Ft.	5,830	6,116	3,223	4,500
Sidewalks Replaced	Sq. Ft.	20,410	33,299	25,377	25,000
Plan Reviews	#	486	603	527	600
Street Repairs	Tons	863	719	515	550
Street Sweeping	Lane Miles	4,194	4,010	4,434	4,200
Trees Trimmed	#	1,835	1,900	1,910	2,000
Trees Planted	#	338	252	297	250
Trees Removed	#	302	260	298	250
Snow & Ice Events	#	36	15	23	24
Snowfall	Inches	50	48	56	51
Storm Basins Cleaned	#	209	119	387	200
Storm Sewers Cleaned	Lin. Ft.	51,479	35,118	37,534	50,000
Storm System Repairs	#	75	59	40	55
Signs Installed/Repaired	#	654	671	501	600

## VILLAGE OF WINNETKA

Department:	<b>Motor Fuel Tax (20-39)</b>
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### **PURPOSE**

The Motor Fuel Tax revenues are received by the Village on a per capita basis and must be spent on road, bridge, and sidewalk related expenditures. By Village policy, these funds have been designated to pay principally for transportation-related capital improvements. Additionally, funds are transferred to the General Fund annually to defray road maintenance costs. The Village Council has implemented a policy to phase out this annual transfer by 2012.

### **RECENT ACCOMPLISHMENTS**

- Completed MFT portion of street resurfacing program.

### **PROPOSED GOALS**

- Complete construction of traffic signals at Winnetka Avenue and Green Bay Road.
- Complete Phase II Engineering for the planned Federal-Aid reconstruction of Willow Road.

### **FINANCIAL SUMMARY AND CAPITAL OUTLAY**

This information is in the transmittal letter.

### **AUTHORIZED POSITIONS**

Staff performing or supervising this work are budgeted in the General Fund, Public Works Department.

## VILLAGE OF WINNETKA

Department:	<b>Electric (50-40 to 50-50)</b>
Full – Time Staff:	<b>26.25</b>

### PURPOSE

The Department provides the residents and businesses of Winnetka with reliable and economical electric service. Reliability includes ensuring adequate power supplies to meet current and projected demand, improving the infrastructure to deliver the power as needed, and providing uninterrupted service. The Department seeks to provide very reliable power service at a competitive price.

### RECENT ACCOMPLISHMENTS

- Performed preventative maintenance on the overhead distribution system that included thermography assessments, line clearance, additional overhead fault indicators, and replacement of lightning arresters at various locations.
- Replaced and bench tested 920 electric meters.
- Staff responded to 3,600 requests to locate underground facilities (JULIE tickets).
- Installed 46 underground services.
- Completed replacement of 15,500 feet of 1971 tie line cable between ComEd metering point and the Plant Load Center.
- Completed energy audits of nine municipal facilities and pilot installation of 55 energy efficient streetlights in accordance with an awarded energy conservation block grant.
- Replaced aging line truck (1976) and pole trailer required for electric system maintenance and operation. New pole trailer has been placed in service and line truck delivery is pending.
- Installed catalyst device on diesel generator exhausts to meet federal requirements and maintain IMEA generating credits.
- Purchased spare substation breaker and 138kV circuit switcher interrupter for Northfield Substation.
- Performed five year maintenance inspection of #4 turbine and generator at the Electric Plant.
- Performed overhaul of substation voltage regulator.
- Painted traffic signals at Lloyd & Sheridan, Maple & Sheridan, and Tower & Green Bay Road to improve their appearance.

## **RECENT ACCOMPLISHMENTS (Continued)**

- Replaced and/or painted fifteen steel streetlight poles.
- Improved appearance of pedestrian crossing lights on Hill Road by replacing two 35 ft. wood utility poles that contained overhead electric service with 8 ft. steel pole served with underground electric.
- Installed battery back up traffic signal controller at Hibbard & Willow and Green Bay & Tower to minimize traffic disruption during outages.
- Responded to two storm events that significantly impacted the electric distribution system in the North Shore area.
- Initiated replacement of approximately 3,500 feet of circuit B cable originating from Lloyd Park to Oak Street to increase the circuit's capacity and eliminate an obsolete cable design.
- Installed 7,400 feet of cable as part of multi-year plan to increase capacity of tie line between Northfield substation and the Plant Load Center.

## **PROPOSED GOALS**

- Install remaining 5,300 feet of cable and complete cable splicing on the tie line between Northfield substation and the Plant Load Center
- Installation of underground fault indicators to reduce time required for troubleshooting outages.
- Complete final in-service commissioning and regulatory testing of catalyst devices installed on diesel generator exhausts.
- Complete splicing on approximately 3,500 feet of circuit B cable originating from Lloyd Park to Oak Street to increase the circuit's capacity and eliminate an obsolete cable design.
- Continue installing new underground electric services, approximately 55 new services to be installed.
- Performed five year maintenance inspection of #7 turbine and generator at the Electric Plant.
- Continue with preventative maintenance of distribution system with the following initiatives: line clearance, thermography, pole replacement and switchgear replacement.
- Respond to underground locating requests in the required time to avoid damage to Village facilities.

**PROPOSED GOALS (continued)**

- Install fire protection measures in the motor control center of the Electric Plant.
- Install additional cable line between the Village’s storm water pump station on Mt. Pleasant and Crow Island School providing a loop feed to both facilities.
- Install additional cable line to the Hibbard Road storm water pump station to provide a loop feed to the existing site.
- Install underground cable and switchgear at the Lincoln Avenue parking lot to reconfigure the circuit and reduce exposure to overhead line outages.
- Present recommendations to the Village Council for their consideration to begin multi-year plan to install additional facilities at the Northfield substation to improve system operating contingency.
- Decommission the diesel tank farm and lines on Tower Court.
- Replace approximately 30 deteriorated metal streetlight poles.
- Install battery back up traffic signal controller at two additional intersections to minimize traffic disruption during outages.
- Place new line truck into service to replace 1976 line truck. New unit ordered in 2011 / 2012.

**CAPITAL OUTLAY**

Capital outlay totals \$2,327,000 and is explained in the Five Year Capital Plan.

**PERFORMANCE INDICATORS**

	Actual FY 2011	Budget FY2012	Estimated FY2012	Budget FY2013
Electric Reliability* – Percentage of time electricity is on.	99.9972	99.9960	99.997	99.9960
Electric Reliability* – Average Length of Outage (Minutes)	79.37	N/A	100	N/A
System Losses (%)	5.32	4.5	4.6	4.5
No. of Generation Trips or Failure to Meet Agency Dispatch Requirements	1	0	0	0
Number of New Underground Services Installed	49	55	58	55

Note(\*): Excludes significant storm events on June 22,2011.

## FINANCIAL SUMMARY

Electric Fund	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
Sales (Million kWhRs)	127.7	127.0	126.4	127.1	0.6	0.1
<u>Operating:</u>						
Income	15,735,649	16,595,200	15,822,200	15,818,700	(0.0)	(4.7)
Expenses	15,390,841	15,906,442	15,534,854	16,166,920	4.1	1.6
Net Income (Loss)	344,808	688,758	287,346	(348,220)		
<u>Operating Expense Detail:</u>						
Wages	1,830,735	1,870,500	1,870,500	1,809,250	(3.3)	(3.3)
Benefits	1,024,151	967,292	969,804	971,504	0.2	0.4
Purchased Power	7,042,170	7,272,000	6,961,000	7,297,000	4.8	0.3
Commodities & Veh.	2,029,251	2,475,650	2,312,550	2,581,238	11.6	4.3
Depreciation	1,596,133	1,500,000	1,600,000	1,600,000	-	6.7
Tot. Before Transfers	13,522,441	14,085,442	13,713,854	14,258,992	4.0	1.2
Payment in Lieu Taxes	1,012,800	965,400	965,400	1,052,328	9.0	9.0
Admin. Charges	855,600	855,600	855,600	855,600	-	-
Total Operating Exp.	15,390,841	15,906,442	15,534,854	16,166,920	4.1	1.6
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	344,808	688,758	287,346	(348,220)		
+ Interest Income	76,765	40,000	50,000	40,000	(20.0)	-
+ Depreciation	1,596,133	1,500,000	1,600,000	1,600,000	-	6.7
- Capital Outlay	(4,495)	(2,354,000)	(2,186,500)	(2,327,000)	6.4	(1.1)
Equals Net Cash-Flow	2,013,211	(125,242)	(249,154)	(1,035,220)		726.6

## VILLAGE OF WINNETKA

Department:	<b>Water (52-50 to 52-69)</b>
Full – Time Staff:	<b>7</b>

### PURPOSE

The Department supplies potable water for the health and safety of the Winnetka and Northfield residents as well as the unincorporated areas of Indian Hill, Woodley Woods, and Longmeadow Road in Northfield. The Department tests the water purification processes and filters water continuously to supply high quality water to our customers. It is also responsible for the installation and repair of the water distribution system.

### RECENT ACCOMPLISHMENTS

- Completed replacement of 37 motorized control valves at the Water Plant as identified in the *Water Plant Improvement Plan*.
- Completed replacement of 1931 #4 high lift pump with two pumps to improve operational flexibility as identified in the *Water Plant Improvement Plan*.
- Performed leak detection on 71.5 miles of the water distribution system to address unaccounted water loss which resulted in repairs to mains, hydrants, and services at 22 locations.
- Completed dive inspection and placement of stone around 20” water plant intake.
- Tapped 58 new water services to support new services, customer upgrades and replacement of leaking lead water services.
- Replaced 21 leaking lead water services.
- Repaired 10 water main breaks.
- Performed emergent repairs to low lift pump.
- Completed concrete repairs to the south settling basin.
- Installed 16” pipe within building to restore third water main exit from water plant for added system contingency.
- Replaced 189 water meters to insure on-going billing accuracy.

## **RECENT ACCOMPLISHMENTS (continued)**

- Completed installation of new water main at Lloyd Park to address exposed water main located along the beach.
- Installed extension of 8” water main on Trapp Lane for future plans to loop radial water mains. Work was performed in conjunction with planned drainage and street improvements.
- Specified and ordered chlorine scrubber for the water plant as part of the multi-year *Water Plant Improvement Plan*.

## **PROPOSED GOALS**

- No violations of the Safe Drinking Water Act.
- Complete installation of chlorine scrubber at water plant as identified in the multi-year *Water Plant Improvement Plan*.
- Replace existing Supervisory and Data Acquisition (SCADA) System at the water plant as identified in the multi-year *Water Plant Improvement Plan*.
- Complete replacement of remaining three motorized control valves at the Water Plant as identified in the *Water Plant Improvement Plan*.
- Perform leak detection on the distribution system to reduce unaccounted water loss.
- Perform dive inspection on 20” intake and place stone as needed for support.
- Continue replacement of leaking lead water services located in public right-of-way.
- Present recommendations to the Village Council for their consideration to modify the lead service replacement policy currently contained in Section 13.04.100 of the Village Code.
- Proactively remove a low lift pump from operating service and perform maintenance overhaul to prevent an in-service pump failure.
- Continue to support the installation of new water services resulting from new services and/or customer upgrades.

## **CAPITAL OUTLAY**

Capital outlay totals \$345,000 and is in the Five-Year Capital plan.

## FINANCIAL SUMMARY

Water Fund	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
Sales (Billion Gallons)	1.08	1.11	1.05	1.06	1.0	(4.5)
<u>Operating:</u>						
Income	3,243,308	3,541,500	3,300,500	3,601,500	9.1	1.7
Expenses	3,185,443	3,320,572	3,209,920	3,445,592	7.3	3.8
Net Income (Loss)	57,864	220,928	90,580	155,908		
<u>Operating Expense Detail:</u>						
Wages	834,316	869,500	879,800	864,500	(1.7)	(0.6)
Benefits	340,802	354,872	354,700	357,000	0.6	0.6
Commodities & Veh.	803,840	907,800	767,020	968,488	26.3	6.7
Depreciation	420,485	400,000	420,000	440,000	4.8	10.0
Tot. Before Transfers	2,399,443	2,532,172	2,421,520	2,629,988	8.6	3.9
Payment in Lieu Taxes	223,200	225,600	225,600	252,804	12.1	12.1
Admin. Charges	562,800	562,800	562,800	562,800	-	-
Total Operating Exp.	3,185,443	3,320,572	3,209,920	3,445,592	7.3	3.8
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	57,864	220,928	90,580	155,908		
+ Interest Income	4,710	1,000	0	0	#DIV/0!	(100.0)
+ Depreciation	420,485	400,000	420,000	440,000	4.8	10.0
- Capital Outlay	(101,192)	(687,000)	(582,000)	(345,000)	(40.7)	(49.8)
Equals Net Cash-Flow	381,868	(65,072)	(71,420)	250,908		(485.6)

## PERFORMANCE INDICATORS

	Actual FY 2011	Budget FY2012	Estimated FY2012	Budget FY2013
Number of Water Main Breaks	18	N/A	15	N/A
Number of Lead Service Replacements	22	19	24	27
System Losses (Percentage of unaccounted for flow)	17.31	8.0	10.25	8.0
Number of New Services / Taps (Excludes Lead Services)	50	50	42	50

## VILLAGE OF WINNETKA

Department:	<b>Sewer (54-70 to 54-72)</b>
Full – Time Staff:	<b>3.5</b>

### **PURPOSE**

The Public Works Department is responsible for operating the Village Sanitary Sewer System, which includes 246,955 lineal feet (46.8 miles) of sewer main, 1,131 manholes, and a pump station.

The budget includes I/I Infiltration/Inflow monitoring, Backflow Prevention Reimbursement funds and contingency funds for contracting out point repairs, to allow a greater focus of in-house staff on cleaning and maintenance activities. The continuation of rodent control and root foaming activities are included, as well as normal cleaning and maintenance operations. Operating transfers to the General Fund to cover administrative expenses are expected to increase annually at the overall Village guidelines for cost control.

### **RECENT ACCOMPLISHMENTS**

- Video Inspected over 32,827 lineal feet (6.2 miles) of sanitary sewer mains identifying inflow and infiltration, service failures and cross connections.
- Identified and repaired 12 Sanitary sewer defects often educating and assisting residents with related service defects.
- Cleaned over 73,682 feet (14.0 miles) of sanitary sewer mains to maintain seven year cleaning cycle, noting defects and establishing repair lists based on severity.
- Identified and completed various cross connection repairs to comply with the National Pollutant Discharge Elimination System mandate. (NPDES)
- Performed inspections, identified sanitary contamination sources leading to Elder Ln. beach, and implemented repair plan.
- Installed 4,947 lineal feet of trenchless structural liner in existing sanitary mains reducing groundwater and root infiltration improving flow and extending system life, without invasive open cut repairs.
- Maintained goals through teamwork and effort despite staffing shortages and several record weather events.

**PROPOSED GOALS**

- Video Inspect 35,000 lineal feet of Sanitary mains to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Clean and maintain 35,000 lineal feet of Sanitary mains including 162 manholes to maintain a seven-year cycle and preempt catastrophic failures.
- Continue Sanitary main refurbishment and life extension program via non-invasive trenchless lining.
- Conduct Sanitary Sewer Evaluation Studies
- Continue to locate and eliminate cross connections along Elder Lane that allow sewer contamination to Elder Lane storm sewer.
- Infiltration and Inflow (I/I) identification and repairs.

**CAPITAL OUTLAY**

Sanitary System I/I Repairs	\$100,000
Sanitary Sewer Evaluation Studies	\$100,000
Trenchless Lining Program	<u>\$150,000</u>
Total	<u>\$350,000</u>

**PERFORMANCE INDICATORS**

<u>Sanitary Sewer Fund *</u>	<u>Unit</u>	<u>Actual 2008</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Estimated 2011</u>	<u>Proposed 2012</u>
Video Inspection	Lin. Ft.	8,435	2,626	7,092	32,837	35,000
Sanitary Sewers Cleaned	Lin. Ft.	19,782	40,780	203,671	73,682	35,000
Sanitary System Repairs	#	4	13	24	12	14

\* Prior to 2012, the distance traveled by the cleaning device was measured. In 2012 and thereafter, the length of pipe cleaned will be measured, not the distance traveled by the cleaning device. Since it is often necessary to travel the pipe several times to clean a section, 2012 and future year lineal feet cleaned will likely be lower but that does not indicate a drop off in service levels.

## FINANCIAL SUMMARY

Sewer Fund	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
<u>Operating:</u>						
Income	778,003	815,500	764,500	853,500	11.6	4.7
Expenses	792,160	978,962	900,800	978,013	8.6	(0.1)
Net Income (Loss)	(14,156)	(163,462)	(136,300)	(124,513)		
<u>Operating Expense Detail:</u>						
Wages	212,689	320,400	234,548	317,335	35.3	(1.0)
Benefits	120,964	138,652	112,712	140,798	24.9	1.5
Contractual	95,509	162,000	195,831	164,000	(16.3)	1.2
Commodities & Veh.	86,498	90,270	90,069	88,240	(2.0)	(2.2)
Depreciation	74,660	70,000	70,000	70,000	-	-
Tot. Before Transfers	590,320	781,322	703,160	780,373	11.0	(0.1)
Payment in Lieu Taxes	61,800	57,600	57,600	57,600	-	-
Admin. Charges	140,040	140,040	140,040	140,040	-	-
Total Operating Exp.	792,160	978,962	900,800	978,013	8.6	(0.1)
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	(14,156)	(163,462)	(136,300)	(124,513)	(8.6)	(23.8)
+ Interest Income	20,795	14,000	14,000	10,000	(28.6)	(28.6)
+ Depreciation	74,660	70,000	70,000	70,000	-	-
- Capital Outlay	0	(490,000)	(441,430)	(350,000)	(20.7)	(28.6)
Equals Net Cash-Flow	81,299	(569,462)	(493,730)	(394,513)	(20.1)	(30.7)

## VILLAGE OF WINNETKA

Department:	<b>Refuse (56-81 to 56-86)</b>
Full – Time Staff:	<b>7</b>

### **PURPOSE**

The Public Works refuse team provides refuse collection which includes weekly back-door residential garbage collection, weekly commercial refuse collection, weekly commercial recycling, twice-a-week residential yard waste collection, special refuse collections, an annual leaf collection program, an annual spring clean up collection, a contractual weekly residential recycling collection and is responsible for the maintenance and monitoring of the landfill.

### **RECENT ACCOMPLISHMENTS**

- Collected 5,555.39 tons of residential refuse, 688.15 tons of commercial refuse, 237.94 tons of commercial recycling, 4,273 cubic yards of yard waste and 9,900 cubic yards of leaves from Winnetka homes and businesses.
- Performed 1,396 special collections, collecting over 349.08 tons of materials.
- Expanded commercial recycling 11%.
- Performed maintenance on Landfill meters and pumps in compliance with the EPA required metering and reporting program.
- Consolidated commercial refuse collection streamlining operations.
- Collected 1,250,040 lbs. of flood debris directly related to the July floods.
- Implement residential collection revisions in conjunction with an expanded residential electronics recycling program at Village Yards to address the legislative landfill ban commonly know as the Electronics Products Recycling and Reuse Act (SB2313) effective January 1,2012

## PROPOSED GOALS

- Expand Commercial recycling by 3%
- Investigate commercial container modernization options to improve efficiencies and complement the expanding commercial recycling program.
- Investigate and develop commercial options to address the legislative landfill ban commonly know as the Electronics Products Recycling and Reuse Act (SB2313) effective January 1, 2012.
- Address any potential problems indicated by groundwater & air monitoring at the closed landfill.

## FINANCIAL SUMMARY

Refuse Fund	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
<u>Operating:</u>						
Income *	2,210,406	2,193,000	2,205,000	2,185,000	(0.9)	(0.4)
Expenses	2,394,703	2,365,460	2,363,693	2,368,220	0.2	0.1
Net Income (Loss)	(184,297)	(172,460)	(158,693)	(183,220)		
<u>Operating Expense Detail:</u>						
Wages	550,438	509,111	515,587	514,207	(0.3)	1.0
Benefits	362,670	304,882	320,982	310,977	(3.1)	2.0
Contractual	911,583	989,080	960,737	949,784	(1.1)	(4.0)
Commodities & Veh.	269,089	258,307	262,307	286,376	9.2	10.9
Depreciation	129,322	135,000	135,000	135,000	-	-
Total Before Transfers	2,223,103	2,196,380	2,194,613	2,196,344	0.1	(0.0)
Payment in Lieu Taxes	44,520	42,000	42,000	44,796	6.7	6.7
Admin. Charges	127,080	127,080	127,080	127,080	-	-
Total Operating Exp.	2,394,703	2,365,460	2,363,693	2,368,220	0.2	0.1
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	(184,297)	(172,460)	(158,693)	(183,220)	15.5	
+ Interest Income	10,904	13,000	13,000	13,000	-	-
+ Depreciation	129,322	135,000	135,000	135,000	-	-
- Capital Outlay	0	0	0	0		
Equals Net Cash-Flow	(44,070)	(24,460)	(10,693)	(35,220)	229.4	

\* Includes Transfer From General Fund of \$550,000.

## CAPITAL OUTLAY

None:

## PERFORMANCE INDICATORS

<b><u>Refuse Fund</u></b>	<b><u>Unit</u></b>	<b>Actual 2008</b>	<b>Actual 2009</b>	<b>Actual 2010</b>	<b>Estimate d 2011</b>	<b>Proposed 2012</b>
Residential	Tons	4,712	4,615	6,352	5,226	5,555
Commercial	Tons	1,298	1,556	613	1,155	688.15
Commercial Recycling	Tons	N/A	N/A	189	200	237.94
Yard Waste	Cu. Yd.	3,258	3,480	1,745	2,827	4,273
Leaf Collection	Cu. Yd.	10,902	11,491	8,900	10,431	9,900
Specials	#	1,586	1,269	1,546	1,467	1,396
Specials Revenue	\$	72,000	56,000	67,000	65,000	58,626
Special/Cleanup Wk. Coll.	Tons	219	178	160	155	814

**VILLAGE OF WINNETKA**

Department:	<b>Stormwater (58-75)</b>
Full – Time Staff:	<b>Staff in Public Works Dept.</b>

**PURPOSE**

This new fund has been established to provide for several significant capital projects and studies to develop a Stormwater Master Plan and provide stormwater drainage relief to the Village.

The budget includes engineering costs and capital costs for construction of improvements, funding for a rate study and development of a Stormwater Master Plan. Future revenues are expected to come from transfers from the General Fund, stormwater utility fees and bond issuance proceeds.

**PROPOSED GOALS**

- Complete construction of Winnetka Avenue Pump Station improvements.
- Complete rate and implementation study to evaluate parameters for possible implementation of a stormwater utility.
- Develop a Stormwater Master Plan addressing capital system needs and recommended improvements, recommended flood protection levels, green infrastructure and runoff reduction, funding and financing plans, and an implementation schedule.
- Complete engineering and prepare bidding documents for Lloyd Outlet and Tower/Foxdale projects
- Complete preliminary and permit engineering for Greenwood Avenue relief project.
- Complete feasibility study and preliminary engineering for Willow Road Tunnel project.

**CAPITAL OUTLAY**

Winnetka Avenue Pump Station	\$750,000
Lloyd Outlet and Tower/Foxdale Engineering	\$180,000
Greenwood Area Relief Sewer Engineering	\$250,000
Willow Road Tunnel Project Engineering	\$800,000
Stormwater Rate Study and Master Plan	<u>\$100,000</u>
Total	<u>\$2,080,000</u>

## FINANCIAL SUMMARY

Storm Sewer Fund	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
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### Operating:

Income / Transfers	0	0	0	2,200,000		
Expenses	0	0	0	0		
Net Income (Loss)	0	0	0	2,200,000		

### Operating Expense Detail:

Wages						
Benefits						
Contractual						
Commodities & Veh.						
Depreciation						
Tot. Before Transfers	0	0	0	0		

Payment in Lieu Taxes						
Admin. Charges						
Total Operating Exp.	0	0	0	0		

### Cash-Flow Calculation:

Net Income (Loss)	0	0	0	2,200,000		
+ Interest Income	0	0	0	0		
+ Depreciation	0	0	0	0		
- Capital Outlay	0	0	0	(2,080,000)		
Equals Net Cash-Flow	0	0	0	120,000		

## VILLAGE OF WINNETKA

Department:	<b>Worker's Compensation (60-91) Liability Insurance (61-92)</b>
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### **PURPOSE**

To account for Workers Compensation and liability claims and related expenses for the Village. Revenues are derived from charges to operating departments.

The liability fund includes the Village's participation in a joint risk pool (High Excess Liability Pool, HELP). The Police Department budget reflects the cost of police professional liability purchased by the Village. The Public Affairs budget reflects the cost of Director's and Officer's and Employment Practices insurance policies. Property insurance costs are reflected in operating budgets based on an allocation of property values.

### **RECENT ACCOMPLISHMENTS**

- In calendar 2006 the Village completed a review of risk management with the North Shore Pool study group. The conclusion of the report was that the Village's largely self-insured method of financing risk was cost effective and reasonable.

### **PROPOSED GOALS**

- Continue to monitor worker's compensation claims using the services of a third party administrator (CCMSI) and legal representation when needed.
- Because of adequate balances in the Liability Fund, the \$184,000 (\$96,000 from the General Fund) annual contribution usually assessed operating departments will be suspended for one year. The ability to skip one year of contributions is a direct result of being self-insured and having favorable loss experience.

**FINANCIAL SUMMARY**

	FY 2012 / 13 Budget Work Comp	FY 2012 / 13 Budget Liability	FY 2012 / 13 WC & L Budget Total A	FY 2011 / 12 Budget Total B	Percent Change A v B
<b>Revenues:</b>					
Premiums	528,492	0	528,492	712,500	-25.8
Interest Income	8,000	10,000	18,000	33,000	-45.5
	<u>536,492</u>	<u>10,000</u>	<u>546,492</u>	<u>745,500</u>	<u>-26.7</u>
<b>Expenses:</b>					
Claims & Insurance	<u>795,500</u>	<u>300,000</u>	<u>1,095,500</u>	<u>945,500</u>	<u>15.9</u>
Net Income (Loss)	(259,008)	(290,000)	(549,008)	(200,000)	174.5

**PERFORMANCE INDICATORS – Worker’s Compensation**

Calendar Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
# of OSHA 200 Accidents	29	24	22	28

**PERFORMANCE INDICATORS – Liability Claims**

Calendar Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Number of incidents	48	25	48	31
Estimated final cost	\$39,000	\$57,000	\$58,000	\$76,000

**VILLAGE OF WINNETKA**

Department:	<b>Health Insurance (62-93)</b>
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**PURPOSE**

To account for all Health Insurance, life insurance, dental insurance, employee assistance program (EAP), and other related expenses in one fund. Retirees and COBRA individuals pay their premiums.

**PROPOSED GOALS**

- Continue to control these costs and remain competitive with other communities in the area.
- Educate/communicate with participants about benefits and health care costs.

**FINANCIAL SUMMARY**

Health Insurance Fund	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
<b>Premiums:</b>						
PPO / Indemnity	2,548,764	1,966,150	2,100,000	2,697,700	28.5	37.2
Prescriptions	602,045	655,800	525,000	0	(100.0)	(100.0)
Dental	118,749	110,000	115,000	110,000	(4.3)	-
Interest / Transfers	49,950	15,000	25,000	15,000	(40.0)	-
<b>Total Revenues</b>	<b>3,319,508</b>	<b>2,746,950</b>	<b>2,765,000</b>	<b>2,822,700</b>	<b>2.1</b>	<b>2.8</b>
<b>Expenses:</b>						
PPO	2,560,787	2,385,000	2,955,000	3,271,300	10.7	37.2
Prescriptions	0	575,000	0	0	#DIV/0!	(100.0)
Dental	135,933	144,000	140,000	144,000	2.9	-
Other	147,803	193,600	130,000	157,600	21.2	(18.6)
<b>Total Expenses</b>	<b>2,844,523</b>	<b>3,297,600</b>	<b>3,225,000</b>	<b>3,572,900</b>	<b>10.8</b>	<b>8.3</b>
<b>Net Income (Loss)</b>	<b>474,985</b>	<b>(550,650)</b>	<b>(460,000)</b>	<b>(750,200)</b>		

**PERFORMANCE INDICATORS**

	Monthly				Annual 2012 / 2013
	4/1/2009	4/1/2010	4/1/2011	4/1/2012	
Blended Department Charge	\$ 1,562.00	\$ 1,308.00	\$ 1,034.00	\$ 1,086.00	\$ 13,032.00
Single	\$ 701.60	\$ 631.44	\$ 536.72	\$ 563.56	\$ 6,762.72
Spousal	\$ 1,382.94	\$ 1,244.65	\$ 1,057.95	\$ 1,110.85	\$ 13,330.20
Family	\$ 2,003.57	\$ 1,803.21	\$ 1,532.73	\$ 1,609.37	\$ 19,312.44
Over 65	\$ 420.02	\$ 453.62	\$ 453.62	\$ 476.30	\$ 5,715.60

## VILLAGE OF WINNETKA

Department:	<b>Data Processing (63-90)</b>
Full – Time Staff:	<b>1</b>

### **PURPOSE**

To account for the data processing equipment related to finance/administration and Village network equipment. Charging various funds that utilize or benefit from these services and equipment finances this fund.

### **RECENT ACCOMPLISHMENTS**

- Implemented software and hardware changes and upgrades.
- Moved computer room to new location.
- Implemented Microsoft Office 2010 and Microsoft Exchange 2010 upgrades.

### **PROPOSED GOALS**

- Coordinate the ongoing use and development of the Village wide computer network, including redundancy capabilities.
- Develop a comprehensive Village Wide technology plan.
- Upgrade/replace equipment and software at the end of their useful lives.
- Assist the Finance and Community Development Departments in selecting and implementing a major software upgrade, including redesigning operational processes for efficiency.

**FINANCIAL SUMMARY**

Data Processing Fund	Actual FY 2010 / 11 A	Budget FY 2011 / 12 B	Estimated FY 2011 / 12 C	Budget FY 2012 / 13 D	% Change (D v C)	% Change (D v B)
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Operating:

Income	331,832	334,500	328,000	328,000	-	(1.9)
Expenses	339,230	448,580	404,845	455,200	12.4	1.5
Net Income (Loss)	(7,398)	(114,080)	(76,845)	(127,200)		

**CAPITAL OUTLAY**

Capital outlay is shown in the department purchasing equipment.

**PERFORMANCE INDICATORS**

Number of P.C.'s / mobile devices	145
Number of Village File / Application Servers	19

## VILLAGE OF WINNETKA

Department:	<b>Fleet Services (64-86 to 64-89)</b>
Full – Time Staff:	<b>3</b>

### **PURPOSE**

The Public Works Department is responsible for maintaining the 136+ pieces of motorized equipment owned by the Village. The Department performs all routine preventive maintenance as well as most repairs. This work is accomplished by two Mechanics and the Fleet Services Supervisor.

The operation of a separate fund is intended to provide for a more manageable method of tracking costs and accounting for expenditures. The budget includes direct and indirect expenses for the vehicle maintenance operation. Revenues are obtained by charging other operating departments for services performed.

### **RECENT ACCOMPLISHMENTS**

- Performed 2,798 fleet service repairs, equipment changeovers, and preventive maintenance jobs.
- Developed bid specifications for various procurements including Water and Electric line truck # 81 and other Village purchases.
- Conducted price and quality evaluations on all fleet procurements to improve quality and or decrease costs.
- Pursued and received a Fuels Rebate Grant from the Illinois Environmental Protection Agency for the amount of \$3,409.37
- Refurbished fleet vehicles including refuse truck #'s 20, 26, 28 and 31 saving \$ 396,050.57 (compared to buying new vehicles) providing a 5-7 year anticipated useful life extension and upgrading overall fleet condition.

### **PROPOSED GOALS**

- Explore and pursue grants and rebates as applicable such as Fuels Rebate Grant.
- Evaluate preventive maintenance program Village-wide to determine most cost-effective maintenance intervals for equipment.

## PROPOSED GOALS (continued)

- Evaluate inventory practices to optimize part availabilities while minimizing warehousing and associated costs.
- Review fleet maintenance & equipment condition reports to establish useful life extension opportunities via refurbishment.
- Refurbish 4 fleet vehicles and Water/ Electric truck #'s 59, 61, 62 and 69, extending useful life while upgrading fleet condition.
- Review all repair and maintenance services with emphasis on minimizing vehicle downtime and/or reducing emergency repairs.

## FINANCIAL SUMMARY

Fleet Services Fund	Actual FY 2010 A	Budget FY 2011 B	Estimated FY 2011 C	Budget FY 2012 D	% Change (D v C)	% Change (D v B)
<u>Operating:</u>						
Income	857,480	857,000	857,000	857,000	-	-
Expenses	796,310	862,831	853,837	849,380	(0.5)	(1.6)
Net Income (Loss)	61,170	(5,831)	3,163	7,620		
<u>Operating Expense Detail:</u>						
Wages	253,098	259,553	261,600	259,561	(0.8)	0.0
Benefits	102,093	103,038	105,788	96,379	(8.9)	(6.5)
Contractual	54,189	62,000	61,600	62,000	0.6	-
Commodities & Veh.	344,810	394,800	381,409	388,000	1.7	(1.7)
Depreciation	0	0	0	0		
Total Before Transfers	754,190	819,391	810,397	805,940	(0.5)	(1.6)
Administrative Charges	42,120	43,440	43,440	43,440	-	-
Total Operating Exp.	796,310	862,831	853,837	849,380	(0.5)	(1.6)
<u>Cash-Flow Calculation:</u>						
Net Income (Loss)	61,170	(5,831)	3,163	7,620	140.9	(230.7)
+ Interest Income	(478)	500	2,600	1,500	(42.3)	
+ Depreciation	0	0	0	0		
- Capital Outlay	0	0	0	0		
Equals Net Cash-Flow	60,692	(5,331)	5,763	9,120	58.3	(271.1)

## PERFORMANCE INDICATORS

<u>Fleet Fund</u>	<u>Unit</u>	<u>Actual 2008</u>	<u>Actual 2009</u>	<u>Actual 2010</u>	<u>Estimated 2011</u>	<u>Proposed 2012</u>
Fleet Service Jobs	#	2,791	2,865	2,739	2,798	2,750
Preventive Maintenance(PM's)	#	263	267	235	255	255

## VILLAGE OF WINNETKA

Department:	<b>Police Pension (80-94)</b> <b>Fire Pension (81-95)</b> <b>Illinois Municipal Retirement Fund (IMRF)</b>
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### PURPOSE

To account for police officers and firefighters benefits.

### BUDGET CHANGES

Pension liabilities for the Police and Fire Pension Funds use a discount investment rate of 6.25% for the 2011 property tax levy. From 2006 to 2009 the rate was 6.5%. Prior to 2006, a 7% rate was used. The IMRF pension costs are shown in the individual departments.

### PROPOSED GOALS

- Continue to monitor investment performance and Village Tax Levy contribution amounts.

### FINANCIAL SUMMARY

			FY 2012 / 13 Prop. Budget Total A	FY 2011 / 12 Current Budget Total B	% Change A v B
FY 2012 / 13 Police	FY 2012 / 13 Fire				
<b>Revenues:</b>					
Property Tax	992,534	1,108,794	2,101,328	1,961,521	7.1
Replacement Tax	5,000	5,000	10,000	10,000	0.0
Investment Income	1,200,000	1,100,000	2,300,000	2,293,000	0.3
Employee Contrib.	245,000	202,000	447,000	430,000	4.0
	2,442,534	2,415,794	4,858,328	4,694,521	3.5
<b>Expenses:</b>					
Benefits	1,600,000	1,805,000	3,405,000	3,370,000	1.0
Administrative	131,850	121,500	253,350	252,850	0.2
	1,731,850	1,926,500	3,658,350	3,622,850	1.0
Net Income	710,684	489,294	1,199,978	1,071,671	12.0

# PERFORMANCE INDICATORS

Village of Winnetka  
Pension Asset and Liability History  
In Millions of Dollars

9.1.2011  
by: em

Fiscal Year Ended Data	Total				Police Pension - 6.25%				Fire Pension - 6.25%				IL Municipal Retirement - 7.5%			
	Assets	Liabilities	Diff.	% Fund.	Assets	Liabilities	Diff.	% Fund.	Assets	Liabilities	Diff.	% Fund.	Assets	Liabilities	Diff.	% Fund.
2011	\$ 60.00	\$ 91.36	\$ (31.36)	66%	\$ 20.38	\$ 29.63	\$ (9.25)	69%	\$ 18.82	\$ 28.88	\$ (10.06)	65%	\$ 20.80	\$ 32.85	\$ (12.05)	63%
2010	\$ 58.97	\$ 90.79	\$ (31.82)	65%	\$ 18.90	\$ 28.78	\$ (9.88)	66%	\$ 17.80	\$ 28.12	\$ (10.32)	63%	\$ 22.27	\$ 33.89	\$ (11.62)	66%
2009	\$ 53.75	\$ 85.34	\$ (31.59)	63%	\$ 16.05	\$ 26.89	\$ (10.84)	60%	\$ 15.13	\$ 26.29	\$ (11.16)	58%	\$ 22.57	\$ 32.16	\$ (9.59)	70%
2008	\$ 62.40	\$ 80.72	\$ (18.32)	77%	\$ 18.24	\$ 23.94	\$ (5.70)	76%	\$ 16.86	\$ 25.01	\$ (8.15)	67%	\$ 27.30	\$ 31.77	\$ (4.47)	86%
2007	\$ 57.84	\$ 76.29	\$ (18.45)	76%	\$ 17.16	\$ 22.54	\$ (5.38)	76%	\$ 15.84	\$ 24.06	\$ (8.22)	66%	\$ 24.84	\$ 29.69	\$ (4.85)	84%
2006	\$ 53.53	\$ 69.40	\$ (15.87)	77%	\$ 16.26	\$ 20.03	\$ (3.77)	81%	\$ 14.95	\$ 21.62	\$ (6.67)	69%	\$ 22.32	\$ 27.75	\$ (5.43)	80%
2005	\$ 51.78	\$ 64.87	\$ (13.09)	80%	\$ 15.85	\$ 18.83	\$ (2.98)	84%	\$ 14.49	\$ 19.78	\$ (5.29)	73%	\$ 21.44	\$ 26.26	\$ (4.82)	82%
2004	\$ 48.74	\$ 61.54	\$ (12.80)	79%	\$ 14.40	\$ 18.11	\$ (3.71)	80%	\$ 13.33	\$ 18.55	\$ (5.22)	72%	\$ 21.01	\$ 24.88	\$ (3.87)	84%
2003	\$ 49.41	\$ 57.04	\$ (7.63)	87%	\$ 15.54	\$ 16.80	\$ (1.26)	93%	\$ 14.04	\$ 17.89	\$ (3.85)	78%	\$ 19.83	\$ 22.35	\$ (2.52)	89%
2002	\$ 46.52	\$ 54.37	\$ (7.85)	86%	\$ 15.22	\$ 16.44	\$ (1.22)	93%	\$ 13.78	\$ 16.92	\$ (3.14)	81%	\$ 17.52	\$ 21.01	\$ (3.49)	83%
2001	\$ 43.40	\$ 50.36	\$ (6.96)	86%	\$ 14.86	\$ 15.36	\$ (0.50)	97%	\$ 13.43	\$ 15.51	\$ (2.08)	87%	\$ 15.11	\$ 19.49	\$ (4.38)	78%
1980	\$ 3.25	\$ 12.46	\$ (9.21)	26%	\$ 1.32	\$ 3.89	\$ (2.57)	34%	\$ 1.42	\$ 4.36	\$ (2.94)	33%	\$ 0.51	\$ 4.21	\$ (3.70)	12%
2001 - 2011 Change	\$ 16.60	\$ 41.00	\$ (24.40)	-21%	\$ 5.52	\$ 14.27	\$ (8.75)	-28%	\$ 5.39	\$ 13.37	\$ (7.98)	-21%	\$ 5.69	\$ 13.36	\$ (7.67)	-14%
% Change	43%	87%	310%		39%	98%	2083%		42%	90%	405%		47%	76%	140%	

1980 amounts taken from 1981 CAFR.

