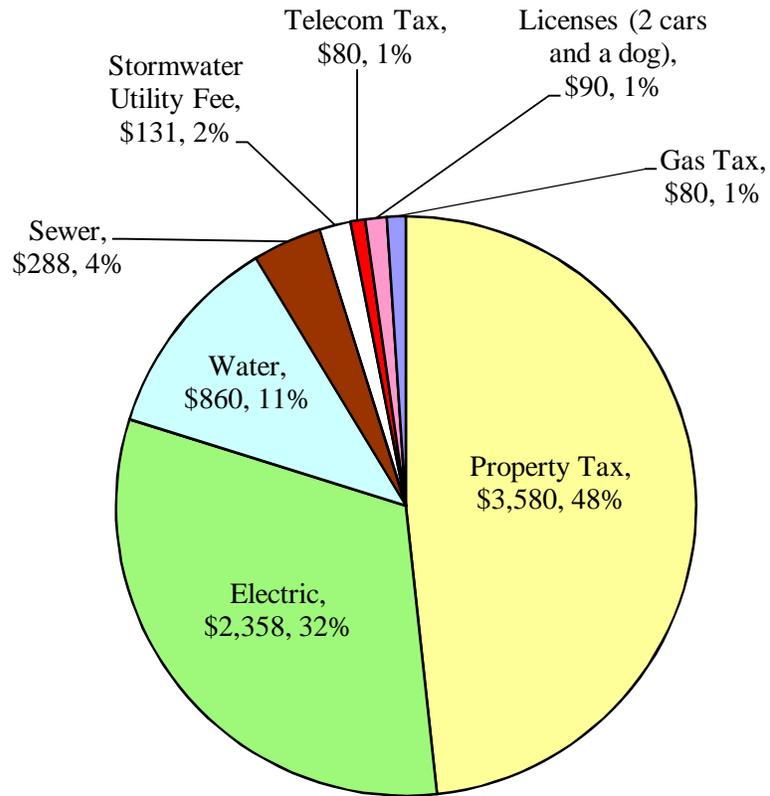


Village of Winnetka Budget 1/1/2014 - 12/31/2014

Total Annual Homeowner Expenses (\$7,481)
Assumes a \$27,135 Total Property Tax Bill and Typical Utility Use



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VILLAGE OF WINNETKA

Incorporated in 1869

October 1, 2013

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

The Village's operating and capital budget for January 1, 2014 to December 31, 2014 is hereby submitted. The calendar year 2014 budget follows a nine month fiscal year where the Village transitioned from a March 31 to December 31 fiscal year end, bringing the Village's fiscal year into alignment with the property tax cycle in Cook County and allowing the Village to make property tax levy and budget decisions simultaneously. The year-end estimates in this document reflect nine months of operating results (4/1/2013 – 12/31/2013).

The budget document is divided into five sections: 1) Current Environment & Budget Initiatives, 2) Budget Impact on a Resident, 3) Tax Levy Analysis, 4) Explanation of Individual Fund Budgets, and 5) Closing Comments.

Current Environment and Budget Initiatives

The proposed budget reflects the Village's efforts to make significant stormwater improvements while controlling operating costs. As the local and national economy starts to improve, many revenues have stabilized and the Village has maintained reduced staffing levels.

Below is a summary of the current budget based on 12 months of operations compared to the proposed calendar 2014 budget. Revenues have declined principally because transfers to the stormwater utility declined from \$6.0 million in 2013 to \$0.2 million in 2014. Expenditures are largely impacted by capital outlay, which is at about the same level as last year.

	2013	2014	% Change	\$ Change
Revenues	\$ 63,379,339	\$ 58,793,210	-7.2%	\$ (4,586,129)
Expenditures	\$ (70,846,204)	\$ (70,385,827)	-0.6%	\$ 460,377
	\$ (7,466,865)	\$ (11,592,617)		

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

Staffing has been reduced from 178 in 1989 to 151 in 2013. For 2014, the full-time employee count remains at 151, exclusive of transitional staffing considerations.

The 2014 budget detail reflects new account numbers as the Village is transitioning to New World financial management software effective January 1, 2014. As the Village uses the new accounts, additional detail based on actual experience will be generated for future budget documents. Staff has prepared comparative information throughout the document at the department level of detail so that valid historical comparisons can be made. Additionally, some accounts and departments have been combined, deleted, or added based on the future needs of the Village. Again, comparative information is provided in these instances.

Additional resources have been allocated in the budget to implement several initiatives to enhance the commercial business district environment. A floral program started in 2013 with hanging flower baskets and sidewalk planters is again reflected in the 2014 budget (\$21,000). Recycling containers are also being installed in the commercial districts at a cost of \$56,000.

The Village received recommendations from the Urban Land Institute (ULI) in 2013 and the budget includes funding for the following items: painting and upgrading the lighting at the Scott Avenue Parking Deck (\$100,000), Village –wide utility pole painting (\$100,000), as well as ULI recommendations for both physical improvements (\$100,000) and additional planning / consulting services (\$150,000) related to the Post Office site, downtown parking analysis, and other downtown revitalization efforts.

While the nine month fiscal year ending 12/31/2013 covers 75% of a full budget year, revenues and expenditures do not accrue evenly over the course of the year. Because of the uneven nature of some items, staff is proposing to make the following adjustments:

- 1) Due to the property tax cycle in Illinois, revenues are generally received by the Village in February and August. Because the nine month fiscal year runs from April through December 2013, the Village will only record six months of property tax revenue. At the same time, the Village will incur nine months of operating expenses in most areas. This will tend to reduce the reported equity balances for funds reliant on property taxes, as they are no longer reporting their financial status as of 3/31 (immediately following a property tax collection month) and will be reporting their financial position as of 12/31 (4 months following a property tax collection month).

Staff estimates that had the General Fund balance been reported at 3/31/2014 versus 12/31/2013, the fund balance would be about \$3.0 million dollars higher. It is important to note that the underlying financial condition of the Village is unaffected by the change in fiscal year. The Village is just measuring the financial condition of the Village at a different time of year.

- 2) The public safety pensions will have one property tax collection (about 50% of the annual revenues) and nine months of pension payments (75% of the annual expenses). Because the Village has been very diligent in funding pensions, staff is proposing to make a special transfer from the General Fund to the Public Safety Pension Funds. This special transfer in December 2013 would equate to 25% of the annual property tax levy amount. These transfers are reflected in the General Fund year end expenditure estimates. If these transfers are made, the pensions will receive nine months of revenue to pay for nine months of pension expenses.
- 3) The Village will charge 12 months of fleet service charges in the fiscal year ending 12/31/2013 to improve the cash balance in the fleet services fund.

Budget Impact on a Resident

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 2014, we estimate a typical residential customer will pay 3.5% or \$250 more for municipal services. This increase is comprised of six months of the new stormwater utility fee (\$131), as well as increases in property taxes (\$60), water charges (\$33), and sanitary sewer charges (\$26).

The following is the calculation of the budget impact on a typical resident based on a projected \$27,135 property tax bill for all taxing districts for 2013 and typical utility use:

Select Taxes and Fees			Change	
	2013	2014	\$'s	%
Village Property Taxes *	\$ 3,554	\$ 3,614	\$ 60	1.7%
Electric	\$ 2,358	\$ 2,358	\$ -	0.0%
Water	\$ 827	\$ 860	\$ 33	4.0%
Sanitary Sewer	\$ 262	\$ 288	\$ 26	9.9%
Stormwater Utility Fee	\$ -	\$ 131	\$ 131	
Telecommunications Tax	\$ 60	\$ 60	\$ -	0.0%
Natural Gas Tax **	\$ 80	\$ 80	\$ -	0.0%
Licenses (2 cars & 1 Dog)	\$ 90	\$ 90	\$ -	0.0%
Total Taxes and Fees	\$ 7,231	\$ 7,481	\$ 250	3.5%

* Assumes \$27,135 tax bill, 13.32% Village portion, 1.7% projected increase.

*** The Village's \$262 per equivalent run-off unit is proposed to be effective 7/1/2014 therefore, 6 months of this expense is reflected in the above total.

** Assumes no reduction in natural gas heating bills.

Tax Levy Analysis

Because the Village of Winnetka is largely a residential community without a large commercial tax base, the Village relies to a significant degree on local property taxes to pay for traditional municipal services.

The following graph shows how each dollar paid in property taxes are allocated among the taxing districts:



The following chart compares how property taxes have grown for a hypothetical homeowner for property tax years 1997 to 2012 (payable in 1998 to 2013, due to the one year lag in Illinois). The total annual property tax bill is estimated at \$14,877 in 1997 and \$27,135 in 2012. Based on these assumptions, the hypothetical homeowner would have seen a 41.0% increase in Village property taxes over this time frame versus a 42.3% increase for the CPI. This hypothetical resident would have experienced an 82.4% overall increase in property taxes as all but one of the other taxing districts have had larger percentage increases than the Village.

**Comparison of Property Taxes Paid
Typical Taxing Districts in Winnetka
2012 Versus 1997 Tax Years**

2013.07.29

	1997 *			2012 **			Increase in Taxes Paid	% Change
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%		
Winnetka Public Schools	2.723	\$4,712	31.67%	3.094	\$10,775	39.71%	\$6,063	128.7%
New Trier High School	1.967	\$3,404	22.88%	1.864	\$6,491	23.92%	\$3,087	90.7%
Village of Winnetka	1.481	\$2,563	17.23%	1.038	\$3,615	13.32%	\$1,052	41.0%
Cook County	1.028	\$1,779	11.96%	0.594	\$2,069	7.62%	\$290	16.3%
Winnetka Park District	0.445	\$770	5.18%	0.347	\$1,208	4.45%	\$438	56.9%
Water Reclamation District	0.451	\$780	5.24%	0.370	\$1,288	4.75%	\$508	65.1%
All Others	0.502	\$869	5.84%	0.485	\$1,689	6.23%	\$820	94.4%
Total	8.597	\$14,877	100.00%	7.792	\$27,135	100.00%	\$12,258	82.4%

Consumer Price Index - U	158.600	225.672	15 Year Increase in CPI >>	42.3%
CPI Index (December, 14 years)	1996	2011	Annual Geometric Mean >	2.4%

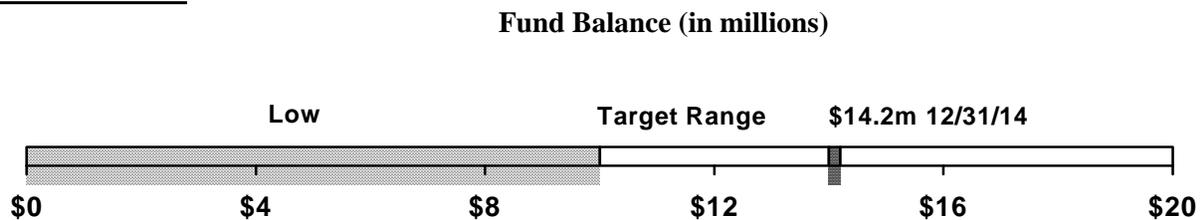
* 1997 Property taxes paid in March and August 1998.
** 2012 Property taxes paid in March and August 2013.

The proposed budget is built on a total property tax levy amount that should continue the Village’s practice of keeping increases at or below the rate of inflation for a typical homeowner. The proposed budget is constructed based on a 2013 proposed property tax levy of \$14,222,477, a \$346,890 or 2.5% increase from the 2012 property tax levy. It is expected that new development will add 0.8% to the tax base, resulting in an increase in municipal taxes to a typical taxpayer of 1.7% (2.5% total increase less 0.8% new development = 1.7% increase for typical taxpayer). Because of the Illinois property tax cycle, the cash from the 2013 property tax levy will be received in March 2014 and August 2014 when residents and businesses pay their property tax bills for the previous year.

The supplemental information section of this document contains historical and projected property tax levy information.

Explanation of Individual Fund Budgets

General Fund:



The General Fund is used to account for most traditional municipal services, including police, fire, public works, and administrative functions. The December 31, 2014 projected fund balance of \$14.2 million is within the target range. Sufficient cash balances are needed to serve as a buffer for unexpected items (such as late property tax receipts), fund significant non-routine capital expenses (fire truck, stormwater projects, downtown revitalization, facilities, etc.), allow for inter-fund borrowing, and serve as an asset that could be used to satisfy pension liabilities.

Given the current economic environment, the Council has indicated a preference for the General Fund balance to remain above \$11 million.

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

2014 General Fund revenues and transfers are projected at \$23.51 million, up 2.0% or \$0.51 million from the prior budget. The increase is primarily due to higher building permit revenues related to increased activity and increased property taxes. Operating expenses are projected at \$19.96 million, up 1.0% or \$.19 million. The expense increase in the budget would have been \$422,000 higher if the Village had not moved the stormwater operating expenses to the stormwater utility fund. Noteworthy revenue changes are noted in the following chart:

Revenues & Transfers in thousands of dollars	Change
Property Taxes	\$ 348
Permit Revenues	\$ 210
Sales Tax	\$ (150)
All Others, net	\$ 58
Total + 2.0%	\$ 466

The following summarizes operating expenses by department:

General Fund Operating Expenses (in Thousands \$'s)	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	Dollar Change D - B	% Change D v B
Administration	\$ 2,705	\$ 2,815	\$ 2,118	\$ 2,897	\$ 82	2.9%
Police	6,207	6,525	5,008	6,705	180	2.8%
Fire	4,584	4,877	3,804	5,084	207	4.2%
Comm. Development	1,443	1,596	1,257	1,656	60	3.8%
Public Works	3,271	3,952	3,136	3,616	(336)	-8.5%
Operating Expenses	\$ 18,210	\$ 19,765	\$ 15,323	\$ 19,958	\$ 193	1.0%

Most of the increases in the departments are a result of increases in wages and benefit costs. Many of the services provided by the Community Development Department are fee based. The Department budget reflects direct operating costs, but does not include other costs such as the resources from the Manager's Office or Finance Department that support activities. The Community Development Department budget includes a new allocation of \$100,000 that can be used to engage in marketing / branding opportunities, increased special event activity, promote business attraction / retention efforts, and potentially hire or contract personnel with expertise in these areas. This \$100,000 is in addition to the initiatives in the Downtown Redevelopment Fund.

The Village conservatively budgets permit revenues. Therefore, 2014 actual revenues could exceed the budgeted amount.

Community Develop. (in thousands \$'s)	Actual 2010 / 11	Actual 2011 / 12	Actual 2012 / 13	Estimated 4/1 - 12/31/13	Budget 2013 / 14
Revenues	\$ 2,009	\$ 1,680	\$ 2,026	\$ 1,250	\$ 1,500
Expenses	\$ (1,585)	\$ (1,509)	\$ (1,443)	\$ (1,257)	\$ (1,656)
Income (subsidy)	\$ 424	\$ 171	\$ 583	\$ (7)	\$ (156)

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. In 2014, the General Fund will be transferring six months of revenue needed to pay for stormwater utility operating expenses before the stormwater utility fee becomes effective July 1, 2014. Below are recent General Fund transfers:

Transfers (in thousands of dollars):	Actual FYE 3/12	Actual FYE 3/13	Estimated FYE 12/13	Budget 2014
Refuse Fund (subsidize operating costs)	\$ 550	\$ 550	\$ 413	\$ 550
Facilities Fund (Village Hall project)	\$ 500	\$ 700	\$ 500	\$ -
Police Pension *	\$ -	\$ -	\$ 252	\$ -
Fire Pension *	\$ -	\$ -	\$ 298	\$ -
Debt Repayment (prior years, different account)		\$ -	\$ -	\$ 335
Downtown Revitalization	\$ -	\$ -	\$ -	\$ 400
Storm Sewer Fund	\$ -	\$ 2,200	\$ 6,000	\$ 211
	\$ 1,050	\$ 3,450	\$ 7,463	\$ 1,496

* The transfer makes up the difference between the 6 months property tax revenue and 9 month pension expense in the 4/1/2013 to 12/31/2013 fiscal year.

Capital Outlay

In a normal year, the Village will budget \$2.5 million to \$3.5 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 60% to 80% of the capital budget in a given year.

For 2014, General Fund capital outlay is budgeted at \$3.3 million and consists of the following noteworthy projects: contingency (\$250,000), phone system replacement (\$250,000), Finance and CD software (\$209,000), Police projects (\$160,000), Public Safety Building Bonds (\$335,000), and streets and parking lots (\$1,650,000). These six items account for \$2.85 million or 86% of the dollars budgeted for capital projects in the General Fund.

Motor Fuel Tax Fund:

The Village finances bridge repairs and major road projects from this fund. Planned 2014 expenditures consist of:

	<u>Budget</u>
Winnetka Ave. & G.B. Traffic Signal and Intersection	\$ 175,000
Green Bay and Oak Traffic Signal Modernization	\$ 250,000
Cherry Street Deck Repair and Painting	\$ 210,000
Willow Rd. Phase 2 Engineering (local match)	\$ 125,000
Total Expenditures	<u>\$ 760,000</u>

Debt Service Funds:

The Village occasionally issues bonds to finance long-term assets. Below is a table summarizing information about the Village's outstanding debt. For 2014, sales tax revenues of \$335,000 will be transferred from the General Fund to the Debt Service Fund to abate the 2013 Public Safety Building bond payments. The annual Street Resurfacing bond payment is about \$140,000 annually.

Issuance Year, Purpose	Repaid by	Par Amount	Balance 1/1/2014	Final Maturity
2003, Refinance Public Safety Building	Sales Tax Revenue	\$3,190,000	\$335,000	10/1/2014
1999, Street Resurfacing	Property Tax Levy	\$1,380,000	\$125,000	12/1/2014
(ESTIMATED) 2013 Stormwater Improvements	Stormwater Utility Revenues / G.O. Debt included in Stormwater Fund	\$18,500,000	\$18,500,000	12/15/2046

Capital Projects Funds (Public Facilities, Business District Revitalization, Special Service Areas):

The Village establishes separate capital project funds for specific projects not financed through regular operations. The 2014 Public Facilities Fund budget will complete the Village Hall project by installing storm windows (\$150,000), a back-up generator (\$125,000), and repairing the entrance doors (\$40,000).

The Business District Revitalization Fund receives funding by way of transfers from the General Fund.

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 for a specific local improvements benefitting those homes.

Utility Funds (Electric, Water, Sanitary Sewer, Refuse, and Stormwater):

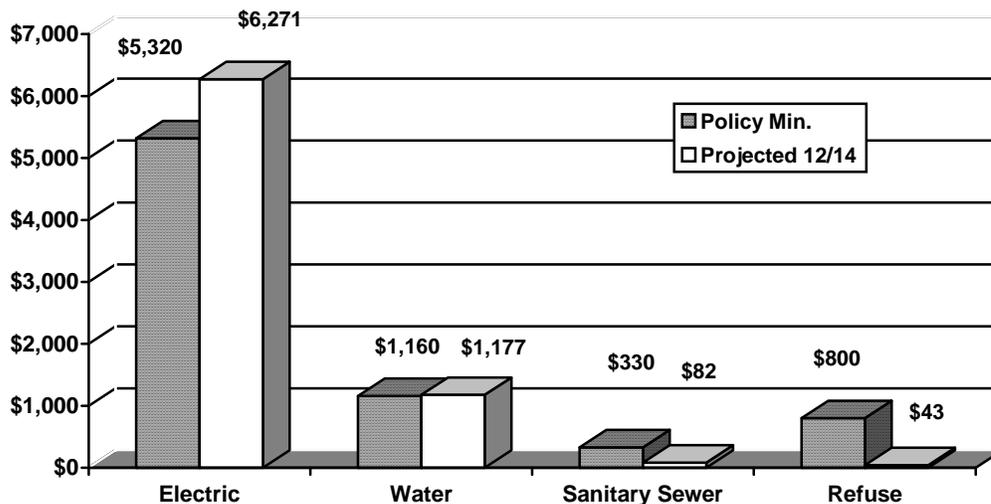
The Village operates utility funds that generate revenues to pay for operating and capital needs. The Village also established a Stormwater Fund in the 2013 budget, though it has only been used for capital expenditures. In 2015 the Stormwater Fund will be included in the budget analysis when there is a full year of service charges.

Utility funds use accounting similar to that used in the private sector. 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		
	FYE 3/13 Actual	FYE 12/13 Estm.	FY 2014 Budget	FYE 3/13 Actual	FYE 12/13 Estm.	FY 2014 Budget	FYE 3/13 Actual	FYE 12/13 Estm.	FY 2014 Budget
Operating Revenues	\$ 15.90	\$ 11.87	\$ 15.61	\$ 4.21	\$ 2.86	\$ 3.94	\$ 0.95	\$ 0.79	\$ 1.07
Operating Expenses	\$ (15.18)	\$ (12.13)	\$ (15.83)	\$ (3.34)	\$ (2.63)	\$ (3.47)	\$ (0.87)	\$ (0.72)	\$ (0.93)
Op. Income (Loss)	\$ 0.72	\$ (0.26)	\$ (0.22)	\$ 0.87	\$ 0.23	\$ 0.47	\$ 0.08	\$ 0.07	\$ 0.14
Unit Sales	129	94	127	1.00	0.78	1.05			
	Million kWhRs			Billion Gallons					

The following chart summarizes the equity position of these three funds relative to the policies established by the Council.

Utility Unrestricted Net Asset Balances Compared to Policy Targets



Electric Fund:

For 2014 there is no proposed change to the existing electric rates. Because the Village will not have a full year of electric sales due to the 9 month fiscal year ending 12/31/2013, the Village will forgo any purchased power adjustment in 2014. Had the Village made a pro-rated calculation of the purchased power cost adjustment based on only 9 months of data, it would have caused a noticeable increase in electric rates partly attributable to the seasonality of sales of which is normalized over a full 12 months of data.