Police and Fire investment assumptions, prior to 2006 - 7.0%, 2007 - 2009 - 6.50%, 2010 - 6.25%.

## Village of Winnetka Summary of Police and Fire Pension Fund Returns

1.20.11

Calendar Year	Police		Fire		Indexes		45% S+P 55% LB
	Gross Return	Net Return	Gross Return	Net Return	S&P 500 Index	LB Gov't Bond Index	
2011 est.	3.1%	2.6%	3.1%	2.6%	2.1%	5.8%	4.1%
2010	10.0%	9.5%	10.0%	9.5%	15.1%	5.4%	9.8%
2009	15.8%	15.4%	14.1%	13.7%	26.5%	-2.2%	10.7%
2008	-9.2%	-9.6%	-9.2%	-9.5%	-37.0%	10.4%	-10.9%
2007	10.5%	10.1%	10.3%	9.9%	16.4%	5.6%	10.5%
2006	8.6%	8.1%	8.6%	8.1%	15.8%	3.5%	9.0%
2005	5.9%	5.4%	6.0%	5.5%	4.9%	2.7%	3.7%
2004	8.0%	7.5%	8.0%	7.5%	10.9%	3.5%	6.8%
2003	10.3%	9.8%	9.4%	8.9%	28.7%	2.3%	14.2%
2002	-2.5%	-3.0%	-1.4%	-1.9%	-22.1%	11.5%	-3.6%
10 Yr. Av. (2002-11)	<b>6.1%</b>	<b>5.6%</b>	<b>5.9%</b>	<b>5.5%</b>	<b>6.1%</b>	<b>4.9%</b>	<b>5.4%</b>
3 Yr. Av. (2009-11)	9.6%	9.2%	9.1%	8.6%	14.6%	3.0%	8.2%
5 Yr. Av. (2007-11)	6.0%	5.6%	5.7%	5.2%	4.6%	5.0%	4.8%

## **Core Financial Policy**

The Village's core financial policy is to maintain the Village's long-standing tradition of fiscal discipline and stewardship while delivering high levels of municipal services and investing in the infrastructure on a pay-as-you-go basis. This guiding principle ensures that the Village delivers a high level of services and minimizes increases in operating expenses. The Village's fiscal prudence has earned it a AAA bond rating, reduced the Village's portion of the property tax bill, ensured a steady and predictable revenue stream, and resulted in very little debt.

## **Revenue Policies**

Ideal revenue sources have the following characteristics:

1. They should be stable and predictable to allow the Village to implement its long range financial goals without being forced to suddenly reduce Village services, to dramatically decrease infrastructure investments, and/or to unexpectedly decrease cash reserves to fund operations.
2. To the greatest extent possible, they should be able to grow in tandem with costs. Many increases in costs (e.g., health insurance, property insurance, pension benefits, etc.) are beyond the control of the Village, and thus a growing revenue base is required to offset these increasing costs.

## **Tax Levy Policy Statement**

Background:

As a non-home rule community, the annual increase in the Village's property tax revenue was limited by State law to the rate of inflation or 5%, whichever was less (State "tax cap" law.) Now that the Village is a home rule municipality through a successful voter referendum on April 5, 2005, the Village Council can set the property tax levy at any amount it deems appropriate.

The Village uses its property tax revenues to fund a large percentage of the General Fund operating costs, pension amortization costs, and debt retirement.

This policy honors the spirit of the Village's home rule discussion to continue the tradition of fiscal prudence based upon the following concepts:

- continue to operate within the non-home rule tax cap limitations;
- continue fiscal restraint in setting rates for revenue sources that are not capped;
- continue efforts to restrain increases in operating expenses;
- continue focus on being more efficient and cost effective;
- continue policies to maintain a AAA bond rating.

This policy strives to maintain the delicate balance of preserving the Village's solid financial foundation while continuing to set property tax levies that are equal to or less than the limits allowed by the tax cap law. This policy also recognizes that property taxes are becoming an increasing burden for Winnetka's because they are no longer automatically deductible from federal income taxes due to the alternate minimum tax (AMT) calculation. In addition, this policy seeks to continue to reduce the Village's portion of the overall property tax bill while ensuring that the Village maintains a stable and predictable revenue base that enables it to meet its two long-standing policy objectives: 1) deliver high levels of service and, 2) make investments in infrastructure improvements on a pay-as-you-go basis.

#### Tax Levy Recommendations:

The current Village Council recommends reviewing, analyzing and considering the following objectives when setting the Village tax levy, keeping in mind the ultimate goal to set Winnetka's total property tax levy at or less than the maximum levy authorized by tax caps:

1. Continue to tightly control increases in operating expenses.
2. On a rotating, three-year basis, conduct an in-depth review of the operating policies and expenses of each of the six Village departments to better control operating expenses while maintaining high levels of service (as residents dictate) in a cost-effective manner.
3. Continue to explore ways to diversify General Fund revenue sources.
4. Carefully plan the Village's Five-Year Capital Improvement Program.
5. Continue to calculate potential property tax revenues from new development (reviewing a three to four-year rolling average and, reviewing actual revenues from new development for each year of the five previous years) and determine if the Village needs these additional revenues to balance its budget.
6. Review the following information at the November Study Session to prepare for setting the property tax levy in December as required by State law.
  - a) Determine if the State Legislature has increased Police or Fire pension benefits in the last year and whether the Village must increase the property tax levy in order to keep these pension funds actuarially sound.
  - b) Update all General Fund revenue estimates as of November 1<sup>st</sup> and assess any adverse, major expense developments during the first six months of the current fiscal year.

Winnetka leadership is committed to maintaining the Village's long-standing tradition of sound fiscal discipline and stewardship while delivering high levels of municipal services and investing in the community's infrastructure. By working together, the Village Council, Village Administration, business community and residents will ensure a strong, healthy, vibrant Village for future generations of Winnetka's.

### Fees

When the Village charges fees, such as building permit fees, they should be set to recover the cost of providing the specific service.

### Utility Rates

Retail electric, water, sanitary, and storm sewer rates for Winnetka residents are set by using a cost of service analysis. This ensures an equitable allocation of revenue requirements to the various customer classifications.

The Village provides water outside its corporate limits to the Village of Northfield and individual residents in the Woodley Road area. The Northfield water rates are established by contract and are based on the market rate of wholesale water being sold from one Village to another. Unincorporated customers, like the Woodley Road residents, pay a higher water rate, as it is standard practice for Villages to charge more to residents of unincorporated areas.

### **Policies for Operating Expenses**

Increases in operating expenditures generally should be equal to increases in revenues unless specific Council action is taken to increase or reduce cash balances.

Personnel expenses are the most expensive cost center in the Village's budget. A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. In order to preserve a stable workforce the Village compensates its employees fairly and in keeping with the salaries and benefits offered by other nearby villages. However, the Village must continue to improve productivity in order to continue to perform the same, or more, work at a lesser cost. Without decreasing the level of Village services, the Village has reduced its total number of full time employees from 178 in 1989 to 154 in the proposed budget.

## **Capital Improvement Policies**

Except under extraordinary circumstances, the Village will continue to maintain and upgrade its infrastructure via routine capital improvements projects on a pay-as-you-go basis. This allows the Village to invest all of its financial resources into the capital improvement project without incurring interest payments.

For mega-projects such as storm sewers, parking decks, Post Office redevelopment, streetscape, etc., the Village will utilize cash reserves to the extent possible. These cash reserves are increased through careful and conservative management of the Village's budget in anticipation of the need to undertake such projects.

The core planning tool for investing in the infrastructure is the Village's Five-year Capital Improvements Plan which is updated annually for the General, MFT, Water, Electric, Refuse and Sewer Funds. Additionally, the Village will prepare a projected capital needs analysis annually to identify capital needs beyond the next 5 year time frame.

The historical record indicates that the following levels of investment are required to properly maintain the Village's infrastructure:

General Fund:	From \$2.0 to \$3.0 million per year
Electric Fund:	Annual depreciation rate
Water Fund:	Annual depreciation rate
Sewer Fund:	Annual depreciation rate

## **General Budgeting Policies and Procedures**

1. Target and maintain an appropriate cash balance in each fund.
  - a) Annually prepare a three-year budget projection to identify strengths and weaknesses in reserve balances.
    - i) The three-year budget projection of the General Fund explains current and proposed actions that are recommended to maintain the Village's strong financial position.
2. Maintain an open, well-communicated budget process.
  - a) The budget documents are filed with the Library for public use. All meetings are open to the public. A summary of the budget is posted on the Village's website.
3. The proposed budget is presented using Generally Accepted Accounting Principles, (G. A. A. P.). Historical information is restated, when necessary, to aid in meaningful comparisons.

## Targeted Cash Balances By Fund

Below are the Village's targeted cash balances by fund type. Those funds that have special circumstances requiring a different target are explained.

### General Fund

Minimum: Four months' operating expenditures (\$6.4 million).

Maximum: Six months' operating expenditures (\$9.6 million) plus 100% of the cash needed to fund all pension plans at the 90% funded level (an additional \$22.2 million).

Reasons: (1) To provide cash flow between property tax collections, (2) to set aside resources for major capital improvements, and (3) to serve as a contingency for revenue interruptions or emergencies, including emergency transfers to other funds, i.e., liability, health, W/C, etc.

### Motor Fuel Tax

Minimum: One year of allotments from the State.

Maximum: 75% of the expenses in the capital plan, but not less than \$1,000,000.

Reason: To provide sufficient cash flow for payments to the General Fund for road construction and/or maintenance. Maximum amount allows for reserve accumulation for planned major bridge or road projects or unforeseen emergency repairs.

### Electric, Water, Sanitary Sewer, and Storm Sewer Funds

Minimum: Three months' revenues plus 50% of annual depreciation expense.

Maximum: Six months' expenditures plus 200% of annual depreciation expense as a replacement/repair reserve.

Reason: To provide sufficient cash flow for operations. Maximum amount allows for reserve accumulation to pay for major replacements or improvements.

### Refuse Fund

Minimum: Based on above (no landfill post closure cost reserve).

Maximum: Based on above plus \$1,000,000 for landfill post closure costs.

### Workers Comp Fund

Minimum: Based on two maximum self-insured losses at \$550,000 each (\$1.10 million total).

Maximum: Based on one year of estimated expenses and three maximum self-insured losses at \$550,000 each (\$2.4 million).

Reason: To provide adequate cash flow to meet projected expenditures and extremely serious loss experience for one year. The maximum amount allows the Village flexibility in adjusting self-insured retention levels and stop loss coverage as the insurance market changes.

If there are material liabilities for claims incurred but not yet paid, additional cash beyond the policy minimum may be required to properly fund likely liabilities.

### Liability Fund

Minimum: Based on 75% of one self-insured maximum loss of \$2,000,000 (\$1.5 million).

Maximum: Based on one year of estimated expenses and one maximum self-insured loss at \$2,000,000 (\$2.3 million).

Reason: To provide adequate cash flow to meet projected expenditures and extremely serious loss experience for one year. The maximum amount allows the Village flexibility in adjusting self-insured retention levels and stop loss coverage as the insurance market changes.

If there are material liabilities for claims incurred but not yet paid, additional cash beyond the policy minimum may be required to properly fund likely liabilities.

### Health Insurance

Minimum: Two months of estimated expenses plus three \$70,000 self-insured losses (\$817,000).

Maximum: Four months of estimated expenses plus five \$70,000 self-insured losses (\$1,541,000).

Reason: To provide adequate cash flow to meet projected expenditures and extremely serious loss experience for one year. The maximum amount allows the Village flexibility in adjusting self-insured retention levels and stop loss coverage as the insurance market changes.

### Data Processing

Minimum: Based on four months of operating expenditures (\$150,000).

Maximum: - Based on eight months of operating expenditures plus \$450,000 for replacement of the financial software for the Village (\$750,000).

Reason: To provide cash flow and provide resources should the Village's accounting software, computer network, or phone system require major investment.

### Fleet Services

Minimum: Based on four months of operating expenditures (\$281,000).

Maximum: Based on eight months of operating expenditures plus \$150,000 for shop equipment replacement (\$711,000).

Reason: To provide cash flow and provide resources for shop equipment replacement needs.

### Police, Fire and IMRF Pension Funds

Minimum: 90% funding level as determined by most recent actuarial report (90% of \$91 million liability is \$82 million).

Maximum: 110% of the projected pension liability plus two years projected benefit payments (110% of \$91 million liability is \$100 million, plus a projected annual benefit amount of \$4.0 million for two years = \$108 million).

Reason: To meet State required funding guidelines. The minimum and maximum amounts reflect the fact that the market values of investments fluctuate, actuarial assumptions change, and the Village's small number of participants can lead to large percentage changes in the liability for future benefits.

**Village of Winnetka  
Capital Financing  
(In Thousands of Dollars)**

1.23.2012	<b>2012 Estimated</b>	<b>2012 2013</b>	<b>2013 2014</b>	<b>2014 2015</b>	<b>2015 2016</b>	<b>2016 2017</b>	<b>Total</b>	
<b>General Fund</b>								
<b>4/1 Beg. of Year Cash Bal.</b>	*	17,147	18,046	14,833	14,115	14,207	12,884	
<b>Sources of Cash</b>								
<b>** Contribution from Operations</b>		<b>3,872</b>	<b>3,402</b>	<b>3,102</b>	<b>2,802</b>	<b>2,502</b>	<b>2,202</b>	<b>17,882</b>
<b>Less: Uses of Cash</b>								
<b>Transfers</b>								
Operating Transfer - Refuse		(550)	(550)	(550)	(550)	(550)	(3,300)	
Transfer to Facilities Fund		(400)	(700)		0	0	(1,100)	
Transfer to Storm Water Utility		0	(2,200)	0	0	(1,800)	(4,000)	
Loan to Water Fund		0	0	0	0	0	0	
Finance SSA's		(389)	35	35	35	35	(214)	
Transfers Sub-total		(1,339)	(3,415)	(515)	(515)	(2,315)	(515)	(8,614)
<b>Capital Outlay</b>								
Debt Service		(335)	(335)	(335)	(335)	0	0	(1,340)
Administration (note a)		(75)	(425)	(250)	0	0	0	(750)
Police		0	(575)	0	(60)	0	(150)	(785)
Fire		(60)	(350)	(600)	0	0	0	(1,010)
Public Works - w/o Drainage		(1,147)	(1,515)	(2,120)	(1,800)	(1,510)	(1,340)	(9,432)
Public Works - Drainage		(17)	0	0	0	0	0	(17)
Capital Sub-total		(1,634)	(3,200)	(3,305)	(2,195)	(1,510)	(1,490)	(13,334)
<b>Total Uses of Cash</b>		<b>(2,973)</b>	<b>(6,615)</b>	<b>(3,820)</b>	<b>(2,710)</b>	<b>(3,825)</b>	<b>(2,005)</b>	<b>(21,948)</b>
<b>Net Source (Use) Of Cash</b>		<b>899</b>	<b>(3,213)</b>	<b>(718)</b>	<b>92</b>	<b>(1,323)</b>	<b>197</b>	<b>(4,066)</b>

Notes: \* Net of deposits (\$1.61m), accts payable (\$0.82m), and escrows (\$0.07m). Minimum cash balance set at \$11 million.

\*\* Includes revenues, payments in lieu of taxes, and administrative transfers. Assumes \$300k annual margin reduction.

a - Except for the estimated column, assumes the annual \$250,000 budget contingency is never spent.

**Village of Winnetka  
Capital Financing  
(In Thousands of Dollars)**

1.23.2012	<b>2012 Estimated</b>	<b>2012 2013</b>	<b>2013 2014</b>	<b>2014 2015</b>	<b>2015 2016</b>	<b>2016 2017</b>	<b>Total</b>
<b><u>Facilities Fund *</u></b>							
<b>4/1 Beg. of Year Cash</b>	2,088	1,008	113	113	113	113	3,548
<b>Sources of Cash</b>							
Interest Income	20	5					25
Transfer From General Fund	500	700					1,200
Revenues	520	705	0	0	0	0	1,225
<b>Uses of Cash</b>							
Village Hall - Construction	1,600	1,600					3,200
Projected Expenditures	1,600	1,600	0	0	0	0	3,200
<b>Net Source (Use) of Cash</b>	(1,080)	(895)	0	0	0	0	(1,975)
* This fund was established to pay for capital costs related to existing and potential Village owned facilities.							
<b><u>Business District Revitalization Fund</u></b>							
<b>4/1 Beg. of Year Cash</b>	490	391	142	142	142	142	1,449
<b>Sources of Cash</b>							
Interest Income	1	1	0	0	0	0	2
Revenues	1	1	0	0	0	0	2
<b>Uses of Cash</b>							
Deferred maintenance repairs and review of revitalization options	100	250					350
	100	250	0	0	0	0	350
<b>Net Source (Use) of Cash</b>	(99)	(249)	0	0	0	0	(348)

**Village of Winnetka  
Capital Financing  
(In Thousands of Dollars)**

1.23.2012

	<b>2012 Estimated</b>	<b>2012 2013</b>	<b>2013 2014</b>	<b>2014 2015</b>	<b>2015 2016</b>	<b>2016 2017</b>	<b>Total</b>
<b><u>Motor Fuel Tax Fund</u></b>							
<b>4/1 Beg of Year Cash Balance *</b>	1,415	1,727	1,414	365	225	205	n/a
<b>Sources of Cash</b>							
Allotments	310	310	310	310	310	310	1,860
Interest	2	2	1	0	0	0	5
Cash Generated for Capital	312	312	311	310	310	310	1,865
<b>Cash Used</b>							
Construction	0	625	1,360	450	330	500	3,265
	0	625	1,360	450	330	500	3,265
<b>Net Source (Use) of Cash</b>	312	(313)	(1,049)	(140)	(20)	(190)	n/a

**Village of Winnetka**  
**Motor Fuel Tax, Refuse, and Sewer Capital Financing**  
(In Thousands of Dollars)

1.23.2012

	2012 Estimated	2012 2013	2013 2014	2014 2015	2015 2016	2016 2017	Total
<b>Storm Water Fund</b>							
<b>4/1 Beg of Year Cash Balance *</b>	0	0	120	6,209	209	109	n/a
<b>Sources of Cash</b>							
Revenues (User Charges or Taxes)	0	0	2,100	2,100	2,100	2,100	8,400
Transfer From General Fund	0	2,200	0		1,800		4,000
Debt Issuance			10,000	10,000	13,000		33,000
Cash Generated	0	2,200	12,100	12,100	16,900	2,100	45,400
<b>Cash Used</b>							
Debt Repayment	0	0	0	2,100	2,100	2,100	6,300
Construction **	0	2,080	6,011	16,000	14,900	0	38,991
Cash Used	0	2,080	6,011	18,100	17,000	2,100	45,291
<b>Net Source (Use) of Cash</b>	0	120	6,089	(6,000)	(100)	0	n/a
<b>Refuse Fund</b>							
<b>4/1 Beg of Year Cash Balance *</b>	774	696	643	590	537	424	n/a
<b>Sources of Cash</b>							
Contribution from Operations	(159)	(183)	(183)	(183)	(183)	(183)	(1,074)
Depreciation	135	130	130	130	130	130	785
Cash Available for Capital	(24)	(53)	(53)	(53)	(53)	(53)	(289)
<b>Cash Used for Capital Expenses</b>	54	0	0	0	60	0	60
<b>Net Source (Use) of Cash</b>	(78)	(53)	(53)	(53)	(113)	(53)	n/a
<b>Sanitary Sewer Fund</b>							
<b>4/1 Beg of Year Cash Balance *</b>	1,301	804	409	(106)	(441)	(696)	n/a
<b>Sources of Cash</b>							
Contribution from Operations ***	(136)	(125)	(45)	35	115	195	39
Depreciation	80	80	80	80	80	80	480
Cash Available for Capital	(56)	(45)	35	115	195	275	519
<b>Cash Used for Capital Expenses</b>	441	350	550	450	450	150	1,191
<b>Net Source (Use) of Cash</b>	(497)	(395)	(515)	(335)	(255)	125	n/a

\* Cash and investment balance, less accounts payable.

\*\* 2013 MFT expenditure amount includes \$1.25m for the Willow Rd. jurisdictional transfer (Provident to Forestway).

\*\*\* 2012 Sewer Fund exp. includes \$340k sewer jet truck. 2013 - 2017 approximate \$80k per year / 10% rate increases.



**Village of Winnetka  
Schedule of Projects  
(In Thousands of Dollars)**

1.23.2012

Dept. / Prog.	Description	Proj. #	Budget 11/12	Estm. 11/12	***-----Projected-----***					(Est. - 17)	
					2012 2013	2013 2014	2014 2015	2015 2016	2016 2017		
<b>General Fund</b>					Italics if Project Over \$250,000						
<b><u>P.W. Equipment</u></b>					<b><u>P</u></b>						
138	Asphalt Heater Box	2	\$ 60	\$ 36						\$ 36	
141	Replace 1979 Sno-Go Blower	3			\$ 90					\$ 90	
138	Replace 2000 2.5 Ton Dump (PW 19)	4				\$ 170				\$ 170	
138	Replace 2000 2.5 Ton Dump (PW 20)	5					\$ 170			\$ 170	
138	Replace 2000 2.5 Ton Dump (PW 22)	6						\$ 180		\$ 180	
<b>P.W. Equipment Sub-Total</b>			<b>\$ 60</b>	<b>\$ 36</b>	<b>\$ 90</b>	<b>\$ 170</b>	<b>\$ 170</b>	<b>\$ 180</b>	<b>\$ -</b>	<b>\$ 646</b>	
<b><u>Streets</u></b>					<b><u>P</u></b>						
139	Street & Alley Reconstruction/Rehabilitation	7	\$ 1,100	\$ 1,000	\$ 1,150	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 6,950	
139	Trapp Lane (shown in SSA #3 Fund)	8	*	*						\$ -	
139	Willow Road Construction (Local Match, share w/ MFT)	9				\$ 500				\$ 500	
<b>Street Sub-Total</b>			<b>\$ 1,100</b>	<b>\$ 1,000</b>	<b>\$ 1,150</b>	<b>\$ 1,700</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 7,450</b>	
<b><u>Public Facilities</u></b>					<b><u>P</u></b>						
142	Sidewalks - replacement & new	10	\$ 110	\$ 111	\$ 125	\$ 125	\$ 130	\$ 130	\$ 140	\$ 761	
142	Pk. Lot Rehab. (Tower/Locust, Tower/Green Bay, Lincoln)	11			\$ 150	\$ 125	\$ 250			\$ 525	
142	Hubbard Woods Train Station - Village Contribution	12					\$ 50			\$ 50	
<b>P.W. Public Facilities Sub-Total</b>			<b>\$ 110</b>	<b>\$ 111</b>	<b>\$ 275</b>	<b>\$ 250</b>	<b>\$ 430</b>	<b>\$ 130</b>	<b>\$ 140</b>	<b>\$ 1,336</b>	
<b>Total Public Works</b>			<b>\$ 2,020</b>	<b>\$ 1,164</b>	<b>\$ 1,515</b>	<b>\$ 2,120</b>	<b>\$ 1,800</b>	<b>\$ 1,510</b>	<b>\$ 1,340</b>	<b>\$ 9,449</b>	
<b>***** General Fund Total</b>			<b>\$ 3,015</b>	<b>\$ 1,634</b>	<b>\$ 3,450</b>	<b>\$ 3,555</b>	<b>\$ 2,445</b>	<b>\$ 1,760</b>	<b>\$ 1,740</b>	<b>\$ 14,584</b>	

**Village of Winnetka  
Schedule of Projects  
(In Thousands of Dollars)**

Dept. / Prog.	Description	Proj. #	Budget 11/12	Estm. 11/12	***-----Projected-----***					(Est. - 17)
					2012 2013	2013 2014	2014 2015	2015 2016	2016 2017	
<b>Other Funds</b>										
										Italics if Project Over \$250,000
<b>Refuse Fund</b>										
<b>Equipment</b>										
		<b>R</b>								
508	Replace two scooters	1			\$ -	\$ -		\$ 60		\$ 60
	Vehicle Refurbishments	2		\$ 54						
510	Leachate Migration Remediation - \$1.5m	3					**	**	**	\$ -
*****	<b>Refuse Fund Total</b>				\$ -	\$ 54	\$ -	\$ -	\$ 60	\$ -
					\$ -	\$ 54	\$ -	\$ -	\$ 60	\$ 60
<b>Motor Fuel Tax Fund</b>										
		<b>M</b>								
902	Street Rehabilitation	1					\$ 200	\$ 200	\$ 200	\$ 600
902	Winnetka & Green Bay Traffic Signal	2	\$ 450		\$ 500					\$ 500
902	Bridge Painting (Cherry, Oak)	3				\$ 110		\$ 130		\$ 240
902	Willow Road Phase II Engineering (Local Match)	4	\$ 125		\$ 125					\$ 125
902	Green Bay & Oak Traffic Signal	5					\$ 250			\$ 250
902	Green Bay & Elm Traffic Signal	6							\$ 300	\$ 300
902	Willow Road Construction (Local Match)	7				\$ 1,250				\$ 1,250
*****	<b>MFT Fund Total</b>				\$ 575	\$ -	\$ 625	\$ 1,360	\$ 450	\$ 330
					\$ 575	\$ -	\$ 625	\$ 1,360	\$ 450	\$ 330
					\$ 575	\$ -	\$ 625	\$ 1,360	\$ 450	\$ 330
					\$ 575	\$ -	\$ 625	\$ 1,360	\$ 450	\$ 330
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					\$ 575	\$ -	\$ 625	\$ 1,360	\$ 450	\$ 330
					\$ 575	\$ -				

**Village of Winnetka  
Schedule of Projects  
(In Thousands of Dollars)**

Dept. / Prog.	Description	Proj. #	Budget 11/12	Estm. 11/12	***-----Projected-----***							(Est. - 17)
					2012 2013	2013 2014	2014 2015	2015 2016	2016 2017			

**Sanitary Sewer Fund**

**Equipment**

		<u>S</u>											
	Replace Sewer Jet	1	340	291									\$ 291
	Sanitary Sewer Evaluation Studies	2			\$ 100	\$ 100							
	System I/I Repairs	3			\$ 100	\$ 300	\$ 300	\$ 300					
	Trenchless Lining	4	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 900
*****	<b>Sewer Fund Total</b>		<b>\$ 490</b>	<b>\$ 441</b>	<b>\$ 350</b>	<b>\$ 550</b>	<b>\$ 450</b>	<b>\$ 450</b>	<b>\$ 450</b>	<b>\$ 450</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 1,191</b>

**Village of Winnetka**  
**Electric and Water Fund Capital Financing**  
**(In Thousands of Dollars)**

1.23.2012

Electric Fund	11/12 Estimated	2012 2013	2013 2014	2014 2015	2015 2016	2016 2017	Total (Est. - 17)
<b>4/1 Beg. of Yr. Cash Balance **</b>	3,687	3,339	1,787	1,210	1,610	1,840	n/a
<b>Sources (Uses) of Cash</b>							
Issuance of Debt or Interfund Loan	-	(500)	-	500	-	-	-
* Contribution from Operations	299	(656)	(131)	(131)	(131)	(131)	(881)
Interest Income	40	40	18	12	16	18	144
# Principal and Interest Expense	-	15	15	-	-	-	30
## Revenue Increases	-	272	408	544	680	816	2,720
Depreciation	1,500	1,600	1,600	1,600	1,600	1,600	9,500
Cash Generated	1,839	771	1,910	2,525	2,165	2,303	11,513
Less: Capital Projects	(2,187)	(2,323)	(2,487)	(2,125)	(1,935)	(1,524)	(12,581)
<b>Net Annual Source (Use) of Cash</b>	(348)	(1,552)	(577)	400	230	779	(1,068)
				2% rate increase in 2013, 2014, 1% per year thereafter assume no pier or fuel tank exp. Starting 2014 (\$225k), and \$300 k giveback over			
Water Fund							
<b>4/1 Beg. of Yr. Cash Balance **</b>	(392)	(459)	156	387	292	709	n/a
<b>Sources (Uses) of Cash</b>							
Issuance of Debt or Interfund Loan	-	500	-	(500)	-	-	-
* Contribution from Operations	90	155	155	155	155	155	865
Interest Income	25	-	2	4	3	7	41
# Principal and Interest Expense	-	(15)	(15)	-	-	-	(30)
## Revenue Increases	-	-	200	400	600	800	2,000
Depreciation	400	420	440	440	440	440	2,580
Cash Generated	515	1,060	782	499	1,198	1,402	5,456
Less: Capital Projects	(582)	(445)	(551)	(594)	(781)	(1,068)	(4,021)
<b>Net Annual Source (Use) of Cash</b>	(67)	615	231	(95)	417	334	1,435

\* Based on net income history, excludes interest income.

\*\* Cash and investment balance less current liabilities (of \$956k in electric and \$204k in water).

Electric min. target \$2.0m, Water \$0.4 million.

# Based on 3% interest.

## Water - Assumes an 8% annual rate increase.

Electric - 2% increase in 2013, 1.0% annual increase in 2014, 2015, 2016, 2017 to pay for capital improvements.

### Capital Plan (in thousands of dollars)

1.23.2012

		#	Budget 2011 2012	Estm. 2011 2012	*** 2012 2013	Projected 2013 2014	2014 2015	2015 2016	*** 2016 2017	Total (Est. - 17)
<b>Electric Fund</b>										
<b>E</b>										
<b>Transportation</b>										
Yards	67% of 64 Service Truck (2000)	1				\$ 90				\$ 90
Yards	50% of 60 Dump Truck (1995)	2						\$ 41		\$ 41
Yards	50% of 63 Dump Truck (1988)	3					\$ 41			\$ 41
Yards	Replace Line Truck #81 (1976)	4	\$ 170		\$ 169					\$ 169
Yards	Replace Line Truck #57 (1986)	5							\$ 180	\$ 180
Yards	Trailer Mounted Generator (used)	6				\$ 70				\$ 70
<b>Sub-Total</b>			\$ 170	\$ -	\$ 169	\$ 160	\$ 41	\$ 41	\$ 180	\$ 591
<b>Electric Plant</b>										
Plant	Fire Protection MCC Room	7			\$ 100					\$ 100
Plant	Diesel Generator Emission Controls	8	\$ 300	\$ 384	\$ 20					\$ 404
<b>Sub-Total</b>			\$ 300	\$ 384	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ 504
<b>Substations</b>										
Northfield Sub.	Capacitor Bank	9						\$ 400		\$ 400
Northfield Sub.	New Transformer	10				\$ 817	\$ 643			\$ 1,460
Northfield Sub.	New Switchgear	11			\$ 325					\$ 325
Plant Load Center	Fire Protection	12				\$ 225				\$ 225
<b>Sub-Total</b>			\$ -	\$ -	\$ 325	\$ 1,042	\$ 643	\$ 400	\$ -	\$ 2,410
<b>Distribution</b>										
UG Conduits	Conduits <sup>1</sup>	13	\$ 184	\$ 184	\$ 223	\$ 190	\$ 234	\$ 198	\$ 198	\$ 1,227
UG Conductors	Underground Conductors <sup>2</sup>	14	\$ 1,208	\$ 1,208	\$ 1,002	\$ 720	\$ 754	\$ 885	\$ 750	\$ 5,319
System Upgrades	New Construction Reinforcement <sup>3</sup>	15	\$ 297	\$ 296	\$ 312	\$ 254	\$ 259	\$ 264	\$ 264	\$ 1,649
Cable Devices	Cable Devices <sup>4</sup>	16	\$ 196	\$ 115	\$ 172	\$ 121	\$ 194	\$ 147	\$ 132	\$ 881
<b>Sub-Total</b>			\$ 1,885	\$ 1,803	\$ 1,709	\$ 1,285	\$ 1,441	\$ 1,494	\$ 1,344	\$ 9,076
<b>Electric Capital</b>			\$ 2,355	\$ 2,187	\$ 2,323	\$ 2,487	\$ 2,125	\$ 1,935	\$ 1,524	\$ 12,581

**Capital Plan (in thousands of dollars)**

1.23.2012

**Electric Fund**

#	Budget	Estm.	***-----Projected-----***					Total (Est. - 17)
	2011 2012	2011 2012	2012 2013	2013 2014	2014 2015	2015 2016	2016 2017	

<sup>(1)</sup> Conduits Detail

								Total					
Normal - Infrastructure		\$	150	\$	190	\$	194	\$	198	\$	198	\$	930
Mt. Pleasant Pump Station - Crow Island School Loop		\$	19	\$	-	\$	-	\$	-	\$	-	\$	19
Hibbard Road Pump Station - Loop		\$	25	\$	-	\$	-	\$	-	\$	-	\$	25
Circuit B - Extend cable 500 ft. to new switchgear loc.		\$	-	\$	-	\$	40	\$	-	\$	-	\$	40
Circuit F - Improvements at Lincoln Ave. parking lot		\$	29	\$	-	\$	-	\$	-	\$	-	\$	29
		\$	184	\$	223	\$	190	\$	234	\$	198	\$	1,227
													\$ -

<sup>(2)</sup> Underground Conductors Detail

Normal - Infrastructure		\$	794	\$	720	\$	735	\$	750	\$	750	\$	3,749
Mt. Pleasant Pump Station - Crow Island School Loop		\$	18	\$	-	\$	-	\$	-	\$	-	\$	18
Hibbard Road Pump Station - Loop		\$	29	\$	-	\$	-	\$	-	\$	-	\$	29
Circuit A - Phase 1 Substation to overhead disconnect on Glendale		\$	71	\$	-	\$	-	\$	-	\$	-	\$	71
Circuit A - Phase 2 Replace cable from Glendale to Birch		\$	-	\$	-	\$	-	\$	135	\$	-	\$	135
Circuit D - Replace cable on Hill Rd., Linden to Ridge		\$	27	\$	-	\$	-	\$	-	\$	-	\$	27
Circuit F - Improvements at Lincoln Avenue Lot		\$	63	\$	-	\$	-	\$	-	\$	-	\$	63
Circuit B - Extend cable 500 ft to new switchgear		\$	-	\$	-	\$	19	\$	-	\$	-	\$	19
		\$	1,208	\$	1,002	\$	720	\$	754	\$	885	\$	5,319
													\$ -

<sup>(3)</sup> New Construction Reinforcement Detail

\$ -

**Capital Plan (in thousands of dollars)**

1.23.2012

		Project # W -	Budget		Estm.		***-----Projected-----***					Total (Est. - 17)
			2011 2012	2011 2012	2012 2013	2013 2014	2014 2015	2015 2016	2016 2017			
<b>Water Fund</b>												
<u>Transportation</u>												
Yards	Replace 50% of 60 Dump Truck (1995)	1								\$ 41		\$ 41
Yards	Replace 50% of 63 Dump Truck (1988)	2						\$ 41				\$ 41
Yards	Replace 33% of 64 Service Truck (2000)	3				\$ 44						\$ 44
	<b>Sub-Total</b>		\$ -	\$ -	\$ -	\$ 44	\$ 41	\$ 41	\$ 41	\$ -	\$ -	\$ 126
<u>Pumping and Equipment</u>												
Plant	Place Stone on Exposed Intake Pipe	4	\$ 80	\$ 68	\$ 70	\$ 80			\$ 80			\$ 298
Plant	Replace Screen House Valves	5				\$ 100						\$ 100
Plant	Repl. #4 High Lift Pump	6	\$ -	\$ 78								\$ 78
	<b>Sub-Total</b>		\$ 80	\$ 146	\$ 70	\$ 180	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ 476
<u>Filtration</u>												
Plant	Replace SCADA System	7			\$ 100							\$ 100
Plant	Replace Pipe Manifold	8								\$ 300		\$ 300
Plant	Chlorination System Changes	9	\$ 235	\$ 153	\$ 55							\$ 208
Plant	Concrete Repairs Clearwell #1	10								\$ 100		\$ 100
Plant	Concrete Repairs Clearwell #2	11					\$ 100					\$ 100
Plant	Concrete Repairs Clearwell #3	12				\$ 100						\$ 100
Plant	Replace filter media 5-8	13						\$ 420				\$ 420
Plant	Replace flocculators	14								\$ 420		\$ 420
	<b>Sub-Total</b>		\$ 235	\$ 153	\$ 155	\$ 100	\$ 100	\$ 420	\$ 420	\$ 820	\$ 820	\$ 1,748
<u>Distribution</u>												
Yards	Lead Service Replacements	15	\$ 130	\$ 200	\$ 220	\$ 227	\$ 233	\$ 240	\$ 248	\$ 248	\$ 248	\$ 1,368
Yards	Extend Trapp Lane water main	16	\$ 40	\$ 30								\$ 30
Yards	Relocate 20" water main at Lloyd Park	17	\$ 200	\$ 53								\$ 53
Yards	Replace water main - Auburn	18					\$220			\$ -		\$ 220
	<b>Sub-Total</b>		\$ 370	\$ 283	\$ 220	\$ 227	\$ 453	\$ 240	\$ 248	\$ 248	\$ 248	\$ 1,671
<b>Water Department Total</b>			<b>\$ 685</b>	<b>\$ 582</b>	<b>\$ 445</b>	<b>\$ 551</b>	<b>\$ 594</b>	<b>\$ 781</b>	<b>\$ 1,068</b>	<b>\$ 1,068</b>	<b>\$ 1,068</b>	<b>\$ 4,021</b>



**Village of Winnetka**  
**Schedule of Future Capital Projects**  
(In Thousands of Dollars)

1.9.2012

Project	Replacement Schedule	Proj. #	2017 2018	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	2028 2029	2029 2030	2030 2031	2031 2032	15 Year Total
<b>Storm Sewer Fund</b>																		
Main Lining/Replacement	287k feet (54.4 miles) @ 75 yrs	<u>ST</u> 1	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 7,500
<b>Storm Water Fund Total</b>			\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 7,500
			\$ -															
<b>Facilities Fund</b>																		
Public Safety Building	30 year refurbishment 2026	<u>FA</u> 1									\$ 800							\$ 800
1390 Willow Yards	30 year refurbishment 2032	2															\$ 1,500	\$ 1,500
Village Hall	30 year refurbishment 2041	3																\$ -
Cenotaph	30 year refurbishment 2039	4																\$ -
<b>Facilities Fund Total</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,300
<b>Electric Fund</b>																		
Diesel Generator #8 (1978)	Replacement @50 years	1											\$ 2,000					\$ 2,000
Diesel Generator #9 (1978)	Replacement @50 years	2											\$ 2,000					\$ 2,000
Electric Plant Switchgear - North Bus		3			\$ 650													\$ 650
Electric Plant Switchgear - South Bus		4				\$ 650												\$ 650
Electric Plant Switchgear - East Bus		5					\$ 650											\$ 650
Electric Plant Transformer (1974)	Replace 10MVA unit	6						\$ 300										\$ 300
Turbine #4 Overhaul	<i>Expense Item - Due 2015 \$350K</i>	7																\$ -
Turbine #7 Overhaul	<i>Expense Item - Due 2016 \$350K</i>	8																\$ -
Turbine #6 Overhaul	<i>Expense Item - Due 2017 \$350K</i>	9																\$ -
Distribution Circuit L	Underground Distribution Circuit	10								\$ 700								\$ 700
Distribution Circuit M	Underground Distribution Circuit	11		\$ 700														\$ 700
Distribution Circuit N	Underground Distribution Circuit	12														\$ 700		\$ 700
ComEd Tie Line #4	Capacity improvement	13									\$ 450							\$ 450
Steam Generation Repair	Est. 1 Large Repair every 8 yrs	14	\$ 500							\$ 500							\$ 500	\$ 1,500
Steam Turbine / Rotor #4 (1953)		15																\$ -
Steam Turbine / Rotor #6 (1948)		16																\$ -
Steam Turbine / Rotor #7 (1960)		17																\$ -
Boiler #4 (1958)		18																\$ -
Boiler #5 (1938)		19																\$ -
Boiler #7 (1948)		20																\$ -
Boiler #8 (1964)		21																\$ -
South Load Center Switchgear (~1972)	Replace switchgear	22							\$ 650									\$ 650
Plant Load Center Switchgear (~1972)	Replace switchgear	23								\$ 650								\$ 650
Remote Metering Technology		24		\$ 450	\$ 450	\$ 450												\$ 1,350
<b>Electric Fund Total</b>			\$ 500	\$ 1,150	\$ 1,100	\$ 1,100	\$ 650	\$ 300	\$ 650	\$ 1,850	\$ 450	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 1,200	\$ 12,950

**Village of Winnetka**  
**Schedule of Future Capital Projects**  
(In Thousands of Dollars)

1.9.2012

Project	Replacement Schedule	Proj. #	2017 2018	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	2028 2029	2029 2030	2030 2031	2031 2032	15 Year Total
<b>Water Fund</b>																		
Install backwash/filter to waste tank	Water Plant Improvement Plan	1			\$ 400													\$ 400
Replace motor control center	Water Plant Improvement Plan	2															\$ 900	\$ 900
Replace 20" intake	Water Plant Improvement Plan	3															\$ 1,950	\$ 1,950
Tower Road Railroad Crossing #1 (1939)	Replace existing 16" main	4									\$ 500							\$ 500
Tower Road Railroad Crossing #2 (1939)	Replace existing 16" main	5																\$ 500
Pine Street Railroad Crossing (~1940)	Replace existing 10" main	6													\$ 500			\$ 500
Elm Street Railroad Crossing (~1940)	Replace existing 20" main	7																\$ 400
Replace Filter Media 1-4 (last replacement 1991)		8																\$ 400
Reservoir Rehabilitation (1956)		9															\$ 300	\$ 300
Sheridan / Old Green Bay / Fisher Cres.	Install new larger main 5,875 ft.	10	\$ 800	\$ 800	\$ 800													\$ 2,400
Water Mains	Replace 90% of system over 75 yrs	11	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 24,750
Replacement of Lead Water Services	Repl. ROW leaking lead services	12	\$ 250	\$ 250	\$ 250	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300	\$ 350	\$ 350	\$ 350	\$ 350	\$ 400	\$ 400	\$ 400	\$ 4,800
Remote Metering Technology		13		\$ 200	\$ 200	\$ 200												\$ 600
Install UV Treatment System	Plant Impvt.- Future regulations ?	14																\$ 2,000
Install Tube Settlers	Plant Impvt.- Future regulations ?	15																\$ 1,800
<b>Water Fund Total</b>			\$ 2,100	\$ 2,300	\$ 2,700	\$ 2,250	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,150	\$ 2,650	\$ 2,150	\$ 2,150	\$ 2,700	\$ 5,200	\$ 6,550	\$41,300
<b>Total - All Funds</b>			\$ 5,025	\$ 5,600	\$ 5,950	\$ 7,600	\$ 5,950	\$ 4,825	\$ 5,160	\$ 7,150	\$ 5,750	\$ 5,140	\$ 8,575	\$ 4,550	\$ 5,650	\$ 7,350	\$11,650	\$95,925

To be listed, a project must cost of \$250,000. The staff must believe there is a 50% or higher chance of implementing.

**Explanation of Capital Projects by Department and Project Number**      1.24.2012

**Administration**

A - 1	Contingency – Annual budget for unforeseeable items, projects initiated by the Council that are not budgeted, etc. Spending out of this account requires the Village Manager’s authorization. Because the contingency is rarely spent, these amounts are EXCLUDED from future year cash-flow analysis and expenditure totals in the capital plan.
A - 2	Public Safety Building (Alternate Revenue) Bonds – Principal and interest payments on the Public Safety Building Bonds. Annually sales tax dollars and transferred from the General Fund to the Debt Service fund to pay this expense allowing the tax levy for this bond issue to be abated each year.
A – 3	Financial & CD Software Replacement – The Village’s current financial, payroll, utility billing, accounts payable, and other accounting software is custom code written in the 1970’s. While the current software works, it is very outdated and lacks the functionality common today. Given staffing reductions, it would seem appropriate to consider modern software and adopt best operating practices as the software is updated in Finance and Community development.
A – 4	Phone System Replacement – Replacement of the current phone system.

**Police**

B - 1	Communications System Periodic Upgrade – Vehicle mobile radios are current. Anticipate replacement in 2012/2013.
B - 2	Radio System Upgrade (Combined Dispatch - Funds anticipate the Village’s share of initial capital costs associated with building remodeling, equipment and technology for an anticipated combined dispatch center.
B – 3	Police Building Roof - This project renovates the police department portion of the PSB roof. Several leaks have occurred in recent years requiring repair and affecting operations. Planned renovation anticipates an environmentally friendly roof with greater reflectivity and lower building cooling costs. No cosmetic changes to the building are necessary.

**Fire**

F – 1	Replace 1990 75’ Ladder Truck - scheduled replacement. The chassis (\$207,000) was paid for in the 2009 / 2010 budget. The remaining \$500,000 in the 2010 / 2011 budget reflects the balance of the \$675,000 truck cost and \$32,000 of set up items to make the truck fully functional (pc terminals, tools, equipment, equipment mounting charges, striping, etc.).
F – 2	Replace 1996 Pierce Rescue Pumper.
F – 3	Replace 2001 Chevy command vehicle.
F – 4	Replace ambulance – existing unit is 2000 Ford/Road Rescue.

## Public Works

P-1	Winnetka Avenue Pump Station – This project consists of constructing operational and capacity improvements to the storm water pump station located at Winnetka Avenue at the Skokie River.
P-2	Asphalt Heater Box – Purchase heated dump body for transporting asphalt used for street repairs. Heated body extends workability of asphalt material, and extends paving season.
P-3	Replace 1979 Sno-Go Blower – This project replaces a 1979 snow blower that mounts on a front-end loader and is the primary tool for removal of snow from the Village’s business districts.
P-4	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-5	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-6	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-7	Street/Alley Rehabilitation/Reconstruction – Rehabilitation of various streets and alleys whose pavement surfaces are distressed, but which require minimal or minor structural and curb repairs. Reconstruction of various Village streets requiring new curb and gutter or structural pavement replacement.
P-8	Transfer to SSA#3 for Trapp Lane – Funds construction of Trapp Lane improvements. 50% of the cost of this project will be funded by the adjacent homeowners through SSA #3. This cost is reflected on the Capital Financing Summary in the amount of \$510,000.
P-9	Willow Road Construction – Village’s share of Federally funded reconstruction and jurisdictional transfer of Willow Road west of Provident. IDOT Project. Shared with MFT Fund.
P-10	Sidewalk Replacement Program – This program provides for replacement of deteriorated and/or dangerous sidewalks throughout the Village, and construction of new sidewalk sections to fill existing gaps in the Village’s sidewalk network.
P-11	Parking Lot Rehabilitation – This project provides for rehabilitation of three parking lots; Tower & Locust, Tower & Green Bay, and Lincoln Avenue
P-12	Hubbard Woods Station Improvements – Village contribution towards Metra-funded improvements to station interior, platforms, stairways and pedestrian bridge.

## Motor Fuel Tax

M-1	Street Rehabilitation - This project uses motor fuel tax funds to repair streets whose pavement surfaces are distressed, but which require minimal or minor structural and curb repairs. Most of the roadway rehabilitation and reconstruction costs are in the general fund.
M-2	Winnetka & Green Bay Traffic Signal. - Upgrade/modernize existing traffic signal at Winnetka and Green Bay. Village share.
M-3	Bridge Painting – Consists of blasting/repainting structural steel at Cherry Street, Oak Street, and Elm Street bridges.
M-4	Willow Road Phase II Engineering – This project provides for the Village’s share of the federally funded design engineering for reconstruction/jurisdictional transfer of Willow Road west of Provident.
M-5	Green Bay & Oak Traffic Signal – Upgrade/modernize existing traffic signal at Hibbard and Elm.
M-6	Green Bay & Elm Traffic Signal – Upgrade/Modernize traffic signals at Elm/Green Bay.
M-7	Willow Road Construction – Village’s share of Federally funded reconstruction and jurisdictional transfer of Willow Road west of Provident. IDOT Project. Shared with Gen. Fund.

## Electric

E-1	Pay 2/3 of replacement #64 service truck (2000) w/Water
E-2	Pay 1/2 of replacement #60, dump truck (1995) w/Water
E-3	Pay 1/2 of replacement #63, dump truck (1988) w/Water
E-4	Replace #81 line truck (1976)
E-5	Replace #57 line truck (1986)
E-6	Purchased used trailer mounted generator.
E-7	Fire protection measures in the motor control center of the Electric Plant.
E-8	Installation of emission controls for diesel engines at the Electric Plant.
E-9	Installation of substation 12.5 kV capacitor bank at Northfield for voltage support.
E-10	Additional 138 kV to 12.5 kV 18/30 MVA Substation Transformer at Northfield Substation.
E-11	Additional substation switchgear to distribute power from Northfield Substation
E-12	Fire protection measures at the Plant Load Center substation.
E-13	Purchase and install conduits (mostly performed by contractor).
E-14	Purchase and install underground conductors.
E-15	Purchase and install transformers for new construction.
E-16	Purchase and install cable splicing materials and switching devices.

## Water Fund

W-1	Pay 1/2 of replacement #60 dump truck (1995), w/Electric
W-2	Pay 1/2 of replacement #63, dump truck (1988), w/Electric
W-3	Pay 1/3 of replacement #64 service truck (2000), w/Electric
W-4	Place stone on exposed intake pipe.
W-5	Replace four gate valves in screen house wells.
W-6	Replace 1931 #4 High Lift Pump w/two pumps to improve operational flexibility.
W-7	Replace supervisory control and data system (SCADA)
W-8	Replace pipe manifold in to eliminate hydraulic problem.
W-9	Install chlorine scrubber system.
W-10	Concrete repairs to clearwell #1
W-11	Concrete repairs to clearwell #2
W-12	Concrete repairs to clearwell #3
W-13	Replace filter media in filters 5-8
W-14	Replace existing flocculators with hydrofoil mixing blade flocculators.
W-15	Replacement of lead water services.
W-16	Extend 8" water main on Trapp Lane in conjunction with road improvements.
W-17	Relocate exposed 20" water main at Lloyd Park.
W-18	Replace approx. 500' of water main on Auburn.

## Sanitary Sewer Fund

S-1	Replace Sewer Jet – Provides for replacement of the existing sewer jet.
S-2	Sanitary Sewer Evaluation Studies – Consists of flow monitoring and detailed basin-by-basin analysis of sanitary sewer system
S-3	System I/I Repairs – Provides for completion of sanitary sewer system repairs identified in Sanitary Sewer Evaluation Studies (project S-2)
S-4	Trenchless Lining – Trenchless repair method by which a flexible liner is placed in a deteriorated reach of sewer and then cured, forming a “pipe within a pipe”. Locations vary throughout Village.

## Refuse Fund

R-1	Scooter Replacement – This project consists of replacing two scooters used for residential refuse collection.
R-2	Refurbish Refuse Trucks – This project consists of refurbishing refuse bodies on four of the Village’s fleet of 9 refuse trucks.
R-3	Leachate Migration Remediation – The closed landfill contains leachate, which is quite simply groundwater that has been in contact with buried refuse and has become contaminated. The possibility exists that some of this leachate is migrating outward from the landfill into the surrounding Forest Preserve. The Village is actively examining this issue via its network of groundwater monitoring wells. Should leachate migration be detected, the Village will need to initiate remedial action.

## Storm Water Fund

SWF-1	Winnetka Avenue Pump Station –See Project P-1
SWF-2	Lloyd Outlet and Tower Relief Sewer – Consists of engineering and construction for stormwater improvements in the Sheridan/Maple and Tower/Foxdale areas.
SWF-3	Greenwood Area Relief Project – This project provides engineering and construction for stormwater improvements for the Tower/Greenwood/Edgewood neighborhoods.
SWF-4	Willow Road Stormwater Tunnel – This project consists of engineering and construction for an 8-foot diameter stormwater tunnel beneath Willow Road, and connecting sewers to the “tree street”, Sunset/White Oak, Provident, Winnetka Underpass, and Cherry Street drainage areas.
SWF-5	Elm Street Storm Sewer Outfall – This project provides for rehabilitation of the existing deteriorated storm water outfall at the lake end of the Elm Street right-of-way.
SWF-6	Storm Water Rate Study and Master Plan – Provides funding for consultant work associated with development of a stormwater rate structure (for a possible utility)
SWF-7	Utility Relocation Expenses – Provides funding for relocation of electric and water utilities for projects SWF-2 and SWF-3.

## NARRATIVE GLOSSARY

Account Classification:	Refers to the numerical codes assigned to the Village's accounting system. For example, the 10 digit account number 10.26.511.106 would reference the General Fund (10), Police Department (26), regular salaries (511) and Administration (106) account.
Assessed Valuation:	A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.
Assets:	Property owned by a government of monetary value.
Audit:	An independent review of the accounting system and financial information to ensure that the financial statements prepared by the Village staff are accurate and proper. The annual audit becomes the official record of the revenues, expenditures and financial position of the Village for a given fiscal year.
Bond:	A written promise to pay a specified sum of money (principal) at a specified future date (maturity date(s)). Also, periodic interest is paid at a specified percentage (interest rate) of the principal amount. Bonds are typically used to pay for expensive assets with a long useful life.
Budget:	A formal written financial plan for the Village for one fiscal year, which is approved by the Village Council. The budget includes a transmittal letter from the Village staff explaining the major budgetary issues. All planned revenues and expenditures and changes in financial position are included in the budget.
Capital Assets:	Assets generally worth more than \$50,000 and having a useful life of several years. Capital assets are also referred to as fixed assets.
Capital Improvement Plan:	A formal written financial plan for the Village's anticipated capital projects, generally over \$50,000 each, for the next five years. Projects to be implemented in the current fiscal year are prioritized and included in the annual budget.
Debt Service:	Payment of interest and principal to holders of the Village's outstanding debt instruments.

Deficit:	Can be defined as either: <ol style="list-style-type: none"> <li>1) The excess of an entity's liabilities over its assets (see Fund Balance).</li> <li>2) The excess of expenditures or expenses over revenues during a single accounting period.</li> </ol>
Department:	A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations.
Depreciation:	Can be defined as either: <ol style="list-style-type: none"> <li>1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy or obsolescence.</li> <li>2) A portion of the capital asset's cost charged as an expense during a particular period.</li> </ol>
Estimated Amounts:	The staff's estimate of the amount of revenues and expenditures that will be realized by fiscal year end. This differs from the Budget in that the Village has several months of actual receipts and expenditures to aid in estimating these amounts.
Expenditure:	This term refers to an obligation incurred to acquire an asset, good or service regardless of when it is actually paid. This terminology is used in the Governmental fund types and includes the purchase of large capital items (like the purchase of a fire truck).
Expense:	The portion of an asset cost allocated as an expense to match revenue produced in the current period (see depreciation). Expenses also include goods and services rendered in the current period. This terminology is used in the enterprise and internal service type funds. The purchase of a capital asset is not shown as an expense in one year but rather, is reflected in the annual depreciation expense spread over the useful life of the capital asset.
Fiscal Year:	The time period designated by the Village signifying the beginning and ending time period for recording financial transactions. The Village of Winnetka has specified April 1st to March 31st as its fiscal year. Fiscal 2013, for example, refers to the 12-month period beginning April 1, 2012 and ending March 31, 2013.
Fund Balance:	The excess of a particular fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Fund:	The main operating fund for the Village. The General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other revenues. This fund includes most operating services, such as Police, Fire, Community Development, Public Works and Administrative departments.
General Obligation Bonds:	Bonds backed by a Government's pledge of its taxing power to ensure repayment. These bonds have lower interest costs than other borrowings because of the high level of security afforded investors.
Grant:	A contribution of assets, usually cash. Contributions are made to local governments from the State and Federal governments, usually for a specified purpose.
Interfund Transfer:	Transfer of cash from one fund to another fund.
Intergovernmental:	Revenue received by the Village from another government. This includes funds from Cook County and the State of Illinois.
Kilowatt Hour:	A measure of electricity used. One kilowatt hour of electricity is equal to 10 - 100 watt bulbs being used for 1 hour.
Retained Earnings:	A balance sheet account reflecting the accumulated earnings of funds the Village accounts for like a business. It is the difference between a funds assets and liabilities.
Reserve:	An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is, therefore, not available for general use.
Revenue:	Income received by the Village. Some of the larger revenues and the basis upon which the revenues are determined are as follows:  Property Tax - Amount determined by the Village when it requests a specific dollar amount for the County Clerk to collect.  Sales Taxes - The Village revenue amount generated is 1.00% of all retail sales credited as originating in Winnetka. The total retail sales tax rate in Winnetka as of 1/1/2012 for general merchandise was 8.25%.

Income Tax - 1/12 of the statewide amount collected through personal and corporate State income taxes is returned to the Village based on its population as a percentage of the State's population as a whole.

Refuse Service - Revenue generated through monthly charges to residents designed to offset the cost of Village refuse service, recycling and yard waste removal.

Electric, Water, and Sewer Sales - Revenue generated from charges for electric service, water sales (in units consumed) and sewer services to offset the cost of electricity purchased by the Village and maintaining the water and sewer systems.

Natural Gas Tax – Revenue generated from a 5% tax assessed on customer natural gas bills.

Tax Levy: The total dollar amount to be raised through general property taxes. A Village ordinance is passed directing the County Clerk as to the amount requested. The County then administers collection of the property taxes and remits payments to the Village.

Telecommunications

Tax: Revenue received by the Village from a 5% tax on telecommunication services in the community.

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: REVENUE: PROPERTY TAX -----					
10-01-400-100	PROPERTY TAX	11,269,084.65-	11,866,281.00	11,866,281.00	12,233,501.00
	Property Taxes		0	0.00	0.00
	General		0	0.00	10,132,173.00
	Police Pension		0	0.00	992,534.00
	Fire Pension		0	0.00	1,108,794.00
	TOTAL FOR CATEGORY: PROPERTY TAX	11,269,084.65-	11,866,281.00	11,866,281.00	12,233,501.00
----- GENERAL FUND: REVENUE: SALES TAX -----					
10-02-400-101	SALES TAX	1,231,060.13-	1,100,000.00	1,100,000.00	1,100,000.00
	Sales Tax		0	0.00	1,000,700.00
	Local Use Tax (\$8.00 per capita)		0	0.00	99,300.00
	TOTAL FOR CATEGORY: SALES TAX	1,231,060.13-	1,100,000.00	1,100,000.00	1,100,000.00
----- GENERAL FUND: REVENUE: STATE INCOME TAX -----					
10-03-400-102	STATE INCOME TAX	935,697.30-	931,000.00	930,000.00	931,000.00
	State Income Tax (\$75.00)		0	0.00	931,000.00
	TOTAL FOR CATEGORY: STATE INCOME TAX	935,697.30-	931,000.00	930,000.00	931,000.00
----- GENERAL FUND: REVENUE: CORPORATE PROP. REPLACEMENT TAX -----					
10-04-400-103	CORPORATE PROPERTY REPLACEMENT TAX	137,053.10-	100,000.00	100,000.00	100,000.00
	Corporate Property Replacement Tax (net)		0	0.00	100,000.00
	(8.7% to Police & Fire Pension Funds)		0	0.00	0.00
	TOTAL FOR CATEGORY: CORPORATE PROP. REPLACEMENT TAX	137,053.10-	100,000.00	100,000.00	100,000.00
----- GENERAL FUND: REVENUE: LICENSES -----					
10-05-400-110	VEHICLE LICENSES	294,919.00-	275,000.00	280,000.00	275,000.00
	Vehicle Licenses (\$40 / Vehicle)		0	0.00	275,000.00
10-05-400-111	DOG LICENSES	10,863.00-	10,000.00	10,000.00	10,000.00
	Dog Licenses		0	0.00	10,000.00
10-05-400-112	LIQUOR LICENSES	11,200.00-	13,000.00	11,000.00	11,000.00
	Liquor Licenses		0	0.00	11,000.00
10-05-400-113	OTHER LICENSES	4,323.00-	3,000.00	3,000.00	3,000.00
	Other Licenses		0	0.00	3,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	TOTAL FOR CATEGORY: LICENSES	321,305.00-	301,000.00	304,000.00	299,000.00
----- GENERAL FUND: REVENUE: PERMITS -----					
10-06-400-120	BUILDING PERMITS	1,262,710.95-	1,200,000.00	1,450,000.00	1,200,000.00
	Building Permits (no major fee changes)		0	0.00	1,200,000.00
10-06-400-121	PLUMBING	55,670.10-	0.00	0.00	0.00
	Plumbing and Sewer Permits		0	0.00	0.00
10-06-400-122	ELECTRICAL	65,067.06-	0.00	0.00	0.00
	Electrical Permits		0	0.00	0.00
10-06-400-123	SEWER, SIDEWALKS, STREETS & MISC.	160,763.72-	90,000.00	90,000.00	90,000.00
	Misc. Permits		0	0.00	90,000.00
10-06-400-124	PLAN REVIEW	10,392.30-	0.00	0.00	0.00
10-06-400-125	COMPLIANCE FEES	454,004.03-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PERMITS	2,008,608.16-	1,290,000.00	1,540,000.00	1,290,000.00
----- GENERAL FUND: REVENUE: FINES -----					
10-07-400-130	VEHICLE FINES-PARKING	172,170.61-	180,000.00	180,000.00	180,000.00
	Vehicle Parking Fines		0	0.00	180,000.00
10-07-400-131	VEHICLE FINES-COURT	37,784.14-	35,000.00	35,000.00	35,000.00
	Vehicle fines - court		0	0.00	35,000.00
10-07-400-132	DOG FINES	2,460.00-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: FINES	212,414.75-	215,000.00	215,000.00	215,000.00
----- GENERAL FUND: REVENUE: SERVICE CHARGES -----					
10-08-400-140	PUBLIC SAFETY SERVICE	826,285.22-	902,956.00	900,000.00	950,070.00
	Kenilworth Fire		0	0.00	480,000.00
	Unincorporated Fire		172	1,005.00	172,860.00
	Woodley Rd. Police		4	31,931.00	127,724.00
	Unincorporated Police		14	957.00	13,398.00
	Indian Hill CC Police		0	0.00	4,068.00
	NTHS Police Officer Reimb.		0	0.00	61,409.00
	Grand Food Lot Enforcement Reimb.		0	0.00	8,111.00
	Fire Radio Alarm Fees (PYB 60 units)		125	660.00	82,500.00
10-08-400-141	AMBULANCE SERVICE CHARGES	140,473.31-	130,000.00	140,000.00	140,000.00
	Basic Life Support		0	525.00	80,000.00
	Advanced Life Support Transp.		0	675.00	90,000.00
	Uncollectables (@ 20%)		0	0.00	30,000.00-