The Village continues to balance the need to recover its costs for wholesale power and other operating needs with the desire to have reasonable electric rates. The Village purchases wholesale power through the Illinois Municipal Electric Agency (IMEA), which is a long-term supplier of power to participating Illinois municipal electric utilities. This protects the Village from supply concerns, though it can lead to higher wholesale power costs than available in the spot market, as is currently the case. It will be a continuing challenge to keep electric rates reasonable given the Village's wholesale power costs, high service levels, and significant capital improvement needs.

Water Fund:

Because of the on-going improvements at the water plant and to the water distribution system, water rate increases are necessary. The planned 4% water rate increase for incorporated customers is anticipated to cost \$33 more per year for a typical water customer. A 6% 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:

The charge for sewer services is proposed to increase 10% from \$11.42 to \$12.56 per 1,000 cubic feet. During the summer of 2011, there was significant flooding in the community and staff has proposed several steps to reduce sanitary sewer back-up related problems. In response, the Village increased the budget to study and fund initial sanitary sewer repairs.

The Sanitary Sewer Fund cash balance is projected to decline as major capital improvements are made over the next few years. As detailed engineering is completed for the proposed capital improvements, and costs become more certain, we will be in a better position to assess additional repairs needed and review sanitary sewer rates with more context.

Refuse Fund:

The 2014 operating subsidy from the General Fund is \$550,000, the same as last year. Commercial refuse rates have been kept the same as in 2013, as has the optional second weekly residential collection charge of \$25 per month. The projected \$43,000 net assets balance as of 12/31/2014 is calculated after deducting the Village's \$928,000 post-closure landfill liability. This liability represents an estimate of total anticipated and potential post-closure costs over the next 15 years, and therefore will be paid out in the future and is not projected to be a significant use of cash for the next five years. While this liability must be stated based on accounting principles, it should be noted that many of these costs are also accounted as operating expenses in the proposed budget as well. Therefore, the projected actual cash balance in the refuse fund as of 12/31/2014 is projected to be \$971,000 (\$43,000 in graph plus \$928,000), more than adequate for operations.

Stormwater Fund:

In the 2012 / 2013 budget, a Stormwater Fund was created. To date, this fund has been used to account for capital expenses only. The Village projects that it will begin billing property owners based on the amount of impervious surface on their property in July 2014. Preliminary calculations indicate there are approximately 6,639 impervious surface units in the Village, defined as an Equivalent Runoff Unit, or ERU. This 6,639 impervious unit total includes all properties, including commercial, non-profit, and governmental uses. An average residential property would have about 1.0 ERU.

The stormwater utility fee will be billed on a customer’s regular utility bills. The annualized cost of one ERU is \$262 per Equivalent Runoff Unit (ERU) effective July 1, 2014. Once all improvement related debt has been issued, it is estimated that the annual ERU cost will be \$362 per year per equivalent runoff unit (ERU) by 2016.

The Village has \$6,085,000 of stormwater capital improvements budgeted for 2014, including: Northwest Winnetka stormwater improvements (\$3,825,000), Winnetka Avenue pump station (\$800,000), Willow Road tunnel engineering (\$800,000), Lloyd outlet and Tower Road relief sewer (also known as Northeast Winnetka, \$400,000), and the Ash Street pump station (\$260,000). An additional \$800,000 of engineering on the Willow Road tunnel project is planned for 2015. The cost of the Willow Road tunnel project, including engineering in 2014 and 2015, is approximately \$34,500,000.

In order to finance the stormwater improvements, the Village is exploring multiple bond issues. It is anticipated that the Village will issue \$18.5 million of bonds by late 2013 or early 2014. A second bond issue for the balance of the cash needed to complete the Willow Road tunnel project, approximately \$16 million, is projected in 2016.

Insurance Funds (Worker’s Compensation, Liability, and 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		
	FYE 3/13 Actual	FYE 12/13 Estm.	FY 2014 Budget	FYE 3/13 Actual	FYE 12/13 Estm.	FY 2014 Budget	FYE 3/13 Actual	FYE 12/13 Estm.	FY 2014 Budget
Inflows	\$ 553	\$ 402	\$ 532	\$ 29	\$ 10	\$ 5	\$ 2,865	\$ 2,289	\$ 3,036
Outflows	\$ (560)	\$ (605)	\$ (683)	\$ (41)	\$ (75)	\$ (237)	\$ (2,793)	\$ (2,650)	\$ (3,283)
Cash -Flow	\$ (7)	\$ (203)	\$ (151)	\$ (12)	\$ (65)	\$ (232)	\$ 72	\$ (361)	\$ (247)

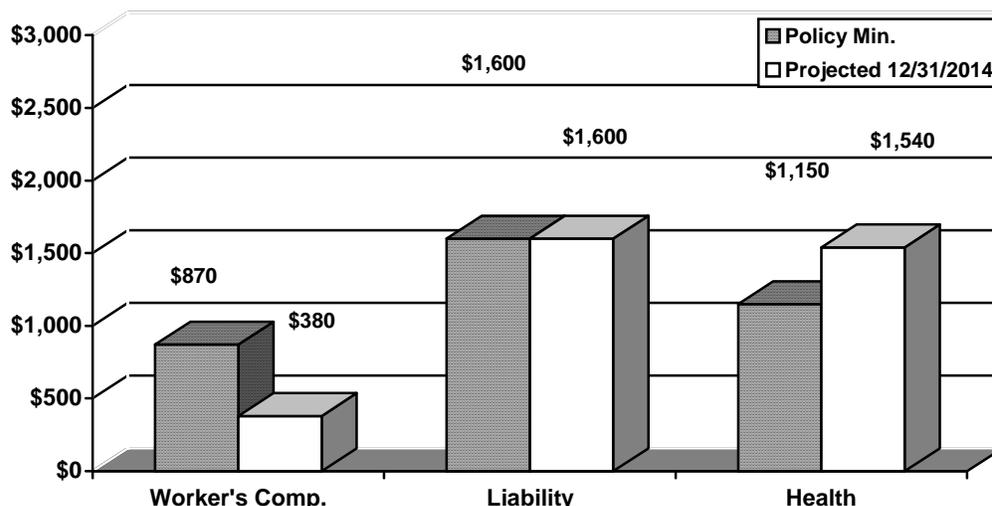
* Liability fund contributions were suspended for 2012, 2013, and 2014 based on good loss experience.

The Insurance Funds’ revenues consist largely of user department charges and interest income.

In terms of cash balances, all funds can meet operating needs. Because of the uncertainty in self-funding these risks, these insurance funds have appropriate expense contingencies. If the Village has lower losses than provided for in the budget, expenditures can come in significantly less than budget.

The Village annually reviews 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 following graph compares projected March 31, 2015 fund balances to the policy targets. It is important to remember that the actual reserve balances will likely be higher than projected due to the expense contingencies.

Insurance Fund Balances Compared to Policy Ranges



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 1/1/2013 are: \$70,000 for health, \$250,000 for property, \$600,000 for worker's compensation, and \$2,000,000 for general liability risks. We continue to monitor the commercial insurance market and purchase insurance for select exposures when it is cost effective.

While the Worker's Compensation fund balance is below the desired level, the Village has one existing claim with a long expected payout. There is adequate cash in the fund to meet projected payments on a cash-flow basis.

Data Processing and Fleet Services Funds:

The Data Processing Fund finances the Village's computer network. Historically, Data Processing 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. User fees for equipment are assessed based on a 4-year rolling average of historical costs, with some limitations imposed for stability purposes.

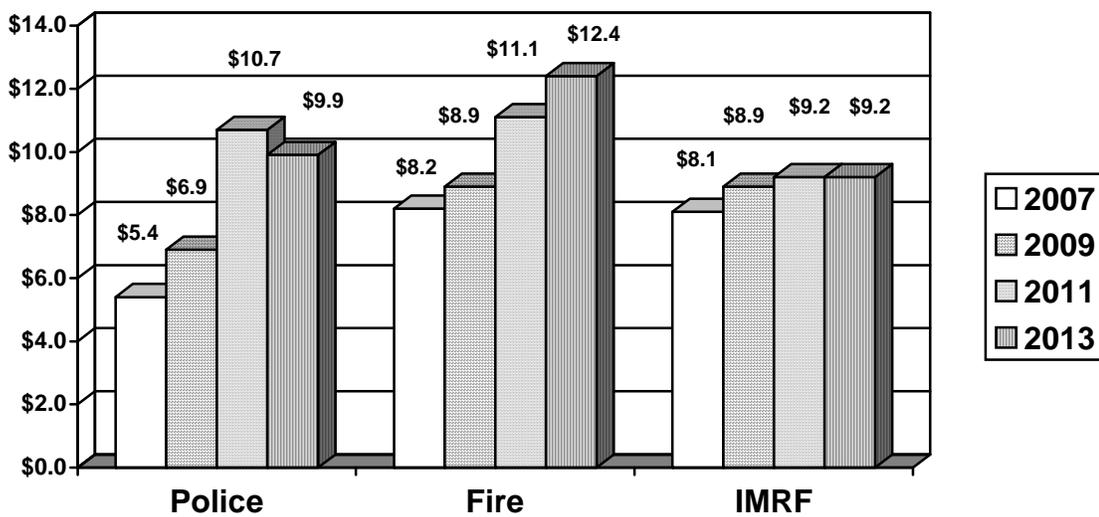
Police Pension, Fire Pension, and Illinois Municipal Retirement (IMRF) Funds:

The pension funds accumulate large investment portfolios to fund the Village's three defined benefit pension plans. The police and fire pension investments and benefits are administered by our locally established Boards, as required by State law. IMRF is a State-wide pension system for all full-time non-public safety employees. IMRF centrally manages investments and benefit administration and charges each participating entity an annual contribution rate, based largely on their demographics and IMRF's investment results. IMRF issues its own financial statements and that data is included here. Because IMRF uses different assumptions and methods than the police and fire pension plans, the data cannot be compared with 100% accuracy.

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. In 2002, the unfunded balances for Winnetka public safety pensions totaled \$5.2 million. Today, the Village's public safety pension unfunded liabilities total \$22.3 million, roughly four times the liability that existed 11 years ago.

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 time 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 from actuarial reports prepared on October 23, 2012 and the IMRF data is from the annual Village's Comprehensive Annual Financial Report (CAFR).

Unfunded Pension Liability by Year (in millions)

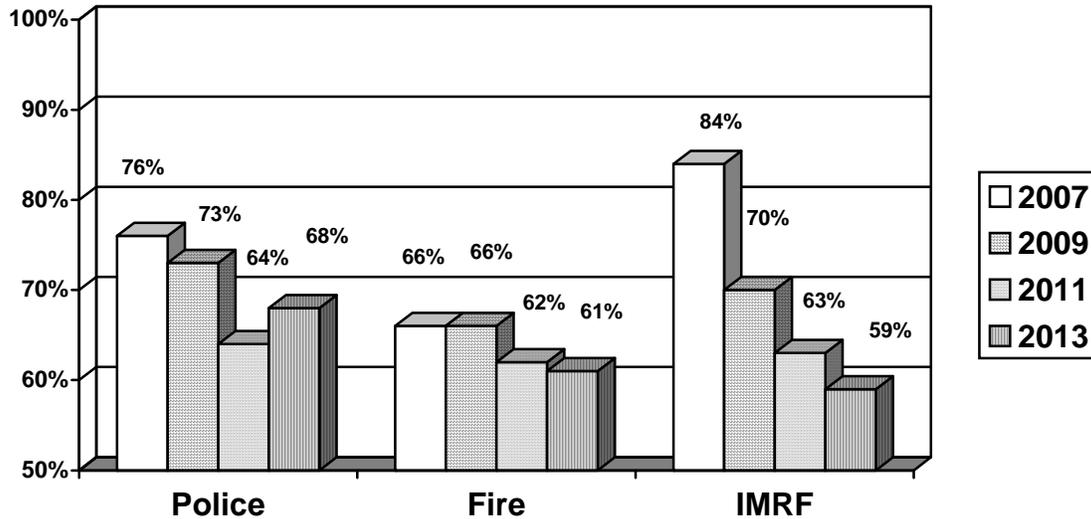


The IMRF pension plan has not had any significant benefit enhancements and has broader investment authority. IMRF also uses investment smoothing - meaning that all of the investment losses experienced as of 12/31/2009 are not fully reflected in the funded amount. Another difference is that IMRF annuitizes pensions when there is a retirement. This means that when a person retires, 100% of the assets needed to fund that liability are transferred to an annuitant account. If the annuitized assets and liabilities were added into the IMRF amounts for the Village, the Village's IMRF account would be about 80% funded.

It is important to note that the Village has reduced the Police and Fire Pension investment return assumption twice in the recent past, from 7.00% 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 environmental factors, such as the demographics of the retired participants.

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.

Pension Funded Percentage by Year



The 2014 property tax levy covering 52 active sworn public safety employees totals \$2,310,000 (or \$44,423 per employee). Public safety employees are not eligible for Social Security. The 2014 Village expense for IMRF pensions (exclusive of Social Security) for the remaining 100 employees totals \$1,469,468 (or \$14,695 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 2014, a typical resident will pay \$7,481 for Village services, a \$250 or 3.5% increase. About 52% or \$131 of this increase is attributable to the stormwater utility fee effective July 1, 2014.

The budget initiatives will allow the Village to make progress on many fronts: including stormwater management to reduce flooding, intergovernmental co-operation to control costs, improved communications with our customers, downtown redevelopment, stewardship of infrastructure, evolving green initiatives, and continued improvement of the Village's human capital.

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.

At this point in time, the Village has the opportunity to make major investments to modernize our infrastructure, such as stormwater improvements, which may 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. The Village continues to engage in strategic planning with the Council and Management team to set the course for Winnetka's future. With sound 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.

Edward F. McKee, Jr.
Finance Director

3. Transmittal Letter 2014.doc

Village of Winnetka
Annual Budget by Fund Category

2014 Budget

1 - Governmental Funds

Revenue

Property Tax - Property Tax	\$13,122,477
Other Taxes - Other Taxes	\$850,000
Licenses/Permits - Licenses, Permits & Fees	\$1,861,275
Intergovernmental - Intergovernmental	\$2,785,000
Service Charges - Charges For Service	\$1,966,705
Fines - Fines & Forfeitures	\$200,000
Transfers - Transfers	\$3,773,044
Other Revenue - Other Revenue	\$10,000
Interest Income - Interest Income	\$54,500
Revenue Totals	\$24,623,001

Expenditures

SB - Salary and Benefits	\$ 15,621,665
SS - Services and Supplies	\$ 5,083,225
CO - Capital Outlay	\$ 3,769,000
INS - Insurance and Other Chargebacks	\$ 93,300
DS - Debt Service	\$ 481,948
TRN - Transfers	\$ 1,496,000
Expenditure Totals	\$ 26,545,138

Revenue Totals:	\$ 24,623,001
Expenditure Totals	\$ 26,545,138

Governmental Funds Totals \$ (1,922,137)

Major Funds

- General
- Motor Fuel Tax
- Downtown Revitalization
- Debt Service
- Special Service Areas
- Facilities

Noteworthy Uses of Cash:	Amount:
Transfer to Stormwater Utility	\$ 211,000
Transfer to Downtown Revital.	\$ 400,000
Motor Fuel Tax Projects	\$ 760,000
Parking lot & Deck Repairs	\$ 550,000
	\$ 1,921,000

Village of Winnetka
Annual Budget by Fund Category

2014 Budget

2 - Proprietary Funds

Revenue

Property Tax - Property Tax	\$	1,100,000
Service Charges - Charges For Service	\$	23,224,567
Interfund - Interfund Services	\$	3,549,892
Transfers - Transfers	\$	761,000
Other Revenue - Other Revenue	\$	11,500
Interest Income - Interest Income	\$	93,250
Revenue Totals	\$	28,740,209

Expenditures

SB - Salary and Benefits	\$	6,064,616
SS - Services and Supplies	\$	15,450,079
CO - Capital Outlay	\$	9,943,098
INS - Insurance and Other Chargebacks	\$	3,425,500
DEP - Depreciation Expense	\$	2,290,000
DS - Debt Service	\$	1,005,000
TRN - Transfers	\$	1,503,396
Expenditure Totals	\$	39,681,689

Revenue Totals:	\$	28,740,209
Expenditure Totals	\$	39,681,689
Proprietary Funds Totals	\$	(10,941,480)

Major Funds

- Electric
- Water
- Sanitary Sewer
- Storm Sewer
- Refuse
- Internal Service

Noteworthy Uses of Cash:	Amount:
Stormwater Improvements	\$ 6,130,000
Sanitary Capital	\$ 650,000
Watermain Capital	\$ 461,788
Electric Capital	\$ 2,451,810
	\$ 9,693,598

Village of Winnetka
Annual Budget by Fund Category

2014 Budget

3 - Fiduciary Funds

Revenue

Property Tax - Property Tax	\$2,310,000
Intergovernmental - Intergovernmental	\$10,000
Other Revenue - Other Revenue	\$460,000
Interest Income - Interest Income	\$2,650,000
Revenue Totals	\$5,430,000

<u>Funds</u>
Police Pension
Fire Pension

Expenditures

SB - Salary and Benefits	\$ 4,060,000
SS - Services and Supplies	\$ 99,000
Expenditure Totals	\$ 4,159,000

Revenue Totals:	\$ 5,430,000
Expenditure Totals	\$ 4,159,000
Fiduciary Funds Totals	\$ 1,271,000

Village - Wide Total

Revenue	\$ 58,793,210
Expenditure	\$ 70,385,827
Net	\$ (11,592,617)

General Fund Summary

Summary	FYE 3/31/13	4/1/13 - 3/31/14	4/1 - 12/31/13	Cal. 2014	Change
	A	B	C	D	(D v B)
Revenues:					
Property Tax	12,125,970	12,637,173	6,300,000	12,984,861	2.8
Sales Tax	1,397,198	1,350,000	950,000	1,200,000	(11.1)
State Income Tax	1,091,189	950,000	715,000	950,000	-
Telecom.	1,465,846	630,000	460,000	600,000	(4.8)
Natural Gas Tax	295,395	250,000	165,000	250,000	-
Replacement Tax	122,845	100,000	100,000	100,000	-
Licenses	352,250	319,000	282,500	319,000	-
Permits	2,026,179	1,290,000	1,250,000	1,500,000	16.3
Fines	215,280	200,000	165,000	200,000	-
Service Charges	1,042,855	1,130,704	676,000	1,118,573	(1.1)
Parking Passes	161,539	154,900	140,000	155,400	0.3
Franchise Fees	273,219	220,000	125,000	240,000	9.1
Interest Income	250,403	80,000	110,000	40,000	(50.0)
Payments in Lieu of Taxes	1,407,528	1,358,556	1,018,900	1,465,644	7.9
Administrative Transfers	1,772,400	1,772,400	1,329,300	1,772,400	-
Misc. Income	622,757	600,046	359,000	612,732	2.1
Total G.F. Revenues	24,622,855	23,042,779	14,145,700	23,508,610	2.0

Operating Expenses:					
Administration	2,704,981	2,815,139	2,118,242	2,897,213	2.9
Police Department	6,206,893	6,525,452	5,008,015	6,704,909	2.8
Fire Department	4,584,321	4,877,494	3,803,840	5,084,115	4.2
Comm. Development	1,443,414	1,595,740	1,257,375	1,655,800	3.8
Public Works	3,271,111	3,951,792	3,135,677	3,616,153	(8.5)
Total	18,210,720	19,765,617	15,323,149	19,958,190	1.0

\$'s Available for Capital	6,412,135	3,277,162	-1,177,449	3,550,420	8.3
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Less: Capital Outlay					
Admin./Debt	636,772	804,585	554,585	709,000	(11.9)
Police Department	0	285,000	100,000	160,000	(43.9)
Fire Department	233,303	0	14,895	0	
Comm. Development	0	0	0	0	
Public Works	1,175,201	1,775,000	1,547,000	2,140,000	20.6
Total Capital	2,045,276	2,864,585	2,216,480	3,009,000	5.0

Cash-Flow Before Transf.	4,366,859	412,577	-3,393,929	541,420	
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Transfers Out	-3,450,000	-7,050,000	-7,462,545	-1,496,000	(78.8)
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Cash-Flow	916,859	-6,637,423	-10,856,474	-954,580	
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VILLAGE OF WINNETKA

Department:	Public Affairs, Manager, Finance
Full – Time Staff:	19

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

- Provided support to the Village Council, as well as lower boards and commissions.
- Continue to lead the Village's response to address community storm water needs.
- Selected new financial software and anticipate full implementation by July 1, 2014.
- Adopted a calendar fiscal year beginning January 1, 2014.
- Continue the Strategic Management and goal setting process for the organization initiated last year.
- Partnered with Glenview and other north shore communities to seek operational efficiencies and cost reductions in our operations.
- Hired the Urban Land Institute to conduct two technical assistance panel studies of the Village's commercial districts, with the goal of developing long-term strategies.

RECENT ACCOMPLISHMENTS (continued)

- Successfully concluded collective bargaining with Fire and Police; and implemented organizational changes.
- Approved a contract with New World Systems to implement a new financial software package for the Village. The two-year implementation will span functions throughout the Village departments and assist in modernizing processes.

PROPOSED GOALS

- Continue to enhance communications by implementing new strategies and maintaining an up to date web site.
- Pursue strategic planning initiatives with the new Council and continue strategic management and goal setting process with the organization.
- Work cooperatively with regional partners to find organizational efficiencies.
- Implement the New World software over the next 12 months, including redesigning operations to be more efficient.
- Transition to a calendar fiscal year effective 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.
- Continue stormwater master planning process and resident engagement and education.

FINANCIAL SUMMARY

Administration	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change D vs B
Wages	1,793,150	1,789,900	1,350,500	1,853,674	3.6
Benefits	651,699	651,093	482,780	706,795	8.6
Supplies	260,132	374,146	284,962	336,744	(10.0)
Total Operating Exp.	2,704,981	2,815,139	2,118,242	2,897,213	2.9
Capital	636,772	804,585	554,585	709,000	(11.9)
Total Department	3,341,753	3,619,724	2,672,827	3,606,213	(0.4)

CAPITAL OUTLAY (over \$50,000):

Contingency	\$250,000
Phone System	250,000
Financial & Community Develop. Software	<u>209,000</u>
Total	\$709,000

PERFORMANCE INDICATORS

Council Meetings	40
Newsletters	5
E – Winnetka newsletters	52
Vendor payments made	6,000
Payroll payments made	4,950
Utility bills mailed	37,500
Vehicle stickers sold	7,520
Value of deposits administered	\$1,435,000

VILLAGE OF WINNETKA

Department:	Police
Full – Time Staff:	27 Sworn Officers 8 F/T Non-sworn 7 P/T Non-sworn

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 (January – June 2013)

- Replacing a full-time Communications Officer vacancy with part-time employees to increase staffing flexibility and shift coverage.
- Successfully concluded serious criminal investigations.
- In conjunction with the Fire Department, hosted a School Safety Summit to build relationships and better prepare each organization for critical incidents.
- Continue the exhaustive process of updating the entire policy manual with the Lexipol® risk management system.
- Conducted essential personnel training and development including a Sergeant's participation in Northwestern University Center for Public Safety, 400 hour School of Police Staff and Command.
- Hired one new Officer via the Lateral Appointment Program.
- Selected and appointed a replacement Officer to serve as the New Trier School Resource Officer.
- Completed several facility improvements as recommended in the 2011 Energy Audit Report.
- Published a 2012 Annual Report by February 1, 2013.
- Reviewed, planned and participated in a record number of successful community special events.

PROPOSED GOALS AND OBJECTIVES

GOAL: Maintain and Expand Community Policing Initiatives

Objective: Establish an Administrative Adjudication Process.

Objective: Increase interaction with students and staff at public and private Elementary Schools.

Objective: Conduct emergency response training for private schools in the community.

GOAL: Improve Risk Management Posture

Objective: Finalize a new Policy Manual and System to include Daily Training Bulletins via Lexipol LLC.

Objective: Implement an updated career development training plan.

GOAL: Deliver More Effective Investigation and Crime Prevention Services

Objective: Capitalize on the ability of a new website to distribute more timely crime alerts.

Objective: Continue to utilize the Vacation House Watch program.

Objective: Continue to collaborate with other law enforcement partners to improve services through intergovernmental cooperative associations.

Objective: Conduct a community feedback survey

GOAL: Manage Organizational Improvements

Objective: Purchase and install an expandable IP based video security system for the PSB.

Objective: Seek grant funding opportunities for additional security systems.

Objective: Replace the computer servers supporting the Computer Aided Dispatch (CAD) system jointly owned with Wilmette.

Objective: Support and facilitate adding Kenilworth to the CAD partnership.

CAPITAL OUTLAY (over \$50,000):

PS Video System	\$100,000
CAD Server Replacement	<u>\$ 60,000</u>
Total	\$160,000

FINANCIAL SUMMARY

Police Expenditures	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change (D v B)
Wages	3,434,866	3,572,567	2,727,275	3,717,042	4.0
Benefits	1,722,287	1,769,751	1,327,313	1,839,800	4.0
Supplies	1,049,740	1,183,134	953,427	1,148,067	(3.0)
Total Operating Exp.	6,206,893	6,525,452	5,008,015	6,704,909	2.8
Capital	0	285,000	100,000	160,000	
Total Department	6,206,893	6,810,452	5,108,015	6,864,909	0.8

PERFORMANCE INDICATORS

Performance Indicator	2011	2012	2013*	Projected	% Change
Personnel Vacancy (hrs)	5,632	8,120	2,270	4,540	-44%
Field Training Officer (hrs)	824	1,196	1,440	2,880	141%
Department Training (hrs)	3,133	3,409	1,957	3,914	15%
NORTAF & NIPAS (hrs)	416	352	240	480	36%

PART I OFFENSES	REPORTED			CUSTODIAL ARRESTS	2013*	2012	2011
* 2013 items are thru June 30 only	2013*	2012	2011				
Aggravated Battery	4	3	4	No Valid Driver's License	10	29	38
Forcible Rape	0	0	1	DUI	13	37	27
Murder	0	0	0	Suspended/Revoked Driver's License	13	33	23
Robbery	1	1	0	Hit and Run	1	0	3
Arson	0	0	0	Fleeing and Eluding	1	0	1
Burglary	8	41	30	Cannabis Arrests	17	5	3
Larceny- Theft	57	123	125	Other Drug Arrests	4	6	14
Motor Vehicle Theft	0	3	1	Domestic Battery / Violation O.P.	3	4	11
TOTAL Part I Offenses	70	171	161	Theft	6	8	8
				Warrant Arrests	4	14	8
				Battery	2	1	3
				Identity Theft	0	2	3
				Criminal Damage to Property	0	6	2
				Assault	1	1	2
				Burglary	0	2	2
				Trespass	1	1	1
				Disorderly Conduct/Harassment	2	6	3
				Possession of Stolen Property	0	1	1
				Other Arrests	7	5	0
				TOTAL Custodial Arrests	85	161	153
PART II OFFENSES	REPORTED			CITATIONS	2013*	2012	2011
	2013*	2012	2011				
Simple Assault	1	1	5	Traffic Traffic Citations	594	1,013	1,413
Curfew and Loitering	0	6	1	Traffic Traffic Warnings	1,025	1,904	2,050
Embezzlement	0	0	0	TOTAL Traffic citations/warnings	1,619	2,917	3,463
Forgery	0	9	3	Ordinance & Animal Violations	65	168	136
Disorderly Conduct	8	23	15	Parking Citations	2,645	5,759	6,100
DUI	11	37	27				
Drug Offenses	21	36	50	DEPARTMENT SERVICES	2013*	2012	2011
Fraud	17	30	39	Calls for Service	3721	8068	7,908
Gambling	0	0	0	Burglar Alarms	594	1199	1,148
Liquor Offenses	7	39	15	House watch	847	1359	1,245
Family Offenses	28	52	39	Directed Traffic Assignments	884	1199	1,629
Prostitution	0	0	0	Special Watches and Checks	3577	4742	5,609
Public Drunkenness	1	5	9	Injury Traffic Crashes	19	31	37
Runaways	7	4	9	Non-Injury Traffic Crashes	143	265	269
Sex Offenses	0	0	0	TOTAL Traffic Crashes	162	296	306
Stolen Property	0	1	1				
Vandalism	15	76	47				
Weapons Offenses	0	0	0				
TOTAL Part II Offenses	116	319	260				

VILLAGE OF WINNETKA

Department:	Fire
Full – Time Staff:	25 Sworn Officers 1 Civilian

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 Winnetka Fire Department went through the Insurance Services Organization's (ISO) Fire Suppression Rating Schedule (FSRS). The ISO then assigns a Public Protection Classification (PPC) from 1-10. The Fire Department was elevated to an ISO Class 3 Department.
- The Village's Emergency Operations Plan was completed and submitted to Cook County's Department of Emergency Management and Homeland Security.
- 70 Village employees were trained in CPR/AED procedures this year.
- We placed in to service A28 in May of this year retiring reserve A28 after 12 years of service.
- We began a 7(g) Program to utilized off-duty firefighters to test the Village's hydrants on an annual basis.
- Completed the implementation of Remote Access that enables access to mapping and pre-plan information in route to an incident.
- Co-hosted a School Safety Summit with our Police Department in March. It was attended by school administrators from our public, private and parochial schools.
- Hosted two joint night training sessions at the drill tower which was attended by four neighboring fire departments.
- All Department Paramedics were trained and certified in Pediatric Advanced Life Support (PALS). PALS refer to a set of clinical interventions for the urgent treatment of children in life threatening medical emergencies.

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).
- Ensure that all department personnel have a minimum of 20 hours of fire/rescue training per month.
- Co-host with the Police Department the 2nd Annual School Safety Summit presentation on emergency preparedness training for all schools in our response district.
- Conduct an emergency preparedness presentation exercise for Sears School in Kenilworth in conjunction with the Kenilworth Police Department.
- Complete the Village of Winnetka semi-annual employee first-aid training and education.

PROPOSED GOALS (Continued)

- Replace the existing manual lift stretcher in A28 with a power-life stretcher to reduce employee's exposure to lifting injuries.
- To design a RFP for the purchase of a new pumper engine in 2015 to replace a 1996 engine.
- Training Goals:
 - Train and certify two Firefighters as Fire Apparatus Engineers (FAE). Being an FAE certifies that you have the background, knowledge and skills to perform the duties of a fire apparatus engineer, which include pump operations, pump functions, pumper components, pumper maintenance and testing, fire stream development and water supply in all fire ground situations and conditions.
 - Provide specialized Advanced-Cardiac Life Support training to Department members.
 - Complete 24 hours of on-line continuing education training for the Blue Card Incident Command Certification Program for all Department Officers.
 - Add one Department member to the MABAS Division 3 Technical Rescue Team (TRT).
 - Have one additional fire officer complete the Chief Fire Officer Certification program from the Office of the State Fire Marshal.

FINANCIAL SUMMARY

Fire Expenditures	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change (D v B)
Wages	2,475,197	2,600,838	1,995,974	2,787,787	7.2
Benefits	1,527,466	1,620,856	1,315,457	1,689,488	4.2
Supplies	581,658	655,800	492,409	606,840	(7.5)
Total Operating Exp.	4,584,321	4,877,494	3,803,840	5,084,115	4.2
Capital	233,303	0	14,895	0	
Total Department	4,817,624	4,877,494	3,818,735	5,084,115	4.2

PERFORMANCE INDICATORS

Emergency Response by Situation Type	Actual 2011	Actual 2012	Estimated 2013	Projected 2014
Rescue Call	639	687	653	690
Fire / Explosion	37	23	18	25
Hazardous Condition	80	112	110	110
Service Call	446	339	295	310
Good Intent Call	542	404	464	400
False Call	496	645	600	600
All Others	44	1	37	0
	<u>2,284</u>	<u>2,211</u>	<u>2,177</u>	<u>2,135</u>
Fire Prevention				
Inspections	464	700	725	725
Pre-Plans	44	57	80	75
Re-inspections	34	27	30	50
Fire Protection	59	30	25	30
Fire Alarm	71	40	45	50
Consultations	125	88	110	120
All Others	31	25	40	25
	<u>828</u>	<u>967</u>	<u>1,055</u>	<u>1,075</u>
Training Hours	7,172	8,157	7,200	7,500
Hydrant Inspections	760	657	400	657

Department:	Community Development
Full – Time Staff:	7

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 model 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, exterior commercial building improvements, subdivisions/consolidations and landmark designations. In turn these requests are considered by one or more of the following Village advisory committees/commissions/boards: Design Review Board, Landmark Preservation Commission, Plan Commission, Zoning Board of Appeals, and Village Council. All of these committees/commissions/boards are staffed by departmental personnel.

The department is also involved in a number of economic development activities including quarterly occupancy surveys, compiling market data for individual properties and conducting pre-lease inspections. Economic development activities also include providing staff support to 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. 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 as part of its regular activities, has been involved in several other significant activities. What follows is a brief summary of each of these activities.

Implementation of a New Service Delivery Model for Building Inspection - In June the department implemented a new building inspection method. This involved outsourcing building inspection activities as well as some plan review functions – plumbing and electric – to a third party vendor. In June the two full-time Village building inspectors were let go. At that time the Village entered into a contract with SAFEbuilt Illinois, Inc. to provide building inspection services. In

implementing this new service delivery model, it was anticipated that the following goals would be achieved: (1) Inspectional services might be more cost effective in that they could expand and contract to meet the inspectional needs; (2) It was anticipated that the overall costs associated with inspectional services could be reduced by 10%- 15%; (3) It would bring a more regionalized approach to Winnetka in that several neighboring communities would also be using inspectors from SAFEbuilt.

ULI– Departmental staff worked with the Urban Land Institute (ULI) Technical Assistance Panels (TAP). The purpose of the TAP process was to study the Village’s commercial business districts and make recommendations as to how those districts might be improved. The first of two TAP panels convened in Feb. 2013; the second TAP convened in late June. It is anticipated that ULI will be issuing its final report in October 2013.

Hanging Baskets Floral Program– The director worked with the Chamber of Commerce, BCDC and merchants to identify streetlight poles where flower baskets could be hung in the three commercial districts.

Customer Satisfaction Survey - Beginning in January 2013, the department along with the Village Manager’s office initiated a customer satisfaction survey process. The department mails surveys to property owners who are issued building permits in order to solicit their comments concerning their experiences in obtaining a building permit. Surveys are mailed out on a monthly basis and returned to the Village Manager’s office which tabulates the results.

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). Additionally, this past year a total of 101 FOIA requests were processed.

This year’s departmental budget will be \$ 1,555,800. This represents a decrease in the departmental budget of \$39,940 or 2.5% over last year’s budget of \$1,595,740. The decrease is due mainly to reductions in salary costs. These decreased include the reduction of a full time planning technician from a full time position to a 60% position, and the elimination of two full time positions (building inspectors) and replacing them with contract employees from SAFEbuilt Illinois.

ACCOMPLISHMENTS

With respect to the number of building permits issued, construction activity in 2013 calendar year is consistent with 2012 (1,120 permits). However, estimated permit revenue will be \$2,500,000 which is a 23% increase over calendar 2012.

ACCOMPLISHMENTS (Continued)

Following is a list of major accomplishments of the Department over the past year.

- Implementation of a new service delivery model for building inspections.
- Assistance with ULI TAP programs.
- Assistance with hanging basket floral program.
- Customer satisfaction survey.
- Conducted periodic commercial vacancy survey.
- Conducted 10 pre-lease commercial inspections.
- Processed 22 zoning cases.
- Processed 35 demolition permit applications.
- Processed 22 Certificate of Appropriateness applications.
- Processed and issued 1,120 building permits.
- Conducted over 15,214 building, code enforcement and sanitation inspections.
- Processed 160 FOIA requests.

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.

- Provide assistance to the Village Council and Manager’s office and advisory committees/commissions/boards to implement ULI TAP recommendations.
- Assist Village Council and Manager’s Office to consider ways to enhance and create new economic development opportunities.
- Provide updated and new content for Community Development and BCDC web sites.
- Continue to improve department customer service.
- Work with the Finance Department to implement the building permit module of the New World financial software.
- Continue to process building permits in a timely fashion.
- Continue to process applications for zoning relief, building demolitions, certificates of appropriateness, subdivisions and landmark designation.

FINANCIAL SUMMARY

Community Develop.	FYE 3/31/13 A	4/1/13 - 3/31/14 B	4/1 - 12/31/13 C	Cal. 2014 D	Change (D v B)
Wages	756,432	854,170	586,350	649,930	(23.9)
Benefits	304,670	340,620	222,900	283,020	(16.9)
Supplies	382,312	400,950	448,125	722,850	80.3
Total Operating Exp.	1,443,414	1,595,740	1,257,375	1,655,800	3.8
Permit Revenues	2,026,179	1,290,000	1,250,000	1,500,000	

PERFORMANCE INDICATORS					
(All figures are for calendar years except as noted)					
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013*</u>
Full Time Positions/Contract Positions	10	10	10	10	7.6/1.8
Permits Issued					
Residential Addition/Remodeling	136	150	159	155	156
Awning/Canopy/Sign	9	11	28	34	15
Single Family Home (Demolitions)	16	19	26	34	35
Commercial Addition/Remodeling	N/A	N/A	40	41	26
Electric	40	43	43	29	28
Fence	141	172	189	189	182
Impermeable	125	163	164	125	130
Mechanical	19	49	36	28	33
Plumbing	57	56	84	56	78
Right-of-Way	20	23	27	29	28
Roofing	130	129	158	114	102
Others	84	121	79	294	307
Total	777	936	1,033	1,128	1,120
Building Permit Revenues**	1,167,000	2,008,608	1,346,055	2,026,180	2,500,000
Inspections Conducted					
Building Inspections	2,225	2,450	2,248	2,390	2,760
Code Enforcement Inspections	13,200	12,910	12,720	12,450	12,250
Health and Sanitation	185	178	216	215	204
Total	15,610	15,538	15,184	15,055	15,214
Committee/Commission/Council Reviews					
Design Review	21	45	39	26	22
Landmark Preservation - Designation	3	1	2	6	0
Landmark Preservation - Demolition	16	19	28	34	35
Plan Commission - Special Use Permit	4	2	2	5	3
Plan Commission - Subdivision/Consolid.	0	0	2	1	2
Village Council	11	12	12	9	12
ZBA	17	18	17	14	18
Zoning Administrator	5	14	9	9	4
Total	77	111	111	104	96
*Estimated Calendar Year 2013					
9/11/2013					

VILLAGE OF WINNETKA

Department:	Public Works
Full – Time Staff:	15.5 (30.5 total in PW department)

PURPOSE:

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

Note: Historical data contained herein is based on a shortened 2013 budget year of 8 months due to a change to a calendar fiscal year. Goals and objectives are unaffected.

RECENT ACCOMPLISHMENTS

- Completed design and construction of the annual Street Reconstruction program under which 11,815 lineal feet or 2.28 miles were reconstructed or resurfaced.
- Replaced approximately 11,672 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 30,703 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 307 development plan reviews to insure compliance with Village Forestry, Drainage, and Floodplain Codes thru August 31, 2013. An estimated 461 will be complete by the close of the 2013 calendar year.
- Removed 261 trees, planted 167 trees and trimmed over 575.
- Renegotiated several service contracts including HVAC maintenance and Pest control services.
- Designed and constructed improvements for the Tower Court parking lot.
- Completed tuck-pointing and joint repairs at the Village Cenotaph
- Completed repairs to masonry rest bench at the southeast corner of Tower Rd. and Greenbay Rd.

RECENT ACCOMPLISHMENTS (Continued)

- Applied 115,200 lineal feet of road striping and traffic control markings.
- In support of the Refuse Team, successfully completed the annual Spring Clean-up, Leaf Collection and Holiday Tree Collection programs.
- Completed 90% of Phase 1 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.
- Completed 309 sign replacement and repairs from traffic damage, vandalism or age. Implemented a sign post painting program in conjunction with our sign repair and replacements painting 2,882 posts.
- 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.
- Created and expanded an in-house asphalt recycling and reclamation program converting spoil material into a reusable material mix. To date 35 tons of asphalt waste has been recycled and reused in this manner

PROPOSED GOALS

- Replace approximately 7,500 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 550 development plan reviews to insure compliance with Village Forestry, Drainage, and Floodplain Codes.
- Remove and replace approximately 250 diseased, dying and or hazardous trees and prune to standard another 1,600 to maintain cycle.
- 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.
- Design and construct street improvements totaling \$1,200,000.

PROPOSED GOALS (continued)

- Design and construct improvements for the Lincoln Avenue Parking Lot.
- Design and construct improvements for the Scott Avenue Parking Deck.
- Explore and pursue grants and rebates as applicable such as Illinois Technical Assistance Grant, IKE Grant and the Urban Forest Restoration Grant for Emerald Ash Borers.
- Complete Phase I (Stop Sign upgrades) of a multi-phased mandate outlined in new Federal standards requiring that all regulatory, warning, and ground-mounted guide signs meet new retro reflectivity standards.
- Continue to evaluate evolving intersection street name signage to address retro reflectivity requirements of the new Federal standards.

FINANCIAL SUMMARY

Public Works	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change (D v B)
Wages	1,455,544	1,670,867	1,313,854	1,436,457	(14.0)
Benefits	655,412	700,201	520,021	657,672	(6.1)
Supplies	1,160,156	1,580,724	1,301,802	1,522,024	(3.7)
Total Operating Exp.	3,271,112	3,951,792	3,135,677	3,616,153	(8.5)
Capital	1,175,201	1,775,000	1,547,000	2,140,000	20.6
Total Department	4,446,313	5,726,792	4,682,677	5,756,153	0.5

CAPITAL OUTLAY (over \$50,000):

<u>Description</u>	<u>Budget</u>
Scott Ave Parking Deck	\$200,000
Public Works #37 Sweeper	180,000
Public Works #19 2.5 CY Dump	185,000
Street Rehabilitation.	1,200,000
PK. Lot Rehab Lincoln Ave.	250,000
Sidewalk replacement program	125,000
Total PW Capital Expense	<u>\$2,140,000</u>

PERFORMANCE INDICATORS – (calendar year)

<u>General Fund</u>	<u>Unit</u>	Actual 2011	Actual 2012	Estimate 2013	Proposed 2014
Streets Replaced	Lin. Ft.	16,188	12,592	11,815	11,670
Curbs Replaced	Lin. Ft.	3,223	10,504	11,672	7,500
Sidewalks Replaced	Sq. Ft.	25,377	33,099	30,703	25,000
Plan Reviews	#	527	544	461	550
Street Repairs	Tons	515	602	525	550
Street Sweeping	Lane Miles	4,434	4,236	4,200	4,200
Trees Trimmed	#	1,910	1,565	1,750	1,600
Trees Planted	#	297	336	275	250
Trees Removed	#	298	220	275	250
Snow & Ice Events	#	23	16	24	24
Snowfall	Inches	56	22	48	48
Signs Installed/Repaired	#	501	619	464	550

VILLAGE OF WINNETKA

Department:	Motor Fuel Tax
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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.

RECENT ACCOMPLISHMENTS

- Completed modernization of traffic signal at Winnetka Avenue and Green Bay Road.

PROPOSED GOALS

- Complete construction of traffic signals at Oak Street and Green Bay Road.
- Complete deck repairs and structural steel painting of Cherry Street Bridge.
- 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:	Electric
Full – Time Staff:	26.25

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 reliable power service at a competitive price.