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	(\$25 increase in ALS and BLS eff. 4/12)		0	0.00	0.00
10-08-400-142	FALSE ALARM CHARGES	16,617.50-	15,000.00	15,000.00	15,000.00
	False Alarm Charges		0	0.00	15,000.00
	TOTAL FOR CATEGORY: SERVICE CHARGES	983,376.03-	1,047,956.00	1,055,000.00	1,105,070.00
----- GENERAL FUND: REVENUE: PARKING PASSES -----					
10-09-400-150	PARKING COMMUTER-TAGS	165,070.84-	155,850.00	158,000.00	155,850.00
	Commuter passes resident		965	100.00	96,500.00
	Commuter passes non-resident		240	220.00	52,800.00
	Daily Passes (resident limit - 20 per day)		0	3.00	6,550.00
	Daily Passes (non-resident - 5 per day)		0	0.00	0.00
	TOTAL FOR CATEGORY: PARKING PASSES	165,070.84-	155,850.00	158,000.00	155,850.00
----- GENERAL FUND: REVENUE: CHARGED OUT EXPENSES -----					
10-10-400-160	STATE ROUTE MAINTENANCE	33,774.75-	45,000.00	45,000.00	50,000.00
	State Route Maint.		0	0.00	50,000.00
	TOTAL FOR CATEGORY: CHARGED OUT EXPENSES	33,774.75-	45,000.00	45,000.00	50,000.00
----- GENERAL FUND: REVENUE: INTEREST INCOME -----					
10-11-400-170	INTEREST INCOME	278,352.93-	180,000.00	200,000.00	130,000.00
	Interest Income (\$13m * 1%)		0	0.00	130,000.00
	(Includes deposits interest)		0	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	278,352.93-	180,000.00	200,000.00	130,000.00
----- GENERAL FUND: REVENUE: MISCELLANEOUS INCOME -----					
10-12-400-180	CASH OVER & SHORT	10.91	0.00	0.00	0.00
10-12-400-181	FRANCHISE FEES	230,085.48-	210,000.00	220,000.00	220,000.00
	Franchise fee - Cable Company (5%)		0	0.00	220,000.00
10-12-400-182	CENOTAPH DONATIONS	0.00	0.00	0.00	0.00
10-12-400-183	RENT	410,448.48-	417,852.00	388,000.00	326,600.00
	NTHS Land Lease (1st installment)		0	0.00	84,464.00
	NTHS Land Lease (2nd installment)		0	0.00	88,688.00
	Harris Bank (exp. 7/18, incr. \$2k 2013)		0	0.00	1,600.00
	Land Rover		12	3,223.00	38,676.00
	Zenglers		12	1,298.00	15,576.00
	Cafe Francais		12	300.00	3,600.00
	Post Office		12	7,833.00	93,996.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	(PO lease was \$194,100 PYB)		0	0.00	0.00
10-12-400-184	PROPERTY SALES	71,563.15-	20,000.00	10,000.00	20,000.00
	Vehicles, right of way, misc. items		0	0.00	20,000.00
10-12-400-185	MISCELLANEOUS	32,349.14-	7,000.00	7,000.00	7,000.00
	Misc. (copy charges, police cases, film)		0	0.00	7,000.00
10-12-400-186	BOND PROCEEDS	0.00	0.00	0.00	0.00
10-12-400-187	GRANT PROCEEDS	12,499.00-	0.00	0.00	0.00
	Homeland Security Account		0	0.00	0.00
	(No Funds Identified @ Budget Time)		0	0.00	0.00
10-12-400-188	WIRELESS EMERGENCY GRANT DISTRIBUTION	58,615.68-	60,000.00	60,000.00	60,000.00
	Wireless User Fees		0	0.00	60,000.00
10-12-400-212	POLE RENTAL	36,671.08-	37,000.00	37,000.00	37,000.00
	Public Safety Building Tower Rental		0	0.00	37,000.00
	(Due in September)		0	0.00	0.00
	TOTAL FOR CATEGORY: MISCELLANEOUS INCOME	852,221.10-	751,852.00	722,000.00	670,600.00
----- GENERAL FUND: REVENUE: INCOME FROM SALES -----					
10-13-400-104	TELECOMMUNICATIONS TAX	666,106.08-	720,000.00	650,000.00	650,000.00
	Simplified Telecommunications Tax (6%)		0	0.00	650,000.00
10-13-400-105	NATURAL GAS TAX	442,333.71-	475,000.00	450,000.00	450,000.00
	5% Gas Distribution Occupation Tax		0	0.00	450,000.00
10-13-400-106	FOREIGN FIRE TAX	63,745.25-	60,000.00	60,000.00	60,000.00
	Foriegn Fire Insurance Board Revenue		0	0.00	60,000.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	1,172,185.04-	1,255,000.00	1,160,000.00	1,160,000.00
	GENERAL FUND TOTAL REVENUE	19,600,203.78-	19,238,939.00	19,395,281.00	19,440,021.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
10-20-530-101	HISTORICAL MUSEUM - CONTRACTUAL SERVICES	0.00	9,000.00	15,000.00	15,000.00
	Historical Reviews		25	600.00	15,000.00
10-20-530-102	LEGAL-CONTRACTUAL SERVICES	35,118.01	44,000.00	44,000.00	44,000.00
	Prosecutor (\$1,500 / mo. regular)		12	2,000.00	24,000.00
	Labor Attorney		0	0.00	10,000.00
	Outside Counsel		0	0.00	10,000.00
10-20-530-103	SURETY BONDS & INSURANCE-CONTRACT SERV	34,763.00	46,000.00	38,000.00	46,000.00
	Director & Officer		0	0.00	14,000.00
	Employment Liability		0	0.00	28,000.00
	Fidelity Bonds		0	0.00	3,000.00
	Consulting		0	0.00	1,000.00
10-20-530-105	SUNDRY EXPENSE-CONTRACTUAL SERVICES	61,168.26	150,000.00	140,000.00	160,000.00
	4th of July / Memorial Day (Park District)		0	0.00	38,000.00
	Chamber decorations / promotions		0	0.00	7,000.00
	Village Council		0	0.00	5,000.00
	NWMC dues		0	0.00	5,000.00
	IML dues		0	0.00	1,000.00
	4th of July, Labor Day (Village)		0	0.00	2,500.00
	Record Council Meetings		30	650.00	19,500.00
	Misc., Chic. Metro Agency Plan., ...		0	0.00	7,000.00
	Community Survey		0	0.00	30,000.00
	Consulting		0	0.00	15,000.00
	Web Page Update		0	0.00	30,000.00
10-20-540-105	SUNDRY EXPENSE-COMMODITIES	65,960.00	49,470.00	49,470.00	32,980.00
	Glencoe Scott Ave Tax Reimbursement		0	0.00	32,980.00
	FYE 2012 \$49,470		0	0.00	0.00
	FYE 2013 \$32,980		0	0.00	0.00
	FYE 2014 \$16,490		0	0.00	0.00
	PROGRAM SUBTOTAL	127,128.26	199,470.00	189,470.00	192,980.00
10-20-511-150	EOC	5,141.41	0.00	0.00	0.00
10-20-512-150	EOC	34,588.13	0.00	0.00	0.00
10-20-530-150	EOC	2,028.12	0.00	0.00	0.00
10-20-540-150	EOC	10,221.75	0.00	0.00	0.00
	PROGRAM SUBTOTAL	51,979.41	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	248,988.68	298,470.00	286,470.00	297,980.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: MANAGER'S OFFICE -----					
10-21-511-102	LEGAL EXPENSE - REGULAR SALARIES	293,319.72	259,500.00	259,500.00	259,500.00
	Attorney		0	0.00	0.00
	Secretary		0	0.00	0.00
	Wages		0	0.00	259,500.00
10-21-512-102	LEGAL EXPENSE - OVERTIME	0.00	0.00	0.00	0.00
10-21-522-102	LEGAL EXPENSE - HEALTH INSURANCE	31,392.00	24,816.00	24,816.00	26,064.00
			24	1,086.00	26,064.00
10-21-523-102	LEGAL EXPENSE - RETIREMENT EXPENSE	54,871.77	55,590.00	55,590.00	56,135.00
	IMRF (15.25%)		0	0.00	39,525.00
	Social Security (6.2%)		0	0.00	12,860.00
	Medicare (1.45%)		0	0.00	3,750.00
10-21-530-102	LEGAL EXPENSE - CONTRACTUAL SERVICE	40,005.51-	232,420.00-	235,000.00-	232,420.00-
	Telephone Use		0	0.00	2,400.00
	Westlaw		12	2,000.00	24,000.00
	Law Library / Subscriptions		0	0.00	2,000.00
	Legal Dues		0	0.00	2,000.00
	Training		0	0.00	2,500.00
	Charges to Other Departments		12	0.00	265,320.00-
10-21-540-102	LEGAL EXPENSE - COMMODITIES	141.33	0.00	0.00	0.00
	PROGRAM SUBTOTAL	339,719.31	107,486.00	104,906.00	109,279.00
10-21-511-106	ADMINISTRATION-REGULAR SALARIES	374,819.34	363,000.00	363,000.00	363,000.00
	Village Manager		0	0.00	0.00
	Executive Secretary		0	0.00	0.00
	Administrative Secretary		0	0.00	0.00
	Slaries & Sick Buy Back		0	0.00	363,000.00
10-21-512-106	ADMINISTRATION-OVERTIME SALARIES	534.37	1,000.00	1,000.00	1,000.00
	Overtime		0	0.00	1,000.00
10-21-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	135,994.48	77,900.00	78,000.00	70,900.00
	Newsletters		5	3,800.00	19,000.00
	Employee Recognition		0	0.00	5,000.00
	WEB Page Support		12	150.00	1,800.00
	Recruitment & Promotion		0	0.00	0.00
	Advertisements, physicals, tests		10	1,000.00	10,000.00
	Postage & Phone		12	200.00	2,400.00
	Training		0	0.00	0.00
	Village Wide		1	5,000.00	5,000.00
	Manager's Staff		2	1,000.00	2,000.00
	Chamber & Rotary		0	0.00	1,200.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	ICMA & ILCMA Dues		0	0.00	2,000.00
	Employee Tests		0	0.00	0.00
	Dept. of Transportation		0	0.00	3,500.00
	Omega Testing, Hearing, etc.		0	0.00	1,500.00
	Police and Fire Commission		0	0.00	0.00
	Police Entry Level Testing		0	0.00	5,000.00
	Fire Entry Level Testing		0	0.00	5,000.00
	Northwest Municipal Conference		0	0.00	6,500.00
	Illinois Municipal League		0	0.00	1,000.00
	(Estimate includes Springstead & Waters)		0	0.00	0.00
10-21-540-106	ADMINISTRATION-COMMODITIES	29,128.00	20,540.00	25,000.00	26,740.00
	Village stock		12	300.00	3,600.00
	Copy machine maint. & use		12	770.00	9,240.00
	Supplies		0	0.00	9,500.00
	Misc.		0	0.00	4,400.00
	PROGRAM SUBTOTAL	540,476.19	462,440.00	467,000.00	461,640.00
10-21-530-107	Tuition Reimbursement	0.00	20,000.00	2,000.00	20,000.00
	Village Wide Reimbursements		0	0.00	20,000.00
	TOTAL FOR CATEGORY: MANAGER'S OFFICE	880,195.50	589,926.00	573,906.00	590,919.00
----- GENERAL FUND: OPERATING EXPENSE: FINANCE DEPARTMENT -----					
10-22-511-106	ADMINISTRATION-REGULAR SALARIES	1,045,807.25	1,060,780.00	1,072,000.00	1,092,980.00
	Finance Director		1	0.00	0.00
	Assistant Director		1	0.00	0.00
	Purchasing Agent		1	0.00	0.00
	Benefits Manager		1	0.00	0.00
	Accountant		1	0.00	0.00
	Payroll		1	0.00	0.00
	Secretary		1	0.00	0.00
	Utility Customer Service		2	0.00	0.00
	Accounts Payable		2	0.00	0.00
	Cashier / Office Clerek		2	0.00	0.00
	Meter Readers		2	0.00	0.00
	Auto Allowance (Fin. Dir.)		12	540.00	6,480.00
	Wages		0	0.00	1,086,500.00
10-22-512-106	ADMINISTRATION-OVERTIME SALARIES	33,003.78	24,000.00	26,000.00	24,000.00
	Overtime		0	0.00	24,000.00
10-22-521-106	ADMINISTRATION-WORKER'S COMPENSATION	24,000.00	24,000.00	24,000.00	24,000.00
	Worker's Compensation		12	2,000.00	24,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-22-522-106	ADMINISTRATION - HEALTH INSURANCE	266,832.00	198,528.00	198,528.00	208,512.00
	Finance Employees		13	13,032.00	169,416.00
	Manager Employees		3	13,032.00	39,096.00
10-22-523-106	ADMINISTRATION - RETIREMENT EXPENSE	294,845.68	299,400.00	301,500.00	304,910.00
	IMRF contributions (15.25%)		0	0.00	207,430.00
	FICA contributions (6.2%)		0	0.00	77,480.00
	Medicare contributions (1.45%)		0	0.00	20,000.00
	(Includes Manager Staff of 3)		0	0.00	0.00
10-22-524-106	LIABILITY INSURANCE	8,004.00	8,004.00	8,004.00	0.00
	Liability Funding		0	0.00	0.00
	(was \$8,004 in 2012)		0	0.00	0.00
10-22-530-106	ADMINISTRATION-CONTRACT SERVICES	149,674.30	180,858.00	175,000.00	178,458.00
	Computer Charges		12	5,270.00	63,240.00
	Postage (\$.45 eff. 1/22/12)		0	0.00	0.00
	Monthly		12	4,100.00	49,200.00
	Machine Rental		0	0.00	4,000.00
	Audit		0	0.00	0.00
	Lauterbach & Amen Contract		0	0.00	29,700.00
	CAFR Printing & Cert. Program		40	50.00	2,000.00
	Actuarial Consulting		0	0.00	3,000.00
	Purchasing Supplies		0	0.00	0.00
	Bid Notices, legal ads, supplies		0	0.00	3,500.00
	Phones		0	0.00	0.00
	Cell Phones (2 readers, FD & DP)		48	40.00	1,920.00
	Office Phones		0	0.00	3,600.00
	Budget		0	0.00	0.00
	Printing, Binders, supplies		35	0.00	1,498.00
	Newspaper Notices		0	0.00	0.00
	Treasurer's Report		0	0.00	1,200.00
	Budget Public Hearing		0	0.00	400.00
	WSJ, technical publications, books		0	0.00	500.00
	Uniform Service		12	100.00	1,200.00
	Datamatic Readers - Maintenance		0	0.00	5,000.00
	Vehicle Sticker Service (Direct Response)		0	0.00	8,500.00
10-22-540-106	ADMINISTRATION-COMMODITIES	26,806.19	23,010.00	25,000.00	16,900.00
	Paper, Letterhead, Labels, Toner,		12	925.00	11,100.00
	Envelopes, Late Notices, Applications,		0	0.00	0.00
	Register tape, ink cartridges, etc.		0	0.00	0.00
	Xerox Machine Charges		12	150.00	1,800.00
	Office repairs, supplies, soap, towels,		0	0.00	0.00
	humididfier, coffee, etc.		0	0.00	2,300.00
	Vehicle Window Stickers (excl. Vill. Veh.)		0	0.00	1,700.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET	***** ESTIMATED	***** BUDGET
			UNITS	UNIT PRICE	UNIT AMOUNT
10-22-550-106	ADMINISTRATION-VEHICLE	4,272.00	4,272.00	4,272.00	4,272.00
	Fleet Services (2 vehicles)		24	178.00	4,272.00
	PROGRAM SUBTOTAL	1,853,245.20	1,822,852.00	1,834,304.00	1,854,032.00
10-22-530-107	TRAINING-CONTRACTUAL SERVICES	4,438.19	5,250.00	4,000.00	5,200.00
	CPA membership / dues		0	0.00	350.00
	GFOA, IGFOA, IMTA, etc. memberships		0	0.00	900.00
	GFOA, CPA & Office training		0	0.00	3,950.00
	TOTAL FOR CATEGORY: FINANCE DEPARTMENT	1,857,683.39	1,828,102.00	1,838,304.00	1,859,232.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: PUBLIC SAFETY -----					
10-26-511-106	ADMINISTRATION - SALARIES REGULAR	565,682.10	565,152.00	565,152.00	563,394.00
	Chief of Police		1	138,918.00	138,918.00
	Deputy Chief of Police		1	125,086.00	125,086.00
	Commanders		2	115,570.00	231,140.00
	Administrative Specialist		1	68,250.00	68,250.00
10-26-512-106	ADMINISTRATION - SALARIES OVERTIME	0.00	0.00	0.00	0.00
10-26-515-106	ADMINISTRATION - SALARIES SICK CASHED IN	3,729.91	17,423.00	17,423.00	16,910.00
	Sick Leave Pay		1	0.00	16,910.00
10-26-521-106	ADMINISTRATION-WORKER'S COMPENSATION	39,999.96	40,000.00	40,000.00	40,000.00
	Workmans Compensation		0	0.00	40,000.00
10-26-522-106	ADMINISTRATION-HEALTH INSURANCE	565,056.00	446,688.00	446,688.00	469,152.00
	Health Insurance		36	13,032.00	469,152.00
10-26-523-106	ADMINISTRATION-RETIREMENT EXPENSE	1,195,690.39	1,156,441.00	1,156,441.00	1,242,674.00
	F.I.C.A.		0	0.00	55,752.00
	I.M.R.F.		0	0.00	111,139.00
	Medicare		0	0.00	44,991.00
	Police Pension (27 Sworn, Tax Levy)		0	0.00	1,030,792.00
10-26-524-106	LIABILITY INSURANCE	64,364.00	75,000.00	75,000.00	30,000.00
	Liability Funding (PY was 45,000)		0	0.00	0.00
	Police Professional Insurance		0	0.00	30,000.00
10-26-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	9,279.23	42,250.00	42,250.00	46,250.00
	Postage		0	0.00	2,250.00
	Inspectional Services		0	0.00	8,000.00
	Legal Expense		0	0.00	36,000.00
10-26-540-106	ADMINISTRATION-COMMODITIES	6,838.90	10,225.00	10,225.00	11,325.00
	Misc. Supplies		0	0.00	5,000.00
	Inspectional Services Supplies		0	0.00	1,000.00
	Uniforms - Allowance		5	0.00	4,325.00
	Uniforms - Promotions		0	0.00	1,000.00
	PROGRAM SUBTOTAL	2,450,640.49	2,353,179.00	2,353,179.00	2,419,705.00
10-26-511-107	TRAINING-SALARIES	8,294.48	7,775.00	7,775.00	8,175.00
	Fitness Incentives		0	0.00	3,800.00
	Firearms Incentives		27	125.00	3,375.00
	Field Training Officer Incentive		0	0.00	1,000.00
10-26-512-107	TRAINING-OVERTIME SALARIES	11,490.28	11,800.00	11,800.00	11,800.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Training Salaries		0	0.00	11,800.00
10-26-530-107	TRAINING-CONTRACTUAL SERVICES	31,170.37	42,625.00	42,625.00	42,625.00
	Training Tuition and Expenses		0	0.00	26,200.00
	NEMRT Memberships		27	90.00	2,430.00
	Professional Memberships		0	0.00	4,000.00
	Professional Conferences		0	0.00	5,000.00
	NIPSTA Memberships		27	185.00	4,995.00
10-26-540-107	TRAINING-COMMODITIES	20,917.03	36,125.00	36,125.00	36,125.00
	Range Supplies/Maintenance/Ammo		0	0.00	28,900.00
	Books/ Periodicals		0	0.00	1,025.00
	Films/ Videos		0	0.00	1,200.00
	Fitness Supplies/Maintenance		0	0.00	5,000.00
	PROGRAM SUBTOTAL	71,872.16	98,325.00	98,325.00	98,725.00
10-26-530-117	EMERGENCY 911 - CONTRACTUAL SERVICES	0.00	10,000.00	10,000.00	10,000.00
	Communications Equipment Maintenance		0	0.00	10,000.00
10-26-511-118	PUBLIC SERVICE OFFICERS - SALARIES REGULAR	166,732.44	193,752.00	193,752.00	198,276.00
	Community Service Officers		2	0.00	125,190.00
	Part-Time CSO / Crossing Guards		2	0.00	73,086.00
10-26-512-118	PUBLIC SERVICE OFFICERS - SALARIES OVERTIME	1,479.08	1,000.00	1,000.00	1,000.00
	Overtime		0	0.00	1,000.00
10-26-515-118	PUBLIC SERVICE OFFICERS - SALARIES SICK CASHE	0.00	0.00	0.00	0.00
10-26-516-118	PUBLIC SERVICE OFFICERS - SALARIES HOLIDAY	0.00	0.00	0.00	0.00
10-26-530-118	PUBLIC SAFETY OFFICERS-CONTRACTUAL SERVICES	44,308.46	50,990.00	50,990.00	50,990.00
	Animal Control Expenses		0	0.00	2,000.00
	Parking Ticket Computer Maintenance		0	0.00	1,500.00
	Postage		0	0.00	1,750.00
	Parking Ticket Printing		0	0.00	1,500.00
	Finance Assessed Computer Charges		0	0.00	44,240.00
10-26-540-118	PUBLIC SAFETY OFFICERS-COMMODITIES	6,274.95	9,090.00	9,090.00	9,090.00
	Supplies		0	0.00	1,500.00
	Uniforms		4	0.00	1,990.00
	Parking Permit Tags		0	0.00	5,600.00
	PROGRAM SUBTOTAL	218,794.93	254,832.00	254,832.00	259,356.00
10-26-511-119	GENERAL & CRIMINAL RECORDS - SALARIES REGULAR	177,051.00	176,956.00	176,956.00	148,226.00
	Records & Communications Supervisor		1	79,976.00	79,976.00
	Records Clerk		1	68,250.00	68,250.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-26-512-119	GENERAL & CRIMINAL RECORDS - SALARIES OVERTIM Overtime Pay	4,989.27	6,200.00 0	6,200.00 0.00	6,200.00 6,200.00
10-26-515-119	GENERAL & CRIMINAL RECORDS - SALARIES SICK CA Sick Leave Cash-in	0.00	0.00 0	0.00 0.00	0.00 0.00
10-26-516-119	GENERAL & CRIMINAL RECORDS - SALARIES HOLIDAY Holiday Pay	1,968.77	1,913.00 1	1,913.00 0.00	1,913.00 1,913.00
10-26-530-119	GENERAL & CRIMINAL RECORDS-CONTRACT SERVICES Finance Assessed Computer Charges Copier Rental Records Management System (PIMS) Portable Data Terminal Comm. Charges Computer Network Maintenance (Prescient)	98,126.57	112,590.00 0 0 0 12 0	112,590.00 0.00 0.00 0.00 550.00 0.00	112,590.00 60,850.00 12,000.00 3,000.00 6,600.00 30,140.00
10-26-540-119	GENERAL & CRIMINAL RECORDS-COMMODITIES Printing Expenses Copier/Printer Supplies Paper Misc. Supplies Records Uniforms= Recovered Property and Evidence Supplies  PROGRAM SUBTOTAL	25,747.44	19,460.00 0 0 0 0 2 0	19,460.00 0.00 0.00 0.00 0.00 0.00 0.00	19,140.00 5,000.00 6,000.00 2,000.00 4,000.00 1,140.00 1,000.00  288,069.00
10-26-530-120	IDENTIFICATION RECORDS-CONTRACT SERVICES Livescan Service	3,278.90	0.00 0	0.00 0.00	0.00 0.00
10-26-540-120	IDENTIFICATION RECORDS-COMMODITIES No longer used  PROGRAM SUBTOTAL	515.00	0.00 0	0.00 0.00	0.00 0.00
10-26-511-121	COMMUNICATIONS - SALARIES REGULAR Communications Officers (Full-Time) Communications Officers (Part-Time)	336,030.19	335,478.00 4 2	335,478.00 0.00 23,400.00	314,028.00 267,228.00 46,800.00
10-26-512-121	COMMUNICATIONS - SALARIES OVERTIME Overtime for communications	9,993.58	10,000.00 0	10,000.00 0.00	13,000.00 13,000.00
10-26-515-121	COMMUNICATIONS - SALARIES SICK CASHED IN Sick Pay Cash-in	0.00	0.00 0	0.00 0.00	4,783.00 4,783.00
10-26-516-121	COMMUNICATIONS - SALARY HOLIDAY Holiday Pay	9,677.38	9,565.00 4	9,565.00 1,913.00	7,652.00 7,652.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-26-530-121	COMMUNICATIONS-CONTRACTUAL SERVICES	120,169.85	120,700.00	120,700.00	121,700.00
	Radio Maintenance		0	0.00	5,000.00
	Telephone Charges		0	0.00	50,000.00
	NORCOM Assessment		0	0.00	3,000.00
	NORCOM Consultant		0	0.00	1,400.00
	NORCOM Line Charges		0	0.00	12,800.00
	Cellular Service		0	0.00	20,000.00
	Code Red System		0	0.00	4,500.00
	CAD Maintenance (New World)		0	0.00	25,000.00
10-26-540-121	COMMUNICATIONS-COMMODITIES	15,007.82	64,100.00	64,100.00	57,620.00
	Misc. Supplies for communications		0	0.00	2,000.00
	Uniforms for Communications Officers		6	520.00	3,120.00
	Batteries / UPS Supplies		0	0.00	2,500.00
	* E-Ticketing System		0	0.00	15,000.00
	* PC Workstations / IT Systems		0	0.00	0.00
	* CAD / RMS Upgrades		0	0.00	10,000.00
	* Mobile Data Terminals		0	0.00	25,000.00
	PROGRAM SUBTOTAL	490,878.82	539,843.00	539,843.00	518,783.00
10-26-530-122	DETENTION & CUSTODY OF PRISONERS-CONTRACT SER	330.50	1,000.00	1,000.00	1,000.00
	Prisoner Services		0	0.00	1,000.00
10-26-540-122	DETENTION & CUSTODY OF PRISONERS-COMMODITIES	736.40	1,500.00	1,500.00	1,500.00
	Prisoner Food		0	0.00	500.00
	Detention Supplies		0	0.00	500.00
	Breathalyzer Maintenance		0	0.00	500.00
	PROGRAM SUBTOTAL	1,066.90	2,500.00	2,500.00	2,500.00
10-26-511-123	INVESTIGATIONS - SALARY REGULAR	254,961.93	240,548.00	240,548.00	245,176.00
	Investigators		2	82,030.00	164,060.00
	New Trier Liaison Officer		1	79,716.00	79,716.00
	Investigations Stipend		2	700.00	1,400.00
10-26-512-123	INVESTIGATIONS - SALARIES OVERTIME	54,448.81	49,900.00	49,900.00	49,900.00
	Overtime (Investigations)		0	0.00	29,200.00
	Overtime (Court)		0	0.00	20,700.00
10-26-515-123	INVESTIGATIONS - SALARIES SICK CASHED IN	0.00	0.00	0.00	0.00
	Sick Pay Cash-in		0	0.00	0.00
10-26-516-123	INVESTIGATIONS - SALARIES HOLIDAY	3,941.91	4,734.00	4,734.00	4,734.00
	Holiday Pay		3	1,578.00	4,734.00
10-26-530-123	INVESTIGATIONS-CONTRACTUAL SERVICES	24,269.88	35,200.00	35,200.00	32,700.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Crime Lab/AFIS Fee		0	0.00	19,000.00
	Crime Lab Building Maintenance Fund		0	0.00	3,000.00
	Background & Investigation Services		0	0.00	8,700.00
	Medical Exams/Mortuary Services		0	0.00	2,000.00
10-26-540-123	INVESTIGATIONS-COMMODITIES	8,723.54	13,670.00	13,670.00	28,760.00
	Investigation Supplies		0	0.00	3,000.00
	Crime Prevention Supplies		0	0.00	4,000.00
	Community Relations Supplies		0	0.00	4,000.00
	Clothing Allowance		3	920.00	2,760.00
	* Security Equipment		0	0.00	15,000.00
	PROGRAM SUBTOTAL	346,346.07	344,052.00	344,052.00	361,270.00
10-26-511-124	UNIFORMED PATROL - SALARIES REGULAR	1,569,119.37	1,611,376.00	1,611,376.00	1,635,107.00
	Sergeants		5	0.00	489,157.00
	Patrol Officers		15	0.00	1,145,950.00
10-26-512-124	UNIFORMED PATROL - SALARIES OVERTIME	114,389.63	94,200.00	94,200.00	114,200.00
	Overtime Pay		0	0.00	114,200.00
10-26-515-124	UNIFORMED PATROL - SALARIES SICK CASHED IN	1,628.79	26,850.00	26,850.00	28,694.00
	Sick Leave Cashed In		1	0.00	28,694.00
10-26-516-124	UNIFORMED PATROL - SALARIE HOLIDAY	34,199.72	35,947.00	35,947.00	37,525.00
	Holiday Pay Patrol Officers		15	1,578.00	23,670.00
	Holiday Pay Sergeants		5	2,771.00	13,855.00
10-26-530-124	UNIFORMED PATROL-CONTRACTUAL SERVICES	1,685.24	5,400.00	5,400.00	5,400.00
	Towing Costs		0	0.00	1,500.00
	Radar Maintenance		0	0.00	1,500.00
	AED Maintenance		0	0.00	1,200.00
	Squad Video System Maintenance		0	0.00	1,200.00
10-26-540-124	UNIFORM PATROL-COMMODITIES	27,728.78	72,950.00	72,950.00	64,450.00
	Supplies and Equipment		0	0.00	5,000.00
	Uniforms for New Officers (attrition)		1	4,000.00	4,000.00
	Uniform Patches		0	0.00	1,200.00
	Traffic Safety Program		0	0.00	1,500.00
	Evidence Supplies		0	0.00	4,000.00
	Uniform Allowance Patrol Officers		15	750.00	11,250.00
	Uniform Allowance Sergeants		5	800.00	4,000.00
	* Weapon Upgrades		0	0.00	25,000.00
	Radar Equipment Replacements		0	0.00	3,500.00
	MVRS Equipment Replacements		0	0.00	5,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	1,748,751.53	1,846,723.00	1,846,723.00	1,885,376.00
10-26-511-125	SCHOOL CROSSING GUARD-REGULAR SALARIES	992.04-	0.00	0.00	0.00
	Crossing Guards move to 1026511118		0	0.00	0.00
10-26-540-125	SCHOOL CROSSING PROTECTION-COMMODITIES	0.00	500.00	500.00	500.00
	Supplies		0	0.00	500.00
	PROGRAM SUBTOTAL	992.04-	500.00	500.00	500.00
10-26-530-126	EMERGENCY MANAGEMENT-CONTRACT SERVICES	8,280.00	9,600.00	9,600.00	9,600.00
	NORTAF Major Crimes Task Forces		0	0.00	4,000.00
	NIPAS Membership Fee		0	0.00	400.00
	NIPAS Mobile Field Force		0	0.00	800.00
	NIPAS Emergency Services Team		0	0.00	3,300.00
	ILEAS Membership		0	0.00	100.00
	NORTAF Major Crash Inv. Team		0	0.00	1,000.00
10-26-540-126	EMERGENCY MANAGEMENT-COMMODITIES	707.76-	3,000.00	3,000.00	16,000.00
	Misc. Supplies		0	0.00	1,000.00
	NIPAS Supplies (Replacement Officer)		0	0.00	15,000.00
	PROGRAM SUBTOTAL	7,572.24	12,600.00	12,600.00	25,600.00
10-26-530-127	POLICE VEHICLES-CONTRACTUAL SERVICES	2,500.00	3,000.00	3,000.00	3,000.00
	Motorcycle Lease		0	0.00	3,000.00
10-26-540-127	POLICE VEHICLES-COMMODITIES	712.17	4,500.00	4,500.00	4,500.00
	Squad Equipment Repairs		0	0.00	2,500.00
	Misc. Supplies		0	0.00	2,000.00
10-26-550-127	PATROL VEHICLES-VEHICLE EXPENSE	258,575.13	235,167.00	235,167.00	249,052.00
	Vehicle Rental		0	0.00	500.00
	Equipment Installation and Repair		0	0.00	10,000.00
	Fleet Services Fund Assessment		0	0.00	144,552.00
	Vehicle Cleaning/Decontamination		0	0.00	4,000.00
	* Squad Fleet Replacement		3	0.00	90,000.00
	PROGRAM SUBTOTAL	261,787.30	242,667.00	242,667.00	256,552.00
10-26-530-128	SOCIAL WORK-CONTRACTUAL SERVICES	43,265.14	42,000.00	42,000.00	42,000.00
	Social Worker Consultant		0	0.00	42,000.00
10-26-530-129	STATION MAINTENANCE-CONTRACT SERVICES	117,430.12	130,154.00	130,154.00	147,154.00
	Misc. Labor		0	0.00	5,000.00
	Building/Fire Insurance		0	0.00	8,600.00
	Water& Electric Fees		0	0.00	44,554.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Custodial Contract		0	0.00	29,200.00
	Maintenance repairs		0	0.00	10,000.00
	Laundry/Floor Mats		0	0.00	4,800.00
	* HVAC System R&R		0	0.00	25,000.00
	* Landscaping		0	0.00	20,000.00
10-26-540-129	STATION MAINTENANCE-COMMODITIES	3,246.65	6,000.00	6,000.00	6,000.00
	Misc. Supplies		0	0.00	3,000.00
	Janitor Supplies		0	0.00	3,000.00
	PROGRAM SUBTOTAL	120,676.77	136,154.00	136,154.00	153,154.00
10-26-530-130	SAFETY-CONTRACTUAL SERVICES	2,389.00	7,020.00	7,020.00	7,020.00
	Fitness Exams		0	0.00	4,000.00
	Blood Testing		0	0.00	315.00
	Hearing Examinations		0	0.00	525.00
	Hepatitis Innoculations		0	0.00	530.00
	Random Drug Testing		0	0.00	1,650.00
10-26-540-130	SAFETY-COMMODITIES	2,801.30	5,500.00	5,500.00	19,000.00
	Blood Borne Pathogen Supplies		0	0.00	4,000.00
	* Ballistic Vests		0	0.00	15,000.00
	PROGRAM SUBTOTAL	5,190.30	12,520.00	12,520.00	26,020.00
10-26-511-131	COMMUNITY SERVICE-REGULAR SALARIES	0.00	0.00	0.00	0.00
10-26-512-131	COMMUNITY SERVICE-OVERTIME SALARIES	46,181.50-	0.00	0.00	0.00
	Special Detail Overtime and Reimbursement		0	0.00	0.00
10-26-540-131	COMMUNITY SERVICE-COMMODITIES	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	46,181.50-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC SAFETY	6,031,346.06	6,213,014.00	6,213,014.00	6,347,610.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: FIRE SAFETY -----					
10-28-511-106	ADMINISTRATION-SALARIES REGULAR	295,102.49	310,323.00	310,323.00	311,365.00
	Fire Chief		1	0.00	135,900.00
	Deputy Chief		1	0.00	123,827.00
	Administrative Assistant		1	0.00	51,638.00
10-28-515-106	ADMINISTRATION-SALARIES SICK CASHED IN	93,984.72	35,000.00	27,000.00	0.00
	Sick Time Cashed In		1	0.00	0.00
10-28-522-106	ADMINISTRATION-HEALTH INSURANCE	47,088.00	37,224.00	20,000.00	26,064.00
	Health Insurance		2	13,032.00	26,064.00
10-28-523-106	ADMINISTRATION-RETIREMENT EXPENSE	13,325.00	19,829.00	19,829.00	15,572.00
	FICA, IMRF, Medicare (Adm. Assistant)		1	0.00	11,827.00
	FICA, Medicare- Chief & DC		1	0.00	3,745.00
10-28-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	73,393.49	80,652.00	66,652.00	97,452.00
	Postage		0	0.00	750.00
	Finance Department Charges		0	0.00	29,102.00
	Copier Rental		0	0.00	4,000.00
	Copier Maintenance		0	0.00	800.00
	Membership dues		0	0.00	800.00
	Legal Expense		0	0.00	40,000.00
	Annual Support Firehouse Computer		0	0.00	2,900.00
	Radio Alarm System Primary & BU Lines		0	0.00	3,600.00
	Radio Alarm System Maintenance Fees		0	0.00	10,500.00
	Firemedic Testing Process (Once @ 2 years)		0	0.00	5,000.00
10-28-540-106	ADMINISTRATION-COMMODITIES	6,747.62	22,900.00	22,900.00	36,500.00
	Administrative office supplies		0	0.00	3,500.00
	Sundry		0	0.00	1,000.00
	Computer Equipment		0	0.00	10,000.00
	Radio Alarm System Transmission Units		20	1,100.00	22,000.00
10-28-550-106	ADMINISTRATION-VEHICLE	20.10	700.00	700.00	35,700.00
	Misc. Parts and Supplies		0	0.00	700.00
	Replace Staff Vehicle		0	0.00	35,000.00
	PROGRAM SUBTOTAL	529,661.42	506,628.00	467,404.00	522,653.00
10-28-512-107	TRAINING-SALARIES OVERTIME	41,252.32	37,600.00	37,740.00	36,200.00
	Firefighting (Adv. FF Classes)		0	0.00	3,000.00
	Hazmat		0	0.00	5,000.00
	SCUBA		0	0.00	4,000.00
	Rescue		0	0.00	7,500.00
	Investigations		0	0.00	2,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Public Education		0	0.00	2,700.00
	Conferences and Seminars		0	0.00	1,700.00
	Committee and Task Force Meetings		0	0.00	1,500.00
	Officer Development (FOIII Classes,etc)		0	0.00	6,000.00
	CPR Public Education		0	0.00	400.00
	FAE		2	1,200.00	2,400.00
10-28-530-107	TRAINING-CONTRACTUAL SERVICES	24,909.44	22,900.00	22,900.00	26,800.00
	Firefighting		0	0.00	2,000.00
	Hazmat		0	0.00	1,100.00
	SCUBA		0	0.00	700.00
	Rescue		0	0.00	1,200.00
	Investigations		0	0.00	800.00
	Public Education		0	0.00	1,200.00
	Conferences and Seminars		0	0.00	2,500.00
	Officer Development (FOIII Classes, Etc.)		0	0.00	7,500.00
	NIPSTA (Spring & Fall Drills)		0	0.00	5,200.00
	Dues- State MABAS		0	0.00	250.00
	Recruit Training		0	0.00	3,500.00
	CPR Public Education		0	0.00	250.00
	FAE Classes		2	300.00	600.00
10-28-540-107	TRAINING-COMMODITIES	494.53	5,500.00	5,500.00	5,500.00
	Books, Manuals References & Periodicals		0	0.00	1,200.00
	Audio/Vidio Maintenance and Supplies		0	0.00	2,000.00
	Training Supplies ie Foam, Smoke, etc.		0	0.00	2,300.00
	PROGRAM SUBTOTAL	66,656.29	66,000.00	66,140.00	68,500.00
10-28-530-121	COMMUNICATIONS-CONTRACTUAL SERVICES	132,909.55	153,400.00	153,400.00	149,300.00
	Maintenance of radio equipment		0	0.00	2,000.00
	AT&T Service		0	0.00	3,000.00
	Long Distance Service		0	0.00	400.00
	Nextel (Vehicle MDC's)		0	0.00	3,900.00
	Village Telephone Service Chg.		0	0.00	2,700.00
	Cellular Phone		0	0.00	3,600.00
	Pager Rental		0	0.00	1,200.00
	Red Center		0	0.00	130,000.00
	Narrow Banding Upgrades		0	0.00	2,500.00
10-28-540-121	COMMUNICATIONS-COMMODITIES	6,222.99	4,500.00	16,000.00	5,100.00
	Radio repair parts		0	0.00	1,000.00
	Portable Radio Batteries		0	0.00	1,000.00
	Battery rack chargers		1	600.00	600.00
	Portable radios		0	0.00	2,500.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	139,132.54	157,900.00	169,400.00	154,400.00
10-28-512-126	EMERGENCY MANAGEMENT-SALARIES OVERTIME Overtime	0.00	500.00 0	500.00 0.00	500.00 500.00
10-28-530-126	EMERGENCY MANAGEMENT-CONTRACT SERVICES Maintenance of Warning Sirens Disaster Management Workshop (NFA)	696.00	1,500.00 0 0	2,000.00 0.00 0.00	3,000.00 1,500.00 1,500.00
10-28-540-126	EMERGENCY MANGEMENT-COMMODITIES Commodities-EOC supplies- maps, boards	784.90	3,000.00 0	1,500.00 0.00	3,000.00 3,000.00
	PROGRAM SUBTOTAL	1,480.90	5,000.00	4,000.00	6,500.00
10-28-530-129	STATION MAINTENANCE-CONTRACTUAL SERVICE Utilities Structural Maintenance & Repairs Interior Maintenance Exterior Maintenance Systems Maintenance Insurance Fitness equipment preventative split w/PD Training tower Replace Failing AC/Heat Rooftop Unit	47,363.98	100,700.00 0 0 0 0 0 0 0 0 1	100,700.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 12,000.00	95,300.00 27,000.00 12,000.00 10,000.00 5,500.00 12,000.00 5,800.00 1,000.00 10,000.00 12,000.00
10-28-540-129	STATION MAINTENANCE-COMMODITIES Interior Maintenance Supplies Systems Maintenance Supplies Household Supplies Repair Exercise equipment/shared cost w/PD	13,300.36	8,350.00 0 0 0 0	8,350.00 0.00 0.00 0.00 0.00	8,100.00 3,000.00 1,000.00 3,600.00 500.00
	PROGRAM SUBTOTAL	60,664.34	109,050.00	109,050.00	103,400.00
10-28-540-130	FOREIGN FIRE TAX Foreign Fire Insurance Board Expenses	78,347.83	60,000.00 0	60,000.00 0.00	60,000.00 60,000.00
10-28-511-131	COMMUNITY SERVICE, REGULAR SALARIES	270.21	0.00	0.00	0.00
10-28-512-131	COMMUNITY SERVICE-OVERTIME SALARIES Village Employee Training-CPR/1st Aid	1,001.41	3,000.00 0	3,000.00 0.00	3,000.00 3,000.00
10-28-530-131	COMMUNITY SERVICE-CONTRACTUAL SERVICE Certification-CPR Instructors	0.00	500.00 0	500.00 0.00	500.00 500.00
10-28-540-131	COMMUNITY SERVICE-COMMODITIES Training Manuals, supplies & STP updates	73.41	450.00 0	450.00 0.00	450.00 450.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	1,345.03	3,950.00	3,950.00	3,950.00
10-28-511-132	LIFE SAFETY/FIRE PREVENTION-REGULAR SALARIES	26,625.77	39,400.00	39,400.00	40,950.00
	Part-time Fire Inspectors (2)		0	0.00	31,200.00
	Summer Hydrant Inspector		0	0.00	5,750.00
	Summer Preplan Intern		0	0.00	4,000.00
10-28-512-132	LIFE SAFETY-SALARIES OVERTIME	1,734.55	3,900.00	3,900.00	3,900.00
	CPR Overtime		0	0.00	1,200.00
	Public Education Overtime		0	0.00	2,700.00
10-28-530-132	LIFE SAFETY-CONTRACTUAL SERVICES	927.50	1,600.00	1,600.00	1,700.00
	NFPA Code Annual Fee		0	0.00	950.00
	Mannequin Repairs		0	0.00	200.00
	Rental of Equipment		0	0.00	250.00
	NFPA Subscription		0	0.00	300.00
10-28-540-132	LIFE SAFETY-COMMODITIES	2,705.45	6,970.00	6,970.00	6,950.00
	Fire Prevention Supplies		0	0.00	1,000.00
	Public Education Supplies		0	0.00	5,500.00
	CPR & First Aid Training		0	0.00	450.00
	PROGRAM SUBTOTAL	31,993.27	51,870.00	51,870.00	53,500.00
10-28-511-133	FIREFIGHTING - SALARIES REGULAR	1,557,748.61	1,537,208.00	1,537,208.00	1,555,003.00
	Firemedics		0	0.00	884,856.00
	Lieutenants		0	0.00	363,221.00
	Captain		0	0.00	306,926.00
			1	0.00	0.00
10-28-512-133	FIREFIGHTING - SALARIES OVERTIME	24,637.46	45,255.00	45,255.00	45,255.00
	Firefighting Overtime		0	0.00	39,655.00
	Safety Meetings		0	0.00	1,600.00
	Monthly Officer staff meetings		0	0.00	4,000.00
10-28-514-133	FIREFIGHTING-SALARIES SICK	102,298.56	85,850.00	85,850.00	89,000.00
	Sick Overtime		0	0.00	42,000.00
	Minimum staffing (double up shifts)		0	0.00	35,000.00
	Officer Acting Pay		0	0.00	12,000.00
10-28-515-133	FIREFIGHTING-SALARIES SICK CASHED IN	80,414.76	0.00	0.00	5,988.00
	Sick Cashed Gerard, Jim		0	0.00	3,066.00
	Sick Cashed Bowne, Rob		0	0.00	2,922.00
10-28-516-133	FIREFIGHTING - SALARIES HOLIDAY	57,838.37	54,101.00	54,101.00	53,612.00
	Holidays-eliminated see acct 511133		0	0.00	0.00
	Holiday Pay		0	0.00	53,612.00