RECENT ACCOMPLISHMENTS

- Performed preventative maintenance on the overhead distribution system that included thermography assessments, line clearance and additional fault indicators.
- Replaced and bench tested 412 electric meters.
- Staff responded to 2,867 requests to locate underground facilities (JULIE tickets).
- Installed 41 underground services.
- Started five year maintenance inspection of #6 turbine and generator at the Electric Plant. Work in progress.
- Completed utility work and relocations required for the Winnetka Park District’s Skokie Playfields Master Plan.
- Interconnection study completed by ComEd for new switchgear and transformer installation at Northfield Substation.
- Completed installation of fire protection measures in the motor control center of the Electric Plant.
- Started installation of underground cable and switchgear at the Lincoln Avenue parking lot to reconfigure the circuit and reduce exposure to overhead line outages. Work in progress.
- Completed decommissioning of the diesel tank farm at Tower Court. As part of the project, tank farm building was removed to increase space available for public parking.
- Performed preventative maintenance activities at the electric plant which include reconditioning of 480 volt breakers, high pressure steam pipe inspection, vibration testing, breaker maintenance, and oil sampling.

RECENT ACCOMPLISHMENTS (CONTINUED)

- Purchased underground fault locating tool and trained staff on use of tool. Equipment to aid in timely location of underground faults.
- Refurbished one 15kV breaker from Northfield substation. In progress.
- Completed painting of traffic signals and street light poles located in Hubbard Woods.
- Completed relocation of three 15kV underground lines on Tower Road. Lines were relocated to address utility conflict with proposed storm water improvements.
- Completed dredging of Electric Plant intake and cooling ponds to remove accumulated sediment.

PROPOSED GOALS

- Continue with preventative maintenance of distribution system with the following initiatives: line clearance, switchgear cleaning and thermography inspections.
- Respond to underground locating requests in the required time to avoid damage to Village facilities.
- Install underground fault indicators to reduce time required for troubleshooting outages.
- Install approximately 55 new underground electric services.
- Perform maintenance inspection of #8 diesel generator at the Electric Plant.
- Engage professional services to investigate and recommend designs to improve fire protection of Plant Load Center transformer yard, Electric Plant diesel engines, and Electric Plant turbine lubrication oil.
- Purchase and install new switchgear at the Northfield Substation as part of a multi-year plan to improve system operating contingency through equipment installations at the Northfield Substation.
- Complete installation of underground cable and switchgear at the Lincoln Avenue parking lot to reconfigure the circuit and reduce exposure to overhead line outages.
- Complete splicing work on 5,300 feet of cable on the tie line between Northfield substation and the Plant Load Center.
- Perform preventative maintenance activities at the electric plant which include reconditioning of 480 volt breakers, vibration testing, breaker maintenance, and oil sampling.
- Replace existing transformers in enclosure with pad mount unit and install alternate loop feed to Park District facility.

PROPOSED GOALS (CONTINUED)

- Replace approximately 3,500 feet of 15kV underground cable at various location to maintain system reliability. Design and vintage of cable is prone to failures as it ages.
- Refurbish one 15kV breaker from Northfield substation.
- Replace #64 Service Truck (Year 2000) with new vehicle. Replacement cost split with Water Fund.

CAPITAL OUTLAY

Capital outlay totals \$2,427,000 and is explained in the Five Year Capital Plan.

FINANCIAL SUMMARY

Electric Fund	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change (D v B)
Sales (Million kWHRs)	129	127	94	127	-
<u>Operating:</u>					
Income	15,902,628	15,896,388	11,874,041	15,607,998	(1.8)
Expenses	15,176,657	15,826,335	12,127,128	15,830,419	0.0
Net Income (Loss)	725,972	70,053	-253,087	-222,421	
<u>Operating Expense Detail:</u>					
Wages	1,791,174	1,944,000	1,550,500	1,829,037	(5.9)
Benefits	811,423	871,512	671,110	882,721	1.3
Purchased Power	7,424,192	7,707,000	5,725,000	8,113,000	5.3
Supplies	1,716,498	1,828,927	1,574,918	1,464,949	(19.9)
Admin. Charges	855,600	876,100	657,100	876,096	(0.0)
Payment in Lieu Taxes	1,052,328	998,796	748,500	1,064,616	6.6
Depreciation	1,525,441	1,600,000	1,200,000	1,600,000	-
	15,176,657	15,826,335	12,127,128	15,830,419	0.0

PERFORMANCE INDICATORS

	Calendar 2011	Calendar 2012	Calendar 2013 YTD	Five Year Average
Average Service Availability Index (ASAI): Fraction of time (%) that customers received power during the reporting period.	99.9979	99.9974	99.9983	99.9972
Customer Average Interruption Duration Index (CADI) –Average time (minutes) to restore service.	71.85	59.27	37.01	70.88

	Actual FY 2012	Actual FY2013	Estimated FY 12/31/2103 (9 Month)	Budget FY2014
System Losses [Purchases vs. Sales] (%)	5.3	4.7	4.7	5.0
No. of Generation Trips or Failure to Meet Agency Dispatch Requirements	0	0	0	0
Number of New Underground Services Installed	49	55	47	55

VILLAGE OF WINNETKA

Department:	Water
Full – Time Staff:	7

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

- No violations of the Safe Drinking Water Act.
- 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 19 locations.
- Tapped 34 new water services to support new services, customer upgrades and replacement of leaking lead water services.
- Repaired 18 lead service water services.
- Repaired 14 water main breaks.
- Performed emergent repairs to 8 mgd low lift pump.
- Replaced 96 water meters to insure on-going billing accuracy.
- Painted 168 fire hydrants to enhance their appearance and improve their visibility.
- Replaced 440 ft. of 4” water main on Oak Street between Chestnut Street and Birch Street with 8” water main to improve service reliability.
- Awarded contract to replace 6” water main on Birch Street from Alles to 210 Birch Street with 8” water main to improve service reliability. Work in progress.
- Completed implementation of new Supervisory and Data Acquisition (SCADA) System at the water plant.

RECENT ACCOMPLISHMENTS (continued)

- Performed dive inspection on 20” intake. Awarded contract for placement of stone on exposed sections. Work in progress.
- Purchased new tapping machine to install large water services on the distribution system.
- Installed vaults and valves at two locations on water distribution system to provide additional isolation points.
- Purchased spare electrical breaker for water plant switchgear.
- Completed replacement of sprinkler heads on Water Plant fire suppression system.

PROPOSED GOALS

- No violations of the Safe Drinking Water Act.
- Perform preventative maintenance programs which include leak detection of the distribution system, water meter replacement, winter preparation of fire hydrants, hydrant painting, and vibration testing of pumps.
- Continue to support the installation of new water services resulting from new construction and/or customer upgrades.
- Complete inspection of Clearwells #1 & #2. If required, identify requirements for future repairs.
- Install vaults and valves at nine locations on water distribution system to provide additional isolation points.
- Install additional low lift pump for increased operational flexibility and contingency.
- Replace 6” water main on Auburn Avenue from Willow Road to Sunset Road and Sunset Road west to Hibbard Road with 8” water main to improve service reliability.
- Replace #64 Service Truck (Year 2000) with new vehicle. Replacement cost split with Electric Fund.

CAPITAL OUTLAY

Capital outlay totals \$590,000 and is in the Five-Year Capital plan.

FINANCIAL SUMMARY

Water Fund	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change (D v B)
Sales (Billion Gallons)	1.17	1.06	0.78	1.05	(0.9)
<u>Operating:</u>					
Income	4,207,023	3,820,000	2,860,000	3,937,346	3.1
Expenses	3,332,303	3,475,745	2,632,527	3,474,113	(0.0)
Net Income (Loss)	874,720	344,255	227,473	463,233	
<u>Operating Expense Detail:</u>					
Wages	909,418	938,000	748,900	871,035	(7.1)
Benefits	377,884	395,088	304,100	335,601	(15.1)
Supplies	790,020	887,773	638,327	933,597	5.2
Admin. Charges	562,800	562,800	422,100	562,800	-
Payment in Lieu Taxes	252,804	252,084	189,100	331,080	31.3
Depreciation	439,377	440,000	330,000	440,000	-
Tot. Before Transfers	3,332,303	3,475,745	2,632,527	3,474,113	32.0

PERFORMANCE INDICATORS

	Actual FY2012	Actual FY2013	Estimated FY2014 12/31/2013 (9 Month)	Budget FY2014
Number of Water Main Breaks	18	43	11	N/A
System Losses (Percentage of unaccounted for flow)	10.5	8.54	10.0	8.0
Number of New Services / Taps	50	41	34	50

VILLAGE OF WINNETKA

Department:	Sanitary Sewer
Full – Time Staff:	2.5

PURPOSE

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

The budget includes Infiltration/Inflow (I/I) monitoring 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 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.

Note: Historical data contained herein is based on a shortened 2013 budget year of 8 months due to a change to a calendar fiscal year. Goals and objectives are unaffected.

RECENT ACCOMPLISHMENTS

- Video Inspected over 21,432 lineal feet of sanitary sewer mains identifying inflow and infiltration, service failures and cross connections.
- Identified and repaired 2 sanitary sewer defects.
- Cleaned over 45,141 feet 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)
- Installed 4,055 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.

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 to identify and repair I/I sources that lead to basement flooding.
- Continue to locate and eliminate cross connections that allow sewer cross-contamination to storm sewers.

FINANCIAL SUMMARY

Sanitary Sewer Fund	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change (D v B)
<u>Operating:</u>					
Income	954,369	940,500	790,000	1,070,614	13.8
Expenses	867,811	1,002,864	721,470	931,343	(7.1)
Net Income (Loss)	86,557	(62,364)	68,530	139,271	
<u>Operating Expense Detail:</u>					
Wages	234,092	316,339	251,947	256,983	(18.8)
Benefits	121,306	141,620	99,602	111,958	(20.9)
Supplies	232,613	266,389	168,537	283,862	6.6
Admin. Charges	140,040	140,040	105,030	140,040	-
Payment in Lieu Taxes	57,600	58,476	43,857	58,500	0.0
Depreciation	82,160	80,000	52,497	80,000	-
Tot. Before Transfers	867,811	1,002,864	721,470	931,343	(7.1)

CAPITAL OUTLAY (over \$50,000):

<u>Category</u>	<u>Program</u>	<u>Description</u>	<u>Budget</u>
Sanitary Sewers	670	Sanitary Sewer Evaluation Study	50,000
Sanitary Sewers	670	Trenchless Lining	150,000
Sanitary Sewers	670	System I/I Engineering & repairs	<u>450,000</u>
Total Capital			<u>\$650,000</u>

PERFORMANCE INDICATORS

<u>Sanitary Sewer Fund</u>	<u>Unit</u>	Actual 2010	Actual 2011	Actual 2012	Estimated 2013	Proposed 2014
Video Inspection Sanitary Sewers Cleaned	Lin. Ft.	7,092	32,837	27,077	32,148	35,000
Sanitary System Repairs	#	24	13	13	16	14

VILLAGE OF WINNETKA

Department:	Refuse
Full – Time Staff:	7

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 maintenance and monitoring of the landfill.

Note: Historical data contained herein is based on a shortened 2013 budget year of 8 months due to a change to a calendar fiscal year. Goals and objectives are unaffected.

RECENT ACCOMPLISHMENTS

- Collected nearly 3,400 tons of residential refuse, 443 tons of commercial refuse, 165 tons of commercial recycling, 2,800 cubic yards of yard waste from Winnetka homes and businesses.
- Performed 812 special collections, collecting over 165 tons of materials.
- Collected 179 tons of debris from the annual spring clean-up week.
- Consolidated commercial refuse collection streamlining operations.
- Performed maintenance on Landfill meters and pumps in compliance with the EPA required metering and reporting program.
- Expanded residential recycling at the Village Yards with collections including residential electronics, alkaline batteries, holiday lights, sport shoes, styrofoam, CFL'S, thermometers, and other small mercury containing devices.
- Collected and recycled 32 ton of electronics.
- Collected and recycled 1 ton of alkaline batteries
- Collected and recycled 3 pallets of sports shoes representing hundreds of shoes.

PROPOSED GOALS

- Expand Commercial recycling by 3%
- Investigate commercial container modernization options to improve efficiencies and safety, and complement the expanding commercial recycling program recommended by the Winnetka Environmental & Forestry Commission.
- Address any potential problems indicated by groundwater & air monitoring at the closed landfill.
- Investigate and develop additional commercial recycling options.
- With the Environmental & Forestry Commission, increase awareness and importance of recycling in our community.

FINANCIAL SUMMARY

Refuse Fund	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change (D v B)
<u>Operating:</u>					
Income *	2,156,382	2,185,000	1,362,000	2,187,300	0.1
Expenses	2,362,670	2,400,115	1,998,694	2,452,216	2.2
Net Income (Loss)	(206,288)	(215,115)	(636,694)	(264,916)	23.2
<u>Operating Expense Detail:</u>					
Wages	582,107	542,577	503,142	554,776	2.2
Benefits	327,382	317,560	264,833	332,321	4.6
Supplies	1,168,319	1,228,698	997,259	1,253,839	2.0
Payment in Lieu Taxes	44,796	49,200	36,900	49,200	-
Admin. Charges	127,080	127,080	95,310	127,080	-
Depreciation	112,985	135,000	101,250	135,000	-
Total Before Transfers	2,362,670	2,400,115	1,998,694	2,452,216	2.2

* Includes Transfer From General Fund of \$550,00, 12/31/13 - 412,500.

CAPITAL OUTLAY

Replacement Refuse Body for PW-29 \$65,000

PERFORMANCE INDICATORS

<u>Refuse Fund</u>	<u>Unit</u>	Actual 2010	Actual 2011	Actual 2012	Estimate 2013	Proposed 2014
Residential	Tons	6,352	5,556	5,376	5,137	5,600
Commercial	Tons	613	678	650	665	651
Commercial Recycling	Tons	189	238	280	282	260
Yard Waste	Cu. Yd.	1,745	4,273	2,572	4,140	4,000
Leaf Collection	Cu. Yd.	8,900	9,900	10,400	10,000	9,900
Specials	#	1,546	1,396	1,199	1,218	1,340
Specials Revenue	\$	67,000	58,626	53,348	68,343	61,829
Special & Cleanup Week	Tons	566	1,170	535	515	650

VILLAGE OF WINNETKA

Department:	Stormwater
Full – Time Staff:	2.5

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.

RECENT ACCOMPLISHMENTS

- Completed rate and implementation studies to evaluate parameters for possible implementation of a stormwater utility.
- Commenced 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.
- Completed engineering and bidding documents for Northeast Winnetka stormwater improvement projects.
- Completed engineering for Northwest Winnetka stormwater improvement project.
- Completed RFQ/RFP engineering procurement process for the Willow Road Tunnel project.
- Conducted repairs and updated several electrical issues at the existing Ash Street stormwater pump.
- Purchased and implemented a mobile diesel powered back up pump capable of supplementing in house systems during heavy rainfall events.
- Performed in-house cleaning of several large diameter storm sewers serving Birch, White Oak, Mt. Pleasant, and Hill, saving approximately \$11,000 versus the cost of contracting the work.

RECENT ACCOMPLISHMENTS (Continued)

- Working with Northfield Public Works, cleared the north ditch along Winnetka Avenue to increase capacity and flow characteristics for several southwest neighborhoods.
- Cleaned 51,823 lineal feet of storm sewer and 277 storm basins and inlets.
- Completed 39 Storm system repairs identified via cleaning, televising or observation of defect by employees or residents.
- Maintained 8 stormwater pump stations conducting numerous repairs and upgrades to maintain capacity.
- Completed engineering and construction for Elm Street Outfall Replacement.

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.
- Complete 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 construction for the Northeast Winnetka stormwater improvement projects.
- Complete construction for the Northwest Winnetka stormwater relief project.
- Commence detailed engineering for Willow Road Tunnel project.
- Complete necessary individual storm sewer system repairs identified via cleaning and video inspection.
- Conduct cyclical cleaning operations of 50,000 lineal feet of storm sewer including 250 basins and inlets to maintain 7-year cycle.

PERFORMANCE INDICATORS – (calendar year January thru August 2013)

		2012 Actual	2013 Actual	2013 Thru 8/31/2013	2014 Budget
Storm Basins Cleaned	#	387	171	277	250
Storm Sewers Cleaned	Lin. Ft.	37,534	19,872	51,823	50,000
Storm System Repairs	#	40	44	39	41

CAPITAL OUTLAY

Winnetka Avenue Pump Station	\$800,000
Lloyd Outlet and Tower/Foxdale Construction	\$400,000
Greenwood Area Relief Sewer Construction	\$3,825,000
Willow Road Tunnel Project Engineering	\$800,000
Ash Street Pump station	\$260,000
Stormwater Rate Study and Master Plan	<u>\$45,000</u>
Total	<u>\$6,130,000</u>

FINANCIAL SUMMARY

Storm Sewer Fund	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D
<u>Operating:</u>				
Income / Transfers	2,200,000	6,000,000	6,000,000	1,121,959
Expenses	0	0	0	1,487,707
Net Income (Loss)	2,200,000	6,000,000	6,000,000	(365,748)
<u>Operating Expense Detail:</u>				
Wages				256,249
Benefits				95,958
Supplies				130,500
Admin. Transfers				0
Payment in Lieu Taxes				0
Debt Service				1,005,000
Depreciation				0
Total	0	0	0	1,487,707

VILLAGE OF WINNETKA

Department:	Worker's Compensation Liability Insurance
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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

- Recent loss experience has been favorable allowing the Village to skip the annual \$184,000 contribution to the Liability Fund while maintaining adequate reserves.

PROPOSED GOALS

- Continue to monitor worker's compensation claims using the services of a third party administrator (CCMSI) and legal representation when needed.

FINANCIAL SUMMARY

	FY 2014 Budget Work Comp	FY 2014 Budget Liability	FY 2014 WC & L Budget Total A	FY 2013 Budget Total B	Percent Change A v B
<u>Revenues:</u>					
Premiums	528,492	0	528,492	528,492	0.0
Interest Income	4,000	5,000	9,000	18,000	-50.0
	532,492	5,000	537,492	546,492	-1.6
<u>Expenses:</u>					
Claims & Insurance	683,000	237,000	920,000	1,095,500	-16.0
Net Income (Loss)	(150,508)	(232,000)	(382,508)	(549,008)	-30.3

VILLAGE OF WINNETKA

Department:	Health Insurance
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PURPOSE

To account for all Health, life, dental insurance, and 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 FYE 3/31/13 A	Budget 4/13-3/14 B	Estimated 4/13-3/14 C	Budget Cal. 2014 D	% Change (D v B)
Premiums:					
PPO / Indemnity	2,231,411	2,907,720	2,180,000	*	
Prescriptions	487,602				
Dental	127,515	135,000	100,000		
Interest / Transfers	18,884	15,000	9,000		
Total Revenues	2,865,411	3,057,720	2,289,000	3,036,400	(0.7)
Expenses:					
PPO	2,509,239	3,166,000	2,375,000	*	
Dental	144,202	144,000	100,000		
Other	139,259	150,100	175,000		
Total Expenses	2,792,700	3,460,100	2,650,000	3,282,500	(5.1)
Net Income (Loss)	72,711	(402,380)	(361,000)	(246,100)	

* Expense categories have changed and are not easily comparable to prior years.

PERFORMANCE INDICATORS

	Monthly				Annual 2014
	4/1/2011	4/1/2012	1/1/2013	1/1/2014	
Blended Department Charge	\$ 1,034.00	\$ 1,086.00	\$ 1,140.00	\$ 1,208.00	\$ 14,496.00
Single	\$ 536.72	\$ 563.56	\$ 591.74	\$ 618.96	\$ 7,427.52
Spousal	\$ 1,057.95	\$ 1,110.85	\$ 1,166.39	\$ 1,220.04	\$ 14,640.48
Family	\$ 1,532.73	\$ 1,609.37	\$ 1,689.84	\$ 1,767.57	\$ 21,210.84
Over 65	\$ 453.62	\$ 476.30	\$ 533.46	\$ 558.00	\$ 6,696.00

VILLAGE OF WINNETKA

Department:	Data Processing
Full – Time Staff:	1

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

- Assisted in the selection of new financial software
- Upgraded servers and purchased and installed the software needed for the new financial software
- Maintained high service levels
- Explored cost saving IT ideas with other north shore communities and a shared on-site support agreement with Glenview and a third party vendor.

PROPOSED GOALS

- Coordinate the ongoing use and development of the Village wide computer network, including redundancy capabilities.
- Assist in implementing new financial and Community Development software. This will include engineering operations to be more efficient and adopting best practices in the municipal field.
- Upgrade/replace equipment and software at the end of their useful lives.

FINANCIAL SUMMARY

Data Processing Fund	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change (D v B)
<u>Operating:</u>					
Income	328,032	328,200	245,115	336,200	2.4
Expenses	336,304	469,650	278,760	461,170	(1.8)
Net Income (Loss)	(8,272)	(141,450)	(33,645)	(124,970)	

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

VILLAGE OF WINNETKA

Department:	Fleet Services
Full – Time Staff:	3

PURPOSE

The Public Works Department is responsible for maintaining 138 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.

Note: Historical data contained herein is based on a shortened 2013 budget year of 8 months due to a change to a calendar fiscal year. Goals and objectives are unaffected.

RECENT ACCOMPLISHMENTS

- Performed 1,688 fleet service repairs, equipment changeovers, and preventive maintenance jobs.
- Refurbished Refuse Truck #32 by replacing packer body and re-using existing chassis, saving approximately \$90,000 against the purchase of a new vehicle.
- Researched and located a tractor demonstrator with 400 hours as a scheduled tractor replacement saving over \$40,000.

PROPOSED GOALS

- Evaluate preventive maintenance program Village-wide to determine most cost-effective maintenance intervals for equipment.
- Review all repair and maintenance services with emphasis on minimizing vehicle downtime and/or reducing emergency repairs.

PROPOSED GOALS (continued)

- Review Refuse Truck #29 for refurbishment by replacing packer body and re-using existing chassis, saving against the purchase of a new vehicle.

FINANCIAL SUMMARY

Fleet Services Fund	Actual FYE 3/31/13 A	Budget 4/1/13 - 3/31/14 B	Estimated 4/1 - 12/31/13 C	Budget Cal. 2014 D	% Change (D v B)
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Operating:

Income	886,651	904,576	904,576	904,900	0.0
Expenses	933,868	866,374	673,481	899,123	33.5
Net Income (Loss)	(47,217)	38,202	231,095	5,777	

Operating Expense Detail:

Wages	245,079	247,794	192,576	251,170	30.4
Benefits	100,347	97,140	74,688	101,953	36.5
Supplies	543,643	478,000	373,637	502,000	34.4
Admin. Charges	43,440	43,440	32,580	44,000	35.1
Depreciation	1,359	0	0	0	
Total Before Transfers	933,868	866,374	673,481	899,123	33.5

PERFORMANCE INDICATORS

<u>Fleet Fund</u>	<u>Unit</u>	<u>Actual</u> <u>2010</u>	<u>Actual</u> <u>2011</u>	<u>Actual</u> <u>2012</u>	<u>Estimated</u> <u>2013</u>	<u>Proposed</u> <u>2014</u>
Fleet Service Jobs	#	2,739	2,798	2,789	2532	2,715
Preventive Maintenance(PM's)	#	235	255	264	221	245

VILLAGE OF WINNETKA

Department:	Police Pension Fire Pension Illinois Municipal Retirement Fund (IMRF)
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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 2010 to 2012 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

	Police	Fire	Total
Revenues:			
Property Tax	1,060,000	1,250,000	2,310,000
Replacement Tax	5,000	5,000	10,000
Investment Income	1,400,000	1,250,000	2,650,000
Employee Contrib.	250,000	210,000	460,000
	2,715,000	2,715,000	5,430,000
Expenses:			
Benefits	1,980,000	1,980,000	3,960,000
Administrative	99,500	99,500	199,000
	2,079,500	2,079,500	4,159,000
Net Income	635,500	635,500	1,271,000

PERFORMANCE INDICATORS

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

2012.01.07
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.
2013 EST.	\$ 60.23	\$ 95.01	\$ (34.78)	63%	\$ 21.31	\$ 31.24	\$ (9.93)	68%	\$ 19.42	\$ 31.77	\$ (12.35)	61%	\$ 19.50	\$ 32.00	\$ (12.50)	61%
2012	\$ 58.16	\$ 92.70	\$ (34.54)	63%	\$ 20.38	\$ 30.12	\$ (9.74)	68%	\$ 18.82	\$ 30.96	\$ (12.14)	61%	\$ 18.96	\$ 31.62	\$ (12.66)	60%
2011	\$ 57.49	\$ 91.36	\$ (33.87)	63%	\$ 18.90	\$ 29.63	\$ (10.73)	64%	\$ 17.79	\$ 28.88	\$ (11.09)	62%	\$ 20.80	\$ 32.85	\$ (12.05)	63%
2009	\$ 53.45	\$ 87.07	\$ (33.62)	61%	\$ 16.05	\$ 26.89	\$ (10.84)	60%	\$ 15.13	\$ 26.29	\$ (11.16)	58%	\$ 22.27	\$ 33.89	\$ (11.62)	66%
2008	\$ 57.78	\$ 83.14	\$ (25.36)	69%	\$ 18.21	\$ 25.07	\$ (6.86)	73%	\$ 17.00	\$ 25.91	\$ (8.91)	66%	\$ 22.57	\$ 32.16	\$ (9.59)	70%
2007	\$ 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%
2006	\$ 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%
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%
2006 - 2013 Change	\$ 2.39	\$ 18.72	\$ (16.33)		\$ 4.15	\$ 8.70	\$ (4.55)		\$ 3.58	\$ 7.71	\$ (4.13)		\$ (5.34)	\$ 2.31	\$ (7.65)	
% Change	6%	40%	207%		29%	60%	1083%		28%	52%	210%		-44%	13%	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

2013.09.20

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	
2012	10.5%	10.0%	10.4%	9.9%	16.0%	3.6%	9.2%
2011	2.8%	2.4%	2.7%	2.3%	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%
3 Yr. Av. (2009-12)	7.8%	7.3%	7.7%	7.2%	11.1%	4.9%	7.7%
5 Yr. Av. (2007-12)	8.1%	7.6%	7.7%	7.2%	7.8%	5.7%	6.7%
7 Yr. Av. (2005-12)	7.8%	7.3%	7.6%	7.1%	8.5%	5.0%	6.6%

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 Polices

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 while still delivering high levels of service and making infrastructure improvements.

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. Continue to explore ways to diversify General Fund revenue sources.
3. Carefully plan the Village's Five-Year Capital Improvement Program.
4. Continue to calculate potential property tax revenues from new development to determine if the Village needs these additional revenues to balance its budget.
5. Review the following information to prepare for setting the property tax levy amount 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 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.

In terms of funding public safety pensions, the Village seeks to fund at least 100% of the annual contribution amount calculated by professional actuaries. It is the Village's philosophy to seek 100% funding, over time, using reasonable assumptions and the entry age normal method of calculating Village contribution amounts.

The Village's actuary will normally produce a higher pension contribution than that calculated according to State law. State law requires a contribution based on 90% funding under the Projected Unit Credit Method, which can be back-weighted, in terms of Village contributions.

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 \$2.5 to \$3.5 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 fund balance in each fund.
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.

Fund Balance / Net Assets Policy

This budget document was prepared on a measurement basis of fund balance and net assets versus cash balances. In most cases, cash balances are very similar to fund balances. In the insurance funds, there can be a notable difference between cash balances and fund balance, as the Village can have significant liabilities in these funds that are paid off over many years, such as the Village's obligations to injured workers.

The Fund Balance / Net Assets Policy serves as a guide for policy makers and does not by itself mandate any Council action. When the fund balance is significantly above the desired level, the Council can keep fees and taxes lower. Additionally, capital improvements can be funded from reserve balances above the minimum threshold.

When fund balances are below the desired levels, it is a signal to policy makers that corrective action might be desirable. Corrective action could include lowering expenses, increasing revenues, deferring capital improvements, or making policy changes to rebuild fund equity. As with many policies, there is some judgment involved.

VILLAGE OF WINNETKA FUND BALANCE/NET ASSETS POLICY

Purpose

A Fund Balance/Net Assets Policy establishes a minimum end-of-year fund balance/net assets target for select funds, as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and ensure that the Village will be able to respond to emergencies with fiscal strength. Additionally, detailing the availability of fund balance increases the ability of financial statement users to understand the availability of resources.

It is the Village's philosophy to support long-term financial strategies, where fiscal strength and sustainability are high priorities, while also building funds for capital projects. It is essential to maintain adequate levels of fund balance/net assets to mitigate current and future risks and provide operational flexibility to respond to fiscal challenges over time without large tax or fee changes.

Fund balance/net asset levels are also crucial considerations in long-term financial planning. Credit rating agencies also monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate continued creditworthiness.

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

- 1) Non-spendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, deposits, land held for resale and endowments).
- 2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
- 3) Unrestricted Fund Balance – is made up of three components:
 - A) Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
 - B) Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
 - C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

Proprietary Funds

Proprietary funds include enterprise and internal service funds. The net assets are composed of three primary categories:

- 1) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund’s net assets that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.
- 2) Restricted Net Assets – portion of a proprietary fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
- 3) Unrestricted Net Assets – portion of a proprietary fund’s net assets that is neither restricted nor invested in capital assets (net of related debt).

Authority

Governmental Funds

Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Government’s intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

Minimum Unrestricted Fund Balance Levels

General Fund

Purpose – Is a major fund and the general operating fund of the Government. It is used to account for all activities that are not accounted for in another fund.

Fund Balance – Unrestricted fund balance targets should represent no less than six months of operating expenditures. Balances above the maximum may be transferred to other funds or invested in capital projects at the Board’s discretion.

Minimum Unrestricted Fund Balance Levels – Continued

Special Revenue Fund

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance – Derived from property taxes (other another restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at a minimum level of 50% of annual budgeted revenues.

Debt Service Fund

Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should not exceed the future principal and interest payments due.

Capital Projects Fund

Purpose - Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding proprietary fund capital outflows.

Financing – Debt financing, grants, or inter-fund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds.

Minimum Unrestricted Fund Balance Levels – Continued

Proprietary Funds

Enterprise Funds

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance.

Unrestricted net asset targets should represent no less than four months of budgeted operating expenses.

Internal Service Funds

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund.

The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to a businesses in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Government on a cost-reimbursement basis.

Financing – User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.

Minimum Unrestricted Fund Balance Levels – Continued

Proprietary Funds

Internal Service Funds - Continued

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Board and management (excluding debt service and capitalized asset expenses).

Unrestricted net asset targets should represent no less than four months of budgeted operating expenses.

Insurance type funds should have additional unrestricted net asset targets reflecting the fact that these funds may finance significant risks and can have variability based on claims experience. The following amounts are established as additional net asset amounts that should be added to the four months of expenses base amount for the funds indicated:

Worker’s Compensation – 100% of one self-insured \$600,000 loss.

Liability Fund – 75% of one \$2,000,000 self-insured loss (\$1,500,000).

Health Insurance – no additional amount needed.

Other Considerations

In establishing the above policies for unrestricted fund balance/net asset levels, the Government considered the following factors:

- The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)

If any of the above factors materially change, the Village Staff is charged with reviewing the current unrestricted fund balance/net asset levels and suggesting changes, if needed, to the Village Council for their consideration.

Of special note in 2014 is that the Village is switching to a calendar fiscal year. This will result in the fund equity calculations being made as of 12/31 versus 3/31. In general, the Village will have lower fund equity in funds that receive property tax revenues. When the fund equity was measured as of 3/31, it was about one month after property tax revenues were collected. Measuring the financial position as of 12/31 will be about four months after property taxes are collected. The Village's equity balances tend to peak immediately following property tax collections.

The Village will analyze fund balances for the next year or two as of 12/31 and may propose adjustments to the existing policy amounts. The policy amounts that exist currently were based on being near peak annual equity balance amounts, and therefore, somewhat lower target balances might be appropriate now with a 12/31 fiscal year end. It is important to reinforce that while the fiscal year has changed, that change has no positive or negative impact on the Village's financial position.

Village of Winnetka
Fund Balance Amounts Versus Policy Minimums
Actual as of 3/31/2013
(amounts in millions)

Fund	Fund Balance	Policy Minimum	Balance over Minimum	Policy Minimum
General	\$ 25.23	\$ 9.88	\$ 15.35	6 months operating expenses
Facilities	\$ 0.06	\$ 0.06	\$ -	None, current balance shown
Motor Fuel Tax	\$ 2.17	\$ 0.16	\$ 2.01	50% of annual revenue
Debt Service	\$ 0.39	\$ 0.39	\$ -	None, current balance shown
Downtown Revitalization	\$ 0.33	\$ 0.33	\$ -	None, current balance shown
Special Service Areas	\$ (0.19)	\$ (0.19)	\$ -	None, current balance shown
Data Processing	\$ 0.82	\$ 0.21	\$ 0.61	4 months operating expenses
Worker's Compensation	\$ 0.73	\$ 0.87	\$ (0.14)	4 mo. op. exp. + \$600,000
Liability	\$ 2.48	\$ 1.60	\$ 0.88	4 mo. op. exp. + \$1,500,000
Fleet	\$ 0.15	\$ 0.27	\$ (0.12)	4 months operating expenses
Health Insurance	<u>\$ 2.15</u>	<u>\$ 1.15</u>	<u>\$ 1.00</u>	4 months operating expenses
General Government	\$ 34.32	\$ 14.73	\$ 19.59	sub - total
Electric	\$ 7.46	\$ 5.32	\$ 2.14	4 months operating expenses
Water	\$ 0.97	\$ 1.16	\$ (0.19)	4 months operating expenses
Refuse	\$ 0.81	\$ 0.80	\$ 0.01	4 months operating expenses
Sanitary Sewer	\$ 0.79	\$ 0.33	\$ 0.46	4 months operating expenses
Storm Sewer	<u>\$ 1.76</u>	<u>\$ 1.76</u>	<u>\$ -</u>	None, current balance shown
Business Operations	\$ 11.79	\$ 9.37	\$ 2.42	sub-total
Grand Total	\$ 46.11	\$ 24.10	\$ 22.01	

Village of Winnetka
Capital Financing
(In Thousands of Dollars)

2013.09.30

	2013 Estimated	2014	2015	2016	2017	2018	Total
General Fund							
4/1 Beg. Yr. Fund Balance	25,231	14,875	14,178	13,881	14,349	14,622	
Sources of Cash							
* Contribution from Operations	(1,186)	3,558	3,258	2,958	2,658	2,358	13,604
Less: Uses of Cash							
Transfers							
Operating Transfer - Refuse	(413)	(550)	(550)	(550)	(550)	(550)	(3,163)
Transf. Downtown Revital.		(400)	(150)	(150)	(150)	(150)	(1,000)
Transfer to Facilities Fund	(500)		0				(500)
Transfer for Debt Service	(345)	(335)					(680)
Transfer to Storm Water Utility	(6,000)	(211)	0				(6,211)
Transfers Sub-total	(7,258)	(1,496)	(700)	(700)	(700)	(700)	(11,554)
Capital Outlay							
Administration (note a)	(265)	(459)	(50)	0	0	0	(774)
Police	(100)	(160)	(100)	(185)	(150)	0	(695)
Fire	0	0	(615)	0	0	0	(615)
Public Works	(1,547)	(2,140)	(2,090)	(1,605)	(1,535)	(1,535)	(10,452)
Capital Sub-total	(1,912)	(2,759)	(2,855)	(1,790)	(1,685)	(1,535)	(12,536)
Total Uses of Cash	(9,170)	(4,255)	(3,555)	(2,490)	(2,385)	(2,235)	(24,090)
Net Source (Use) Of Cash	(10,356)	(697)	(297)	468	273	123	(10,486)

Notes: * Includes 75% of revenues (50% property tax), minus 75% operating expenses (not transfers) for 2013.
a - Assumes the annual \$250,000 budget contingency is never spent.

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

2013.09.30

	2013 Estimated	2014	2015	2016	2017	2018	Total
<u>Facilities Fund *</u>							
4/1 Beg. Yr. Fund Balance	60	546	234	235	236	237	1,548
Sources of Cash							
Interest Income	1	3	1	1	1	1	8
Transfer From General Fund	500	0	0	0	0	0	500
Revenues	501	3	1	1	1	1	508
Uses of Cash							
Village Hall	(15)	(315)					(330)
Projected Expenditures	(15)	(315)	0	0	0	0	(330)
Net Source (Use) of Cash	486	(312)	1	1	1	1	178

* 2014 amount includes a generator (\$125k), storm windows (\$150k), and doors (\$40k).

Downtown Revitalization

4/1 Beg. Yr. Fund Balance	330	127	78	78	78	78	769
Sources of Cash							
Interest Income	2	1	0	0	0	0	3
Transfer From General Fund	0	400	150	150	150	150	1,000
Revenues	2	401	150	150	150	150	1,003
Uses of Cash							
Deferred maintenance repairs and revitalization projects	205	450	150	150	150	150	1,255
	205	450	150	150	150	150	1,255
Net Source (Use) of Cash	(203)	(49)	0	0	0	0	(252)

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

2013.09.30

Motor Fuel Tax Fund

4/1 Beg. Yr. Fund Balance

Sources of Cash

Allotments

Interest

Cash Generated for Capital

Cash Used

Construction

Net Source (Use) of Cash

2013 Estimated	2014	2015	2016	2017	2018	Total
2,170	2,009	1,569	637	220	331	n/a
233	310	310	310	310	310	1,783
6	10	8	3	1	2	30
239	320	318	313	311	312	1,813
400	760	1,250	730	200	200	3,540
400	760	1,250	730	200	200	3,540
(161)	(440)	(932)	(417)	111	112	n/a

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

2013.09.30

	2013 Estimated	2014	2015	2016	2017	2018	Total
<u>Storm Water Fund</u>							
4/1 Unrestricted Net Assets	1,760	24,971	18,499	18,796	17,825	1,753	n/a
Sources of Cash							
Revenues - User Charges *		869	2,363	2,377	2,390	2,403	10,402
Transfer From General Fund #	6,000	211					6,211
Debt Issuance	18,500			16,000			34,500
Cash Generated	24,500	1,080	2,363	18,377	2,390	2,403	51,113
Cash Used							
Operating Expenses		(422)	(436)	(448)	(462)	(476)	(2,244)
Debt Repayment		(1,000)	(830)	(2,000)	(2,000)	(2,000)	(7,830)
Construction	(1,289)	(6,130)	(800)	(16,900)	(16,000)	0	(41,119)
Cash Used	(1,289)	(7,552)	(2,066)	(19,348)	(18,462)	(2,476)	(51,193)
Net Source (Use) of Cash	23,211	(6,472)	297	(971)	(16,072)	(73)	n/a
<u>Refuse Fund</u>							
4/1 Unrestricted Net Assets ##	807	243	43	(92)	(227)	(362)	n/a
Sources of Cash							
Contribution from Operations	(597)	(265)	(265)	(265)	(265)	(265)	(1,922)
Depreciation	98	130	130	130	130	130	748
Cash Available for Capital	(499)	(135)	(135)	(135)	(135)	(135)	(1,174)
Cash Used for Capital Expenses	65	65	0	0	0	185	315
Net Source (Use) of Cash	(564)	(200)	(135)	(135)	(135)	(320)	n/a
<u>Sanitary Sewer Fund</u>							
4/1 Unrestricted Net Assets	790	514	82	(70)	158	426	n/a
Sources of Cash							
Contribution from Operations **	0	138	218	298	338	378	1,370
Depreciation	60	80	80	80	80	80	460
Cash Available for Capital	60	218	298	378	418	458	1,830
Cash Used for Capital Expenses	336	650	450	150	150	150	1,886
Net Source (Use) of Cash	(276)	(432)	(152)	228	268	308	n/a

* \$262 per ERU * 6,639 ERU's * 50% for one half of a year. 2015 is \$356 / ERU. Additional years + \$2 / ERU / Year.

** Assumes 10% rate increases in 2014, 2015, 2016, 5% thereafter.

2014 amount is one-half of the operating expenses of the fund since the stormwater utility fee is effective 7/1/2014.

Refuse fund net assets are net of the postclosure landfill costs of \$928k. Projected cash balance is about \$930k higher.

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

2013.09.30

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 18)
			2013	2013	2014	2015	2016	2017	2018	
General Fund		<u>A</u>			<i>Italics if Project Over \$250,000</i>					
	Contingency / Transfers	1	\$ 250	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,250
	Public Safety Building Bonds (maturity 10/1/14)	2	\$ 345	\$ 345	\$ 335	\$ -	\$ -	\$ -		\$ 680
	Financial & CD Software Replacement	3	\$ 209	\$ 265	\$ 209	\$ 50				\$ 524
	Phone System Replacement	4			\$ 250					\$ 250
	Administration Total		\$ 804	\$ 610	\$ 1,044	\$ 300	\$ 250	\$ 250	\$ 250	\$ 2,704
Police		<u>B</u>								
	Communications System Periodic Upgrade	1	\$ 60	\$ -	\$ 60		\$ 60			\$ 120
	Radio System (combined dispatch)	2						150		\$ 150
	Public Safety Building Video System Replacement	3	\$ 100	\$ 100	\$ 100	\$ 100				\$ 300
	Public Safety Building Roof	4	\$ 125	\$ -			\$ 125			\$ 125
	Police Department Total		\$ 285	\$ 100	\$ 160	\$ 100	\$ 185	\$ 150	\$ -	\$ 695
Fire		<u>F</u>								
	Replace 1996 Pierce Rescue Pumper	1				\$ 615				\$ 615
	Fire Department Total		\$ -	\$ -	\$ -	\$ 615	\$ -	\$ -	\$ -	\$ 615

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

2013.09.30

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 18)
			2013	2013	2014	2015	2016	2017	2018	
P.W. Equipment		P								
	Replace PW 45	1	\$ 90	\$ 78						\$ 78
	Replace PW 8	2	\$ 85	\$ 85						\$ 85
	Replace 2000 2.5 Ton Dump (PW 19)	3			185					\$ 185
	Replace PW 37	4			\$ 180					\$ 180
	Replace PW 9	5				\$ 80				\$ 80
	Replace PW 42	6				\$ 130				\$ 130
	Replace PW 5	7					\$ 85			\$ 85
	Replace 2000 2.5 Ton Dump (PW 20)	8					\$ 190			\$ 190
	Replace 2000 2.5 Ton Dump (PW 22)	9						\$ 195		\$ 195
	Replace 2004 Roll Off Dump (PW 17)	10							\$ 195	\$ 195
	P.W. Equipment Sub-Total		\$ 175	\$ 163	\$ 365	\$ 210	\$ 275	\$ 195	\$ 195	\$ 1,403
Streets		P								
	Street & Alley Reconstruction/Rehabilitation	11	\$ 1,200	\$ 1,155	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 7,155
	Willow Road Construction (Local Match, share w/ MFT)	12				\$ 500				\$ 500
	Street Sub-Total		\$ 1,200	\$ 1,155	\$ 1,200	\$ 1,700	\$ 1,200	\$ 1,200	\$ 1,200	\$ 7,655
Public Facilities		P								
	Sidewalks - replacement & new	13	\$ 125	\$ 125	\$ 125	\$ 130	\$ 130	\$ 140	\$ 140	\$ 790
	Pk. Lot Rehab. (Tower/Green Bay, Lincoln)	14	\$ 125	\$ 80	\$ 250					\$ 330
	Scott Ave. Parking Deck	15	\$ 150	\$ 24	\$ 200					
	Hubbard Woods Train Station - Village Contribution	16				\$ 50				\$ 50
	P.W. Public Facilities Sub-Total		\$ 400	\$ 229	\$ 575	\$ 180	\$ 130	\$ 140	\$ 140	\$ 1,170
	Total Public Works		\$ 1,775	\$ 1,547	\$ 2,140	\$ 2,090	\$ 1,605	\$ 1,535	\$ 1,535	\$ 10,228
***** General Fund Total			\$ 2,864	\$ 2,257	\$ 3,344	\$ 3,105	\$ 2,040	\$ 1,935	\$ 1,785	\$ 14,242