BUDGET DETAIL REPORT  
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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-28-521-133	FIREFIGHTING-WORKER'S COMPENSATION Firefighter Workers Compensation	48,000.00	48,000.00 0	48,000.00 0.00	48,000.00 48,000.00
10-28-522-133	FIREFIGHTING-HEALTH INSURANCE Hospitalization Firefighter Medical Physicals Drug & Alcohol Testing	309,893.00	246,852.00 19 0 0	246,852.00 13,032.00 0.00 0.00	258,358.00 247,608.00 10,000.00 750.00
10-28-523-133	FIREFIGHTING-RETIREMENT EXPENSE Medicare Firefighter Retirement (Tax Levy)	962,700.49	963,554.00 0 0	963,554.00 0.00 0.00	1,135,524.00 26,730.00 1,108,794.00
10-28-524-133	FIREFIGHTING-PERSONNEL LIABILITY Liability Funding (Credit this yr from Acct)	18,000.00	18,000.00 0	18,000.00 0.00	0.00 0.00
10-28-530-133	FIRE FIGHTING-CONTRACTUAL SERVICES Ladder Safety Tests Equipment Preventative Maintenance Vehicle Contracted Maintenance MABAS Assessment SCUBA- regulators,tanks,equipment SCBA- fit tests, tank hydro's & flow test Breathing air compressor- qtrly,annual,repair Engine pump tests Fire Extinguisher Service Extrication Tool Service Annual Air Pack Flow Testing & Inspection SCUBA Dry Suit Repairs	18,422.65	42,845.00 0 0 0 0 0 0 0 0 0 0 0 0	42,845.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	44,945.00 2,500.00 4,500.00 20,000.00 5,500.00 1,450.00 3,050.00 1,845.00 2,200.00 900.00 1,000.00 1,500.00 500.00
10-28-540-133	FIRE FIGHTING-COMMODITIES Firefighter Safety Clothing and Equipment1 Uniforms Firefighting Tools, Equipment & Supplies Rescue Tools & Equipment Power Equipment Maintenance & Repairs SCUBA & SCBA Maintenance & Repairs Mechanics Tools, Equipment & Supplies Hazmat Tools, Equipment and Supplies Hydrant Testing Supplies New diver- drysuit,BC,Fins,gloves Scheduled replacement dive equipment Uniform maintenance stipend per contract Fire Hose replacements	46,100.87	46,400.00 0 0 0 0 0 0 0 0 0 0 0 22 0	46,400.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 325.00 0.00	52,350.00 10,000.00 10,000.00 9,000.00 0.00 1,200.00 2,000.00 1,000.00 1,000.00 2,500.00 0.00 1,000.00 7,150.00 7,500.00
10-28-550-133	FIRE FIGHTING-VEHICLE Village Yards Vehicle Maintenance Misc. Repair Parts	72,688.81	60,617.00 0 0	60,617.00 0.00 0.00	58,496.00 53,496.00 5,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	[AUP		0	0.00	0.00
	PROGRAM SUBTOTAL	3,298,743.58	3,148,682.00	3,148,682.00	3,346,531.00
10-28-511-134	AMBULANCE-SALARIES REGULAR Salaries	246,470.94	246,114.00 0	246,114.00 0.00	246,114.00 246,114.00
10-28-512-134	AMBULANCE-SALARIES OVERTIME Emergency Call Back Paramedic and EMT training	10,234.77	27,200.00 0 1	27,500.00 0.00 18,000.00	21,200.00 3,200.00 18,000.00
10-28-514-134	AMBULANCE-SALARIES SICK Double Up Days Sick Overtime	14,403.29	24,000.00 0 0	24,000.00 0.00 0.00	24,600.00 6,000.00 18,600.00
10-28-515-134	AMBULANCE-SALARIES SICK CASHED IN Sick Cashed (Dieterich)	0.00	0.00 0	0.00 0.00	3,413.00 3,413.00
10-28-516-134	AMBULANCE-SALARIES HOLIDAY Holiday Pay	8,661.33	8,662.00 0	8,662.00 0.00	8,662.00 8,662.00
10-28-522-134	AMBULANCE-HEALTH INSURANCE Health Insurance	47,088.00	37,224.00 3	37,224.00 13,032.00	39,096.00 39,096.00
10-28-524-134	AMBULANCE-PERSONNEL LIABILITY Paramedic Malpractice Insurance	8,089.00	12,000.00 0	12,000.00 0.00	12,000.00 12,000.00
10-28-530-134	AMBULANCE SERVICE-CONTRACTUAL SERVICES Paramedic School Paramedic Equipment Maintenance incl.MRL Ambulance Billing Uncollectables Paramedic Continuing education EMT School EMS training courses EMS computer reporting system Miscellaneous equipment repairs	12,261.70	28,630.00 0 0 0 0 0 0 0	28,630.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	27,930.00 3,300.00 0.00 16,000.00 5,350.00 0.00 1,800.00 880.00 600.00
10-28-540-134	AMBULANCE SERVICE-COMMODITIES Medical Supplies Disposable Medical Supplies(Oxygen & drugs) Medical Equipment Maintenance/Replacement Medical Training Equipment Ambulance cot maintenance and supplies Infectious control AED Units for Staff Cars	3,461.11	11,500.00 0 0 0 0 0 0	11,500.00 0.00 0.00 0.00 0.00 0.00 0.00	13,400.00 800.00 1,350.00 5,700.00 1,850.00 700.00 500.00 2,500.00
10-28-550-134	AMBULANCE SERVICE-VEHICLE	963.32	1,000.00	1,000.00	1,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011 ***** ACTUAL	FY 2012 ***** BUDGET UNITS	FY 2012 ***** ESTIMATED UNIT PRICE	FY 2013 ***** BUDGET UNIT AMOUNT
	Misc. Parts and Supplies		0	0.00	1,000.00
	PROGRAM SUBTOTAL	351,633.46	396,330.00	396,630.00	397,415.00
	TOTAL FOR CATEGORY: FIRE SAFETY	4,559,658.66	4,505,410.00	4,477,126.00	4,716,849.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: COMMUNITY DEVELOPMENT -----					
10-29-511-135	COMMUNITY DEVELOPMENT, REG SALARIES	824,822.98	838,500.00	818,000.00	829,940.00
	Regular Salaries		0	0.00	797,540.00
	Director Auto Allowances		0	0.00	6,480.00
	Assistant Director Auto Allowance		0	0.00	6,480.00
	Electrical Inspector Auto Allowance		0	0.00	6,480.00
	Plumbing Inspector Auto Allowance		0	0.00	6,480.00
	Code Enf. Inspector Auto Allowance		0	0.00	6,480.00
10-29-512-135	COMMUNITY DEVELOPMENT, OVERTIME	0.00	0.00	0.00	0.00
	Overtime		0	0.00	0.00
10-29-521-135	COMMUNITY DEVELOPMENT-WORKER'S COMPENSATION	12,000.00	12,000.00	12,000.00	12,000.00
	Worker's compensation charges		12	1,000.00	12,000.00
10-29-522-135	COMMUNITY DEVELOPMENT - HEALTH INSURANCE	156,960.00	124,080.00	124,080.00	130,400.00
	Health Insurance		10	13,040.00	130,400.00
10-29-523-135	COMMUNITY DEVELOPMENT - RETIREMENT EXPENSE	165,418.47	180,900.00	180,900.00	174,610.00
	IMRF		0	0.00	115,810.00
	Social Security		0	0.00	47,650.00
	Medicare		0	0.00	11,150.00
10-29-524-135	LIABILITY INSURANCE	6,996.00	7,000.00	7,000.00	0.00
	Liability Funding		0	0.00	0.00
10-29-530-135	COMMUNITY DEVELOPMENT-CONTRACTUAL SERVICES	408,657.59	386,800.00	375,600.00	379,200.00
	Legal		0	0.00	244,500.00
	Computer charges / network support		0	0.00	32,000.00
	Recording Secretary		0	0.00	11,000.00
	Communications (office / mobile)		0	0.00	9,000.00
	Plan Review (3rd party)		0	0.00	27,500.00
	Copier, printer, scanner		0	0.00	10,500.00
	Legal notices, recording fees		0	0.00	2,000.00
	Licenses, certifications, & memberships		0	0.00	10,000.00
	Postage		0	0.00	4,200.00
	Continuing Education		0	0.00	7,000.00
	Uniforms		0	0.00	1,500.00
	Consultants		0	0.00	20,000.00
	Residential Design Guidelines		0	0.00	0.00
	Historic Preservation		0	0.00	0.00
	Affordable Housing		0	0.00	0.00
10-29-540-135	COMMUNITY DEVELOPMENT-COMMODITIES	9,035.08	10,060.00	11,300.00	12,350.00
	Printing		0	0.00	4,500.00
	Supplies, equipment		0	0.00	6,750.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Code books, maps		0	0.00	500.00
	Subscriptions		0	0.00	600.00
10-29-550-135	COMMUNITY DEVELOPMENT-VEHICLE	1,400.04	1,600.00	1,500.00	1,750.00
	Milage, parking, train		0	0.00	100.00
	Staff car		0	0.00	1,650.00
	PROGRAM SUBTOTAL	1,585,290.16	1,560,940.00	1,530,380.00	1,540,250.00
	TOTAL FOR CATEGORY: COMMUNITY DEVELOPMENT	1,585,290.16	1,560,940.00	1,530,380.00	1,540,250.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: OPERATING EXPENSE: PUBLIC WORKS -----					
10-30-511-106	ADMINISTRATION-REGULAR SALARIES	369,981.72	364,794.00	344,985.00	346,323.00
	P.W. Director		0	0.00	0.00
	Superintendent of Operations		0	0.00	0.00
	Secretary (50% Allocated to W&E)		0	0.00	0.00
	Assistant PW Director		0	0.00	0.00
	Total Wages (10% Allocated to Sewer Fund)		0	0.00	346,323.00
10-30-512-106	ADMINISTRATION-OVERTIME SALARIES	979.24	2,000.00	1,676.00	2,000.00
	Program Overtime		0	0.00	2,000.00
10-30-521-106	ADMINISTRATION-WORKER'S COMPENSATION	99,999.96	100,000.00	100,000.00	100,000.00
	Workers' Compensation Premium		0	0.00	100,000.00
10-30-522-106	ADMINISTRATION-HEALTH INSURANCE	290,376.00	217,140.00	217,140.00	228,060.00
	17.5 FTE * \$1086 / mo. * 12 months		0	0.00	228,060.00
10-30-523-106	ADMINISTRATION-RETIREMENT EXPENSE	328,859.09	359,339.00	330,000.00	372,003.00
	FICA 6.2%		0	0.00	100,717.00
	Medicare 1.45%		0	0.00	23,555.00
	IMRF 15.25%		0	0.00	247,731.00
10-30-524-106	LIABILITY INSURANCE	18,000.00	18,000.00	18,000.00	0.00
	Liability Funding		12	0.00	0.00
10-30-530-106	ADMINISTRATION-CONTRACTUAL SERVICES	70,598.69	80,000.00	76,396.00	80,000.00
	Computer Charges		0	0.00	21,000.00
	Copier Rental		0	0.00	4,500.00
	Network Support		0	0.00	2,500.00
	Cellular Dispatch		0	0.00	10,500.00
	Postage		0	0.00	2,000.00
	Telephone Service		0	0.00	4,000.00
	Uniform Service		0	0.00	6,000.00
	Village Utility Bills		0	0.00	24,000.00
	Radio Maintenance		0	0.00	500.00
	Software Support		0	0.00	1,500.00
	Misc.		0	0.00	2,000.00
	DOT / Fitness Testing		0	0.00	1,500.00
10-30-540-106	ADMINISTRATION-COMMODITIES	21,113.83	15,000.00	12,000.00	14,000.00
	Office Supplies		0	0.00	14,000.00
	PROGRAM SUBTOTAL	1,199,908.53	1,156,273.00	1,100,197.00	1,142,386.00
10-30-530-107	TRAINING-CONTRACTUAL SERVICES	10,672.82	11,000.00	10,469.00	11,850.00
	Computer Training		0	0.00	500.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Professional Dues		0	0.00	2,500.00
	Professional Training		0	0.00	2,000.00
	Illinois Public Service Institute		0	0.00	2,000.00
	Safety Training		0	0.00	1,500.00
	NSC Safety Development		0	0.00	1,350.00
	NIPSTA Dues		0	0.00	1,500.00
	CDL Drivers Training		0	0.00	500.00
10-30-540-107	TRAINING-COMMODITIES	7,831.45	14,000.00	11,969.00	12,000.00
	Safety & Training Supplies		0	0.00	2,500.00
	Personal Protective Equipment (PPE)		0	0.00	9,500.00
	PROGRAM SUBTOTAL	18,504.27	25,000.00	22,438.00	23,850.00
10-30-511-131	COMMUNITY SERV, REGULAR SALARIES	0.00	0.00	0.00	0.00
10-30-512-131	COMMUNITY SERVICE, OVERTIME	0.00	0.00	0.00	0.00
10-30-530-131	COMMUNITY SERVICE-CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
10-30-540-131	COMMUNITY SERVICE-COMMODITIES	0.00	0.00	0.00	0.00
10-30-550-131	COMMUNITY SERVICE-VEHICLE VEHICLES EXP.	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00
10-30-511-136	ENGINEERING, REGULAR SALARIES	208,969.32	184,230.00	211,005.00	184,230.00
	Asst. Village Engineer (90%)		0	0.00	0.00
	Civil Engineer (90%)		0	0.00	0.00
	Program Salaries		0	0.00	184,230.00
10-30-512-136	ENGINEERING, OVERTIME	2,016.96	3,000.00	1,170.00	3,000.00
	Program Overtime		0	0.00	3,000.00
10-30-530-136	ENGINEERING-CONTRACTUAL SERVICES	32,572.73	75,000.00	51,764.00	41,000.00
	Soil/Material Testing		0	0.00	10,000.00
	GIS Services (1/3 of total)		0	0.00	25,000.00
	Benchmark Replacement		0	0.00	3,000.00
	Misc		0	0.00	2,000.00
	Pavement Study (IMS Software Upgrade) (Study was \$40k last year)		0	0.00	1,000.00
			0	0.00	0.00
10-30-540-136	ENGINEERING-COMMODITIES	410.00	2,000.00	1,190.00	2,000.00
	Surveying and Drafting Supplies		0	0.00	2,000.00
	PROGRAM SUBTOTAL	243,969.01	264,230.00	265,129.00	230,230.00
10-30-511-137	SERVICE YARDS, REGULAR SALARIES	1,297.39	0.00	517.00	0.00
10-30-512-137	SERVICE YARDS, OVERTIME	0.00	0.00	0.00	0.00
10-30-530-137	SERVICE YARDS-CONTRACTUAL SERVICES	50,905.02	79,000.00	76,105.00	81,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Backflow Preventer Testing		0	0.00	3,000.00
	Fire Alarm Testing		0	0.00	2,000.00
	HVAC Maintenance		0	0.00	6,000.00
	Property Insurance		0	0.00	10,500.00
	Janitorial Service		0	0.00	15,000.00
	Landscape Maintenance		0	0.00	3,000.00
	Pest Control		0	0.00	1,500.00
	Telephone Service		0	0.00	5,000.00
	Utility Bills		0	0.00	19,000.00
	Fire Extinguisher		0	0.00	2,000.00
	Mat Cleaning		0	0.00	1,500.00
	Misc Contractual Repairs		0	0.00	9,500.00
	Misc		0	0.00	3,000.00
10-30-540-137	SERVICE YARDS-COMMODITIES	4,411.63	12,000.00	7,906.00	11,000.00
	Maintenance, Repair, and Cleaning Supplies		0	0.00	11,000.00
	PROGRAM SUBTOTAL	54,019.26	91,000.00	84,528.00	92,000.00
10-30-511-138	STREET MAINT, REGULAR SALARIES	392,225.11	660,512.00	415,290.00	662,616.00
	Street Supervisor		0	0.00	0.00
	8 Maintenance Workers		0	0.00	0.00
	Program Salaries		0	0.00	662,616.00
10-30-512-138	STREET MAINTENANCE, OVERTIME	19,568.83	20,000.00	33,755.00	30,000.00
	Overtime for Street Repair/Maintenance		0	0.00	30,000.00
10-30-513-138	STREET MAINTENANCE-VACATION SALARIES	57,033.03	0.00	70,100.00	0.00
	Vacation Salaries for Street Workers		0	0.00	0.00
10-30-514-138	STREET MAINTENANCE-SICK SALARIES	23,263.70	0.00	35,000.00	0.00
	Sick Salaries for Street Maint. Workers		0	0.00	0.00
10-30-515-138	STREET MAINTENANCE-SALARIES SICK CASHED IN	20,803.29	0.00	0.00	0.00
10-30-516-138	STREET MAINTENANCE-HOLIDAY SALARIES	17,754.77	0.00	17,800.00	0.00
	Holiday Salaries for Maint. Workers		0	0.00	0.00
10-30-530-138	STREET MAINTENANCE-CONTRACTUAL SERVICES	90,068.87	96,000.00	112,042.00	124,000.00
	Utility Bills		0	0.00	11,000.00
	Crack Sealing		0	0.00	15,000.00
	Landscape Maintenance/Mowing		0	0.00	34,000.00
	Temporary Help		0	0.00	30,000.00
	Graffiti Removal		0	0.00	1,000.00
	Excavated Material Removals		0	0.00	7,000.00
	Traffic Control Contingency		0	0.00	1,000.00
	Striping Contingency		0	0.00	1,000.00
	Weather Service M&T		0	0.00	3,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Sign Inventory		0	0.00	18,000.00
	Misc		0	0.00	3,000.00
10-30-540-138	STREET MAINTENANCE-COMMODITIES	73,442.51	83,000.00	69,901.00	81,000.00
	Traffic Paint		0	0.00	7,000.00
	Asphalt for Road Repairs		0	0.00	40,000.00
	Sign Materials		0	0.00	25,000.00
	Tool Replacement		0	0.00	6,000.00
	Misc.		0	0.00	3,000.00
10-30-550-138	STREET MAINTENANCE-VEHICLE	223,440.00	223,440.00	223,440.00	218,784.00
	Fleet Maintenance & Repair Charges		0	0.00	218,784.00
	PROGRAM SUBTOTAL	917,600.11	1,082,952.00	977,328.00	1,116,400.00
10-30-530-139	PAVEMENT RECONSTRUCTION-CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
10-30-540-139	PAVEMENT RECONSTRUCTION-COMMODITIES	532.43	0.00	0.00	0.00
	PROGRAM SUBTOTAL	532.43	0.00	0.00	0.00
10-30-511-140	DRAINAGE, REGULAR SALARIES	116,109.07	117,718.00	109,105.00	117,718.00
	1/2 Foreman		0	0.00	0.00
	1 FTE Maintenance Worker		0	0.00	0.00
	Total Wages		0	0.00	117,718.00
10-30-512-140	DRAINAGE, OVERTIME	2,824.13	16,000.00	44,533.00	16,000.00
	Drainage Program Overtime		0	0.00	16,000.00
10-30-513-140	DRAINAGE-VACATION SALARIES	15,578.29	0.00	18,000.00	0.00
	Vacation Salaries for Drainage Workers		0	0.00	0.00
10-30-514-140	DRAINAGE-SICK SALARIES	5,222.63	0.00	5,200.00	0.00
	Sick Salaries for Drainage Workers		0	0.00	0.00
10-30-516-140	DRAINAGE-HOLIDAY SALARIES	6,213.08	0.00	6,300.00	0.00
10-30-530-140	DRAINAGE-CONTRACTUAL SERVICES	43,081.33	58,500.00	53,376.00	97,500.00
	NPDES Fee (Illinois EPA)		0	0.00	1,000.00
	Village Utility Bills		0	0.00	29,000.00
	Contract Repairs		0	0.00	18,000.00
	Telephone Service (Auto-dialers)		0	0.00	500.00
	Excavation Debris Removal		0	0.00	5,000.00
	NPDES Phase II Compliance Activities		0	0.00	3,000.00
	Drainage Channel Maintenance		0	0.00	1,000.00
	Ash Street Pump Station		0	0.00	40,000.00
10-30-540-140	DRAINAGE-COMMODITIES	12,338.19	32,000.00	30,875.00	31,000.00
	Repair Materials (Pipe, CB's, etc.)		0	0.00	31,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	201,366.72	224,218.00	267,389.00	262,218.00
10-30-511-141	SNOW REMOVAL & ICE CONTROL, REG SALARIES	117,019.32	0.00	125,000.00	0.00
10-30-512-141	SNOW REMOVAL & ICE CONTROL, OVERTIME	73,567.63	45,000.00	45,000.00	80,000.00
	Snow Removal Overtime		0	0.00	80,000.00
10-30-530-141	SNOW REMOVAL & ICE CONTROL-CONTRACTUAL SERVIC	0.00	7,000.00	7,000.00	6,000.00
	Contract Hauling		0	0.00	5,000.00
	Misc.		0	0.00	1,000.00
10-30-540-141	SNOW REMOVAL & ICE CONTROL-COMMODITIES	171,923.43	141,250.00	141,250.00	140,397.00
	Salt (\$69.72 / ton)		1440	0.00	100,397.00
	CMA/Alternative De-icers		0	0.00	5,000.00
	Plow Parts		0	0.00	5,000.00
	Snow Plow Replacements		0	0.00	10,000.00
	Severe Weather Contingency		0	0.00	20,000.00
	PROGRAM SUBTOTAL	362,510.38	193,250.00	318,250.00	226,397.00
10-30-511-142	PUBLIC PROPERTY, REGULAR SALARIES	0.00	0.00	517.00	0.00
10-30-512-142	PUBLIC PROPERTY, OVERTIME	0.00	500.00	0.00	0.00
	PUBLIC PROPERTY OVERTIME		0	0.00	0.00
10-30-530-142	PUBLIC PROPERTY-CONTRACTUAL SERVICES	156,899.17	283,500.00	201,055.00	289,000.00
	Village Hall Maintenance		0	0.00	8,000.00
	Village Hall Repairs		0	0.00	8,000.00
	Village Hall & Mobile Trailer Janitorial		0	0.00	31,000.00
	Village Hall Mats		0	0.00	2,000.00
	Train Station Maintenance		0	0.00	2,000.00
	Train Station Repair		0	0.00	5,000.00
	Train Station Janitorial		0	0.00	7,000.00
	Post Office Maintenance		0	0.00	2,000.00
	Post Office Repairs		0	0.00	5,000.00
	Parking Structure/Lots Maintenance		0	0.00	8,000.00
	Downtown & Public ROW Repairs		0	0.00	5,000.00
	Downtown & Public ROW Landscape Maintenance		0	0.00	34,000.00
	Brick Paver Repairs		0	0.00	20,000.00
	Fencing Repairs		0	0.00	10,000.00
	Utility Bills		0	0.00	26,000.00
	Telephone Service		0	0.00	1,000.00
	Property Insurance		0	0.00	16,000.00
	RR Property Leases		0	0.00	10,000.00
	Holiday Lighting		0	0.00	55,000.00
	Beautification Projects		0	0.00	10,000.00
	Automatic Locking Doors		0	0.00	15,000.00
	Pine Street Parking Lot Beautification		0	0.00	5,000.00
	Misc.		0	0.00	4,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-30-540-142	PUBLIC PROPERTY-COMMODITIES	9,487.25	30,000.00	20,000.00	20,000.00
	Supplies for Maintenance of Pub. Facilities		0	0.00	20,000.00
	PROGRAM SUBTOTAL	166,386.42	314,000.00	221,572.00	309,000.00
10-30-511-143	FORESTRY, REGULAR SALARIES	118,527.13	152,991.00	118,428.00	152,991.00
	Village Forester		0	0.00	0.00
	Engineering/Forestry Assistant		0	0.00	0.00
	Program Salaries		0	0.00	152,991.00
10-30-512-143	FORESTRY, OVERTIME	10,230.72	10,000.00	25,771.00	10,000.00
	Forestry Overtime		0	0.00	10,000.00
10-30-530-143	FORESTRY-CONTRACTUAL SERVICES	167,370.28	337,000.00	295,865.00	278,000.00
	Tree Planting/Transplanting		0	0.00	25,000.00
	Tree Trimming		0	0.00	85,000.00
	Tree & Stump Removals		0	0.00	35,000.00
	Consulting Fees		0	0.00	0.00
	Dutch Elm Disease Testing & Injections		0	0.00	25,000.00
	Emerald Ash Borer Treatments		0	0.00	18,000.00
	Misc. Emerald Ash Borer Removal		0	0.00	35,000.00
	Emeral Ash Borer Parkway Replacements		0	0.00	25,000.00
	Misc		0	0.00	5,000.00
	Illinois Technical Assistance Grant Contingen		0	0.00	25,000.00
10-30-540-143	FORESTRY-COMMODITIES	1,710.07	4,000.00	4,888.00	12,000.00
	Forestry Supplies		0	0.00	4,000.00
	Tree Grates Neehah 8726 Parkway Series		0	0.00	8,000.00
	PROGRAM SUBTOTAL	297,838.20	503,991.00	444,952.00	452,991.00
10-30-530-144	STREET SWEEPING-CONTRACTUAL SERVICES	344.34	1,000.00	882.00	15,000.00
	Street Sweeping Waste (M60)		0	0.00	15,000.00
10-30-510-145	DAMAGES-SALARIES	0.00	0.00	0.00	0.00
10-30-530-145	DAMAGES-CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
10-30-540-145	DAMAGES-COMMODITIES	0.00	0.00	0.00	0.00
10-30-550-145	DAMAGES-VEHICLE	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC WORKS	3,462,979.67	3,855,914.00	3,702,665.00	3,870,472.00
	GENERAL FUND TOTAL OPERATING EXPENSE	18,626,142.12	18,851,776.00	18,621,865.00	19,223,312.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- GENERAL FUND: CAPITAL: PUBLIC AFFAIRS -----					
10-20-640-100	PUBLIC IMPROVEMENTS-CAPITAL Contingency	173,475.00	250,000.00 0	0.00 0.00	250,000.00 250,000.00
10-20-640-104	G.O. BONDS PRINCIPAL & INTEREST-CONTRACT SERV Public Safety Building Bonds - 2003	339,060.00	334,760.00 0	334,760.00 0.00	340,305.00 340,305.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	512,535.00	584,760.00	334,760.00	590,305.00
----- GENERAL FUND: CAPITAL: FINANCE DEPARTMENT -----					
10-22-640-106	ADMINISTRATION - CAPITAL Financial & Comm. Dev. Software	0.00	25,000.00 0	75,000.00 0.00	425,000.00 425,000.00
	TOTAL FOR CATEGORY: FINANCE DEPARTMENT	0.00	25,000.00	75,000.00	425,000.00
----- GENERAL FUND: CAPITAL: PUBLIC SAFETY -----					
10-26-640-119	GENERAL & CRIMINAL RECORDS-CAPITAL	0.00	0.00	0.00	0.00
10-26-640-120	IDENTIFICATION RECORDS-CAPITAL	0.00	0.00	0.00	0.00
10-26-640-121	COMMUNICATIONS - CAPITAL Radio System (combined dispatch)	0.00	250,000.00 0	0.00 0.00	500,000.00 500,000.00
10-26-640-123	INVESTIGATIONS - CAPITAL	0.00	0.00	0.00	0.00
10-26-640-124	UNIFORMED PATROL-CAPITAL	0.00	0.00	0.00	0.00
10-26-640-127	POLICE VEHICLES - CAPITAL	0.00	0.00	0.00	0.00
10-26-640-129	STATION MAINTENANCE-CAPITAL Police Building Roof Rehab	0.00	75,000.00 0	0.00 0.00	75,000.00 75,000.00
10-26-640-130	SAFETY - CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC SAFETY	0.00	325,000.00	0.00	575,000.00
----- GENERAL FUND: CAPITAL: FIRE SAFETY -----					
10-28-640-106	ADMINISTRATION - CAPITAL	0.00	0.00	0.00	0.00
10-28-640-107	TRAINING-CAPITAL	10,000.00-	0.00	0.00	0.00
10-28-640-121	COMMUNICATIONS - CAPITAL	0.00	0.00	0.00	0.00
10-28-640-126	EMERGENCY MANAGEMENT-CAPITAL	0.00	0.00	0.00	0.00
10-28-640-129	STATION MAINTENANCE-CAPITAL Replacement of Apparatus Floor	0.00	0.00 0	0.00 0.00	75,000.00 75,000.00
10-28-640-130	FOREIGN FIRE TAX Foreign Fire Insurance Purchases	0.00	0.00 0	0.00 0.00	0.00 0.00
10-28-640-133	FIREFIGHTING-CAPITAL Replacement 2001 Command Van	492,172.91	60,000.00 0	60,000.00 0.00	0.00 0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
10-28-640-134	AMBULANCE SERVICE - CAPITAL	1,823.11	0.00	0.00	275,000.00
	Replace 2000 Road Rescue Ambulance		0	0.00	275,000.00
	TOTAL FOR CATEGORY: FIRE SAFETY	483,996.02	60,000.00	60,000.00	350,000.00
----- GENERAL FUND: CAPITAL: COMMUNITY DEVELOPMENT -----					
10-29-640-135	COMMUNITY DEVELOPMENT - CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00
----- GENERAL FUND: CAPITAL: PUBLIC WORKS -----					
10-30-640-106	ADMINISTRATION - CAPITAL	0.00	0.00	0.00	0.00
10-30-640-137	SERVICE YARDS-CAPITAL	0.00	0.00	0.00	0.00
10-30-640-138	STREET MAINTENANCE - CAPITAL	0.00	60,000.00	36,000.00	0.00
10-30-640-139	PAVEMENT RECONSTRUCTION - CAPITAL	932,215.65	1,100,000.00	1,000,000.00	1,150,000.00
	Street & Alley Reconstruction/Rehabilitation		0	0.00	1,150,000.00
10-30-640-140	DRAINAGE - CAPITAL	73,388.28	750,000.00	17,000.00	0.00
10-30-640-141	SNOW REMOVAL & ICE CONTROL-CAPITAL	0.00	0.00	0.00	90,000.00
	Replace 1979 Sno Go Blower		0	0.00	90,000.00
10-30-640-142	PUBLIC PROPERTY - CAPITAL	99,098.16	110,000.00	111,000.00	275,000.00
	Sidewalk Replacement Program		0	0.00	125,000.00
	PK Lot Rehab Tower/Locust		0	0.00	150,000.00
10-30-640-143	FORESTRY - CAPITAL	0.00	0.00	0.00	0.00
10-30-640-144	STREET SWEEPING - CAPITAL	630.00-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC WORKS	1,104,072.09	2,020,000.00	1,164,000.00	1,515,000.00
	GENERAL FUND TOTAL CAPITAL	2,100,603.11	3,014,760.00	1,633,760.00	3,455,305.00
----- GENERAL FUND: TRANSFERS: MISCELLANEOUS INCOME -----					
10-12-700-401	PAYMENTS IN LIEU OF TAXES	1,342,320.00-	1,290,600.00	1,290,600.00	1,412,328.00
	Electric (\$.00824 * 127.71mKwhrs)		12	87,694.00	1,052,328.00
	Water (8% * op. revenue \$3.16m)		12	21,067.00	252,804.00
	Sewer (8% * op. revenue \$0.78m)		12	5,200.00	62,400.00
	Refuse (8% * op. revenue \$0.56m)		12	3,733.00	44,796.00
10-12-700-402	ADMINISTRATIVE CHARGES	1,837,400.00-	1,807,400.00	1,807,400.00	1,772,400.00
	Electric		12	71,300.00	855,600.00
	Water		12	46,900.00	562,800.00
	Sewer		12	11,670.00	140,040.00
	Refuse		12	10,590.00	127,080.00
	Data Processing		12	3,620.00	43,440.00
	Fleet Services		12	3,620.00	43,440.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	TOTAL FOR CATEGORY: MISCELLANEOUS INCOME	3,179,720.00-	3,098,000.00	3,098,000.00	3,184,728.00
----- GENERAL FUND: TRANSFERS: TRANSFERS OUT -----					
10-31-700-403	OTHER OPERATING TRANSFERS	1,024,999.96	1,860,000.00	1,050,000.00	3,450,000.00
	To Refuse Fund (Op. subsidy \$550k)		0	0.00	550,000.00
	To Facilities Fund for Village Hall		0	0.00	700,000.00
	To Establish Storm Sewer Fund		0	0.00	2,200,000.00
	(FYE 2012 - SSA #3, 4, 5 Balance Sheet)		0	0.00	0.00
	(FYE 2012 - Water Fund estimate \$0)		0	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS OUT	1,024,999.96	1,860,000.00	1,050,000.00	3,450,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SPECIAL REVENUE - MFT: REVENUE: MFT -----					
20-39-400-104	MFT MONTHLY ALLOTMENT	369,417.36-	310,000.00	310,000.00	310,000.00
	Monthly Allotments (\$25 / capita)		0	0.00	310,000.00
20-39-400-170	INTEREST INCOME	2,173.25-	15,000.00	2,000.00	2,000.00
	Interest Income		0	0.00	2,000.00
20-39-400-187	GRANT PROCEEDS	175,317.98-	0.00	0.00	0.00
	FEDERAL GRANT REIMBURSEMENT		0	0.00	0.00
	TOTAL FOR CATEGORY: MFT	546,908.59-	325,000.00	312,000.00	312,000.00
	SPECIAL REVENUE - MFT TOTAL REVENUE	546,908.59-	325,000.00	312,000.00	312,000.00
----- SPECIAL REVENUE - MFT: CAPITAL: MFT -----					
20-39-600-902	MFT PROGRAM EXPENSES	342,804.37	575,000.00	0.00	625,000.00
	Willow Rd Phase 2 Engineering		0	0.00	125,000.00
	Green Bay & Winnetka Traffic Signal		0	0.00	500,000.00
	TOTAL FOR CATEGORY: MFT	342,804.37	575,000.00	0.00	625,000.00
	SPECIAL REVENUE - MFT TOTAL CAPITAL	342,804.37	575,000.00	0.00	625,000.00
----- SPECIAL REVENUE - MFT: TRANSFERS: MFT -----					
20-39-700-402	MAINTENANCE CHARGES	65,000.00	35,000.00	35,000.00	0.00
	Maintenance Transfer to General Fund		0	0.00	0.00
	TOTAL FOR CATEGORY: MFT	65,000.00	35,000.00	35,000.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- G. O. DEBT SERVICE: REVENUE: PUBLIC AFFAIRS -----					
30-20-400-100	PROPERTY TAX	129,696.85-	139,000.00	139,000.00	139,000.00
			0	0.00	139,000.00
30-20-400-170	INTEREST INCOME	1,300.44-	3,000.00	1,000.00	1,000.00
			0	0.00	1,000.00
30-20-400-190	TRANSFER OF SALES TAX REVENUE	339,060.00-	334,760.00	334,760.00	340,305.00
	Sales Tax Revenue Transfer - 2003 Bonds		0	0.00	340,305.00
	(allows for abatement of tax levy)		0	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	470,057.29-	476,760.00	474,760.00	480,305.00
	G. O. DEBT SERVICE TOTAL REVENUE	470,057.29-	476,760.00	474,760.00	480,305.00
----- G. O. DEBT SERVICE: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
30-20-500-180	BOND PAYMENT	390,000.00	441,000.00	441,000.00	462,000.00
	Public Safety Building 2003		0	0.00	320,000.00
	PSB loss and cost @ 5%		0	0.00	16,000.00
	(Public Safety Building tot. \$320,250)		0	0.00	0.00
	Roadway Improvements 1999		0	0.00	120,000.00
	R.I. 1999 loss and cost @5%		0	0.00	6,000.00
	(R.I. 1999 tot. \$120,750)		0	0.00	0.00
30-20-500-181	INTEREST PAYMENT	71,300.00	59,397.00	59,000.00	43,733.50
	Public Safety Building 2003		0	0.00	20,305.00
	PSB loss and cost @ 5%		0	0.00	1,015.00
	PSB Service Fees		0	0.00	5,000.00
	PSB sub-total (\$36,248)		0	0.00	0.00
	Roadway Improvement 1999		0	0.00	11,822.50
	R.I. 1999 loss and cost @5%		0	0.00	591.00
	R.I. 1999 Service Fees		0	0.00	5,000.00
	R.I. sub total (\$23,149)		0	0.00	0.00
30-20-500-182	BOND ISSUE EXPENSES	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	461,300.00	500,397.00	500,000.00	505,733.50
	G. O. DEBT SERVICE TOTAL OPERATING EXPENSE	461,300.00	500,397.00	500,000.00	505,733.50

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SSA 3 TRAPP LANE: REVENUE: PROPERTY TAX -----					
31-01-400-100	PROPERTY TAX	0.00	0.00	0.00	35,700.00
	Year 1 of 10		0	0.00	35,700.00
	TOTAL FOR CATEGORY: PROPERTY TAX	0.00	0.00	0.00	35,700.00
----- SSA 3 TRAPP LANE: REVENUE: INTEREST INCOME -----					
31-11-400-170	INTEREST INCOME	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	0.00	0.00	0.00	0.00
	SSA 3 TRAPP LANE TOTAL REVENUE	0.00	0.00	0.00	35,700.00
----- SSA 3 TRAPP LANE: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
31-20-500-180	BOND PAYMENT	0.00	0.00	0.00	25,500.00
	Payment to General Fund for Loan		0	0.00	25,500.00
	(Beg. O/S Principal \$255,000 estm.		0	0.00	0.00
	Ending O/s Principal \$229,500 estm.).		0	0.00	0.00
31-20-500-181	INTEREST PAYMENT	0.00	0.00	0.00	10,200.00
	Interest @ 4%		0	0.00	10,200.00
31-20-500-900	CONSTRUCTION	0.00	510,000.00	510,000.00	0.00
	Estimated total cost (homeowner share		0	0.00	0.00
	is \$255,000)		0	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	510,000.00	510,000.00	35,700.00
	SSA 3 TRAPP LANE TOTAL OPERATING EXPENSE	0.00	510,000.00	510,000.00	35,700.00
----- SSA 3 TRAPP LANE: TRANSFERS: PUBLIC AFFAIRS -----					
31-20-700-403	OTHER OPERATING TRANSFERS	0.00	510,000.00	0.00	0.00
	Transfer from General Fund		0	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	510,000.00	0.00	0.00