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

2013.09.30

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 18)
			2013	2013	2014	2015	2016	2017	2018	
Refuse Fund										
Equipment										
		R								
	Vehicle Refurbishments PW 32, PW29	1	\$ 65	\$ 65	\$ 65					\$ 130
	Refuse Truck Replacement (PW 26)	2							\$ 185	\$ 185
	Leachate Migration Remediation - \$1.5m	3					**	**	**	\$ -
*****	Refuse Fund Total		\$ 65	\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ 185	\$ 315
Motor Fuel Tax Fund										
		M								
	Street Rehabilitation	1					\$ 200	\$ 200	\$ 200	\$ 600
	Winnetka & Green Bay Traffic Signal	2	\$ 500	\$ 400	\$ 175					\$ 575
	Bridge Painting & Deck Repair (Cherry, Oak)	3	\$ 210		\$ 210		\$ 230			\$ 440
	Willow Road Phase II Engineering (Local Match)	4	\$ 125	\$ -	\$ 125					\$ 125
	Green Bay & Oak Traffic Signal	5			\$ 250					\$ 250
	Green Bay & Elm Traffic Signal	6					\$ 300			\$ 300
	Willow Road Construction (Local Match)	7				\$ 1,250				\$ 1,250
*****	MFT Fund Total		\$ 835	\$ 400	\$ 760	\$ 1,250	\$ 730	\$ 200	\$ 200	\$ 3,540
Storm Water Fund										
		SW								
	Winnetka Avenue Pump Station	1	\$ 750	\$ 200	\$ 800					\$ 1,000
	Lloyd Outlet and Tower Relief Sewer (Eng. & Const.)	2	\$ 1,414	\$ 883	\$ 400					\$ 1,283
	Northwest Winnetka Stormwater Improvements	3	\$ 4,040	\$ 66	\$ 3,825					\$ 3,891
	Willow Rd. Tunnel (Eng. FYE 13-14, Const FYE 15-16)	4	\$ 800		\$ 800	\$ 800	\$ 16,900	\$ 16,000		\$ 34,500
	Elm St. Storm Sewer Outfall Replacement	5	\$ 250	\$ 60						\$ 60
	Ash St. Pump Station	6			\$ 260					\$ 260
	Storm Water Rate Study & Master Plan	7	\$ 70	\$ 80	\$ 45					\$ 125
*****	Storm Water Fund Total		\$ 7,324	\$ 1,289	\$ 6,130	\$ 800	\$ 16,900	\$ 16,000	\$ -	\$ 41,119

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

2013.09.30

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 18)
			2013	2013	2014	2015	2016	2017	2018	

Sanitary Sewer Fund

Equipment

	<u>\$</u>								
Sanitary Sewer Evaluation Studies	1	\$ 50	50	\$ 50					\$ 100
System I/I Engineering and Repairs	2	\$ 300	150	\$ 450	\$ 300				\$ 900
Trenchless Lining	3	\$ 150	136	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 886
***** Sewer Fund Total		\$ 500	\$ 336	\$ 650	\$ 450	\$ 150	\$ 150	\$ 150	\$ 1,886

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

2013.09.30

Electric Fund	2013 Estimated	2014	2015	2016	2017	2018	Total (Est. - 18)
4/1 Unrestricted Net Assets	7,460	7,345	6,271	5,336	3,717	2,237	n/a
Sources (Uses) of Cash							
Issuance of Debt or Interfund Loan	-					-	-
* Contribution from Operations	(360)	(222)	(222)	(222)	(222)	(222)	(1,472)
# Principal and Interest Expense			-		-	-	-
Depreciation	1,200	1,600	1,600	1,600	1,600	1,600	9,200
Cash Generated	840	1,378	1,378	1,378	1,378	1,378	7,728
Less: Capital Projects	(955)	(2,452)	(2,312)	(2,997)	(2,857)	(2,290)	
Net Annual Source (Use) of Cash	(115)	(1,074)	(934)	(1,619)	(1,479)	(912)	7,728
Water Fund							
4/1 Unrestricted Net Assets	970	1,017	1,177	1,279	1,496	1,546	n/a
Sources (Uses) of Cash							
Issuance of Debt or Interfund Loan	-						-
* Contribution from Operations	227	312	312	312	312	312	1,787
# Principal and Interest Expense			-	-	-	-	-
## Revenue Increases							-
Depreciation	330	440	440	440	440	440	2,530
Cash Generated	557	752	752	752	752	752	4,317
Less: Capital Projects	(510)	(592)	(650)	(535)	(702)	(1,288)	(4,277)
Net Annual Source (Use) of Cash	47	160	102	217	50	(536)	40

* Based on net income history, excludes interest income.

Principal and interest based on 3% simple interest on outstanding balance.

Water assumes a 4% increase 1/1/2014.

Capital Plan (in thousands of dollars)

2013.09.30

	#	Budget	Estm.	***-----Projected-----***					(Est. - 18)									
		2013	2013	2014	2015	2016	2017	2018										
Electric Fund																		
E																		
<u>Transportation</u>																		
Yards		67% of 64 Service Truck (2000)		\$	101				\$	101								
Yards		50% of 60 Dump Truck (1995)						\$	41	\$	41							
Yards		50% of 63 Dump Truck (1988)						\$	41	\$	41							
Yards		Replace Line Truck #81 (1976)								\$	-							
Yards		Replace Line Truck #57 (1986)				\$	180			\$	180							
Sub-Total		\$	-	\$	-	\$	101	\$	-	\$	180	\$	41	\$	41	\$	363	
Electric Plant																		
Plant																		
					\$	75				\$	75							
					\$	75				\$	75							
Sub-Total		\$	-	\$	-	\$	75	\$	75	\$	-	\$	-	\$	150			
Substations																		
Northfield Sub.		New Transformer				\$	837	\$	623		\$	1,460						
Northfield Sub.		ComEd Interconnection			\$	300					\$	300						
Northfield Sub.		New Switchgear		\$	431	\$	20	\$	456			\$	476					
Northfield Sub.		Capacitor Bank							\$	200	\$	200						
Plant Load Center		Fire Protection Transformer Yard				\$	75				\$	75						
Plant Load Center		Fire Protection						\$	250		\$	250						
Sub-Total		\$	431	\$	20	\$	456	\$	375	\$	837	\$	873	\$	200	\$	2,761	
Distribution																		
New Business		Cable Pulling & Directional Boring			\$	450	\$	464	\$	477	\$	492	\$	505	\$	2,388		
System & New Bus.		Conductors & Cable Pulling			\$	374	\$	546	\$	494	\$	479	\$	496	\$	546	\$	2,935
System & New Bus.		Cable Devices			\$	40	\$	69	\$	52	\$	71	\$	55	\$	74	\$	361
System		System Upgrades - Conduit			\$	60	\$	120	\$	120	\$	124	\$	124	\$	124	\$	672
System & New Bus.		Transformers & Devices			\$	86	\$	124	\$	128	\$	132	\$	135	\$	140	\$	745
System & New Bus.		Allocated Employee Salaries			\$	375	\$	586	\$	604	\$	622	\$	641	\$	660	\$	3,488
Sub-Total		\$	1,342	\$	935	\$	1,895	\$	1,862	\$	1,905	\$	1,943	\$	2,049	\$	10,589	
Electric Capital		\$	1,773	\$	955	\$	2,452	\$	2,312	\$	2,997	\$	2,857	\$	2,290	\$	13,863	

Capital Plan (in thousands of dollars)

2013.09.30

Water Fund		Project # W -	Budget 2013	Estm. 2013	***-----Projected-----***					(Est. - 18)
					2014	2015	2016	2017	2018	
<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			\$ 50					\$ 50
Sub-Total			\$ -	\$ -	\$ 50	\$ -	\$ -	\$ 41	\$ 41	\$ 132
<u>Pumping and Equipment</u>										
Plant	Place Stone on Exposed Intake Pipe	4	\$ 70	\$ 70		\$ 95		\$ 101		\$ 266
Plant	Low Lift Pump	5			\$ 80					\$ 80
Plant	Replace Screen House Valves	6				\$ 50				\$ 50
Sub-Total			\$ 70	\$ 70	\$ 80	\$ 145	\$ -	\$ 101	\$ -	\$ 396
<u>Filtration</u>										
Plant	Replace SCADA System	7	\$ 92	\$ -						\$ -
Plant	Replace Pipe Manifold	8						\$ 237		\$ 237
Plant	Concrete Repairs Clearwell #1	9				\$ 100				\$ 100
Plant	Concrete Repairs Clearwell #2	10						\$ 100		\$ 100
Plant	Concrete Repairs Clearwell #3	11	\$ 100	\$ 100						\$ 100
Plant	Replace filter media 5-8	12				\$ 105	\$ 210	\$ 210		\$ 525
Plant	Replace flocculators	13						\$ 460		\$ 460
Sub-Total			\$ 192	\$ 100	\$ -	\$ 205	\$ 210	\$ 210	\$ 797	\$ 1,522
<u>Distribution</u>										
Yards	Lead Service Replacements	14	\$ 50	\$ 8						\$ 8
Yards	Replace Oak St. water main (440')	15	\$ 132	\$ 132						\$ 132
Yards	Replace Alles to Birch St. water main (530')	16	\$ 180	\$ 200						\$ 200
Yards	Install Sectionalizing Valves	17			\$ 52					\$ 52
Yards	Replace Watermain - Auburn	18			\$ 330					\$ 330
Yards	Allocated Employee Salaries	19			\$ 80					\$ 80
Yards	Replace water main - to be determined	20				\$ 300	\$ 325	\$ 350	\$ 450	\$ 1,425
Sub-Total			\$ 362	\$ 340	\$ 462	\$ 300	\$ 325	\$ 350	\$ 450	\$ 2,227
Water Department Total			\$ 624	\$ 510	\$ 592	\$ 650	\$ 535	\$ 702	\$ 1,288	\$ 4,277

Explanation of Capital Projects by Department and Project Number 2013.09.30

Administration

A - 1	Contingency – Annual budget for unforeseen items, usually initiated by the Council. Because the contingency is rarely spent, these amounts are EXCLUDED from 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.
A - 3	Financial & CD Software Replacement – The Village’s current financial, payroll, utility billing, accounts payable, and other accounting software was custom code written largely in 1970’s and 1980’s. The amount shown reflects the purchase of New World software, hardware, and training as authorized in December 2012 to replace the existing hardware and software.
A - 4	Phone System Replacement – Replacement of the current phone system installed in 2001.

Police

B - 1	Communications System Periodic Upgrade – The pair of computer servers used by the CAD / RMS system jointly owned with Wilmette are scheduled for replacement.
B - 2	Combined police dispatch study.
B - 3	Public Safety Video System – The Department anticipates installing a new video security system in late 2013. The system design allows for installation of video security measures in other public areas of the community. Funds requested would allow for coverage of additional public areas.
B - 4	Police Building Roof – Inspection and repairs were made to the roof in 2013. Roof replacement is anticipated in 2016.

Fire

F - 1	Replace the 1996 Pumper Engine - scheduled replacement as outlined in the December 11, 2012 memo regarding the Fire Apparatus Replacement Plan. This new engine pumper will replace the 2000 frontline unit and retire the 1996 reserve engine. The 2000 engine will become the reserve unit. This new engine should serve the community for the next 20 years.
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Public Works

P-1	Replace PW-45 (2000 Holder Utility Tractor) – Replacement of one multi-purpose utility tractor used for sidewalk plowing, business district snow removal, leaf collection and other tasks.
P-2	Replace PW-8 (2001 Sign/Utility Truck) – Replace 1-ton pickup truck used for street/sign maintenance and snow removal.
P-3	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-4	Replace PW-37 (2005 Street Sweeper) – Replace front line street sweeper.
P-5	Replace PW-9 (1997 Mechanic/Utility Truck) – Replace one 1997 1-ton utility truck. Mechanic’s truck equipped with generator, air-compressor, and heavy-duty lift gate for field repairs. Also equipped for snow plowing.
P-6	Replace PW-42 (2000 Holder Utility Tractor) – Replacement of one multi-purpose utility tractor used for sidewalk plowing, business district snow removal, leaf collection and other tasks.
P-7	Replace PW-5 (2004 Service Truck) – Replace a 1-ton utility/sewer repair truck. Equipped with lights and generator for 24-hour emergency repairs.
P-8	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-9	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-10	Replace 2004 Roll-off Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-11	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-12	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-13	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-14	Parking Lot Rehabilitation – Rehabilitate public parking lots: Tower & Green Bay (2013); Lincoln Avenue (2014)
P-15	Scott Avenue Parking Deck Repairs – Waterproofing and minor structural repairs at Scott Avenue Parking Structure.
P-16	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 & Deck Repair – Consists of blasting/repainting structural steel and performing deck repair at Cherry Street and Oak 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 Green Bay & Oak.
M-6	Green Bay & Elm Traffic Signal – Upgrade/Modernize traffic signals at Green Bay & Elm.
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	Prior line truck replacement #81 line truck (1976)
E-5	Replace #57 line truck (1986)
E-6	Fire protection for diesel generators #8 and #9 located at the Electric Plant.
E-7	Fire protection for turbine generators located at the Electric Plant.
E-8	Additional 138 kV to 12.5 kV 18/30 MVA Transformer at Northfield Substation.
E-9	ComEd interconnection costs for additional 138kV transformer at Northfield Substation.
E-10	Additional substation switchgear to distribute power from Northfield Substation
E-11	Installation of substation 12.5 kV capacitor bank at Northfield for voltage support.
E-12	Fire protection measures at the Plant Load Center substation transformer yard.
E-13	Fire protection measure at the Plant Load Center substation building.
E-14	Contracted services for cable pulling and directional boring associated with new and/or revised service connections.
E-15	Purchase and install underground conductors.
E-16	Purchase and install cable splicing materials, devices, and switchgear.
E-17	Purchase and install conduits (mostly performed by contractor).
E-18	Purchase of transformers and line devices.
E-19	Allocation of employee salaries toward capital work.

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	Purchase low lift pump #4 for contingency purposes.
W-6	Replace four gate valves in screen house wells.
W-7	Replace supervisory control and data system (SCADA)
W-8	Replace pipe manifold in to eliminate hydraulic problem.
W-9	Concrete repairs to clearwell #1
W-10	Concrete repairs to clearwell #2
W-11	Concrete repairs to clearwell #3
W-12	Replace filter media in filters 5-8
W-13	Replace existing flocculators with hydrofoil mixing blade flocculators.
W-14	Replace of lead service lines
W-15	Replace 440 ft. of 4" water main on Oak Street between Chestnut St. and Birch St. with 8" water main to improve service reliability.
W-16	Replace 6" water main on Alles to 210 Birch Street with 8" water main to improve service reliability.
W-17	Install sectionalizing valves at multiple locations for operating flexibility.
W-18	Replace 6" water main on Auburn with 8" water main to improve service reliability.
W-19	Allocation of employee salaries toward capital work.
W-20	Replace three sections of water main at various locations within distribution system to improve service reliability.

Sanitary Sewer Fund

S-1	Sanitary Sewer Evaluation Studies – Consists of flow monitoring and detailed basin-by-basin analysis of sanitary sewer system.
S-2	System I/I Engineering and Repairs – Provides for completion of sanitary sewer system repairs identified in Sanitary Sewer Evaluation Studies (project S-2)
S-3	Sewer 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	Refurbish Refuse Trucks – This project consists of refurbishing refuse bodies on PW-32 and PW-29, two of the Village’s fleet of 9 refuse trucks.
R-2	Refuse Truck Replacement – This project replaces one of the Village’s 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

SW-1	Winnetka Avenue Pump Station – This project consists of constructing operational and capacity improvements to the stormwater pump station located at Winnetka Avenue at the Skokie River.
SW-2	Lloyd Outlet and Tower Relief Sewer – Consists of engineering and construction for stormwater improvements in the Sheridan/Maple and Tower/Foxdale areas.
SW-3	Northwest Winnetka Stormwater Improvements – This project provides engineering and construction for stormwater improvements for the Tower/Greenwood/Edgewood/Forest Glen neighborhoods.
SW-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.
SW-5	Elm Street Storm Sewer Outfall Replacement – This project provides for rehabilitation of the existing deteriorated stormwater outfall at the lake end of the Elm Street right-of-way.
SW-6	Ash Street Pump Station – upgrade existing pump to convey low volume stormwater discharges to Skokie River.
SW-7	Stormwater Rate Study and Master Plan – Provides funding for consultant work associated with development of a stormwater rate structure and a stormwater master plan.

NARRATIVE GLOSSARY

Account Classification:	Refers to the numerical codes assigned to the Village's accounting system. For example, the 10 digit account number 100.26.17.511 would reference the General Fund (100), Police Department (26), Patrol Division (17), Regular Salaries (511) 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"> 1) The excess of an entity's liabilities over its assets (see Fund Balance). 2) The excess of expenditures or expenses over revenues during a single accounting period.
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"> 1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy or obsolescence. 2) A portion of the capital asset's cost charged as an expense during a particular period.
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:	Effective 1/1/2014 the Village fiscal year will be a calendar year. Prior to 1/1/2014, the Village operated with a March 31 fiscal year end. To convert to a calendar fiscal year effective 1/1/2014, the estimates in the budget document reflect nine months of operations (4/1 to 12/31/2013) for the current fiscal year.
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 1/1/2013 for general merchandise was 8.00%.

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.

Supplemental Budget Information

- A . History of Tax Levy by Use
- B. Tax Levy History and Projections

The projected 2014 property tax levy (set in December 2014) assumes a stormwater utility fee is implemented 7/1/2013 and that the Village reduces the normal levy amount by one half of the stormwater maintenance charges moved to the stormwater utility in calendar 2014 when the 2014 property tax levy amount is determined. The remaining one half reduction is projected to occur in would be deducted from the 2015 property tax levy when the Village would receive a full year of stormwater utility fee revenue.

**Village of Winnetka
History of Tax Levy By Use**

2013.07.29

Tax Levy Year	Total Levy	% Change	Corporate (see note 1)	% Change	Police Pension	% Change	Fire Pension	% Change	Refuse	% Change	Debt & Others	% Change
2014 projected (see note 2)	\$14,302,483	0.6%	\$10,777,483	1.0%	\$1,113,000	5.0%	\$1,312,000	5.0%	\$1,100,000	0.0%	\$0	-100.0%
2013 budget (See note 3)	\$14,222,477	2.5%	\$10,674,861	2.3%	\$1,060,000	5.0%	\$1,250,000	5.0%	\$1,100,000	0.0%	\$137,616	-0.6%
2012 actual	\$13,875,587	3.0%	\$10,436,990	3.0%	\$1,009,152	1.7%	\$1,191,031	7.4%	\$1,100,000	0.0%	\$138,414	-0.3%
2011	\$13,472,400	2.8%	\$10,132,173	1.7%	\$992,534	3.5%	\$1,108,794	17.9%	\$1,100,000	0.0%	\$138,899	-0.1%
2010	\$13,105,359	2.8%	\$9,966,820	4.2%	\$959,387	-4.7%	\$940,074	0.4%	\$1,100,000	0.0%	\$139,078	0.1%
2009	\$12,748,404	1.7%	\$9,566,301	0.6%	\$1,006,480	37.7%	\$936,668	12.2%	\$1,100,000	-17.0%	\$138,955	0.3%
2008	\$12,535,305	4.7%	\$9,505,770	3.8%	\$731,000	8.3%	\$835,000	14.4%	\$1,325,000	3.9%	\$138,535	0.5%
2007	\$11,972,591	4.7%	\$9,154,768	5.5%	\$675,000	4.7%	\$730,000	0.4%	\$1,275,000	2.0%	\$137,823	0.7%
2006	\$11,435,181	4.2%	\$8,676,755	1.8%	\$644,700	32.0%	\$726,900	16.4%	\$1,250,000	4.2%	\$136,826	0.9%
2005	\$10,969,000		\$8,520,752		\$488,300		\$624,400		\$1,200,000		\$135,548	
2005 to 2012	\$2,906,587	26.5%	\$1,916,238	22.5%	\$520,852	106.7%	\$566,631	90.7%	-\$100,000	-8.3%	\$2,866	2.1%

Notes:

- 1) Includes IMRF pension and Social Security / Medicare tax levies in 2010 and prior years.
- 2) Projected 2014 property tax levy based on 5% increase in pensions and a revised corporate levy based on a new stormwater utility charge. The projected 2014 property tax levy has been reduced by one half of the \$435,249 transferred to the stormwater utility. The one-half reduction is because the stormwater utility charges are effective 7/1/2014. The calculation of the 2014 corporate tax levy amount is as follows:
Normal increase of 3.0% = \$10,674,861 * 1.03 = \$10,995,107 - 50% of the stormwater operating costs transferred (\$435,249 * 50%) \$217,624 is \$10,891,816.
- 3) The 2013 / 2014 Budget Document estimated the 2013 property tax levy at \$14,333,481 (1.8% increase + 1.5% new development = 3.3% total)
The 2013 property tax levy was reduced based on a CPI increase of 1.7% plus a new development estimate of 0.8% for a total 2.5% increase.