BUDGET DETAIL REPORT  
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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SSA #4 Locust to Rosewood: REVENUE: PROPERTY TAX -----					
32-01-400-100	PROPERTY TAX	0.00	0.00	0.00	4,991.00
	Year 1 of 5		0	0.00	4,991.00
	TOTAL FOR CATEGORY: PROPERTY TAX	0.00	0.00	0.00	4,991.00
----- SSA #4 Locust to Rosewood: REVENUE: INTEREST INCOME -----					
32-11-400-170	INTREST INCOME	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	0.00	0.00	0.00	0.00
----- SSA #4 Locust to Rosewood: REVENUE: PUBLIC AFFAIRS -----					
32-20-400-109	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	0.00	0.00
	SSA #4 Locust to Rosewood TOTAL REVENUE	0.00	0.00	0.00	4,991.00
----- SSA #4 Locust to Rosewood: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
32-20-500-180	BOND PAYMENT	0.00	0.00	0.00	4,159.00
	Payment to General Fund		0	0.00	4,159.00
	(Beg. O/S Principal \$20,795		0	0.00	0.00
	End. O/S Principal \$16,636)		0	0.00	0.00
32-20-500-181	INTEREST PAYMENT	0.00	0.00	0.00	832.00
	Interest @ 4%		0	0.00	832.00
32-20-500-900	CONSTRUCTION	0.00	0.00	65,000.00	0.00
	Estimated total cost (homeowner share		0	0.00	0.00
	is \$20,795).		0	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	65,000.00	4,991.00
	SSA #4 Locust to Rosewood TOTAL OPERATING EXPENSE	0.00	0.00	65,000.00	4,991.00
----- SSA #4 Locust to Rosewood: TRANSFERS: PUBLIC AFFAIRS -----					
32-20-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SSA #5 Rosewood to Glendale: REVENUE: PROPERTY TAX -----					
33-01-400-100	PROPERTY TAX	0.00	0.00	0.00	4,240.00
	Year 1 of 5		0	0.00	4,240.00
	TOTAL FOR CATEGORY: PROPERTY TAX	0.00	0.00	0.00	4,240.00
----- SSA #5 Rosewood to Glendale: REVENUE: INTEREST INCOME -----					
33-11-400-170	INTEREST INCOME	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	0.00	0.00	0.00	0.00
----- SSA #5 Rosewood to Glendale: REVENUE: PUBLIC AFFAIRS -----					
33-20-400-109	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	0.00	0.00
	SSA #5 Rosewood to Glendale TOTAL REVENUE	0.00	0.00	0.00	4,240.00
----- SSA #5 Rosewood to Glendale: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
33-20-500-180	BOND PAYMENT	0.00	0.00	0.00	3,533.00
	Payment to General Fund		0	0.00	3,533.00
	(Beg. O/S Principal \$17,664		0	0.00	0.00
	End O/S Principal \$14,131)		0	0.00	0.00
33-20-500-181	INTEREST PAYMENT	0.00	0.00	0.00	707.00
			0	0.00	707.00
33-20-500-900	CONSTRUCTION	0.00	0.00	74,000.00	0.00
	Estimated cost (homowner share is		0	0.00	0.00
	\$17,664)		0	0.00	0.00
33-20-500-901	MISCELLANEOUS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	74,000.00	4,240.00
	SSA #5 Rosewood to Glendale TOTAL OPERATING EXPENSE	0.00	0.00	74,000.00	4,240.00
----- SSA #5 Rosewood to Glendale: TRANSFERS: PUBLIC AFFAIRS -----					
33-20-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- DOWNTOWN REDEVELOPMENT FUND: REVENUE: PUBLIC AFFAIRS -----					
40-20-400-170	INTEREST INCOME	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	0.00	0.00
	DOWNTOWN REDEVELOPMENT FUND TOTAL REVENUE	0.00	0.00	0.00	0.00
----- DOWNTOWN REDEVELOPMENT FUND: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
40-20-500-901	MISCELLANEOUS	0.00	0.00	0.00	0.00
	Post Office Consulting		0	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	0.00	0.00	0.00	0.00
	DOWNTOWN REDEVELOPMENT FUND TOTAL OPERATING EXPENSE	0.00	0.00	0.00	0.00
----- DOWNTOWN REDEVELOPMENT FUND: TRANSFERS: TRANSFERS OUT -----					
40-31-700-403	OPERATING TRANSFERS IN	0.00	0.00	0.00	0.00
40-31-700-404	OTHER OPERATING TRANSFERS OUT	0.00	0.00	0.00	0.00
	Transfer out to Streetscape Fund		0	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS OUT	0.00	0.00	0.00	0.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- FACILITIES FUND: REVENUE: PUBLIC AFFAIRS -----					
41-20-400-170	INTEREST INCOME	42,051.84-	10,000.00	20,000.00	5,000.00
	\$1m * 0.5%		0	0.00	5,000.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	42,051.84-	10,000.00	20,000.00	5,000.00
	FACILITIES FUND TOTAL REVENUE	42,051.84-	10,000.00	20,000.00	5,000.00
----- FACILITIES FUND: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
41-20-500-900	CONSTRUCTION	723,843.00	2,550,000.00	1,600,000.00	1,600,000.00
	Village Hall Interior		0	0.00	1,600,000.00
	(budget based on estm. cash payments)		0	0.00	0.00
41-20-500-901	MISCELLANEOUS	0.00	0.00	0.00	0.00
41-20-500-902	ARCHITECTURAL / ENGINEERING	64,762.03	50,000.00	0.00	0.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	788,605.03	2,600,000.00	1,600,000.00	1,600,000.00
	FACILITIES FUND TOTAL OPERATING EXPENSE	788,605.03	2,600,000.00	1,600,000.00	1,600,000.00
----- FACILITIES FUND: TRANSFERS: PUBLIC AFFAIRS -----					
41-20-700-403	TRANSFER FROM OTHER FUNDS	400,000.00-	500,000.00	500,000.00	700,000.00
	From General Fund For:		0	0.00	0.00
	Village Hall Renovations		0	0.00	700,000.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	400,000.00-	500,000.00	500,000.00	700,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- BUSINESS DISTR. REVITALIZATION: REVENUE: INTEREST INCOME -----					
42-11-400-170	INTEREST INCOME	8,491.29-	3,000.00	1,500.00	1,500.00
	\$300k * 0.5%		0	0.00	1,500.00
	TOTAL FOR CATEGORY: INTEREST INCOME	8,491.29-	3,000.00	1,500.00	1,500.00
	BUSINESS DISTR. REVITALIZATION TOTAL REVENUE	8,491.29-	3,000.00	1,500.00	1,500.00
----- BUSINESS DISTR. REVITALIZATION: OPERATING EXPENSE: PUBLIC AFFAIRS -----					
42-20-500-901	MISCELLANEOUS	226,482.54	350,000.00	100,000.00	250,000.00
	Deferred Maintenance Repairs and Study		0	0.00	250,000.00
42-20-511-901	STREETSCAPE-REGULAR SALARIES	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	226,482.54	350,000.00	100,000.00	250,000.00
	TOTAL FOR CATEGORY: PUBLIC AFFAIRS	226,482.54	350,000.00	100,000.00	250,000.00
	BUSINESS DISTR. REVITALIZATION TOTAL OPERATING EXPENSE	226,482.54	350,000.00	100,000.00	250,000.00
----- BUSINESS DISTR. REVITALIZATION: TRANSFERS: TRANSFERS OUT -----					
42-31-700-403	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00
	Transfer from General Fund		0	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS OUT	0.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- ELECTRIC FUND: REVENUE: INTEREST INCOME -----					
50-11-400-170	INTEREST INCOME	76,764.73-	40,000.00	50,000.00	40,000.00
	\$4m * 1%		0	0.00	40,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	76,764.73-	40,000.00	50,000.00	40,000.00
----- ELECTRIC FUND: REVENUE: MISCELLANEOUS INCOME -----					
50-12-400-187	GRANT PROCEEDS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00
----- ELECTRIC FUND: REVENUE: INCOME FROM SALES -----					
50-13-400-200	RESIDENTIAL	9,798,713.06-	9,998,000.00	9,713,000.00	9,623,000.00
	79.282M KWH @ \$.1237 \$9,810,000		0	0.00	0.00
	POWER COST ADJUSTMENT -.00236 -\$187,000		0	0.00	0.00
			0	0.00	9,623,000.00
50-13-400-201	LARGE RESIDENTIAL	114,543.13-	138,000.00	135,000.00	120,000.00
	1.06M kWh \$.1154 / kWh \$122,000		0	0.00	0.00
	POWER COST ADJUSTMENT -\$.00236 -\$2,000		0	0.00	0.00
			0	0.00	120,000.00
50-13-400-202	SPACE HEATING	285,577.52-	348,000.00	310,000.00	314,000.00
	2.86M kWh \$.1121 /kWh \$321,000		0	0.00	0.00
	POWER COST ADJUSTMENT -\$.00236 -\$7,000		0	0.00	0.00
			0	0.00	314,000.00
50-13-400-203	COMMERCIAL	2,474,600.74-	2,761,000.00	2,470,000.00	2,509,000.00
	21.64M kWh \$.1183 / kWh \$2,560,000		0	0.00	0.00
	POWER COST ADJUSTMENT -\$.00236 -\$51,000		0	0.00	0.00
			0	0.00	2,509,000.00
50-13-400-204	SCHOOL & GOVERNMENT	2,115,687.32-	2,222,000.00	2,104,000.00	2,126,000.00
	21.59M kWh \$.1008 / kWh \$2,177,000		0	0.00	0.00
	POWER COST ADJUSTMENT -\$.00236 -\$51,000		0	0.00	0.00
			0	0.00	2,126,000.00
50-13-400-205	WATER HEATING	4,806.15-	5,000.00	5,000.00	5,000.00
	42K kWh @ \$.1190 / kWh		0	0.00	0.00
	POWER COST ADJUSTMENT -\$.00236 -\$0		0	0.00	0.00
			0	0.00	5,000.00
50-13-400-206	STREET LIGHTING	62,559.22-	58,000.00	62,000.00	62,000.00
	599k kWh @ \$.1052 / kWh \$63000		0	0.00	0.00
	POWER COST ADJUSTMENT -\$.00236 -\$1,000		0	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
			0	0.00	62,000.00
	2011 Actual sales 127.7M kWh		0	0.00	0.00
	2012 Estimated sales 126.4M kWh		0	0.00	0.00
	2013 Budgeted sales 127.1M kWh		0	0.00	0.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	14,856,487.14-	15,530,000.00	14,799,000.00	14,759,000.00
----- ELECTRIC FUND: REVENUE: OTHER OPERATING INCOME -----					
50-14-400-185	MISCELLANEOUS	49,637.21-	50,000.00	50,000.00	50,000.00
	Year End Accrual of Unbilled Sales		0	0.00	50,000.00
50-14-400-210	STEAM SOLD TO WATER UTILITY	19,502.07-	25,000.00	20,000.00	20,000.00
	STEAM		0	0.00	20,000.00
50-14-400-211	FORFEITED DISCOUNTS	70,421.22-	50,000.00	44,000.00	50,000.00
			0	0.00	50,000.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	139,560.50-	125,000.00	114,000.00	120,000.00
----- ELECTRIC FUND: REVENUE: OTHER REVENUE -----					
50-15-400-212	POLE RENTAL	91,448.92-	189,200.00	176,200.00	209,700.00
	SPRINT/NEXTEL		0	0.00	45,600.00
	AT&T (@ PLANT)		0	0.00	52,500.00
	U.S. CELLULAR (@ PLANT)		0	0.00	45,600.00
	VERIZON (@ PLANT)		0	0.00	52,000.00
	CONDUIT RENTAL NTHS		0	0.00	11,000.00
	POLE RENTAL (CATV)		0	0.00	1,000.00
	TREE TRIM FEES		0	0.00	2,000.00
	TOTAL FOR CATEGORY: OTHER REVENUE	91,448.92-	189,200.00	176,200.00	209,700.00
----- ELECTRIC FUND: REVENUE: PROPERTY SALES -----					
50-16-400-184	PROPERTY SALES	70,534.04	1,000.00	13,000.00	5,000.00
	Scrap Metal Sales / Vehicles		0	0.00	5,000.00
	TOTAL FOR CATEGORY: PROPERTY SALES	70,534.04	1,000.00	13,000.00	5,000.00
----- ELECTRIC FUND: REVENUE: MERCHANDISE SALES & JOBBING -----					
50-17-400-240	MERCHANDISE SALES & JOBBING-REGULAR	718,686.59-	750,000.00	720,000.00	725,000.00
	UNDERGROUND SERVICE ADDITIONS		0	0.00	725,000.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	718,686.59-	750,000.00	720,000.00	725,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	ELECTRIC FUND TOTAL REVENUE	15,812,413.84-	16,635,200.00	15,872,200.00	15,858,700.00
----- ELECTRIC FUND: OPERATING EXPENSE: GENERAL & ADMINISTRATIVE -----					
50-40-540-102	LEGAL - COMMODITIES	680.00	0.00	0.00	0.00
50-40-511-106	ADMINISTRATION, REGULAR SALARIES	106,731.87	128,000.00	128,000.00	127,000.00
	Director (2/3)		0	0.00	0.00
	Secretary (1/3)		0	0.00	0.00
	Salaries		0	0.00	127,000.00
50-40-512-106	ADMINISTRATION, OVERTIME	0.00	0.00	0.00	0.00
50-40-513-106	ADMINISTRATION-SALARIES VACATION	3,958.80-	0.00	0.00	0.00
50-40-514-106	ADMINISTRATION-SALARIES SICK	79,154.84-	0.00	0.00	0.00
50-40-515-106	ADMINISTRATION-SALARIES SICK CASHED IN	0.00	0.00	0.00	0.00
50-40-521-106	ADMINISTRATION-WORKER'S COMPENSATION	137,004.00	134,500.00	137,004.00	137,004.00
	Workman's Comp		0	0.00	137,004.00
50-40-522-106	ADMINISTRATION-HEALTH INSURANCE	415,944.00	297,792.00	297,800.00	312,500.00
	Health Insurance		0	0.00	312,500.00
50-40-523-106	ADMINISTRATION-RETIREMENT	471,203.31	535,000.00	535,000.00	522,000.00
			0	0.00	522,000.00
50-40-524-106	LIABILITY INSURANCE	45,000.00	45,000.00	45,000.00	45,000.00
	Liability Funding		0	0.00	45,000.00
50-40-540-106	ADMINISTRATION-COMMODITIES	185,551.48	198,800.00	187,000.00	202,800.00
	OFFICE SUPPLIES		0	0.00	6,000.00
	DATA PROCESSING TRANSFER & NETWORK SERVICES		0	0.00	62,000.00
	MISC VILLAGE YARDS		0	0.00	6,500.00
	PURCHASE COMPUTER EQUIPMENT		0	0.00	5,000.00
	PURCHASE TELEPHONE EQUIPMENT		0	0.00	2,000.00
	TRANSFERRED LEGAL FEES		0	0.00	20,500.00
	ON CALL PHONES		0	0.00	3,000.00
	COPIERS		0	0.00	4,800.00
	IMEA MEETINGS		0	0.00	2,000.00
	TELEPHONE SERVICE		0	0.00	3,000.00
	UNIFORMS-CARHARTS FR		0	0.00	2,000.00
	MEMBERSHIP DUES		0	0.00	1,000.00
	MISCELLANEOUS		0	0.00	5,000.00
	STREET LIGHTING		0	0.00	62,000.00
	JULIE TICKETS 2012		0	0.00	5,000.00
	CAR ALLOWANCES		0	0.00	13,000.00
	PROGRAM SUBTOTAL	1,278,321.02	1,339,092.00	1,329,804.00	1,346,304.00
50-40-540-107	TRAINING-COMMODITIES	13,253.13	23,000.00	23,000.00	42,000.00

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SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	IMUA SAFETY MEETINGS		0	0.00	4,000.00
	APPRENTICE TRAINING		0	0.00	24,000.00
	LINEMAN TRAINING		0	0.00	4,000.00
	MILSOFT TRAINING		0	0.00	4,000.00
	LOCAL CONFERENCES		0	0.00	2,000.00
	MISCELLANEOUS MATERIALS		0	0.00	1,000.00
	T&D TRAINING 101		0	0.00	3,000.00
50-40-511-136	ENGINEERING, REGULAR SALARIES	275,257.88	280,000.00	280,000.00	267,500.00
	0.67 Distribution Engineer		0	0.00	0.00
	Staker / Estimator		0	0.00	0.00
	Assistant Director (10%)		0	0.00	0.00
	Salaries		0	0.00	267,500.00
50-40-512-136	ENGINEERING, OVERTIME	335.79	0.00	0.00	0.00
50-40-540-136	ENGINEERING-COMMODITIES	38,072.38	63,800.00	63,800.00	63,800.00
	PRINTS ETC		0	0.00	1,500.00
	MEMBERSHIPS DUES IEEE, NSPE, APPA,		0	0.00	2,500.00
	GIS & AERIAL MAPPING		0	0.00	30,000.00
	COMPUTER EQUIPMENT		0	0.00	5,000.00
	MILSOFT		0	0.00	3,500.00
	DRAFTING SERVICES		0	0.00	10,000.00
	PROFESSIONAL SERVICES - ENVIRONMENTAL		0	0.00	10,000.00
	APPA DEED 2013		0	0.00	1,300.00
	PROGRAM SUBTOTAL	313,666.05	343,800.00	343,800.00	331,300.00
50-40-540-203	TOOLS & EQUIPMENT	0.00	0.00	0.00	9,000.00
	AIR COMPRESSOR (50%)		0	0.00	9,000.00
50-40-511-216	SERVICE TO CONSUMERS, REGULAR SALARIES	29,987.68	35,000.00	35,000.00	35,500.00
	Service Representative (1/3)		0	0.00	35,500.00
50-40-512-216	SERVICE TO CONSUMERS, OVERTIME	3,669.06	0.00	0.00	0.00
50-40-540-216	SERVICE TO CONSUMERS-COMMODITIES	0.00	1,000.00	2,300.00	1,000.00
	FUSES, POSTAGE, ETC		0	0.00	1,000.00
	PROGRAM SUBTOTAL	33,656.74	36,000.00	37,300.00	36,500.00
50-40-540-217	PUBLIC RELATIONS-COMMODITIES	6,564.99	4,500.00	4,000.00	4,500.00
	FLAGS		0	0.00	2,500.00
	MISC		0	0.00	1,000.00
	HANDOUTS, RECYCLING, ETC.		0	0.00	1,000.00
50-40-530-218	UNCOLLECTIBLE BILLS-CONTRACTUAL SERVICES	920.43-	2,500.00	2,500.00	2,500.00
	WRITE OFFS		0	0.00	2,500.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
50-40-511-251	BUILDINGS & APPURTENANCES, REG SALARIES	0.00	0.00	0.00	0.00
50-40-540-251	BUILDINGS & APPURTENANCES-COMMODITIES	84,123.39	138,750.00	113,750.00	197,750.00
	MAINTENANCE & REPAIRS		0	0.00	38,000.00
	CLEANING SUPPLIES		0	0.00	12,000.00
	CLEANING SUPPLIES 101		0	0.00	5,000.00
	NATURAL GAS		0	0.00	20,000.00
	WINDOWS & TUCKPOINTING 101		0	0.00	38,000.00
	ELEVATOR INSPECTION AT YARDS		0	0.00	250.00
	FIRE EXTINGUISHER INSP		0	0.00	500.00
	PIER REPAIRS		0	0.00	80,000.00
	REPLACE WINDOWS IN DOCK CAGESAT YARDS		0	0.00	4,000.00
	PROGRAM SUBTOTAL	84,123.39	138,750.00	113,750.00	197,750.00
	TOTAL FOR CATEGORY: GENERAL & ADMINISTRATIVE	1,729,344.89	1,887,642.00	1,854,154.00	1,969,854.00
----- ELECTRIC FUND: OPERATING EXPENSE: GENERATION -----					
50-41-511-221	TURBINE OPERATIONS, REGULAR SALARIES	577,349.94	595,500.00	595,500.00	593,500.00
	Salaries		0	0.00	593,500.00
	Plant Superintendent		0	0.00	0.00
	Plant Clerk (66%)		0	0.00	0.00
	9 Operators (55%)		0	0.00	0.00
50-41-512-221	TURBINE OPERATIONS, OVERTIME	14,543.09	0.00	0.00	0.00
50-41-540-221	TURBINE OPERATION-COMMODITIES	135,073.45	146,000.00	146,000.00	144,000.00
	CONSUMABLES		0	0.00	5,000.00
	REFUSE PICK-UP		0	0.00	1,000.00
	UNIFORM SERVICE		0	0.00	2,500.00
	SERVICE WATER		0	0.00	13,000.00
	PROPERTY INSURANCE		0	0.00	104,000.00
	COMPUTER EQUIPMENT		0	0.00	5,000.00
	PPE		0	0.00	2,500.00
	NPDES PERMIT		0	0.00	10,000.00
	OIL FILTERS		0	0.00	1,000.00
	PROGRAM SUBTOTAL	726,966.48	741,500.00	741,500.00	737,500.00
50-41-511-222	TURBINE MAINTENANCE, REG SALARIES	97,458.66	100,000.00	100,000.00	99,500.00
	Plant Mechanic		0	0.00	99,500.00
50-41-512-222	TURBINE MAINTENANCE, OVERTIME	1,008.57	0.00	0.00	0.00
50-41-540-222	TURBINE MAINTENANCE-COMMODITIES	192,202.33	88,500.00	85,500.00	85,500.00
	PACKING, GASKETS, BEARINGS, FASTENERS		0	0.00	3,000.00
	CONSUMABLES		0	0.00	5,000.00
	SWITCHES, WIRING, RELAYS		0	0.00	4,000.00
	TURBINE/GENERATOR #7 - 5 YEAR INSPECTION		0	0.00	50,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PARTS WASHER RENTAL/SERVICE		0	0.00	1,000.00
	TOOLS		0	0.00	2,500.00
	RECONDITION & RETROFIT 480V BREAKERS		0	0.00	10,000.00
	MISCELLANEOUS IMPROVEMENTS		0	0.00	10,000.00
	PROGRAM SUBTOTAL	290,669.56	188,500.00	185,500.00	185,000.00
50-41-540-223	DIESEL ENGINE OPERATIONS-COMMODITIES	89,243.15	107,800.00	65,500.00	140,500.00
	LUBE OIL, OIL FILTERS		0	0.00	7,000.00
	TITLE V CAAPP PERMIT		0	0.00	8,500.00
	DECOMMISSION FUEL LINES & TANKS		0	0.00	125,000.00
50-41-540-224	DIESEL ENGINE MAINTENANCE-COMMODITIES	2,572.81	14,000.00	14,000.00	7,000.00
	RELAYS, CONTROL MODULES		0	0.00	7,000.00
50-41-540-225	BOILER OPERATIONS-COMMODITIES	45,594.93	49,800.00	47,500.00	47,500.00
	BOILER WATER TREATMENT CHEMICALS		0	0.00	14,000.00
	CHARTS, LAMPS, LUBRICANTS, CONSUMABLES		0	0.00	5,000.00
	INSTRUMENTS, SOFTWARE		0	0.00	1,000.00
	REFUSE PICK-UP		0	0.00	1,000.00
	UNIFORM SERVICE		0	0.00	2,500.00
	SERVICE WATER		0	0.00	13,000.00
	PPE		0	0.00	2,500.00
	TITLE V CAAPP PERMIT		0	0.00	8,500.00
50-41-512-226	BOILER MAINTENANCE, OVERTIME	0.00	0.00	0.00	0.00
50-41-540-226	BOILER MAINTENANCE-COMMODITIES	30,082.31	115,850.00	64,850.00	118,000.00
	TOOLS		0	0.00	2,500.00
	INSULATION, REFRACTORY		0	0.00	4,000.00
	VALVES		0	0.00	10,000.00
	PUMP & COMPRESSOR PARTS		0	0.00	5,000.00
	PARTS WASHER RENTAL/SERVICE		0	0.00	1,000.00
	COMBUSTION CONTROLS		0	0.00	10,000.00
	GASKETS, ABRASIVES, CONSUMABLES		0	0.00	5,000.00
	BOILER USEFUL LIFE EVALUATION (BOILER #7)		0	0.00	10,500.00
	REPLACE DEMINERALIZER		0	0.00	48,000.00
	RECONDITION & RETROFIT 480V BREAKERS		0	0.00	10,000.00
	PAINT EXTERIOR BREECHING		0	0.00	5,000.00
	MISCELLANEOUS IMPROVEMENTS		0	0.00	7,000.00
	PROGRAM SUBTOTAL	30,082.31	115,850.00	64,850.00	118,000.00
	TOTAL FOR CATEGORY: GENERATION	1,185,129.24	1,217,450.00	1,118,850.00	1,235,500.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- ELECTRIC FUND: OPERATING EXPENSE: PURCHASED POWER -----					
50-42-530-204	PURCHASED POWER - CONTRACTUAL SERVICES	7,042,170.37	7,272,000.00	6,961,000.00	7,297,000.00
	2011 actual 134.5M kWh @ \$.0523		0	0.00	0.00
	2012 estimated 132.7M kWh @ \$.0547 - \$300k		0	0.00	0.00
	2013 budget 133.4M kWh @ \$.0547		0	0.00	7,297,000.00
	TOTAL FOR CATEGORY: PURCHASED POWER	7,042,170.37	7,272,000.00	6,961,000.00	7,297,000.00
----- ELECTRIC FUND: OPERATING EXPENSE: DISTRIBUTION O & M -----					
50-43-511-201	OPERATIONS, REGULAR SALARIES	120,311.82	130,500.00	130,500.00	115,500.00
	Distribution Supt. (2/3)		0	0.00	0.00
	Service Rep. (1/3)		0	0.00	0.00
	Salaries		0	0.00	115,500.00
50-43-512-201	OPERATIONS, OVERTIME	39,261.20	0.00	0.00	0.00
50-43-540-201	OPERATIONS-COMMODITIES	10,242.90	45,000.00	74,000.00	45,000.00
	YARDS SUPPLIES		0	0.00	15,000.00
	TOOLS		0	0.00	19,250.00
	RADIO SYSTEM		0	0.00	2,000.00
	CDL LICENSES		0	0.00	250.00
	CONSTRUCTION SITE LIGHTING (50%)		0	0.00	1,500.00
	UNDERGROUND FACILITIES LOCATOR TOOL (70%)		0	0.00	7,000.00
50-43-550-201	OPERATIONS-VEHICLE	137,000.04	137,000.00	137,000.00	167,288.00
	FLEET MAINTENANCE		0	0.00	141,288.00
	REHAB DUMP TRUCK #62 (70%)		0	0.00	10,500.00
	REHAB DUMP TRUCK #61 (70%)		0	0.00	10,500.00
	TRUCK RENTAL		0	0.00	5,000.00
	PROGRAM SUBTOTAL	306,815.96	312,500.00	341,500.00	327,788.00
50-43-540-207	POLES & FIXTURES-COMMODITIES	27,080.24	45,500.00	45,000.00	33,000.00
	MISC HARDWARE		0	0.00	5,000.00
	NORMAL REPLACEMENTS 40 POLES		0	0.00	25,000.00
	RECYCLING COSTS FOR WOOD POLES		0	0.00	1,000.00
	CROSS ARMS		0	0.00	2,000.00
50-43-511-208	UNDERGROUND CONDUITS, REGULAR SALARIES	0.00	0.00	0.00	0.00
	MANHOLE REPAIR SUMP PUMPS		0	0.00	0.00
50-43-540-208	UNDERGROUND CONDUITS-COMMODITIES	14,433.62	35,000.00	35,000.00	89,000.00
	MISC HARDWARE FOR MANHOLES & CONDUITS		0	0.00	10,000.00
	SPLICE BOXES - HANDHOLES		0	0.00	18,000.00
	TRANSFORMER PADS		0	0.00	7,000.00
	MANHOLES		4	3,500.00	14,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	REBUILD DETERIORATING CONCRETE HANDHOLES		0	0.00	40,000.00
	PROGRAM SUBTOTAL	14,433.62	35,000.00	35,000.00	89,000.00
50-43-511-209	UNDERGROUND CONDUCTORS, REG SALARIES	272,809.21	197,000.00	197,000.00	193,500.00
	Foreman		0	0.00	0.00
	2 Line Workers		0	0.00	0.00
	Salaries		0	0.00	193,500.00
50-43-512-209	UNDERGROUND CONDUCTORS, OVERTIME	18,644.00	0.00	0.00	0.00
50-43-540-209	UNDERGROUND CONDUCTORS-COMMODITIES	81,776.18	125,000.00	125,000.00	138,500.00
	TAPE, REPAIR SLEEVES, CONNECTORS, TIE WRAPS		0	0.00	10,000.00
	UNDERGROUND FAULT INDICATORS		0	0.00	10,000.00
	SPLICE REPLACEMENT MATERIALS		0	0.00	70,000.00
	CONNECTORS FOR UNDGRD SERVICES		0	0.00	40,000.00
	THERMOGRAPHY OF UNDGRD EQUIPMENT		0	0.00	8,500.00
	PROGRAM SUBTOTAL	373,229.39	322,000.00	322,000.00	332,000.00
50-43-511-210	OVERHEAD CONDUCTORS, REG SALARIES	77,172.77	85,000.00	85,000.00	75,000.00
	Line Worker (1/3)		0	0.00	75,000.00
50-43-512-210	OVERHEAD CONDUCTORS, OVERTIME	7,966.64	0.00	0.00	0.00
50-43-540-210	OVERHEAD CONDUCTORS-COMMODITIES	141,444.79	175,000.00	175,000.00	197,500.00
	CONNECTORS, TAPE, SAW BLADES		0	0.00	10,000.00
	CONTRACT TREE TRIMMING		0	0.00	140,000.00
	NORMAL REPLACEMENTS		0	0.00	41,000.00
	THERMOGRAPHY OF OVHD EQUIPMENT		0	0.00	4,000.00
	OVERHEAD FAULT INDICATORS		0	0.00	2,500.00
	PROGRAM SUBTOTAL	226,584.20	260,000.00	260,000.00	272,500.00
50-43-512-211	SERVICE CONNECTIONS, OVERTIME	209.05	0.00	0.00	0.00
50-43-511-212	LINE TRANSFORMERS & DEVICES, REG SALARIES	21,006.39	25,000.00	25,000.00	23,000.00
	Lineman (1/3)		0	0.00	23,000.00
50-43-512-212	LINE TRANSFORMERS & DEVICES, OVERTIME	34.01	0.00	0.00	0.00
50-43-540-212	LINE TRANSFORMERS & DEVICES-COMMODITIES	23,363.73	9,500.00	9,500.00	9,500.00
	PCB TESTING, SPADE CONNECTORS, FUSES		0	0.00	9,500.00
	PROGRAM SUBTOTAL	44,404.13	34,500.00	34,500.00	32,500.00
50-43-511-213	CONSUMER'S METERS, REGULAR SALARIES	46,678.24	49,500.00	49,500.00	49,250.00
	METER TESTER/INSTALLER (66%)		0	0.00	49,250.00
50-43-512-213	CONSUMER'S METERS, OVERTIME	383.06	0.00	0.00	0.00
50-43-540-213	CONSUMER'S METERS-COMMODITIES	31,946.31	31,000.00	31,000.00	31,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	ELECTRIC METERS-NEW & REPLACEMENTS		0	0.00	17,000.00
	LOCKS, RINGS, COVERS		0	0.00	8,000.00
	INSTRUMENT TRANSFORMERS		0	0.00	5,000.00
	STANDARDS CERTIFICATION		0	0.00	1,000.00
	PROGRAM SUBTOTAL	79,007.61	80,500.00	80,500.00	80,250.00
50-43-511-215	OTHER DISTRIBUTION, REGULAR SALARIES	0.00	0.00	0.00	0.00
50-43-540-215	OTHER DISTRIBUTION-COMMODITIES	49,180.51	59,000.00	50,000.00	59,000.00
	RUBBER GOODS, PURCHASE AND TEST		0	0.00	40,000.00
	MISC TOOLS		0	0.00	9,000.00
	MISCELLANEOUS		0	0.00	2,500.00
	FR CLOTHING		0	0.00	5,000.00
	SAFETY SHOES		0	0.00	2,500.00
	PROGRAM SUBTOTAL	49,180.51	59,000.00	50,000.00	59,000.00
50-43-511-227	SUBSTATION OPERATIONS, REG SALARIES	0.00	0.00	0.00	0.00
50-43-540-227	SUBSTATION OPERATIONS-COMMODITIES	2,632.24	30,000.00	30,000.00	15,000.00
	101, 151, 401, 701, 801		0	0.00	2,000.00
	PROFESSIONAL SERVICES - SYSTEM PROTECTION		0	0.00	8,000.00
	SCADA SYSTEM IMPROVEMENTS		0	0.00	5,000.00
	PROGRAM SUBTOTAL	2,632.24	30,000.00	30,000.00	15,000.00
50-43-511-228	SUBSTATION MAINTENANCE, REG SALARIES	95,221.10	102,000.00	102,000.00	101,500.00
	Control Technician		0	0.00	101,500.00
50-43-512-228	SUBSTATION MAINTENANCE, OVERTIME	1,472.99	0.00	0.00	0.00
50-43-540-228	SUBSTATION MAINTENANCE-COMMODITIES	114,775.01	161,350.00	126,350.00	44,100.00
	VIDEO SURVEILLANCE - SOUTH LOAD CENTER		0	0.00	8,000.00
	PROPERTY INSURANCE		0	0.00	17,600.00
	WIRE, FUSES		0	0.00	3,000.00
	CONSUMABLES		0	0.00	2,500.00
	LIQUID FILLED ELECTRICAL EQUIPMENT TESTING		0	0.00	4,000.00
	PROTECTIVE RELAYS		0	0.00	9,000.00
	PROGRAM SUBTOTAL	211,469.10	263,350.00	228,350.00	145,600.00
50-43-540-257	STREET LIGHTS-COMMODITIES	29,166.73	40,000.00	40,000.00	43,000.00
	PARTS, BULBS		0	0.00	10,000.00
	NEW STREET LIGHT POLES ONLY		30	800.00	24,000.00
	NEW LIGHT HEADS (KIM FIXTURES)		5	1,800.00	9,000.00
50-43-511-258	TRAFFIC SIGNALS, REGULAR SALARIES	0.00	0.00	0.00	0.00
	TRAFFIC SIGNAL REPAIR		0	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
50-43-512-258	TRAFFIC SIGNALS, OVERTIME	1,577.17	0.00	0.00	0.00
50-43-540-258	TRAFFIC SIGNALS-COMMODITIES	11,491.08	43,000.00	70,000.00	87,500.00
	PARTS & BULBS		0	0.00	10,000.00
	SIGNAL MAINTENANCE WINNETKA & HIBBARD		0	0.00	500.00
	PAINT TRAFFIC SIGNALS		8	625.00	5,000.00
	SIGNAL MAINTENANCE OTHER LOCATIONS		0	0.00	3,000.00
	PAINT SCHOOL ZONE WARNING LIGHTS		10	200.00	2,000.00
	BATTERY BACKUP FOR TRAFFIC SIGNALS		2	5,500.00	11,000.00
	REPLACEMENT CONTROLLER		1	0.00	15,000.00
	TIMERS FOR SCHOOL WARNING LIGHTS		0	0.00	1,000.00
	REPLACE WIRING @ OAK & GREEN BAY		0	0.00	40,000.00
	PROGRAM SUBTOTAL	13,068.25	43,000.00	70,000.00	87,500.00
	TOTAL FOR CATEGORY: DISTRIBUTION O & M	1,377,281.03	1,525,350.00	1,536,850.00	1,517,138.00
----- ELECTRIC FUND: OPERATING EXPENSE: DEPRECIATION -----					
50-48-500-400	DEPRECIATION	1,596,133.00	1,500,000.00	1,600,000.00	1,600,000.00
			0	0.00	1,600,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	1,596,133.00	1,500,000.00	1,600,000.00	1,600,000.00
----- ELECTRIC FUND: NON OPERATING EXPENSE: MERCHANDISE SALES & JOBBING -----					
50-50-511-240	MERCHANDISE & JOBBING, REG SALARIES	103,679.86	143,000.00	143,000.00	128,500.00
	Salaries		0	0.00	128,500.00
	5 Line Workers (33%)		0	0.00	0.00
50-50-512-240	MERCHANDISE & JOBBING, OVERTIME	1,078.71	0.00	0.00	0.00
	603 YARDS		0	0.00	0.00
50-50-540-240	MERCHANDISE & JOBBING - COMMODITIES	489,775.19	540,000.00	500,000.00	520,000.00
	DIRECTIONAL BORING & MISC.		0	0.00	470,000.00
	CABLE INSTALLATION BY CONTR		0	0.00	50,000.00
	PROGRAM SUBTOTAL	594,533.76	683,000.00	643,000.00	648,500.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	594,533.76	683,000.00	643,000.00	648,500.00
----- ELECTRIC FUND: OPERATING EXPENSE: TAX EXPENSE -----					
50-52-530-243	STATE UTILITY TAX-CONTRACTUAL SERVICES	2,151.26-	0.00	0.00	0.00
	(Dept * item total = \$246,000)		0	0.00	0.00
	TOTAL FOR CATEGORY: TAX EXPENSE	2,151.26-	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	ELECTRIC FUND TOTAL NON OPERATING EXPENSE	594,533.76	683,000.00	643,000.00	648,500.00
	ELECTRIC FUND TOTAL OPERATING EXPENSE	12,927,907.27	13,402,442.00	13,070,854.00	13,619,492.00
----- ELECTRIC FUND: CAPITAL: GENERAL & ADMINISTRATIVE CAPITAL -----					
50-44-640-203	TOOLS & EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
50-44-640-214	TRANSPORTATION CAPITAL COMMODITIES	0.00	170,000.00	0.00	169,000.00
	REPLACE LINE TRUCK 81 (1976)		0	0.00	169,000.00
50-44-610-251	BUILDINGS & APPURTENANCES - CAPITAL SALARIES	0.00	0.00	0.00	0.00
50-44-640-251	BUILDINGS & APPURTENANCES - CAPITAL	0.00	0.00	0.00	100,000.00
	FIRE PROTECTION - ELECTRIC PLANT MCC ROOM		0	0.00	100,000.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	100,000.00
50-44-640-252	OFFICE EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: GENERAL & ADMINISTRATIVE CAPITAL	0.00	170,000.00	0.00	269,000.00
----- ELECTRIC FUND: CAPITAL: GENERATION - CAPITAL -----					
50-45-640-206	DIESEL ENGINE-CAPITAL	0.00	300,000.00	384,000.00	20,000.00
	EMISSION CONTROLS (TESTING COMPONENT)		0	0.00	20,000.00
50-45-640-253	GENERATION-CAPITAL	0.00	0.00	0.00	0.00
50-45-640-254	BOILERS-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: GENERATION - CAPITAL	0.00	300,000.00	384,000.00	20,000.00
----- ELECTRIC FUND: CAPITAL: DISTRIBUTION -----					
50-47-640-207	POLES & FIXTURES-CAPITAL	0.00	0.00	0.00	0.00
50-47-610-208	UNDERGROUND CONDUITS - CAPITAL SALARIES	0.00	33,500.00	33,500.00	30,000.00
	Line Worker (1/3)		0	0.00	30,000.00
50-47-640-208	UNDERGROUND CONDUITS-CAPITAL	0.00	150,000.00	150,000.00	193,000.00
	NORMAL INFRASTRUCTURE		0	0.00	120,000.00
	MT PLEASANT PUMP STATION LOOP WITH CROW IS		0	0.00	19,000.00
	HIBBARD ROAD PUMP STATION LOOP		0	0.00	25,000.00
	CKT. F IMPROVEMENTS AT LINCOLN AVE PARKING LT		0	0.00	29,000.00
	PROGRAM SUBTOTAL	0.00	183,500.00	183,500.00	223,000.00
50-47-610-209	UNDERGROUND CONDUCTORS - CAPITAL SALARIES	0.00	222,500.00	222,500.00	210,500.00
	Foreman (33%)		0	0.00	0.00
	6 Line Workers (33%)		0	0.00	0.00
	Salaries		0	0.00	210,500.00
50-47-640-209	UNDERGROUND CONDUCTORS-CAPITAL	0.00	985,000.00	985,000.00	793,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	ANNUAL REQUIREMENTS		0	0.00	585,000.00
	MT PLEASANT PUMP STA & CROW IS SCHOOL LOOP		0	0.00	18,000.00
	HIBBARD ROAD PUMP STATION LOOP		0	0.00	29,000.00
	CKT. A PHASE I SUBSTA TO DISC ON GLENDALE		0	0.00	71,000.00
	CKT. D REPL. CABLE ON HILL LINDEN TO RIDGE		0	0.00	27,000.00
	IMPRV. AT LINCOLN AVE PARKING LOT		0	0.00	63,000.00
	PROGRAM SUBTOTAL	0.00	1,207,500.00	1,207,500.00	1,003,500.00
50-47-610-210	OVERHEAD CONDUCTORS - CAPITAL SALARIES	0.00	33,500.00	33,500.00	33,500.00
	Line Worker (1/3)		0	0.00	33,500.00
50-47-640-210	OVERHEAD CONDUCTORS-CAPITAL	1,498.41	0.00	0.00	0.00
	PROGRAM SUBTOTAL	1,498.41	33,500.00	33,500.00	33,500.00
50-47-610-211	SERVICE CONNECTIONS - CAPITAL SALARIES	1,498.41	0.00	0.00	0.00
50-47-640-211	SERVICE CONNECTIONS-CAPITAL	1,498.41	0.00	0.00	0.00
	PROGRAM SUBTOTAL	2,996.82	0.00	0.00	0.00
50-47-610-212	LINE TRANSFORMERS & DEVICES - CAPITAL SALARY	0.00	131,000.00	131,000.00	128,500.00
	Foreman (33%)		0	0.00	0.00
	3 Line Workers (33%)		0	0.00	0.00
	Salaries		0	0.00	128,500.00
50-47-640-212	LINE TRANSFORMERS & DEVICES-CAPITAL	0.00	132,000.00	132,000.00	152,000.00
	PAD MOUNTED TRANSFORMERS		0	0.00	111,000.00
	OVERHEAD RECLOSURE		1	41,000.00	41,000.00
	PROGRAM SUBTOTAL	0.00	263,000.00	263,000.00	280,500.00
50-47-640-213	CONSUMER'S METERS-CAPITAL	0.00	0.00	0.00	0.00
50-47-610-256	CABLE DEVICES - CAPITAL SALARIES	0.00	71,500.00	71,500.00	71,500.00
	Foreman (1/3)		0	0.00	0.00
	Line Worker (1/3)		0	0.00	0.00
	Salaries		0	0.00	71,500.00
50-47-640-256	CABLE DEVICES-CAPITAL	0.00	125,000.00	43,500.00	101,000.00
	NORMAL TERMINATION REQUIREMENTS		0	0.00	46,000.00
	CKT. F SWITCHGEAR		0	0.00	19,000.00
	SWITCHGEAR		2	18,000.00	36,000.00
	PROGRAM SUBTOTAL	0.00	196,500.00	115,000.00	172,500.00
50-47-610-257	STREET LIGHTS - CAPITAL SALARIES	0.00	0.00	0.00	0.00
50-47-640-257	STREET LIGHTS-CAPITAL	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
50-47-640-258	TRAFFIC SIGNALS-CAPITAL	0.00	0.00	0.00	0.00
50-47-640-259	STATION EQUIPMENT - CAPITAL COMMODITIES	0.00	0.00	0.00	325,000.00
	NEW SWITCHGEAR - NORTHFIELD SUBSTATION		0	0.00	325,000.00
	TOTAL FOR CATEGORY: DISTRIBUTION	4,495.23	1,884,000.00	1,802,500.00	2,038,000.00
	ELECTRIC FUND TOTAL CAPITAL	4,495.23	2,354,000.00	2,186,500.00	2,327,000.00
----- ELECTRIC FUND: TRANSFERS: TRANSFERS TO GENERAL -----					
50-49-700-401	PAYMENTS IN LIEU OF TAXES	1,012,800.00	965,400.00	965,400.00	1,052,328.00
	\$.00824 * 127.1mKwhrs		12	87,694.00	1,052,328.00
50-49-700-402	ADMINISTRATIVE CHARGES	855,600.00	855,600.00	855,600.00	855,600.00
	Management & Financial Services		12	71,300.00	855,600.00
50-49-700-403	OTHER OPERATING TRANSFERS	24,000.00	0.00	0.00	500,000.00
	LOAN TO WATER FUND		0	0.00	500,000.00
	TOTAL FOR CATEGORY: TRANSFERS TO GENERAL	1,892,400.00	1,821,000.00	1,821,000.00	2,407,928.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- WATER FUND: REVENUE: INTEREST INCOME -----					
52-11-400-170	INTEREST INCOME	4,710.21-	1,000.00	0.00	0.00
	\$0 @ 1%		0	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	4,710.21-	1,000.00	0.00	0.00
----- WATER FUND: REVENUE: INCOME FROM SALES -----					
52-13-400-300	WINNETKA	2,174,090.65-	2,393,000.00	2,225,000.00	2,442,000.00
	82,000 1,000 Cubic Ft. @ \$29.77		0	0.00	2,442,000.00
	8% increase to fund capital		0	0.00	0.00
52-13-400-301	NORTHFIELD	568,153.83-	603,000.00	580,000.00	603,000.00
	49,000 - 1,000 cft @ \$12.32		0	0.00	603,000.00
52-13-400-302	UNINCORPORATED	365,996.66-	401,000.00	363,000.00	410,000.00
	8,000 1,000 CU. Ft. @ \$51.27		0	0.00	410,000.00
52-13-400-303	SPECIAL	48,464.91-	52,000.00	47,000.00	56,000.00
	2,500 1,000 C.FT @ \$22.33		0	0.00	56,000.00
	Totals		0	0.00	0.00
	2011 actual 1.08 billion gallons		0	0.00	0.00
	2012 estm. 1.05 billion gallons (139.7k)		0	0.00	0.00
	2013 budget 1.06 b gallons (141.5k c.ft.)		0	0.00	0.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	3,156,706.05-	3,449,000.00	3,215,000.00	3,511,000.00
----- WATER FUND: REVENUE: OTHER OPERATING INCOME -----					
52-14-400-185	MISCELLANEOUS	6,599.17	5,500.00	5,500.00	5,500.00
			0	0.00	5,500.00
52-14-400-211	FORFEITED DISCOUNTS	14,264.62-	10,000.00	10,000.00	10,000.00
			0	0.00	10,000.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	7,665.45-	15,500.00	15,500.00	15,500.00
----- WATER FUND: REVENUE: PROPERTY SALES -----					
52-16-400-184	PROPERTY SALES	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PROPERTY SALES	0.00	0.00	0.00	0.00
----- WATER FUND: REVENUE: MERCHANDISE SALES & JOBBING -----					
52-17-400-240	MERCHANDISE SALES & JOBBING-REGULAR	78,936.00-	77,000.00	70,000.00	75,000.00
	WATER TAPS		0	0.00	75,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	78,936.00-	77,000.00	70,000.00	75,000.00
	WATER FUND TOTAL REVENUE	3,248,017.71-	3,542,500.00	3,300,500.00	3,601,500.00
----- WATER FUND: NON OPERATING EXPENSE: MERCHANDISE SALES & JOBBING -----					
52-50-511-240	MERCHANDISE SALES & JOBBING-REGULAR SALARIES	44,729.56	51,500.00	51,500.00	51,500.00
	Foreman (1/3)		0	0.00	0.00
	Construction Worker (1/3)		0	0.00	0.00
	Salaries		0	0.00	51,500.00
52-50-512-240	MERCHANDISE SALES & JOBBING-OVERTIME SALARIES	96.32	0.00	0.00	0.00
52-50-540-240	MERCHANDISE & JOBBING - COMMODITIES	5,372.40	6,000.00	5,000.00	5,000.00
			0	0.00	5,000.00
	PROGRAM SUBTOTAL	50,198.28	57,500.00	56,500.00	56,500.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	50,198.28	57,500.00	56,500.00	56,500.00
----- WATER FUND: OPERATING EXPENSE: GENERAL & ADMINISTRATIVE -----					
52-60-540-102	LEGAL-COMMODITIES	0.00	0.00	0.00	0.00
52-60-511-106	ADMINISTRATION, REGULAR SALARIES	52,773.75	63,000.00	63,000.00	62,500.00
	Director (1/3)		0	0.00	0.00
	Secretary (1/6)		0	0.00	0.00
	Salaries		0	0.00	62,500.00
52-60-512-106	ADMINISTRATION, OVERTIME	0.00	0.00	0.00	0.00
52-60-513-106	ADMINISTRATION-SALARIES VACATION	1,949.86-	0.00	0.00	0.00
52-60-514-106	ADMINISTRATION-SALARIES SICK	38,986.71-	0.00	0.00	0.00
52-60-515-106	ADMINISTRATION-SALARIES SICK CASHED IN	0.00	0.00	0.00	0.00
52-60-521-106	ADMINISTRATION-WORKER'S COMPENSATION	49,500.00	51,000.00	51,000.00	51,000.00
	Worker's Compensation		0	0.00	51,000.00
52-60-522-106	ADMINISTRATION-HEALTH INSURANCE	109,872.00	111,672.00	111,500.00	117,500.00
	Health Insurance		0	0.00	117,500.00
52-60-523-106	ADMINISTRATION-RETIREMENT	181,430.11	192,200.00	192,200.00	188,500.00
	IMRF, FICA		0	0.00	188,500.00
52-60-524-106	LIABILITY INSURANCE	18,000.00	18,000.00	18,000.00	18,000.00
	Liability Funding		0	0.00	18,000.00
52-60-540-106	ADMINISTRATION - COMMODITIES	29,092.10	35,000.00	32,600.00	35,000.00
			0	0.00	35,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	399,731.39	470,872.00	468,300.00	472,500.00
52-60-540-107	TRAINING-COMMODITIES	3,391.12	5,000.00	3,700.00	7,000.00
	IMUA SAFETY MEETINGS W.P. PORTION		0	0.00	2,000.00
	CERTIFICATION CLASSES W.P.		0	0.00	3,000.00
	TRAINING WATER CREWS		0	0.00	2,000.00
52-60-511-136	ENGINEERING, REGULAR SALARIES	86,784.43	37,000.00	37,000.00	38,000.00
	Engineeer (1/3)		0	0.00	38,000.00
52-60-512-136	ENGINEERING, OVERTIME	0.00	0.00	0.00	0.00
52-60-540-136	ENGINEERING-COMMODITIES	13,602.35	22,000.00	15,300.00	25,000.00
	NORMAL REQUIREMENTS		0	0.00	10,000.00
	GIS DEVELOPMENT SERVICES		0	0.00	15,000.00
	PROGRAM SUBTOTAL	100,386.78	59,000.00	52,300.00	63,000.00
52-60-511-216	SERVICE TO CONSUMERS, REG SALARIES	30,289.67	35,000.00	35,000.00	35,500.00
	Service Rep. (1/3)		0	0.00	35,500.00
52-60-512-216	SERVICE TO CONSUMERS, OVERTIME	3,265.32	0.00	0.00	0.00
52-60-530-216	SERVICE TO CONSUMERS - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
52-60-540-216	SERVICE TO CONSUMERS - COMMODITIES	0.00	500.00	100.00	5,000.00
	NORMAL REQUIREMENTS		0	0.00	500.00
	POSTAGE -CROSS CONNECTION SURVEY		0	0.00	4,500.00
	PROGRAM SUBTOTAL	33,554.99	35,500.00	35,100.00	40,500.00
52-60-530-218	UNCOLLECTIBLE BILLS - CONTRACTUAL SERVICES	0.00	500.00	500.00	500.00
	WRITE OFFS		0	0.00	500.00
52-60-540-251	BUILDINGS & APPURTENANCES-COMMODITIES	29,242.73	42,800.00	25,400.00	59,300.00
	Water Plant Natural Gas & Heat		0	0.00	39,300.00
	Misc. Cleaning and Maintenance Supplies		0	0.00	5,000.00
	Roof Repair		0	0.00	5,000.00
	Tuckpointing		0	0.00	7,000.00
	Curb Cut & Reloc.		0	0.00	3,000.00
	TOTAL FOR CATEGORY: GENERAL & ADMINISTRATIVE	566,307.01	613,672.00	585,300.00	642,800.00
----- WATER FUND: OPERATING EXPENSE: PUMPING -----					
52-61-511-201	OPERATIONS, REGULAR SALARIES	0.00	0.00	0.00	0.00
52-61-540-201	OPERATIONS-COMMODITIES	135,723.13	135,000.00	83,600.00	135,000.00
	HIGH LIFT PUMPS ELECTRIC BILL		0	0.00	135,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	PROGRAM SUBTOTAL	135,723.13	135,000.00	83,600.00	135,000.00
52-61-540-202	MAINTENANCE-COMMODITIES	4,992.00	2,000.00	23,820.00	29,000.00
	BEARINGS, COUPLING, GREASE, SERVICE		0	0.00	2,000.00
	LOW LIFT PUMP OVERHAUL		0	0.00	27,000.00
	TOTAL FOR CATEGORY: PUMPING	140,715.13	137,000.00	107,420.00	164,000.00
----- WATER FUND: OPERATING EXPENSE: WATER PLANT O & M -----					
52-62-511-201	OPERATIONS, REGULAR SALARIES	424,673.05	488,500.00	488,500.00	490,000.00
	Water Plant Operations		0	0.00	490,000.00
52-62-512-201	OPERATIONS, OVERTIME	23,761.46	0.00	10,300.00	0.00
52-62-515-201	OPERATIONS-SICK CASHED IN	0.00	0.00	0.00	0.00
52-62-540-201	OPERATIONS COMMODITIES	111,829.79	151,000.00	128,600.00	137,000.00
	Water Plant Misc		0	0.00	21,000.00
	Water Plant MWRD		0	0.00	35,000.00
	Electric Bill		0	0.00	30,000.00
	Property Insurance		0	0.00	36,000.00
	Internal Video Inspection of 20"		0	0.00	15,000.00
	PROGRAM SUBTOTAL	560,264.30	639,500.00	627,400.00	627,000.00
52-62-540-202	MAINTENANCE-COMMODITIES	47,463.17	45,200.00	37,700.00	68,700.00
	Water Plant		0	0.00	22,500.00
	Motor Vibration Testing		0	0.00	3,000.00
	QEI		0	0.00	3,200.00
	Control System Renovations		0	0.00	40,000.00
52-62-540-300	LABORATORY-COMMODITIES	19,069.46	31,000.00	19,500.00	20,500.00
	NORMAL		0	0.00	10,500.00
	Insurance		0	0.00	5,000.00
	PDC Labs		0	0.00	5,000.00
52-62-540-301	PURIFICATION CHEMICALS-COMMODITIES	118,522.06	121,000.00	118,200.00	125,000.00
	ALL CHEMICALS		0	0.00	125,000.00
	TOTAL FOR CATEGORY: WATER PLANT O & M	745,318.99	836,700.00	802,800.00	841,200.00
----- WATER FUND: OPERATING EXPENSE: DISTRIBUTION O & M -----					
52-63-511-201	OPERATIONS, REGULAR SALARIES	45,075.89	47,000.00	47,000.00	39,500.00
	Distribution Supt. (1/3)		0	0.00	39,500.00
52-63-512-201	OPERATIONS, OVERTIME	19,467.43	20,000.00	20,000.00	20,000.00
			0	0.00	20,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
52-63-540-201	OPERATIONS-COMMODITIES	3,295.57	6,000.00	6,000.00	18,000.00
	UNIFORMS		0	0.00	4,000.00
	UTILITY BILLS & STATE UTILITY TAX		0	0.00	500.00
	UNDERGROUND FACILITIES LOCATOR TOOL (30%)		0	0.00	3,000.00
	CONSTRUCTION SITE LIGHTING (50%)		0	0.00	1,500.00
	AIR COMPRESSOR (50%)		0	0.00	9,000.00
52-63-550-201	OPERATIONS-VEHICLE	24,999.96	25,000.00	25,000.00	36,488.00
	FLEET MAINTENANCE		0	0.00	23,988.00
	REHAB DUMP TRUCK #62 (30%)		0	0.00	4,500.00
	REHAB DUMP TRUCK #61 (30%)		0	0.00	4,500.00
	MINI EXCAVATOR RENTAL		0	0.00	3,500.00
	PROGRAM SUBTOTAL	92,838.85	98,000.00	98,000.00	113,988.00
52-63-511-213	CONSUMER'S METERS, REGULAR SALARIES	24,684.56	24,500.00	24,500.00	24,500.00
	Meter Tester (1/3)		0	0.00	24,500.00
52-63-540-213	CONSUMER'S METERS - COMMODITIES	30,633.45	29,000.00	29,000.00	30,000.00
	WATER METERS-NEW & REPLACEMENTS		0	0.00	26,000.00
	WATER METER PARTS		0	0.00	3,000.00
	FACTORY TESTING & SHIPMENT WHOLESALE METER		0	0.00	1,000.00
	PROGRAM SUBTOTAL	55,318.01	53,500.00	53,500.00	54,500.00
52-63-540-302	WATER STORAGE RESERVOIR-COMMODITIES	34,074.18	45,800.00	35,000.00	39,000.00
	Normal		0	0.00	4,000.00
	Natural Gas		0	0.00	4,700.00
	QEI		0	0.00	1,100.00
	Electric cost		0	0.00	29,200.00
52-63-511-303	WATER MAINS, REGULAR SALARIES	45,139.43	51,500.00	51,500.00	51,500.00
	Foreman (1/3)		0	0.00	0.00
	Construction Worker(1/3)		0	0.00	0.00
	Salaries		0	0.00	51,500.00
52-63-512-303	WATER MAINS, OVERTIME	24,020.41	0.00	0.00	0.00
52-63-540-303	WATER MAINS-COMMODITIES	96,875.77	100,000.00	90,000.00	103,000.00
	REPAIR SLEEVES AND FITTINGS		0	0.00	45,000.00
	MANHOLE COVERS, FRAMES & BACKFILL MATERIAL		0	0.00	22,000.00
	LEAK LOCATION SERVICES		0	0.00	3,000.00
	LEAK DETECTION INSPECTION		0	0.00	8,000.00
	SPOIL REMOVAL		0	0.00	7,000.00
	INSTALL VALVE & VAULT - GREENBAY ROAD		0	0.00	18,000.00
	PROGRAM SUBTOTAL	166,035.61	151,500.00	141,500.00	154,500.00