**Village of Winnetka
Tax Levy History and Projections**

2013.07.29

	Non-Home Rule Calculations				Actual Levy		\$'s Less Than NHR Limit	
	CPI Increase	New Develop.	Total	Max. Levy Possible (Excludes SSA's)	Actual Levy	% From PY	\$'s	\$'s
							Under Max. This Year	Under Max. Cumulative
2004 Actual	2.5%	2.0%	4.5%	\$10,496,453	\$10,496,453			
2005 Actual *	3.3%	1.8%	5.1%	\$11,031,772	\$10,969,000	4.5%	\$62,772	\$62,772
2006 Actual	3.4%	1.9%	5.3%	\$11,616,456	\$11,435,181	4.2%	\$181,275	\$244,047
2007 Actual	2.5%	1.8%	4.3%	\$12,115,964	\$11,972,591	4.7%	\$143,373	\$387,420
2008 Actual	4.1%	1.9%	6.0%	\$12,842,922	\$12,535,303	4.7%	\$307,619	\$695,039
2009 Actual	0.1%	1.2%	1.3%	\$13,009,880	\$12,748,403	1.7%	\$261,477	\$956,516
2010 Actual	2.7%	0.9%	3.6%	\$13,478,236	\$13,105,359	2.8%	\$372,877	\$1,329,393
2011 Actual	1.5%	0.9%	2.4%	\$13,801,714	\$13,472,400	2.8%	\$329,314	\$1,658,707
2012 Actual	3.0%	0.8%	3.8%	\$14,326,179	\$13,875,587	3.0%	\$450,592	\$2,109,299
2013 Proposed **	1.7%	0.8%	2.5%	\$14,684,333	\$14,222,477	2.5%	\$461,856	\$2,571,155
					Less: Develop.	-0.8%		
					Net Increase	1.7%		
2014 Projected	1.1%	0.8%	1.9%	\$14,963,335	\$14,302,483	0.6%	\$660,852	\$3,232,007
					Less: Develop.	-0.8%		
					Net Increase	-0.2%		

* In 2005, the Village became home rule which removed tax caps. The Max. Levy Possible column reflects the maximum property tax levy the Village could receive if we were still operating under tax caps.

*** The 2013 tax levy increase, based on the cal. 2012 CPI change of 1.7%.

The above chart compares the Village's actual property tax levies from 2004 to 2012. The amount that could have been levied as a non-home rule community is also listed as the Council expressed a desire not to exceed that amount unless there were exceptional circumstances requiring such a move. As of the 2012 property tax levy, the annual Village property tax levy was \$450,592 below the property tax cap limit.

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 100 - General Fund						
Revenues						
Property Tax - Property Tax						
401.01	Property Tax General					\$12,984,861
		Fire pension levy	1.00	\$1,250,000	\$1,250,000	
		General fund levy	1.00	\$10,674,861	\$10,674,861	
		Police pension levy	1.00	\$1,060,000	\$1,060,000	
Account Classification Total: Property Tax - Property Tax						\$12,984,861
Other Taxes - Other Taxes						
411	Natural Gas Tax					\$250,000
412	Simplified Telecommunications Tax					\$600,000
Account Classification Total: Other Taxes - Other Taxes						\$850,000
Licenses/Permits - Licenses, Permits & Fees						
420.05	Licenses Vehicle					\$295,000
420.10	Licenses Dog					\$10,000
420.15	Licenses Liquor					\$11,000
420.25	Licenses Other					\$3,000
425.10	Permits Building Permits					\$1,500,000
425.15	Permits Sewer, Sidewalk, Streets & Misc.					\$0
425.95	Permits Compliance Fees					\$0
Account Classification Total: Licenses/Permits - Licenses, Permits & Fees						\$1,819,000
Intergovernment - Intergovernmental Revenue						
430.10	Shared Revenue Replacement Tax					\$90,000
430.15	Shared Revenue Sales Tax					\$1,200,000
430.20	Shared Revenue Local Use					\$100,000
430.25	Shared Revenue Income Tax					\$950,000
430.45	Shared Revenue Grants					\$0
430.50	Shared Revenue Wireless E911 Grant					\$60,000
Account Classification Total: Intergovernment - Intergovernmental Revenue						\$2,400,000
Service Charges - Charges For Service						
442.05	Parking Fees Commuter					\$155,400
		Daily passes - non-resident - limit 5 per purchase	1,500.00	\$3	\$4,500	
		Daily passes - resident - limit 20 per purchase	2,500.00	\$3	\$7,500	
		Non-Resident six month passes	220.00	\$220	\$48,400	
		Resident six month passes	950.00	\$100	\$95,000	
442.10	Parking Fees Employee					\$5,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
440.05	General Govt Fees CATV Franchise Fees					\$240,000
440.05		Cable TV franchise fees	4.00	\$60,000	\$240,000	
441.05	Public Safety Fees Special Police Service					\$225,307
		Grand Food parking lot	4.00	\$1,400	\$5,600	
		Indian Hill	1.00	\$4,500	\$4,500	
		NTHS officer	1.00	\$64,515	\$64,515	
		Unincorporated homes	12.00	\$1,065	\$12,780	
		Woodley Road	4.00	\$34,478	\$137,912	
441.10	Public Safety Fees Special Fire Service					\$740,766
		Fire radio alarm fees	150.00	\$660	\$99,000	
		Kenilworth Fire / EMS (Feb)	1.00	\$237,346	\$237,346	
		Kenilworth Fire / EMS (Spt.)	1.00	\$235,000	\$235,000	
		Unincorporated Fire / EMS (per year)	172.00	\$985	\$169,420	
441.15	Public Safety Fees Ambulance Fees					\$136,500
		Advanced life support	130.00	\$675	\$87,750	
		Basic life support	150.00	\$525	\$78,750	
		Uncollectable	1.00	-\$30,000	-\$30,000	
441.25	Public Safety Fees False Alarm Fees					\$18,000
443.05	Rent Property					\$348,732
		Cafe Fleurette - Elm Train Station	12.00	\$300	\$3,600	
		Harris Bank lease - due in July	1.00	\$2,000	\$2,000	
		Land Rover - 93 Green Bay	12.00	\$3,223	\$38,676	
		NTHS lease - January Payment	1.00	\$93,122	\$93,122	
		NTHS lease - July payment	1.00	\$97,778	\$97,778	
		Post Office	12.00	\$7,833	\$93,996	
		Zenglers - Elm Train Station	12.00	\$1,630	\$19,560	
443.10	Rent Cell Towers					\$52,000
		Public Safety Building cell tower - due in September	1.00	\$52,000	\$52,000	
444	State Highway Maintenance					\$45,000
Account Classification Total: Service Charges - Charges For Service						\$1,966,705
Fines - Fines & Forfeitures						
450.05	Fines Parking Violations					\$170,000
450.10	Fines Circuit Court Fines					\$30,000
450.15	Fines Dog					\$0
Account Classification Total: Fines - Fines & Forfeitures						\$200,000
Other Revenue - Other Revenue						

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
432.05	Reimbursements Public Safety Training					\$0
432.30	Reimbursements Reimbursements					\$0
470	Property Sales					\$5,000
474.10	Other Miscellaneous Donations					\$0
474.90	Other Miscellaneous Income					\$5,000
474.90	Other Miscellaneous Income	Police copy charges, misc.	1.00	\$5,000	\$5,000	\$0
474.95	Other Cash Over/Short					\$0
475	Disposal of Capital Assets					\$0
497	Source/Use of Reserves					\$0
Account Classification Total: Other Revenue - Other Revenue						\$10,000
Interest Income - Interest Income						
460.05	Interest Income Interest on Investments					\$40,000
460.10	Interest Income Interest on Loans					\$0
461.10	Investment Income Unrealized Gain/Loss					\$0
Account Classification Total: Interest Income - Interest Income						\$40,000
Transfers - Transfers						
490.05	Interfund Transfers In Payment in Lieu of Taxes					\$1,465,644
		Electric fund (\$0.00824 * 129.2mkwhrs)	12.00	\$88,717	\$1,064,604	
		Refuse fund (\$0.532m * 8%)	12.00	\$3,547	\$42,564	
		Sewer fund (\$0.954m * 8%)	12.00	\$6,360	\$76,320	
		Water fund (\$3.527m * 8%)	12.00	\$23,513	\$282,156	
490.10	Interfund Transfers In Other Transfers					\$1,772,400
		Data Processing fund	12.00	\$3,620	\$43,440	
		Electric fund	12.00	\$71,300	\$855,600	
		Fleet Services fund	12.00	\$3,620	\$43,440	
		Refuse fund	12.00	\$10,590	\$127,080	
		Sewer fund	12.00	\$11,670	\$140,040	
		Water fund	12.00	\$46,900	\$562,800	
Account Classification Total: Transfers - Transfers						\$3,238,044
Revenues Total						\$23,508,610

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
<u>Expenditures</u>						
Department: 20 - Public Affairs						
Division: 01 - Department Wide						
530	Liability Insurance					\$45,500
		Director and officer coverage	1.00	\$14,000	\$14,000	
		Employment liability	1.00	\$28,000	\$28,000	
		Fidelity bonds	1.00	\$3,500	\$3,500	
553	Legal Services					\$60,000
		Administrative adjudication	12.00	\$1,000	\$12,000	
		Labor attorney and outside counsel	1.00	\$30,000	\$30,000	
		Village Prosecutor	12.00	\$1,500	\$18,000	
540	Other Operating Supplies					\$139,000
		Chamber, community events	1.00	\$12,000	\$12,000	
		Community survey	1.00	\$30,000	\$30,000	
		Consulting	1.00	\$15,000	\$15,000	
		Highland Park public access television center	1.00	\$3,500	\$3,500	
		NWMC, IML, other dues	1.00	\$8,000	\$8,000	
		Park District 4th of July & Memorial Day	1.00	\$38,000	\$38,000	
		Record Council Meetings (per month)	12.00	\$1,500	\$18,000	
		Web site completion	1.00	\$17,000	\$17,000	
		Web site maintenance	12.00	\$375	\$4,500	
543	Public Property Maintenance					\$0
901	Interfund Transfers - Other Operating Transfers					\$1,496,000
		Downtown revitalization	1.00	\$400,000	\$400,000	
		Public safety building debt service	1.00	\$335,000	\$335,000	
		Refuse operating subsidy	1.00	\$550,000	\$550,000	
		Stormwater utility operating subsidy - 6 months	1.00	\$211,000	\$211,000	
Department Total: 20 - Public Affairs						\$1,740,500

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Department: 21 - Manager's Office						
Division: 01 - Department Wide						
SB - Salary and Benefits						
511	Regular Salaries					\$655,861
		Administrative Secretary	1.00	\$73,733	\$73,733	
		Assistant to the Manager	1.00	\$97,000	\$97,000	
		Attorney	1.00	\$172,146	\$172,146	
		Legal Assistant	1.00	\$102,253	\$102,253	
		Manager	1.00	\$190,729	\$190,729	
		Staffing transition	1.00	\$20,000	\$20,000	
512	Overtime Salaries					\$5,000
515	Sick Cashed In					\$0
518	Other Compensation					\$2,138
521	Fringe Benefits - Worker's Compensation					\$6,000
522	Fringe Benefits - Medical / Dental Insurance					\$72,480
		Health insurance	5.00	\$14,496	\$72,480	
528	Fringe Benefits - Life Insurance					\$0
529	Fringe Benefits - Allowances					\$12,960
		Manager and Attorney auto allowance	24.00	\$540	\$12,960	
523	Fringe Benefits - Medicare					\$9,333
524	Fringe Benefits - Social Security					\$31,664
525	Fringe Benefits - IMRF Pension Er Contribution					\$101,097
Account Classification Total: SB - Salary and Benefits						\$896,533
SS - Services and Supplies						
551	Consulting Services					\$47,300
		Employee testing and promotion - Fire	3.00	\$5,000	\$15,000	
		Employee testing and promotion - General	6.00	\$4,000	\$24,000	
		Employee testing and promotion - Police	2.00	\$4,000	\$8,000	
		Misc. testing expenses	6.00	\$50	\$300	
553	Legal Services					-\$265,320
563	Telephone Service					\$3,600

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
564	Cell Phones & Radios					\$3,600
574	Vehicle Maint Service Charge					\$0
580	Memberships & Publications					\$31,600
		Chamber, Rotary	2.00	\$600	\$1,200	
		ICMA, ILCMA dues, etc.	4.00	\$600	\$2,400	
		Westlaw & law library	1.00	\$28,000	\$28,000	
581	Training & Travel					\$21,000
		Manager's office training	4.00	\$1,500	\$6,000	
		Other Village-wide training	3.00	\$5,000	\$15,000	
531	Office Supplies - General					\$24,840
		Copy machine	12.00	\$770	\$9,240	
		Misc. supplies	12.00	\$1,000	\$12,000	
		Village stock	12.00	\$300	\$3,600	
540	Other Operating Supplies					\$0
Account Classification Total: SS - Services and Supplies						-\$133,380
CO - Capital Outlay						
635	Furniture & Fixtures					\$0
640	Office and Other Equipment					\$0
645	Technology					\$0
Account Classification Total: CO - Capital Outlay						\$0
Division Total: 01 - Department Wide						\$763,153
Department Total: 21 - Manager's Office						\$763,153

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Department: 22 - Finance						
Division: 01 - Department Wide						
SB - Salary and Benefits						
511	Regular Salaries					\$1,135,061
		Accountant	1.00	\$81,708	\$81,708	
		Accounts Payable	2.00	\$67,808	\$135,616	
		Asst. Director	1.00	\$119,400	\$119,400	
		Benefits Administrator	1.00	\$102,253	\$102,253	
		Cahier (2 part-time)	2.00	\$23,400	\$46,800	
		Customer Service (full-time)	2.00	\$65,530	\$131,060	
		Customer Service (part-time)	1.00	\$29,120	\$29,120	
		Finance Director	1.00	\$159,040	\$159,040	
		Meter Readers	2.00	\$60,258	\$120,516	
		Office Clerk	1.00	\$41,492	\$41,492	
		Payroll Coordinator	1.00	\$71,037	\$71,037	
		Purchasing Agent	1.00	\$97,019	\$97,019	
512	Overtime Salaries					\$22,000
515	Sick Cashed In					\$21,800
518	Other Compensation					\$11,814
		Finance Director auto allowance	12.00	\$540	\$6,480	
		Merit program (3 employees)	3.00	\$1,778	\$5,334	
521	Fringe Benefits - Worker's Compensation					\$18,000
522	Fringe Benefits - Medical / Dental Insurance					\$188,448
522	Fringe Benefits - Medical / Dental Insurance	Health insurance assessment per employee	13.00	\$14,496	\$188,448	\$0
528	Fringe Benefits - Life Insurance					\$0
529	Fringe Benefits - Allowances					\$0
523	Fringe Benefits - Medicare					\$16,753
524	Fringe Benefits - Social Security					\$68,522
525	Fringe Benefits - IMRF Pension Er Contribution					\$181,538
Account Classification Total: SB - Salary and Benefits						\$1,663,936
SS - Services and Supplies						
551	Consulting Services					\$45,304
		Audit	1.00	\$27,804	\$27,804	
		Property appraisal report	1.00	\$2,500	\$2,500	
		Vehicle sticker renewal processing	1.00	\$15,000	\$15,000	
553	Legal Services					\$0
556	Village Data Processing / Network Charge					\$63,240
		Monthly network charge	12.00	\$5,270	\$63,240	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
563	Telephone Service					\$0
564	Cell Phones & Radios					\$7,220
574	Vehicle Maint Service Charge					\$4,610
580	Memberships & Publications					\$1,400
581	Training & Travel					\$3,900
531	Office Supplies - General					\$82,950
		Budget printing and supplies	35.00	\$30	\$1,050	
		Datamatic meter reading devices maint.	3.00	\$3,500	\$10,500	
		Paper, toner, folders, parking permits, general supplies	12.00	\$2,500	\$30,000	
		Postage and copier charges	12.00	\$3,450	\$41,400	
540	Other Operating Supplies					\$17,000
		Meter reader vehicle (replaces 2006 model)	1.00	\$17,000	\$17,000	
Account Classification Total: SS - Services and Supplies						\$225,624
CO - Capital Outlay						
635	Furniture & Fixtures					\$0
640	Office and Other Equipment					\$250,000
		Contingency for Village	1.00	\$250,000	\$250,000	
645	Technology					\$459,000
		Financial software	1.00	\$209,000	\$209,000	
		Phone system upgrade	1.00	\$250,000	\$250,000	
Account Classification Total: CO - Capital Outlay						\$709,000
Division Total: 01 - Department Wide						\$2,598,560
Department Total: 22 - Finance						\$2,598,560

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Department: 26 - Police						
Division: 01 - Department Wide						
SB - Salary and Benefits						
512	Overtime Salaries					\$16,000
		Fitness assesment OT	1.00	\$6,600	\$6,600	
		Training salaries	1.00	\$9,400	\$9,400	
518	Other Compensation					\$8,675
		Field Training Officer incentives	1.00	\$1,500	\$1,500	
		Firearms Incentives	1.00	\$3,375	\$3,375	
		Fitness incentives	1.00	\$3,800	\$3,800	
520	Fringe Benefits - Deferred Compensation					\$0
521	Fringe Benefits - Worker's Compensation					\$40,000
522	Fringe Benefits - Medical / Dental Insurance					\$507,360
528	Fringe Benefits - Life Insurance					\$0
523	Fringe Benefits - Medicare					\$48,589
524	Fringe Benefits - Social Security					\$60,182
525	Fringe Benefits - IMRF Pension Er Contribution					\$123,669
526	Fringe Benefits - Police Pension Er Contribution					\$1,060,000
Account Classification Total: SB - Salary and Benefits						\$1,864,475
SS - Services and Supplies						
553	Legal Services					\$10,000
554	Social Work					\$42,000
556	Village Data Processing / Network Charge					\$105,090
557	Technology Licensing & Maintenance	Network support and computer charges	1.00	\$105,090	\$105,090	
		911 equipment maintenance	1.00	\$10,000	\$10,000	
		CAD / RMS upgrades	1.00	\$10,000	\$10,000	
		CAD maintenance	1.00	\$25,000	\$25,000	
		Code Red service	1.00	\$4,500	\$4,500	
		Computer network maintenance (Prescient)	1.00	\$30,140	\$30,140	
		Interview room recording system	1.00	\$10,000	\$10,000	
		Mobile data terminal charges	13.00	\$550	\$7,150	
		NORCOM assessment	1.00	\$3,000	\$3,000	
		NORCOM consultant	1.00	\$1,400	\$1,400	
		NORCOM line charges	1.00	\$13,800	\$13,800	
		Records management (PIMS)	1.00	\$3,000	\$3,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
563	Telephone Service	Telephone charges	1.00	\$50,000	\$50,000	\$50,000
564	Cell Phones & Radios	Cellular service	1.00	\$19,000	\$19,000	\$24,000
		Radio maintenance	1.00	\$5,000	\$5,000	
566	Other Operating Services	Administrative Adjudication system start-up	1.00	\$8,000	\$8,000	\$41,300
		Animal control expenses	1.00	\$2,000	\$2,000	
		Background and investigation services	1.00	\$8,700	\$8,700	
		Citation printing	1.00	\$1,500	\$1,500	
		Fitness exams	1.00	\$4,000	\$4,000	
		Innoculations	1.00	\$500	\$500	
		Lexipol and other inspectional services	1.00	\$6,000	\$6,000	
		Medical exams and mortuary services	1.00	\$2,000	\$2,000	
		Parking ticket system maintenance	1.00	\$1,500	\$1,500	
		Postage	1.00	\$4,000	\$4,000	
		Random D&A testing	1.00	\$1,600	\$1,600	
		Towing	1.00	\$1,500	\$1,500	
568	Utilities	Water and electric fees	1.00	\$44,500	\$44,500	\$44,500
570	Repair & Maintenance - Buildings	Building fire insurance	1.00	\$8,600	\$8,600	\$117,400
		Building repairs and maintenance	1.00	\$20,000	\$20,000	
		Custodial contract	1.00	\$29,200	\$29,200	
		HVAC system R&R	1.00	\$20,000	\$20,000	
		Janitor supplies	1.00	\$3,000	\$3,000	
		Laundry and floor mat service	1.00	\$3,600	\$3,600	
		Miscellaneous supplies	1.00	\$3,000	\$3,000	
		Parking lot rehab	1.00	\$30,000	\$30,000	
574	Vehicle Maint Service Charge	Fleet services assessment	1.00	\$143,728	\$143,728	\$143,728
575	Rental - Office Equipment	Copier rental	1.00	\$9,000	\$9,000	\$9,000
580	Memberships & Publications	Crime lab building maintenance fund	1.00	\$3,000	\$3,000	\$41,559
		Crime lab fee	1.00	\$19,000	\$19,000	
		ILEAS membership	1.00	\$120	\$120	
		NEMERT memberships	27.00	\$90	\$2,430	
		NIPAS fees	1.00	\$4,500	\$4,500	
		NIPSTA memberships	27.00	\$167	\$4,509	
		NORTAF fees	1.00	\$5,500	\$5,500	
		Professional memberships	1.00	\$2,500	\$2,500	
581	Training & Travel	Books periodicals and videos	1.00	\$1,000	\$1,000	\$113,600
		Fitness supplies and maintenance	1.00	\$5,000	\$5,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Professional conferences	1.00	\$5,000	\$5,000	
		Range supplies maintenance and ammo	1.00	\$36,400	\$36,400	
		Range target handling system replacement	1.00	\$40,000	\$40,000	
		Training and expenses	1.00	\$26,200	\$26,200	
582	Tuition Assistance					\$14,000
539	Police Equipment					\$47,100
		AED replacement	10.00	\$1,500	\$15,000	
		Body armor	3.00	\$500	\$1,500	
		Breathalyzer supplies	1.00	\$900	\$900	
		Community relations supplies	1.00	\$4,000	\$4,000	
		Crime prevention supplies	1.00	\$4,000	\$4,000	
		Crime scene supplies	1.00	\$4,000	\$4,000	
		Crossing guard supplies	1.00	\$500	\$500	
		Detention supplies	1.00	\$500	\$500	
		Investigations supplies	1.00	\$3,000	\$3,000	
		Patrol supplies and equipment	1.00	\$5,000	\$5,000	
		Property and evidence storage supplies	1.00	\$1,000	\$1,000	
		Traffic safety equipment	1.00	\$1,500	\$1,500	
		Uniform, patches	1.00	\$1,200	\$1,200	
		Uniforms, new officers	1.00	\$4,000	\$4,000	
		Uniforms, promotions	1.00	\$1,000	\$1,000	
540	Other Operating Supplies					\$50,100
		Administration supplies	1.00	\$5,000	\$5,000	
		Batteries and UPS supplies	1.00	\$2,500	\$2,500	
		Communications supplies	1.00	\$2,000	\$2,000	
		CSO supplies	1.00	\$1,500	\$1,500	
		First aid and universal precaution supplies	1.00	\$4,000	\$4,000	
		Miscellaneous supplies	1.00	\$4,000	\$4,000	
		NIPAS and emergency management supplies	1.00	\$10,000	\$10,000	
		Paper and office supplies	1.00	\$3,000	\$3,000	
		Parking permits and tags	1.00	\$5,600	\$5,600	
		Printer and copier supplies	1.00	\$6,000	\$6,000	
		Printing expenses	1.00	\$5,000	\$5,000	
		Prisoner food and services	1.00	\$1,500	\$1,500	
542	Vehicles, Parts and Equipment					\$146,700
		Miscellaneous squad supplies	1.00	\$2,000	\$2,000	
		Mobile data terminals	4.00	\$5,000	\$20,000	
		Mobile video maintenance	1.00	\$1,200	\$1,200	
		Mobile video systems	5.00	\$3,000	\$15,000	
		Radar maintenance	1.00	\$1,000	\$1,000	
		Radar units	1.00	\$1,500	\$1,500	
		Squad equipment installation and repairs	1.00	\$12,500	\$12,500	
		Squad fleet replacement	3.00	\$30,000	\$90,000	
		Vehicle cleaning and decontamination	1.00	\$3,000	\$3,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Vehicle rental	1.00	\$500	\$500	
Account Classification Total: SS - Services and Supplies						\$1,118,067
CO - Capital Outlay						
615	Buildings & Structures					\$0
620	Improvements Other Than Buildings					\$0
625	Heavy Machinery					\$0
630	Motor Vehicles					\$0
635	Furniture & Fixtures					\$0
640	Office and Other Equipment					\$0
645	Technology					\$160,000
		Communication system periodic upgrade	1.00	\$60,000	\$60,000	
		Public safety video system	1.00	\$100,000	\$100,000	
Account Classification Total: CO - Capital Outlay						\$160,000
INS - Insurance and Other Chargebacks						
530	Liability Insurance					\$30,000
		Police professional insurance	1.00	\$30,000	\$30,000	
Account Classification Total: INS - Insurance and Other Chargebacks						\$30,000
Division Total: 01 - Department Wide						\$3,172,542
Division: 10 - Administration						
SB - Salary and Benefits						
511	Regular Salaries					\$605,202
		Administrative Specialist	1.00	\$73,996	\$73,996	
		Chief of Police	1.00	\$145,054	\$145,054	
		Deputy Chief of Police	1.00	\$135,564	\$135,564	
		Police Commanders	2.00	\$125,294	\$250,588	
512	Overtime Salaries					\$500
515	Sick Cashed In					\$13,800
516	Holiday Salaries					\$2,160
518	Other Compensation					\$4,355
		Uniforms	5.00	\$871	\$4,355	
Division Total: 10 - Administration						\$626,017
Division: 13 - Community Service Officers						
SB - Salary and Benefits						
511	Regular Salaries					\$136,720
		Community Service Officers - FT	2.00	\$68,360	\$136,720	
512	Overtime Salaries					\$600
513	Part Time Salaries					\$64,844
		Community Service Officers - PT	2.00	\$32,422	\$64,844	
515	Sick Cashed In					\$0
518	Other Compensation					\$2,080