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		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
52-63-511-304	WATER SERVICES, REGULAR SALARIES	44,860.27	51,500.00	51,500.00	51,500.00
	Foreman (1/3)		0	0.00	0.00
	Construction Worker (1/3)		0	0.00	0.00
	Salaries		0	0.00	51,500.00
52-63-512-304	WATER SERVICES, OVERTIME	5,630.62	0.00	0.00	0.00
52-63-540-304	WATER SERVICE-COMMODITIES	65,907.86	55,000.00	40,000.00	40,000.00
	BACKFILL AND RESTORATION MATERIALS		0	0.00	10,000.00
	REPAIR FITTINGS		0	0.00	10,000.00
	CORP STOPS, VALVES, CURB BOXES		0	0.00	20,000.00
	PROGRAM SUBTOTAL	116,398.75	106,500.00	91,500.00	91,500.00
52-63-511-305	FIRE HYDRANTS, REGULAR SALARIES	0.00	0.00	0.00	0.00
52-63-512-305	FIRE HYDRANTS, OVERTIME	0.00	0.00	0.00	0.00
	603 YARDS		0	0.00	0.00
52-63-540-305	FIRE HYDRANTS-COMMODITIES	11,753.17	32,000.00	30,000.00	32,000.00
	ANTIFREEZE		0	0.00	5,000.00
	PAINTING		0	0.00	13,000.00
	PARTS		0	0.00	8,000.00
	FIRE HYDRANTS (3)		0	0.00	6,000.00
	PROGRAM SUBTOTAL	11,753.17	32,000.00	30,000.00	32,000.00
	TOTAL FOR CATEGORY: DISTRIBUTION O & M	476,418.57	487,300.00	449,500.00	485,488.00
----- WATER FUND: OPERATING EXPENSE: DEPRECIATION -----					
52-68-500-400	DEPRECIATION	420,485.43	400,000.00	420,000.00	440,000.00
			0	0.00	440,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	420,485.43	400,000.00	420,000.00	440,000.00
	WATER FUND TOTAL NON OPERATING EXPENSE	50,198.28	57,500.00	56,500.00	56,500.00
	WATER FUND TOTAL OPERATING EXPENSE	2,349,245.13	2,474,672.00	2,365,020.00	2,573,488.00
----- WATER FUND: CAPITAL: GENERAL CAPITAL -----					
52-64-640-203	TOOLS & TOOL EXPENSE - CAPITAL	0.00	0.00	0.00	0.00
52-64-640-214	TRANSPORTATION - CAPITAL	0.00	0.00	0.00	0.00
52-64-640-251	BUILDINGS & APPURTENANCES - CAPITAL	0.00	0.00	0.00	0.00
52-64-640-252	OFFICE EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: GENERAL CAPITAL	0.00	0.00	0.00	0.00

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		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- WATER FUND: CAPITAL: PUMPING CAPITAL -----					
52-65-640-302	WATER RESERVOIR PUMPS & EQUIPMENT	0.00	0.00	0.00	0.00
52-65-610-320	HIGH-LIFT PUMPS & EQUIPMENT - CAPITAL SALARIE	0.00	0.00	0.00	0.00
52-65-640-320	HIGH - LIFT PUMPS & EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	0.00	0.00	0.00	0.00
52-65-640-321	LOW LIFT PUMPS & EQUIPMENT-CAPITAL	39,294.00	0.00	0.00	0.00
52-65-610-322	INTAKES - CAPITAL SALARIES	39,294.00	0.00	0.00	0.00
52-65-640-322	INTAKES-CAPITAL	0.00	80,000.00	68,000.00	70,000.00
	Intake Stone Replacement		0	0.00	70,000.00
	PROGRAM SUBTOTAL	39,294.00	80,000.00	68,000.00	70,000.00
	TOTAL FOR CATEGORY: PUMPING CAPITAL	78,588.00	80,000.00	68,000.00	70,000.00
----- WATER FUND: CAPITAL: PLANT CAPITAL -----					
52-66-640-300	LABORATORY-CAPITAL	0.00	0.00	0.00	0.00
52-66-640-323	FILTERS & FILTRATION EQUIPMENT-CAPITAL	0.00	0.00	78,000.00	0.00
52-66-640-324	TREATMENT EQUIPMENT-CAPITAL	0.00	235,000.00	153,000.00	55,000.00
	Chlorine Scrubber		0	0.00	55,000.00
	TOTAL FOR CATEGORY: PLANT CAPITAL	0.00	235,000.00	231,000.00	55,000.00
----- WATER FUND: CAPITAL: DISTRIBUTION CAPITAL -----					
52-67-640-213	CONSUMER'S METERS - CAPITAL	0.00	0.00	0.00	0.00
52-67-640-302	WATER STORAGE RESERVOIR - CAPITAL	0.00	0.00	0.00	0.00
52-67-640-303	WATER MAINS-CAPITAL	0.00	372,000.00	283,000.00	220,000.00
	LEAD SERVICE REPLACEMENTS		0	0.00	220,000.00
52-67-640-304	FIRE HYDRANTS-CAPITAL	22,603.80	0.00	0.00	0.00
	TOTAL FOR CATEGORY: DISTRIBUTION CAPITAL	22,603.80	372,000.00	283,000.00	220,000.00
	WATER FUND TOTAL CAPITAL	101,191.80	687,000.00	582,000.00	345,000.00
----- WATER FUND: TRANSFERS: TRANSFERS TO GENERAL -----					
52-69-700-401	PAYMENTS IN LIEU OF TAXES	223,200.00	225,600.00	225,600.00	252,804.00
	8% of Prior Year Operating Revenues		12	21,067.00	252,804.00
	(8% * Operating Revenue \$3.16M)		0	0.00	0.00
52-69-700-402	ADMINISTRATIVE CHARGES	562,800.00	562,800.00	562,800.00	562,800.00
	Management & Financial Services		12	46,900.00	562,800.00
52-69-700-403	OTHER OPERATING TRANSFERS	4,500.00	300,000.00-	0.00	500,000.00-

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ACCOUNT NO	DESCRIPTION	FY 2011 ***** ACTUAL	FY 2012 ***** BUDGET UNITS	FY 2012 ***** ESTIMATED UNIT PRICE	FY 2013 ***** BUDGET UNIT AMOUNT
	Loan from Electric Fund		0	0.00	500,000.00-
	TOTAL FOR CATEGORY: TRANSFERS TO GENERAL	790,500.00	488,400.00	788,400.00	315,604.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- SEWER FUND: REVENUE: INTEREST INCOME -----					
54-11-400-170	INTEREST INCOME	20,795.10-	14,000.00	14,000.00	10,000.00
	Interest Income (\$1,000,000*1%)		0	0.00	10,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	20,795.10-	14,000.00	14,000.00	10,000.00
----- SEWER FUND: REVENUE: INCOME FROM SALES -----					
54-13-400-300	WINNETKA	778,427.50-	812,000.00	762,000.00	851,000.00
	Winnetka Service Charges		0	0.00	851,000.00
	82,000 k-cu-ft @ \$10.38		0	0.00	0.00
	10% Rate Increase		0	0.00	0.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	778,427.50-	812,000.00	762,000.00	851,000.00
----- SEWER FUND: REVENUE: OTHER OPERATING INCOME -----					
54-14-400-185	MISCELLANEOUS	424.04	3,500.00	2,500.00	2,500.00
	Misc. Income		0	0.00	2,500.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	424.04	3,500.00	2,500.00	2,500.00
	SEWER FUND TOTAL REVENUE	798,798.56-	829,500.00	778,500.00	863,500.00
----- SEWER FUND: OPERATING EXPENSE: OPERATIONS -----					
54-70-511-201	OPERATIONS-REGULAR SALARIES	180,982.16	304,400.00	185,201.00	301,335.00
	Foreman (1/2 General Fund)		0	0.00	0.00
	3 FTE Maintenance Workers		0	0.00	0.00
	Engineering & Admin. from Gen. Fund (10%)		0	0.00	0.00
	Total Wages		0	0.00	301,335.00
54-70-512-201	OPERATIONS-OVERTIME SALARIES	1,609.87	16,000.00	5,331.00	16,000.00
	PROGRAM OVERTIME		0	0.00	16,000.00
54-70-513-201	OPERATIONS-VACATION SALARIES	16,091.84	0.00	17,697.00	0.00
54-70-514-201	OPERATIONS-SICK SALARIES	11,649.38	0.00	22,926.00	0.00
54-70-516-201	OPERATIONS-HOLIDAY SALARIES	2,355.84	0.00	3,393.00	0.00
54-70-520-201	PERSONNEL COSTS	42,179.60	73,020.00	47,080.00	72,669.72
	FICA 6.2%		317335	0.06	19,674.77
	MEDICARE 1.45%		317335	0.01	4,601.36
	IMRF 15.25%		317335	0.15	48,393.59
54-70-521-201	OPERATIONS-WORKER'S COMPENSATION	15,999.96	16,000.00	16,000.00	16,000.00
	Workers' Compensation Premium		0	0.00	16,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
54-70-522-201	OPERATIONS-HEALTH INSURANCE 4 FTE * \$1086 / Mo * 12 Months	62,784.00	49,632.00 0	49,632.00 0.00	52,128.00 52,128.00
54-70-524-201	LIABILITY INSURANCE Liability Funding	8,004.00	8,000.00 0	8,004.00 0.00	0.00 0.00
54-70-530-201	CONTRACTUAL SERVICE	87,505.03	154,000.00	187,827.00	164,000.00
	Computer Charges		0	0.00	7,000.00
	GIS Services		0	0.00	14,500.00
	Uniform Service		0	0.00	1,500.00
	Telephone Service Charges		0	0.00	4,000.00
	Utility Bills		0	0.00	5,000.00
	Tree Root Intrusion Foaming		0	0.00	10,000.00
	Rodent Control		0	0.00	2,000.00
	Temporary Help		0	0.00	35,000.00
	Backflow Prevention Reimbursement Program		0	0.00	30,000.00
	Private Service Repair ( Contingency)		0	0.00	15,000.00
	Point Repair ( Contingency)		0	0.00	15,000.00
	Cues Support & Repairs		0	0.00	3,000.00
	I/I Infiltration/Inflow Monitoring		0	0.00	20,000.00
	Misc		0	0.00	2,000.00
54-70-540-201	COMMODITIES Pipe, fittings, manholes, etc.	21,228.03	25,000.00 0	24,799.00 0.00	25,000.00 25,000.00
54-70-550-201	VEHICLE Vehicle Maintenance and Repair Charges	65,270.04	65,270.00 0	65,270.00 0.00	63,240.00 63,240.00
	PROGRAM SUBTOTAL	515,659.75	711,322.00	633,160.00	710,372.72
	TOTAL FOR CATEGORY: OPERATIONS	515,659.75	711,322.00	633,160.00	710,372.72
----- SEWER FUND: OPERATING EXPENSE: DEPRECIATION -----					
54-71-500-400	DEPRECIATION Depreciation	74,659.96	70,000.00 0	70,000.00 0.00	70,000.00 70,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	74,659.96	70,000.00	70,000.00	70,000.00
	SEWER FUND TOTAL OPERATING EXPENSE	590,319.71	781,322.00	703,160.00	780,372.72
----- SEWER FUND: CAPITAL: OPERATIONS -----					
54-70-640-201	CAPITAL Sanitary Sewer Evaluation Studies Trenchless Lining System I & I Repairs	0.00	490,000.00 0 0 0	441,430.00 0.00 0.00 0.00	350,000.00 100,000.00 150,000.00 100,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	TOTAL FOR CATEGORY: OPERATIONS	0.00	490,000.00	441,430.00	350,000.00
	SEWER FUND TOTAL CAPITAL	0.00	490,000.00	441,430.00	350,000.00
----- SEWER FUND: TRANSFERS: OPERATIONS -----					
54-70-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: OPERATIONS	0.00	0.00	0.00	0.00
----- SEWER FUND: TRANSFERS: TRANSFERS TO GENERAL -----					
54-72-700-401	PAYMENTS IN LIEU OF TAXES	61,800.00	57,600.00	57,600.00	57,600.00
	8% of Prior Year Operating Revenues		12	4,800.00	57,600.00
54-72-700-402	ADMINISTRATIVE CHARGES	140,040.00	140,040.00	140,040.00	140,040.00
	Management & Financial Services		12	11,670.00	140,040.00
54-72-700-403	OTHER OPERATING TRANSFERS	12,000.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS TO GENERAL	213,840.00	197,640.00	197,640.00	197,640.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- REFUSE FUND: REVENUE: PROPERTY TAX -----					
56-01-400-100	PROPERTY TAX	1,096,341.66-	1,100,000.00	1,100,000.00	1,100,000.00
			0	0.00	1,100,000.00
	TOTAL FOR CATEGORY: PROPERTY TAX	1,096,341.66-	1,100,000.00	1,100,000.00	1,100,000.00
----- REFUSE FUND: REVENUE: INTEREST INCOME -----					
56-11-400-170	INTEREST INCOME	10,904.37-	13,000.00	13,000.00	13,000.00
	Interest income (\$1.3m * 1%)		0	0.00	13,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	10,904.37-	13,000.00	13,000.00	13,000.00
----- REFUSE FUND: REVENUE: INCOME FROM SALES -----					
56-13-400-200	RESIDENTIAL	202,059.00-	210,000.00	200,000.00	200,000.00
	Residential Refuse Collection Service		0	0.00	200,000.00
56-13-400-201	COMMERCIAL	188,699.00-	200,000.00	192,000.00	195,000.00
	Commercial Refuse Service		0	0.00	195,000.00
56-13-400-303	SPECIAL	68,014.45-	55,000.00	55,000.00	55,000.00
	Special Refuse Collection Charges		0	0.00	55,000.00
56-13-400-500	REFUSE BAGS	64,016.00-	55,000.00	60,000.00	60,000.00
	Income from sale of Yard Waste bags		0	0.00	60,000.00
56-13-400-501	REFUSE STICKERS	9,836.00-	10,000.00	12,000.00	10,000.00
	Refuse Sticker Sales		0	0.00	10,000.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	532,624.45-	530,000.00	519,000.00	520,000.00
----- REFUSE FUND: REVENUE: OTHER OPERATING INCOME -----					
56-14-400-185	MISCELLANEOUS	1,369.23-	0.00	0.00	0.00
56-14-400-502	RECYCLING	30,070.60-	13,000.00	36,000.00	15,000.00
	Revenue from recyclable materials		0	0.00	15,000.00
	per SWANCC master agreement with Groot		0	0.00	0.00
	@ \$5 / ton.		0	0.00	0.00
56-14-400-503	COMPOSTING	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	31,439.83-	13,000.00	36,000.00	15,000.00
	REFUSE FUND TOTAL REVENUE	1,671,310.31-	1,656,000.00	1,668,000.00	1,648,000.00

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SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- REFUSE FUND: OPERATING EXPENSE: COLLECTION -----					
56-81-520-106	ADMINISTRATION - PERSONNEL COSTS Consolidated into account 523	40,057.64	0.00 0	43,314.00 0.00	0.00 0.00
56-81-521-106	ADMINISTRATION-WORKER'S COMPENSATION Workers' Compensation Insurance Premium	129,999.96	102,000.00 0	102,000.00 0.00	102,000.00 102,000.00
56-81-522-106	ADMINISTRATION-HEALTH INSURANCE 7 FTE * \$1086/mo. * 12 Mo.	109,872.00	86,856.00 0	86,856.00 0.00	91,224.00 91,224.00
56-81-523-106	ADMINISTRATION - RETIREMENT EXPENSE IMRF Contribution 15.25% FICA Contribution 6.2% Medicare 1.45%	82,740.75	116,026.00 514207 514207 514207	88,812.00 0.15 0.06 0.01	117,753.40 78,416.57 31,880.83 7,456.00
56-81-524-106	LIABILITY INSURANCE Liability Funding	17,004.00	17,000.00 0	17,004.00 0.00	0.00 0.00
	PROGRAM SUBTOTAL	379,674.35	321,882.00	337,986.00	310,977.40
56-81-511-500	COMMERCIAL COLLECTION-SALARIES Commercial Refuse Collection	0.00	0.00 0	0.00 0.00	0.00 0.00
56-81-512-500	COMMERCIAL COLLECTION-OVERTIME Commercial Collection Overtime	613.22	0.00 0	0.00 0.00	0.00 0.00
56-81-513-500	COMMERCIAL COLLECTION-VACATION SALARIES	18,872.30-	0.00	0.00	0.00
56-81-514-500	COMMERCIAL COLLECTION - SICK SALARIES	0.00	0.00	0.00	0.00
56-81-516-500	COMMERCIAL COLLECTION-HOLIDAY SALARIES	0.00	0.00	0.00	0.00
	PROGRAM SUBTOTAL	18,259.08-	0.00	0.00	0.00
56-81-511-501	RESIDENTIAL COLLECTION-REGULAR SALARIES 1 Foreman 6 Residential Refuse Collectors Combined Salaries	323,246.12	474,111.00 0 0 0	255,779.00 0.00 0.00 0.00	479,207.00 0.00 0.00 479,207.00
56-81-512-501	RESIDENTIAL COLLECTION-OVERTIME SALARIES Refuse Collection Overtime.	27,935.60	35,000.00 0	36,724.00 0.00	35,000.00 35,000.00
56-81-513-501	RESIDENTIAL COLLECTION-VACATION SALARIES	43,282.85	0.00	38,686.00	0.00
56-81-514-501	RESIDENTIAL COLLECTION-SICK SALARIES	12,993.74	0.00	10,553.00	0.00
56-81-516-501	RESIDENTIAL COLLECTION-HOLIDAY SALARIES	11,321.04	0.00	13,247.00	0.00
56-81-530-501	RESIDENTIAL COLLECTION-CONTRACTUAL SERVICES Temporary Help	110,077.52	108,000.00 0	108,000.00 0.00	70,000.00 70,000.00
56-81-540-501	RESIDENTIAL COLLECTION-COMMODITIES	54,495.42	36,000.00	11,000.00	37,500.00

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SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	Residential Containers		0	0.00	1,500.00
	Commercial Dumpster Replacement		0	0.00	10,000.00
	Scooter		0	0.00	25,000.00
	Commercial Can Liners		0	0.00	1,000.00
56-81-550-501	RESIDENTIAL COLLECTION-VEHICLE	210,206.04	209,807.00	209,807.00	231,876.00
	Refuse Vehicle Operation and Maint.		0	0.00	231,876.00
	PROGRAM SUBTOTAL	793,558.33	862,918.00	683,796.00	853,583.00
56-81-511-502	SPECIAL COLLECTION-REGULAR SALARIES	37,862.10	0.00	36,450.00	0.00
56-81-512-502	SPECIAL COLLECTION-OVERTIME SALARIES	1,607.16	0.00	2,693.00	0.00
56-81-513-502	SPECIAL COLLECTION-VACATION SALARIES	4,566.74	0.00	3,816.00	0.00
56-81-514-502	SPECIAL COLLECTION - SICK SALARIES	169.49	0.00	0.00	0.00
56-81-516-502	SPECIAL COLLECTIONS-HOLIDAY SALARIES	514.97	0.00	600.00	0.00
	PROGRAM SUBTOTAL	44,720.46	0.00	43,559.00	0.00
56-81-511-503	YARD WASTE COLLECTION-REGULAR SALARIES	97,727.68	0.00	108,411.00	0.00
56-81-512-503	YARD WASTE COLLECTION-OVERTIME SALARIES	1,755.38	0.00	2,259.00	0.00
56-81-513-503	YARD WASTE COLLECTION-VACATION SLARIES	4,927.96	0.00	5,388.00	0.00
56-81-514-503	YARD WASTE COLLECTION-SICK SALARIES	786.39	0.00	981.00	0.00
56-81-530-503	YARD WASTE COLLECTION-CONTRACT SERVICES	0.00	0.00	0.00	40,000.00
	Temporary Services Leaf Collection		0	0.00	40,000.00
56-81-540-503	YARD WASTE COLLECTION-COMMODITIES	3,941.37	10,000.00	35,000.00	10,000.00
	Leaf collection Brooms and Commodities		0	0.00	10,000.00
	Yard Waste Bags		0	0.00	0.00
	PROGRAM SUBTOTAL	109,138.78	10,000.00	152,039.00	50,000.00
	TOTAL FOR CATEGORY: COLLECTION	1,308,832.84	1,194,800.00	1,217,380.00	1,214,560.40
----- REFUSE FUND: OPERATING EXPENSE: DISPOSAL -----					
56-82-512-504	DISPOSAL-OVERTIME SALARIES	0.00	0.00	0.00	0.00
56-82-530-504	DISPOSAL-CONTRACTUAL SERVICES	394,341.83	415,080.00	414,611.00	403,784.00
	Refuse Disposal Tipping Fees		6800	59.38	403,784.00
	PROGRAM SUBTOTAL	394,341.83	415,080.00	414,611.00	403,784.00
	TOTAL FOR CATEGORY: DISPOSAL	394,341.83	415,080.00	414,611.00	403,784.00
----- REFUSE FUND: OPERATING EXPENSE: RECYCLING & COMPOSTING -----					
56-83-530-505	RECYCLING-CONTRACTUAL SERVICES	219,647.47	226,000.00	224,654.00	233,000.00
	Groot Waste Services recycling charges		0	0.00	233,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
56-83-540-505	RECYCLING-COMMODITIES	243.68	0.00	6,000.00	5,000.00
	Recycling Containers		0	0.00	5,000.00
	PROGRAM SUBTOTAL	219,891.15	226,000.00	230,654.00	238,000.00
56-83-530-506	COMPOSTING-CONTRACTUAL SERVICES	75,915.00	105,000.00	101,896.00	105,000.00
	Landscape Waste Disposal fees		0	0.00	105,000.00
	TOTAL FOR CATEGORY: RECYCLING & COMPOSTING	295,806.15	331,000.00	332,550.00	343,000.00
----- REFUSE FUND: OPERATING EXPENSE: LANDFILL MONITORING -----					
56-84-511-507	MONITORING-REGULAR SALARIES	0.00	0.00	0.00	0.00
56-84-512-507	MONITORING-OVERTIME SALARIES	0.00	0.00	0.00	0.00
56-84-530-507	MONITORING-CONTRACTUAL SERVICES	94,597.44	118,000.00	94,572.00	98,000.00
	Groundwater Monitoring		0	0.00	55,000.00
	Gas Monitoring		0	0.00	3,000.00
	Leachate Disposal MWRD		0	0.00	1,000.00
	Legal Fees (Contingency)		0	0.00	1,000.00
	Engineering Services		0	0.00	20,000.00
	Landfill Maintenance		0	0.00	11,500.00
	Misc		0	0.00	6,500.00
56-84-540-507	MONITORING-COMMODITIES	202.41	2,500.00	500.00	2,000.00
	Maintenance Supplies		0	0.00	2,000.00
	PROGRAM SUBTOTAL	94,799.85	120,500.00	95,072.00	100,000.00
	TOTAL FOR CATEGORY: LANDFILL MONITORING	94,799.85	120,500.00	95,072.00	100,000.00
----- REFUSE FUND: OPERATING EXPENSE: DEPRECIATION -----					
56-85-500-400	DEPRECIATION	129,322.00	135,000.00	135,000.00	135,000.00
	Depreciation		0	0.00	135,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	129,322.00	135,000.00	135,000.00	135,000.00
	REFUSE FUND TOTAL OPERATING EXPENSE	2,223,102.67	2,196,380.00	2,194,613.00	2,196,344.40
----- REFUSE FUND: CAPITAL: COLLECTION -----					
56-81-640-106	ADMINISTRATION - CAPITAL	0.00	0.00	53,500.00	0.00
56-81-640-508	COLLECTION EQUIPMENT-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: COLLECTION	0.00	0.00	53,500.00	0.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- REFUSE FUND: CAPITAL: LANDFILL MONITORING -----					
56-84-640-510	MONITORING WELLS - CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: LANDFILL MONITORING	0.00	0.00	0.00	0.00
	REFUSE FUND TOTAL CAPITAL	0.00	0.00	53,500.00	0.00
----- REFUSE FUND: TRANSFERS: OTHER OPERATING INCOME -----					
56-14-700-403	OTHER OPERATING TRANSFERS	549,999.96-	550,000.00	550,000.00	550,000.00
	Transfer in from General Fund		0	0.00	550,000.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	549,999.96-	550,000.00	550,000.00	550,000.00
----- REFUSE FUND: TRANSFERS: COLLECTION -----					
56-81-700-403	OTHER OPERATING TRANSFERS	34,500.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: COLLECTION	34,500.00	0.00	0.00	0.00
----- REFUSE FUND: TRANSFERS: ADMINISTRATIVE CHARGES -----					
56-86-700-401	PAYMENTS IN LIEU OF TAXES	44,520.00	42,000.00	42,000.00	44,796.00
	Payment in Lieu of Taxes		12	3,733.00	44,796.00
56-86-700-402	ADMINISTRATIVE CHARGES	127,080.00	127,080.00	127,080.00	127,080.00
	Management & Financial Services		12	10,590.00	127,080.00
	TOTAL FOR CATEGORY: ADMINISTRATIVE CHARGES	171,600.00	169,080.00	169,080.00	171,876.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- Storm Sewer Fund: REVENUE: PROPERTY TAX -----					
58-01-400-100	PROPERTY TAX	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: PROPERTY TAX	0.00	0.00	0.00	0.00
----- Storm Sewer Fund: REVENUE: INTEREST INCOME -----					
58-11-400-170	INTEREST INCOME	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	0.00	0.00	0.00	0.00
----- Storm Sewer Fund: REVENUE: INCOME FROM SALES -----					
58-13-400-300	WINNETKA	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	0.00	0.00	0.00	0.00
	Storm Sewer Fund TOTAL REVENUE	0.00	0.00	0.00	0.00
----- Storm Sewer Fund: OPERATING EXPENSE: DEPRECIATION -----					
58-85-500-400	DEPRECIATION	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: DEPRECIATION	0.00	0.00	0.00	0.00
	Storm Sewer Fund TOTAL OPERATING EXPENSE	0.00	0.00	0.00	0.00
----- Storm Sewer Fund: CAPITAL: -----					
58-75-640-601	STORM SEWERS	0.00	0.00	0.00	2,080,000.00
	Winnetka Avenue Pump Station		0	0.00	750,000.00
	Lloyd Outlet and Tower/Foxdale Engineering		0	0.00	180,000.00
	Greenwood Area Relief Sewer (Eng.)		0	0.00	250,000.00
	Willow Road Tunnel Project (Engineering)		0	0.00	800,000.00
	Stormwater Rate Study and Master Plan		0	0.00	100,000.00
	TOTAL FOR CATEGORY:	0.00	0.00	0.00	2,080,000.00
	Storm Sewer Fund TOTAL CAPITAL	0.00	0.00	0.00	2,080,000.00
----- Storm Sewer Fund: TRANSFERS: TRANSFERS OUT -----					
58-31-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	2,200,000.00
	Transfer from General Fund to Establish		0	0.00	2,200,000.00
	Storm Water Fund		0	0.00	0.00
	TOTAL FOR CATEGORY: TRANSFERS OUT	0.00	0.00	0.00	2,200,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- WORKER'S COMPENSATION: REVENUE: INTEREST INCOME -----					
60-11-400-170	INTEREST INCOME	30,682.01-	13,000.00	20,000.00	8,000.00
	Interest (\$1.6m * 0.5%)		0	0.00	8,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	30,682.01-	13,000.00	20,000.00	8,000.00
----- WORKER'S COMPENSATION: REVENUE: PREMIUMS -----					
60-18-400-700	PREMIUMS	740,511.84-	528,492.00	541,492.00	528,492.00
	Administration		12	2,000.00	24,000.00
	Police		12	3,333.00	39,996.00
	Fire		12	4,000.00	48,000.00
	Community Development		12	1,000.00	12,000.00
	Public Works (G.F. \$224,000)		12	8,333.00	99,996.00
	Electric		12	11,417.00	137,004.00
	Water		12	4,125.00	49,500.00
	Sewer		12	1,333.00	15,996.00
	Refuse		12	8,500.00	102,000.00
	*		0	0.00	0.00
	TOTAL FOR CATEGORY: PREMIUMS	740,511.84-	528,492.00	541,492.00	528,492.00
	WORKER'S COMPENSATION TOTAL REVENUE	771,193.85-	541,492.00	561,492.00	536,492.00
----- WORKER'S COMPENSATION: OPERATING EXPENSE: W. C. INSURANCE -----					
60-91-500-106	ADMINISTRATION	34.28	3,500.00	500.00	3,500.00
	Software maint. - recordables		0	0.00	1,500.00
	Consultant / loss prevention / training		0	0.00	2,000.00
60-91-500-710	CLAIMS	307,485.82	597,000.00	600,000.00	747,000.00
	Medical payments		0	0.00	500,000.00
	W/C Payments and settlements		0	0.00	200,000.00
	Claims management expense (CCMSI)		0	0.00	20,000.00
	Legal expense (John Power)		0	0.00	25,000.00
	State 2nd Injury Adjustment Fund		0	0.00	2,000.00
60-91-500-714	PURCHASED INSURANCE	32,299.00	45,000.00	35,000.00	45,000.00
	W/C excess insurance		0	0.00	45,000.00
	TOTAL FOR CATEGORY: W. C. INSURANCE	339,819.10	645,500.00	635,500.00	795,500.00
	WORKER'S COMPENSATION TOTAL OPERATING EXPENSE	339,819.10	645,500.00	635,500.00	795,500.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- LIABILITY: REVENUE: INTEREST INCOME -----					
61-11-400-170	INTEREST INCOME	38,554.71-	20,000.00	20,000.00	10,000.00
	Interest income (\$2.0M * 0.5%)		0	0.00	10,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	38,554.71-	20,000.00	20,000.00	10,000.00
----- LIABILITY: REVENUE: PREMIUMS -----					
61-18-400-700	PREMIUMS	0.00	184,008.00	184,008.00	0.00
	Premiums by Budget Accounts		0	0.00	0.00
	General Fund		0	0.00	0.00
	Administration (10.22.521.106)		12	667.00	8,004.00
	Police (10.26.521.106)		12	3,750.00	45,000.00
	Fire (10.28.521.133)		12	1,500.00	18,000.00
	C.D. (10.29.521.135)		12	583.00	6,996.00
	P.W. (10.30.521.106)		12	1,500.00	18,000.00
	GF Sub-Total (\$96,000)		0	0.00	0.00
	Electric Fund (50.40.521.106)		12	3,750.00	45,000.00
	Water Fund (52.60.521.106)		12	1,500.00	18,000.00
	Sewer Fund (54.70.521.201)		12	667.00	8,004.00
	Refuse Fund (56.81.521.106)		12	1,417.00	17,004.00
	For 2012/13 suspend contributions		0	0.00	184,008.00-
	TOTAL FOR CATEGORY: PREMIUMS	0.00	184,008.00	184,008.00	0.00
	LIABILITY TOTAL REVENUE	38,554.71-	204,008.00	204,008.00	10,000.00
----- LIABILITY: OPERATING EXPENSE: LIABILITY INSURANCE -----					
61-92-500-102	LEGAL	13,812.34	80,000.00	15,000.00	80,000.00
	Legal costs		0	0.00	80,000.00
61-92-500-106	ADMINISTRATION	37,809.00	70,000.00	40,000.00	70,000.00
	H.E.L.P. (Excess Liability Pool)		0	0.00	60,000.00
	Consulting / Loss Prevention / Training		0	0.00	10,000.00
61-92-500-710	CLAIMS	154,592.63-	150,000.00	90,000.00	150,000.00
	CLAIMS & SETTLEMENTS		0	0.00	150,000.00
	TOTAL FOR CATEGORY: LIABILITY INSURANCE	102,971.29-	300,000.00	145,000.00	300,000.00
	LIABILITY TOTAL OPERATING EXPENSE	102,971.29-	300,000.00	145,000.00	300,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011 ***** ACTUAL	FY 2012 ***** BUDGET UNITS	FY 2012 ***** ESTIMATED UNIT PRICE	FY 2013 ***** BUDGET UNIT AMOUNT
----- LIABILITY: TRANSFERS: MERCHANDISE SALES & JOBBING -----					
61-17-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	0.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- HEALTH INSURANCE: REVENUE: INTEREST INCOME -----					
62-11-400-170	INTEREST INCOME	49,949.95-	15,000.00	25,000.00	15,000.00
	Interest income		0	0.00	15,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	49,949.95-	15,000.00	25,000.00	15,000.00
----- HEALTH INSURANCE: REVENUE: PREMIUMS -----					
62-18-400-701	VILLAGE PLAN PREMIUM	2,548,764.26-	1,966,150.00	2,100,000.00	2,697,700.00
	AMT CHARGED TO DEPT		0	0.00	1,964,000.00
	LIBRARY - PREMIUM		0	0.00	169,500.00
	PENSIONERS		0	0.00	355,000.00
	EMPLOYEE CO-PAY		0	0.00	201,200.00
	COBRA		0	0.00	8,000.00
62-18-400-703	PRESCRIPTION DRUG PREMIUM	602,045.00-	655,800.00	525,000.00	0.00
	AMT CHARGED TO DEPARTMENTS		0	0.00	0.00
	EMPLOYEE CO-PAY		0	0.00	0.00
	PENSIONERS		0	0.00	0.00
	COBRA		0	0.00	0.00
	LIBRARY		0	0.00	0.00
62-18-400-705	DENTAL PREMIUMS	118,748.86-	110,000.00	115,000.00	110,000.00
	DENTAL PREMIUMS CHARGED TO DEPTS.		0	0.00	50,000.00
	DENTAL CO-PAY		0	0.00	60,000.00
	TOTAL FOR CATEGORY: PREMIUMS	3,269,558.12-	2,731,950.00	2,740,000.00	2,807,700.00
	HEALTH INSURANCE TOTAL REVENUE	3,319,508.07-	2,746,950.00	2,765,000.00	2,822,700.00
----- HEALTH INSURANCE: OPERATING EXPENSE: HEALTH INSURANCE -----					
62-93-500-106	ADMINISTRATION	38,487.53	515,000.00	55,000.00	532,000.00
	PLAN ADMINISTRATION		0	0.00	532,000.00
62-93-500-711	VILLAGE PLAN CLAIMS	2,522,299.96	1,870,000.00	2,900,000.00	2,739,300.00
	VILLAGE PLAN CLAIMS		0	0.00	2,044,200.00
	PRESCRIPTION DRUG CLAIMS		0	0.00	695,100.00
62-93-500-713	PRESCRIPTION DRUG CLAIMS	0.00	575,000.00	0.00	0.00
	DRUG CARD CLAIMS		0	0.00	0.00
62-93-500-715	DENTAL PREMIUMS	135,932.87	144,000.00	140,000.00	144,000.00
	DENTAL PREMIUMS		0	0.00	144,000.00
62-93-500-716	OTHER INSURANCE	147,802.79	193,600.00	130,000.00	157,600.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
	LIFE INSURANCE		0	0.00	25,000.00
	EAP		0	0.00	3,500.00
	UNEMPLOYMENT COMP		0	0.00	40,000.00
	FLEXIBLE BENEFITS		0	0.00	5,100.00
	HEALTH REIMBURSEMENT ACCT. (HRA)		0	0.00	84,000.00
	TOTAL FOR CATEGORY: HEALTH INSURANCE	2,844,523.15	3,297,600.00	3,225,000.00	3,572,900.00
	HEALTH INSURANCE TOTAL OPERATING EXPENSE	2,844,523.15	3,297,600.00	3,225,000.00	3,572,900.00
----- HEALTH INSURANCE: TRANSFERS: MERCHANDISE SALES & JOBBING -----					
62-17-700-403	OTHER OPERATING TRANSFERS	0.00	0.00	0.00	0.00
	TRANSFER FROM OTHER FUNDS		0	0.00	0.00
	TOTAL FOR CATEGORY: MERCHANDISE SALES & JOBBING	0.00	0.00	0.00	0.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- DATA PROCESSING FUND: REVENUE: INTEREST INCOME -----					
63-11-400-170	INTEREST INCOME	13,819.93-	7,000.00	7,000.00	7,000.00
			0	0.00	7,000.00
	TOTAL FOR CATEGORY: INTEREST INCOME	13,819.93-	7,000.00	7,000.00	7,000.00
----- DATA PROCESSING FUND: REVENUE: INCOME FROM SALES -----					
63-13-400-600	SERVICE CHARGES	331,832.04-	334,500.00	328,000.00	328,000.00
	Computer Charges		0	0.00	328,000.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	331,832.04-	334,500.00	328,000.00	328,000.00
	DATA PROCESSING FUND TOTAL REVENUE	345,651.97-	341,500.00	335,000.00	335,000.00
----- DATA PROCESSING FUND: OPERATING EXPENSE: EQUIPMENT AND SOFTWARE -----					
63-90-511-106	ADMINISTRATION-SALARIES	127,240.63	127,100.00	131,345.24	127,200.00
	Director		0	0.00	127,200.00
63-90-512-106	ADMINISTRATION-OVERTIME	0.00	2,600.00	0.00	2,600.00
			0	0.00	2,600.00
63-90-520-106	ADMINISTRATION - PERSONNEL COSTS	23,514.23	21,000.00	21,600.00	22,000.00
	Healthcare, FICA, Medicare		0	0.00	22,000.00
63-90-522-106	ADMINISTRATION-HEALTH INSURANCE	0.00	0.00	0.00	0.00
63-90-523-106	ADMINISTRATION - RETIREMENT EXPENSE	18,047.47	19,700.00	19,900.00	19,800.00
	IMRF		1	0.00	19,800.00
63-90-530-106	ADMINISTRATION - CONTRACTUAL SERVICE	92,676.03	145,480.00	110,000.00	146,100.00
	Phone System Support		12	250.00	3,000.00
	Phone Usage Charges		12	25.00	300.00
	Network Support		12	4,000.00	48,000.00
	Software Support		12	650.00	7,800.00
	Training		12	1,000.00	12,000.00
	Server, PC and Software Upgrades *		0	0.00	50,000.00
	Costs associated with new server room		0	0.00	25,000.00
63-90-540-106	ADMINISTRATION - COMMODITIES	184.99	3,000.00	1,500.00	3,000.00
	Commodities		0	0.00	3,000.00
	PROGRAM SUBTOTAL	261,663.35	318,880.00	284,345.24	320,700.00
63-90-540-600	OPERATING SUPPLIES-COMMODITIES	998.71	4,000.00	2,000.00	4,000.00
			0	0.00	4,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
63-90-500-601	EQUIPMENT & SOFTWARE MAINTENANCE	0.00	5,000.00	0.00	5,000.00
	Time & Material Repair		0	0.00	5,000.00
63-90-530-601	EQUIP. & SOFTWARE MAINT.-CONTRACTUAL SERVICES	29,510.96	42,260.00	40,000.00	47,060.00
	Alpha/VMS Hardware & Software Support		0	0.00	5,000.00
	Mitel Phone System		0	0.00	10,700.00
	Uninterruptible Power Supply Maintenance		0	0.00	1,400.00
	HP Laserprinter Maintenance		0	0.00	850.00
	Internet Access		0	0.00	7,500.00
	Internet Filtering & Anti Virus Software		0	0.00	5,000.00
	Network Monitoring & Vulnerability Scanning		0	0.00	7,800.00
	Network Firewall Maintenance		0	0.00	110.00
	BlackBerry Server Support		0	0.00	1,500.00
	Network Hardware Support		0	0.00	3,000.00
	Network-wide AntiVirus Software		0	0.00	4,200.00
	PROGRAM SUBTOTAL	29,510.96	47,260.00	40,000.00	52,060.00
	TOTAL FOR CATEGORY: EQUIPMENT AND SOFTWARE	292,173.02	370,140.00	326,345.24	376,760.00
----- DATA PROCESSING FUND: OPERATING EXPENSE: DEPRECIATION -----					
63-94-500-400	DEPRECIATION	3,616.88	35,000.00	35,000.00	35,000.00
			0	0.00	35,000.00
	TOTAL FOR CATEGORY: DEPRECIATION	3,616.88	35,000.00	35,000.00	35,000.00
	DATA PROCESSING FUND TOTAL OPERATING EXPENSE	295,789.90	405,140.00	361,345.24	411,760.00
----- DATA PROCESSING FUND: CAPITAL: EQUIPMENT AND SOFTWARE -----					
63-90-640-601	EQUIPMENT & SOFTWARE -	0.00	0.00	0.00	0.00
63-90-640-602	EQUIPMENT & SOFTWARE-CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: EQUIPMENT AND SOFTWARE	0.00	0.00	0.00	0.00
	DATA PROCESSING FUND TOTAL CAPITAL	0.00	0.00	0.00	0.00
----- DATA PROCESSING FUND: TRANSFERS: EQUIPMENT AND SOFTWARE -----					
63-90-700-401	PAYMENTS IN LIEU OF TAXES	0.00	0.00	0.00	0.00
63-90-700-402	ADMINISTRATIVE CHARGES	43,440.00	43,440.00	43,500.00	43,440.00
	Administrative & Financial Services		12	3,620.00	43,440.00
	TOTAL FOR CATEGORY: EQUIPMENT AND SOFTWARE	43,440.00	43,440.00	43,500.00	43,440.00

BUDGET DETAIL REPORT  
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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- FLEET SERVICES: REVENUE: INTEREST INCOME -----					
64-11-400-170	INTEREST INCOME	4,525.35-	1,500.00	1,500.00	1,500.00
	Interest Income		0	0.00	1,500.00
	TOTAL FOR CATEGORY: INTEREST INCOME	4,525.35-	1,500.00	1,500.00	1,500.00
----- FLEET SERVICES: REVENUE: INCOME FROM SALES -----					
64-13-400-600	VEHICLE RENTAL CHARGES	862,473.12-	857,000.00	862,000.00	882,840.00
	Vehicle Repair Charges		0	0.00	882,840.00
	TOTAL FOR CATEGORY: INCOME FROM SALES	862,473.12-	857,000.00	862,000.00	882,840.00
----- FLEET SERVICES: REVENUE: OTHER OPERATING INCOME -----					
64-14-400-185	MISCELLANEOUS	0.00	0.00	0.00	0.00
	MISC.		0	0.00	0.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	0.00	0.00	0.00	0.00
	FLEET SERVICES TOTAL REVENUE	866,998.47-	858,500.00	863,500.00	884,340.00
----- FLEET SERVICES: OPERATING EXPENSE: ADMINISTRATIVE CHARGES -----					
64-86-530-107	TRAINING	0.00	0.00	0.00	0.00
64-86-511-160	GENERAL FLEET - REGULAR SALARIES	57,631.06	249,561.00	59,138.00	249,561.00
	Fleet Services Supervisor		0	0.00	0.00
	Mechanics (2)		0	0.00	0.00
	Combined Salaries		0	0.00	249,561.00
64-86-512-160	GENERAL FLEET - OVERTIME SALARIES	5,979.65	10,000.00	5,115.00	10,000.00
	Fleet Services Overtime		0	0.00	10,000.00
64-86-513-160	GENERAL FLEET - VACATION SALARIES	24,469.78	0.00	32,197.00	0.00
64-86-514-160	GENERAL FLEET - SICK SALARIES	18,842.92	0.00	8,757.00	0.00
64-86-521-160	GENERAL FLEET-WORKER'S COMPENSATION	0.00	0.00	0.00	0.00
64-86-522-160	GENERAL FLEET - HEALTH INSURANCE	47,088.00	37,224.00	37,224.00	39,096.00
	3 FTE * \$1086/mo.		0	0.00	39,096.00
64-86-523-160	GENERAL FLEET - RETIREMENT EXPENSE	57,285.84	59,155.00	53,288.00	59,439.46
	FICA 6.2%		259561	0.06	16,092.78
	Medicare 1.45%		259561	0.01	3,763.63
	IMRF 15.25%		259561	0.15	39,583.05
64-86-530-160	GENERAL FLEET - CONTRACTUAL SERVICE	8,956.94	62,000.00	7,827.00	60,000.00
	Contractual Fleet Repairs		0	0.00	60,000.00

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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
64-86-540-160	GENERAL FLEET - COMMODITIES	26,851.27	180,000.00	28,884.00	175,000.00
	Fleet repair Parts and Commodities		0	0.00	175,000.00
64-86-550-160	FUEL	211,134.65	208,000.00	162,786.00	214,000.00
	Diesel Fuel		0	0.00	120,000.00
	Unleaded Gas		0	0.00	75,000.00
	10% Contingency		0	0.00	19,000.00
	PROGRAM SUBTOTAL	458,240.11	805,940.00	395,216.00	807,096.46
64-86-540-161	ADMINISTRATION VEHICLES - COMMODITIES	0.00	0.00	0.00	0.00
64-86-511-162	FINANCE VEHICLES-REGULAR SALARIES	586.55	0.00	327.00	0.00
64-86-512-162	FINANCE VEHICLES-OVERTIME SALARIES	0.00	0.00	143.00	0.00
64-86-530-162	FINANCE VEHICLES - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00
64-86-540-162	FINANCE VEHICLES - COMMODITIES	217.24	0.00	271.00	0.00
	PROGRAM SUBTOTAL	803.79	0.00	741.00	0.00
64-86-511-163	POLICE VEHICLES-REGULAR SALARIES	19,094.68	0.00	15,861.00	0.00
64-86-512-163	POLICE VEHICLES-OVERTIME SALARIES	376.98	0.00	103.00	0.00
64-86-530-163	POLICE VEHICLES - CONTRACTUAL SERVICES	4,296.41	0.00	5,716.00	0.00
64-86-540-163	POLICE VEHICLES - COMMODITIES	13,352.46	0.00	25,721.00	0.00
	PROGRAM SUBTOTAL	37,120.53	0.00	47,401.00	0.00
64-86-511-164	COMMUNITY DEVELOPMENT-REGULAR SALARIES	330.05	0.00	974.00	0.00
64-86-512-164	COMMUNITY DEVELOPMENT-OVERTIME SALARIES	0.00	0.00	0.00	0.00
64-86-530-164	COMMUNITY DEVELOPMENT VEHICLES-CONTRACT SERV	0.00	0.00	0.00	0.00
64-86-540-164	COMMUNITY DEVELOPMENT - COMMODITIES	310.38	0.00	661.00	0.00
	PROGRAM SUBTOTAL	640.43	0.00	1,635.00	0.00
64-86-511-165	PUBLIC WORKS-REGULAR SALARIES	34,594.57	0.00	28,783.00	0.00
64-86-512-165	PUBLIC WORKS VEHICLES-OVERTIME SALARIES	1,606.41	0.00	100.00	0.00
64-86-530-165	PUBLIC WORKS VEHICLES-CONTRACTUAL SERVICES	8,221.10	0.00	4,830.00	0.00
64-86-540-165	PUBLIC WORKS VEHICLES - COMMODITIES	30,472.67	0.00	24,036.00	0.00
	PROGRAM SUBTOTAL	74,894.75	0.00	57,749.00	0.00
64-86-511-166	ELECTRIC VEHICLES-REGULAR SALARIES	18,873.00	0.00	22,103.00	0.00
64-86-512-166	ELECTRIC VEHICLES-OVERTIME SALARIES	174.28	0.00	396.00	0.00
64-86-530-166	ELECTRIC VEHICLES - CONTRACTUAL SERVICE	10,481.68	0.00	30,956.00	0.00
64-86-540-166	ELECTRIC VEHICLES - COMMODITIES	20,077.47	0.00	23,015.00	0.00
	PROGRAM SUBTOTAL	49,606.43	0.00	76,470.00	0.00
64-86-511-167	WATER VEHICLES-REGULAR SALARIES	4,463.02	0.00	6,768.00	0.00
64-86-512-167	WATER VEHICLES-OVERTIME SALARIES	33.78	0.00	100.00	0.00
64-86-530-167	WATER VEHICLES - CONTRACTUAL SERVICES	2,362.06	0.00	1,256.00	0.00
64-86-540-167	WATER VEHICLES - COMMODITIES	1,942.73	0.00	5,322.00	0.00
	PROGRAM SUBTOTAL	8,801.59	0.00	13,446.00	0.00

BUDGET DETAIL REPORT  
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ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
64-86-511-168	SEWER VEHICLES-REGULAR SALARIES	10,851.15	0.00	9,183.00	0.00
64-86-512-168	SEWER VEHICLES-OVERTIME SALARIES	486.83	0.00	43.00	0.00
64-86-530-168	SEWER VEHICLES - CONTRACTUAL SERVICES	3,067.80	0.00	528.00	0.00
64-86-540-168	SEWER VEHICLES - COMMODITIES	14,188.50	0.00	3,869.00	0.00
	PROGRAM SUBTOTAL	28,594.28	0.00	13,623.00	0.00
64-86-511-169	REFUSE VEHICLES-REGULAR SALARIES	36,285.04	0.00	42,718.00	0.00
64-86-512-169	REFUSE VEHICLES-OVERTIME SALARIES	2,509.42	0.00	760.00	0.00
64-86-530-169	REFUSE VEHICLES - CONTRACTUAL SERVICES	5,496.80	0.00	7,028.00	0.00
64-86-540-169	REFUSE VEHICLES - COMMODITIES	60,012.79	0.00	59,144.00	0.00
	PROGRAM SUBTOTAL	104,304.05	0.00	109,650.00	0.00
64-86-511-170	FIRE VEHICLES-REGULAR SALARIES	8,755.50	0.00	6,631.00	0.00
64-86-512-170	FIRE VEHICLES-OVERTIME SALARIES	298.37	0.00	314.00	0.00
64-86-530-170	FIRE VEHICLES-CONTRACTUAL SERVICES	345.00	0.00	460.00	0.00
64-86-540-170	FIRE VEHICLES-COMMODITIES	5,233.17	0.00	2,588.00	0.00
	PROGRAM SUBTOTAL	14,632.04	0.00	9,993.00	0.00
	TOTAL FOR CATEGORY: ADMINISTRATIVE CHARGES	777,638.00	805,940.00	725,924.00	807,096.46
----- FLEET SERVICES: OPERATING EXPENSE: DEPRECIATION -----					
64-87-500-400	DEPRECIATION	1,359.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: DEPRECIATION	1,359.00	0.00	0.00	0.00
	FLEET SERVICES TOTAL OPERATING EXPENSE	778,997.00	805,940.00	725,924.00	807,096.46
----- FLEET SERVICES: CAPITAL: EQUIPMENT & FACILITIES -----					
64-88-640-160	EQUIPMENT REPLACEMENT - CAPITAL	0.00	0.00	0.00	0.00
64-88-640-161	FACILITIES - CAPITAL	0.00	0.00	0.00	0.00
	TOTAL FOR CATEGORY: EQUIPMENT & FACILITIES	0.00	0.00	0.00	0.00
	FLEET SERVICES TOTAL CAPITAL	0.00	0.00	0.00	0.00
----- FLEET SERVICES: TRANSFERS: OTHER OPERATING INCOME -----					
64-14-700-403	OTHER OPERATING TRANSFERS	150,000.00-	0.00	0.00	0.00
	TOTAL FOR CATEGORY: OTHER OPERATING INCOME	150,000.00-	0.00	0.00	0.00
----- FLEET SERVICES: TRANSFERS: ADMINISTRATIVE TRANSFERS -----					
64-89-700-402	ADMINISTRATIVE TRANSFERS	43,440.00	43,440.00	43,440.00	43,440.00
	Administrative Transfers		12	3,620.00	43,440.00
	TOTAL FOR CATEGORY: ADMINISTRATIVE TRANSFERS	43,440.00	43,440.00	43,440.00	43,440.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- POLICE PENSION FUND: REVENUE: PROPERTY TAX -----					
80-01-400-100	PROPERTY TAX	1,006,480.00-	959,387.00	959,387.00	992,534.00
			0	0.00	992,534.00
	TOTAL FOR CATEGORY: PROPERTY TAX	1,006,480.00-	959,387.00	959,387.00	992,534.00
----- POLICE PENSION FUND: REVENUE: CORPORATE PROP. REPLACEMENT TAX -----					
80-04-400-103	CORPORATE PROPERTY REPLACEMENT TAX	5,000.00-	5,000.00	5,000.00	5,000.00
	Police Pension share is 8.7%		0	0.00	5,000.00
	TOTAL FOR CATEGORY: CORPORATE PROP. REPLACEMENT TAX	5,000.00-	5,000.00	5,000.00	5,000.00
----- POLICE PENSION FUND: REVENUE: INTEREST INCOME -----					
80-11-400-170	INTEREST INCOME	1,659,428.69-	1,181,000.00	760,000.00	1,200,000.00
	Investment Income (\$19.2m * 6.25%)		0	0.00	1,200,000.00
	(estimate based on 4% return)		0	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	1,659,428.69-	1,181,000.00	760,000.00	1,200,000.00
----- POLICE PENSION FUND: REVENUE: EMPLOYEE CONTRIBUTIONS -----					
80-19-400-800	EMPLOYEE CONTRIBUTIONS	242,641.27-	230,000.00	245,000.00	245,000.00
	Employee contributions		0	0.00	245,000.00
	TOTAL FOR CATEGORY: EMPLOYEE CONTRIBUTIONS	242,641.27-	230,000.00	245,000.00	245,000.00
	POLICE PENSION FUND TOTAL REVENUE	2,913,549.96-	2,375,387.00	1,969,387.00	2,442,534.00
----- POLICE PENSION FUND: OPERATING EXPENSE: POLICE PENSION -----					
80-95-500-801	GENERAL & ADMINISTRATIVE	30,068.56	131,350.00	35,000.00	131,850.00
	Actuarial Fees		0	0.00	2,500.00
	Computer (\$1900), Legal, Dues, Misc.		0	0.00	5,000.00
	Annual Report to Village Council		0	0.00	500.00
	Trustee Training		5	750.00	3,750.00
	Dept. of Insurance filing fee		0	0.00	3,800.00
	Fiduciary Insurance		0	0.00	6,500.00
	Investment consultant - Becker, Burke		0	0.00	20,000.00
	\$ Mgmt Equity (75bps * 45% * \$18.9m)		0	0.00	63,800.00
	\$ Mgmt Bonds (25bps * 55% * \$18.9m)		0	0.00	26,000.00
80-95-500-802	BENEFITS & REFUNDS	1,410,197.75	1,550,000.00	1,485,000.00	1,600,000.00
	Pensions (current + \$100K)		0	0.00	1,600,000.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011 ***** ACTUAL	FY 2012 ***** BUDGET UNITS	FY 2012 ***** ESTIMATED UNIT PRICE	FY 2013 ***** BUDGET UNIT AMOUNT
	TOTAL FOR CATEGORY: POLICE PENSION	1,440,266.31	1,681,350.00	1,520,000.00	1,731,850.00
	POLICE PENSION FUND TOTAL OPERATING EXPENSE	1,440,266.31	1,681,350.00	1,520,000.00	1,731,850.00

BUDGET DETAIL REPORT  
SORTED BY PROGRAM

ACCOUNT NO	DESCRIPTION	FY 2011	FY 2012	FY 2012	FY 2013
		***** ACTUAL	***** BUDGET UNITS	***** ESTIMATED UNIT PRICE	***** BUDGET UNIT AMOUNT
----- FIRE PENSION FUND: REVENUE: PROPERTY TAX -----					
81-01-400-100	PROPERTY TAX	936,668.00-	1,002,134.00	1,002,134.00	1,108,794.00
			0	0.00	1,108,794.00
	TOTAL FOR CATEGORY: PROPERTY TAX	936,668.00-	1,002,134.00	1,002,134.00	1,108,794.00
----- FIRE PENSION FUND: REVENUE: CORPORATE PROP. REPLACEMENT TAX -----					
81-04-400-103	CORPORATE PROPERTY REPLACEMENT TAX	5,000.00-	5,000.00	5,000.00	5,000.00
	Fire Pension share 8.7%		0	0.00	5,000.00
	TOTAL FOR CATEGORY: CORPORATE PROP. REPLACEMENT TAX	5,000.00-	5,000.00	5,000.00	5,000.00
----- FIRE PENSION FUND: REVENUE: INTEREST INCOME -----					
81-11-400-170	INTEREST INCOME	1,409,200.55-	1,112,000.00	680,000.00	1,100,000.00
	Investment Income (\$17.6m * 6.25%)		0	0.00	1,100,000.00
	(estimate based on 4% return)		0	0.00	0.00
	TOTAL FOR CATEGORY: INTEREST INCOME	1,409,200.55-	1,112,000.00	680,000.00	1,100,000.00
----- FIRE PENSION FUND: REVENUE: EMPLOYEE CONTRIBUTIONS -----					
81-19-400-800	EMPLOYEE CONTRIBUTIONS	193,496.35-	200,000.00	202.00	202,000.00
	Employee contributions		0	0.00	202,000.00
	TOTAL FOR CATEGORY: EMPLOYEE CONTRIBUTIONS	193,496.35-	200,000.00	202.00	202,000.00
	FIRE PENSION FUND TOTAL REVENUE	2,544,364.90-	2,319,134.00	1,687,336.00	2,415,794.00
----- FIRE PENSION FUND: OPERATING EXPENSE: FIRE PENSION -----					
81-96-500-801	GENERAL & ADMINISTRATIVE	22,606.91	121,500.00	30,000.00	121,500.00
	Actuarial Fees		0	0.00	2,500.00
	Computer (\$1900), Legal, Misc.		0	0.00	5,000.00
	Annual Report for Village Council		0	0.00	500.00
	Trustee Training		5	1,000.00	5,000.00
	Dept. of Insurance filing fee		0	0.00	3,500.00
	Investment consultant - Becker, Burke		0	0.00	20,000.00
	\$ Mgmt. Equity (75bps * 45% * \$17.8m)		0	0.00	60,000.00
	\$ Mgmt. Bonds (25bps * 55% * \$17.8m)		0	0.00	25,000.00
81-96-500-802	BENEFITS & REFUNDS	1,498,713.40	1,820,000.00	1,700,000.00	1,805,000.00
	Pensions (current + \$100K)		0	0.00	1,805,000.00
	TOTAL FOR CATEGORY: FIRE PENSION	1,521,320.31	1,941,500.00	1,730,000.00	1,926,500.00