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
SS - Services and Supplies	Uniforms	4.00	\$520	\$2,080	
540 Other Operating Supplies					\$0
Division Total: 13 - Community Service Officers					\$204,244
Division: 14 - General & Criminal Records					
SB - Salary and Benefits					
511 Regular Salaries					\$160,706
	Records & Communications Supervisor	1.00	\$86,710	\$86,710	
	Records Officer	1.00	\$73,996	\$73,996	
512 Overtime Salaries					\$11,000
515 Sick Cashed In					\$0
516 Holiday Salaries					\$2,160
518 Other Compensation					\$1,140
	Uniforms	2.00	\$570	\$1,140	
Division Total: 14 - General & Criminal Records					\$175,006
Division: 15 - Communications					
SB - Salary and Benefits					
511 Regular Salaries					\$217,830
	Communication Officers - FT	3.00	\$72,610	\$217,830	
512 Overtime Salaries					\$17,400
513 Part Time Salaries					\$131,520
	Communication Officers - PT	5.00	\$26,304	\$131,520	
515 Sick Cashed In					\$0
516 Holiday Salaries					\$6,480
518 Other Compensation					\$4,888
	Merit program	1.00	\$2,080	\$2,080	
	Uniforms	8.00	\$351	\$2,808	
Division Total: 15 - Communications					\$378,118
Division: 16 - Investigations					
SB - Salary and Benefits					
511 Regular Salaries					\$264,316
	Investigators	2.00	\$88,946	\$177,892	
	School Resource Officer	1.00	\$86,424	\$86,424	
512 Overtime Salaries					\$45,000
	Court	1.00	\$16,000	\$16,000	
	Investigations	1.00	\$24,000	\$24,000	
	Prisoner Supervision	1.00	\$5,000	\$5,000	
515 Sick Cashed In					\$4,300
516 Holiday Salaries					\$5,160
	Holiday Pay	3.00	\$1,720	\$5,160	
518 Other Compensation					\$4,360
	Investigator Stipend	2.00	\$800	\$1,600	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Uniforms	3.00	\$920	\$2,760	
Division Total: 16 - Investigations						\$323,136
Division: 17 - Uniformed Patrol						
SB - Salary and Benefits						
511	Regular Salaries					\$1,768,760
		Patrol Officers	15.00	\$82,202	\$1,233,030	
		Patrol Sergeants	5.00	\$107,146	\$535,730	
512	Overtime Salaries					\$138,000
		Patrol Overtime	1.00	\$138,000	\$138,000	
515	Sick Cashed In					\$22,036
516	Holiday Salaries					\$41,400
		Patrol Officers	15.00	\$1,720	\$25,800	
		Patrol Sergeants	5.00	\$3,120	\$15,600	
518	Other Compensation					\$15,650
		Patrol Officer uniforms	15.00	\$770	\$11,550	
		Patrol Sergeant uniforms	5.00	\$820	\$4,100	
Division Total: 17 - Uniformed Patrol						\$1,985,846
Division: 18 - Special Detail						
SB - Salary and Benefits						
518	Other Compensation					\$0
Division Total: 18 - Special Detail						\$0
Department Total: 26 - Police						\$6,864,909

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Department: 28 - Fire						
Division: 01 - Department Wide						
SB - Salary and Benefits						
521	Fringe Benefits - Worker's Compensation					\$48,000
522	Fringe Benefits - Medical / Dental Insurance					\$347,904
		Administration	2.00	\$14,496	\$28,992	
		Ambulance	3.00	\$14,496	\$43,488	
		Firemedics	19.00	\$14,496	\$275,424	
523	Fringe Benefits - Medicare					\$32,422
		Administration	1.00	\$3,157	\$3,157	
		Ambulance	1.00	\$3,843	\$3,843	
		Firefighters	1.00	\$25,422	\$25,422	
524	Fringe Benefits - Social Security					\$3,157
525	Fringe Benefits - IMRF Pension Er Contribution					\$8,005
527	Fringe Benefits - Fire Pension Er Contribution					\$1,250,000
Account Classification Total: SB - Salary and Benefits						\$1,689,488
SS - Services and Supplies						
556	Village Data Processing / Network Charge					\$29,100
568	Utilities					\$27,300
		Station 28 utilities	1.00	\$27,000	\$27,000	
		Training tower utilities	1.00	\$300	\$300	
570	Repair & Maintenance - Buildings					\$79,000
		Excercise equipment - shared cost with PD	1.00	\$500	\$500	
		Exterior maintenance	1.00	\$5,500	\$5,500	
		Fitness equipment preventative maint. (split w/PD)	1.00	\$1,000	\$1,000	
		Household supplies	1.00	\$3,000	\$3,000	
		Interior maintenance	1.00	\$10,000	\$10,000	
		Interior maintenance supplies	1.00	\$3,000	\$3,000	
		Parking lot enhancements	1.00	\$18,000	\$18,000	
		Station maintenance and repairs	1.00	\$12,000	\$12,000	
		Systems maintenance	1.00	\$12,000	\$12,000	
		Systems maintenance supplies	1.00	\$2,500	\$2,500	
		Training tower	1.00	\$10,000	\$10,000	
		Warning siren maintenance	1.00	\$1,500	\$1,500	
574	Vehicle Maint Service Charge					\$55,513
582	Tuition Assistance					\$0
533	Medical Supplies					\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Account Classification Total: SS - Services and Supplies						\$190,913
CO - Capital Outlay						
615	Buildings & Structures					\$0
620	Improvements Other Than Buildings					\$0
625	Heavy Machinery					\$0
630	Motor Vehicles					\$0
635	Furniture & Fixtures					\$0
640	Office and Other Equipment					\$0
645	Technology					\$0
Account Classification Total: CO - Capital Outlay						\$0
INS - Insurance and Other Chargebacks						
530	Liability Insurance					\$17,800
		Paramedic malpractice liability insurance	1.00	\$12,000	\$12,000	
		Property Insurance	1.00	\$5,800	\$5,800	
Account Classification Total: INS - Insurance and Other Chargebacks						\$17,800
Division Total: 01 - Department Wide						\$1,898,201
Division: 10 - Administration						
SB - Salary and Benefits						
511	Regular Salaries					\$313,758
		Deputy Chief	1.00	\$134,633	\$134,633	
		Fire Chief	1.00	\$128,204	\$128,204	
		Fire Support Specialist	1.00	\$50,921	\$50,921	
515	Sick Cashed In					\$3,156
518	Other Compensation					\$14,400
		Fire Chief health insurance stipend	1.00	\$14,400	\$14,400	
Account Classification Total: SB - Salary and Benefits						\$331,314
SS - Services and Supplies						
553	Legal Services					\$20,000
		Legal expense (negotiations for CBA expiring 2014)	1.00	\$20,000	\$20,000	
556	Village Data Processing / Network Charge					\$0
557	Technology Licensing & Maintenance					\$5,200
		Annual Firehouse support	1.00	\$3,100	\$3,100	
		Remote Access support	1.00	\$2,100	\$2,100	
564	Cell Phones & Radios					\$0
575	Rental - Office Equipment					\$2,500
580	Memberships & Publications					\$800
		Membership dues	1.00	\$800	\$800	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
531	Office Supplies - General					\$5,250
		Office supplies and miscellaneous	1.00	\$4,500	\$4,500	
		Postage	1.00	\$750	\$750	
532	Computer Equipment					\$10,000
542	Vehicles, Parts and Equipment					\$1,000
Account Classification Total: SS - Services and Supplies						\$44,750
Division Total: 10 - Administration						\$376,064
Division: 12 - Training						
SB - Salary and Benefits						
512	Overtime Salaries					\$56,800
		Advanced firefighter classes	1.00	\$4,000	\$4,000	
		Committee and task force meetings	1.00	\$1,000	\$1,000	
		Conferences and seminars	1.00	\$2,000	\$2,000	
		EMT & Paramedic School	1.00	\$18,500	\$18,500	
		Fire apparatus engineer	1.00	\$2,000	\$2,000	
		Fire investigations	1.00	\$4,000	\$4,000	
		Hazardous materials	1.00	\$2,500	\$2,500	
		Officer development	1.00	\$10,000	\$10,000	
		Public Education	1.00	\$1,200	\$1,200	
		Technical rescue	1.00	\$7,600	\$7,600	
		Water rescue	1.00	\$4,000	\$4,000	
Account Classification Total: SB - Salary and Benefits						\$56,800
SS - Services and Supplies						
581	Training & Travel					\$30,334
		Audio / visual supplies	1.00	\$200	\$200	
		Blue Card incident command	1.00	\$1,000	\$1,000	
		Books, references, periodicals, manuals	1.00	\$1,200	\$1,200	
		Conferences and seminars	1.00	\$1,000	\$1,000	
		CPR / Public education	1.00	\$250	\$250	
		Emergency management	1.00	\$1,500	\$1,500	
		Fire apparatus engineer class	1.00	\$400	\$400	
		Fire investigations	1.00	\$1,200	\$1,200	
		Firefighter Academy	1.00	\$3,500	\$3,500	
		Firefighting	1.00	\$2,000	\$2,000	
		Hazardous materials	1.00	\$1,200	\$1,200	
		MABAS / NIPSTA spring and fall drills	1.00	\$2,700	\$2,700	
		NIPSTA annual dues	24.00	\$166	\$3,984	
		Officer development	1.00	\$5,000	\$5,000	
		Public education	1.00	\$1,200	\$1,200	
		Technical rescue	1.00	\$800	\$800	
		Training supplies (smoke, foam, etc.)	1.00	\$2,500	\$2,500	
		Water rescue	1.00	\$700	\$700	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Account Classification Total: SS - Services and Supplies						\$30,334
Division Total: 12 - Training						\$87,134
Division: 15 - Communications						
SS - Services and Supplies						
562	Dispatch Services					\$148,408
		Quarterly radio alarm system maintenace install and software	4.00	\$3,500	\$14,000	
		Radio alarm system primary and back up phone lines	1.00	\$3,800	\$3,800	
		RED Center monthly fees	12.00	\$10,884	\$130,608	
563	Telephone Service					\$6,100
		AT&T service	1.00	\$3,000	\$3,000	
		Long distance service	1.00	\$400	\$400	
		Village telephone service charge	1.00	\$2,700	\$2,700	
564	Cell Phones & Radios					\$15,200
		Cellular phones	1.00	\$3,500	\$3,500	
		Grounding of roof top antennas	1.00	\$2,500	\$2,500	
		Maintenance of radio equipment	1.00	\$2,000	\$2,000	
		Pager rental	1.00	\$1,200	\$1,200	
		Portable radio batteries	1.00	\$1,000	\$1,000	
		Radio repair parts	1.00	\$1,000	\$1,000	
		Sprint / NEXTEL vehicle MDC's	1.00	\$4,000	\$4,000	
Division Total: 15 - Communications						\$169,708
Division: 19 - Life Safety						
SB - Salary and Benefits						
511	Regular Salaries					\$49,500
		Hydrant inspection program	1.00	\$6,000	\$6,000	
		Part time fire inspectors	2.00	\$21,750	\$43,500	
512	Overtime Salaries					\$3,900
		CPR overtime	1.00	\$1,200	\$1,200	
		Public education overtime	1.00	\$2,700	\$2,700	
Account Classification Total: SB - Salary and Benefits						\$53,400
SS - Services and Supplies						
573	Repair & Maintenance - Other					\$1,450
		Annual NFPA membership fee	1.00	\$300	\$300	
		Mannequin repairs	1.00	\$200	\$200	
		NFPA Code maintenance fee	1.00	\$950	\$950	
540	Other Operating Supplies					\$7,000
		CPR / first aid training	1.00	\$500	\$500	
		Fire prevention supplies	1.00	\$1,000	\$1,000	
		Public education supplies / Open house	1.00	\$5,500	\$5,500	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Account Classification Total: SS - Services and Supplies						\$8,450
Division Total: 19 - Life Safety						\$61,850
Division: 20 - Firefighting						
SB - Salary and Benefits						
511	Regular Salaries					\$1,817,935
		Captains (3)	3.00	\$112,496	\$337,488	
		Firemedic - Transitional	1.00	\$64,707	\$64,707	
		Firemedics (12)	12.00	\$84,277	\$1,011,324	
		Lieutenants (4)	4.00	\$101,104	\$404,416	
512	Overtime Salaries					\$45,600
		Firefighter overtime	1.00	\$40,000	\$40,000	
		Quarterly officer staff meetings	1.00	\$4,000	\$4,000	
		Safety meetings	1.00	\$1,600	\$1,600	
514	Sick Salaries					\$90,000
		Double up days	1.00	\$35,000	\$35,000	
		Officer acting pay	1.00	\$13,000	\$13,000	
		Sick overtime	1.00	\$42,000	\$42,000	
515	Sick Cashed In					\$14,953
516	Holiday Salaries					\$63,208
518	Other Compensation					\$7,475
		Uniform maintenance stipend per CBA	23.00	\$325	\$7,475	
Account Classification Total: SB - Salary and Benefits						\$2,039,171
SS - Services and Supplies						
566	Other Operating Services					\$10,750
		Drug and alcohol testing	1.00	\$750	\$750	
		FF annual medical/physical exams	1.00	\$10,000	\$10,000	
542	Vehicles, Parts and Equipment					\$5,000
546	Firefighting Equipment and Supplies					\$93,295
		Breathing air compressor quarterly, annual, and repairs	1.00	\$1,845	\$1,845	
		Engine pump test	1.00	\$3,500	\$3,500	
		Equipment preventative maintenance	1.00	\$4,500	\$4,500	
		Extrication tool service	1.00	\$1,000	\$1,000	
		Fire extinguisher service	1.00	\$2,000	\$2,000	
		Fire hose replacement	1.00	\$7,500	\$7,500	
		Firefighter safety clothing and equipment	1.00	\$10,000	\$10,000	
		Firefighter tools and equipment	1.00	\$9,000	\$9,000	
		Hazardous materials tools, equipment and supplies	1.00	\$1,000	\$1,000	
		Hydrant testing supplies	1.00	\$2,500	\$2,500	
		Ladder safety test	1.00	\$2,500	\$2,500	

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
	MABAS assessment - Division 3 and Illinois	1.00	\$5,250	\$5,250	
	Mechanical tools, equipment and supplies	1.00	\$1,000	\$1,000	
	Power equipment maintenance and repairs	1.00	\$1,200	\$1,200	
	SCBA fit tests, hydro, and flow tests	1.00	\$4,550	\$4,550	
	SCUBA tanks, regulators, and equipment	1.00	\$2,950	\$2,950	
	Uniforms	1.00	\$10,000	\$10,000	
	Vehicle contractual maintenance	1.00	\$23,000	\$23,000	
Account Classification Total: SS - Services and Supplies					\$109,045
Division Total: 20 - Firefighting					\$2,148,216
Division: 60 - Public Relations					
SB - Salary and Benefits					
512	Overtime Salaries				\$2,500
	Village employee - CPR and first aid	1.00	\$2,500	\$2,500	
Account Classification Total: SB - Salary and Benefits					\$2,500
SS - Services and Supplies					
581	Training & Travel				\$950
	Certification of CPR instructors	1.00	\$500	\$500	
	Training manuals and supplies	1.00	\$450	\$450	
Account Classification Total: SS - Services and Supplies					\$950
Division Total: 60 - Public Relations					\$3,450
Division: 62 - Ambulance					
SB - Salary and Benefits					
511	Regular Salaries				\$265,008
	Firemedics (3)	3.00	\$88,336	\$265,008	
512	Overtime Salaries				\$27,800
	Double up days	1.00	\$6,000	\$6,000	
	Emergency call back	1.00	\$3,200	\$3,200	
	Sick overtime	1.00	\$18,600	\$18,600	
514	Sick Salaries				\$0
515	Sick Cashed In				\$2,485
516	Holiday Salaries				\$9,309
Account Classification Total: SB - Salary and Benefits					\$304,602
SS - Services and Supplies					
566	Other Operating Services				\$11,000
	New EMS reporting software	1.00	\$10,000	\$10,000	
	Vehicle parts and supplies	1.00	\$1,000	\$1,000	
581	Training & Travel				\$13,290
	EMS computer reporting system	1.00	\$880	\$880	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		EMS equipment repairs	1.00	\$1,000	\$1,000	
		EMS training courses	1.00	\$1,800	\$1,800	
		EMT School Tuition Fee	1.00	\$750	\$750	
		Paramedic continuing education annual fee	1.00	\$5,560	\$5,560	
533	Medical Supplies	Paramedic School Entry Fee	1.00	\$3,300	\$3,300	
		Disposable supplies (oxygen, medications)	1.00	\$1,550	\$1,550	
		Medical equipment maintenance and replacements	1.00	\$6,400	\$6,400	
		Medical supplies	1.00	\$800	\$800	
		Medical training equipment	1.00	\$1,850	\$1,850	
Account Classification Total: SS - Services and Supplies						\$34,890
Division Total: 62 - Ambulance						\$339,492
Department Total: 28 - Fire						\$5,084,115

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Department: 29 - Community Development						
Division: 01 - Department Wide						
SB - Salary and Benefits						
511	Regular Salaries					\$644,530
		Administrative Assistant	1.00	\$57,020	\$57,020	
		Assistant Director	1.00	\$113,300	\$113,300	
		Code Enforcement Inspector	1.00	\$56,250	\$56,250	
		Director	1.00	\$139,500	\$139,500	
		Permit Coordinator	1.00	\$66,180	\$66,180	
		Plan Reviewer	1.00	\$93,280	\$93,280	
		Planning Assistant	1.00	\$78,500	\$78,500	
		Planning Technician	1.00	\$40,500	\$40,500	
512	Overtime Salaries					\$0
515	Sick Cashed In					\$5,400
520	Fringe Benefits - Deferred Compensation					\$0
521	Fringe Benefits - Worker's Compensation					\$12,000
522	Fringe Benefits - Medical / Dental Insurance					\$109,440
528	Fringe Benefits - Life Insurance					\$0
529	Fringe Benefits - Allowances					\$12,960
523	Fringe Benefits - Medicare					\$9,350
524	Fringe Benefits - Social Security					\$38,510
525	Fringe Benefits - IMRF Pension Er Contribution					\$100,760
Account Classification Total: SB - Salary and Benefits						\$932,950
SS - Services and Supplies						
551	Consulting Services					\$398,500
		Economic development initiatives	1.00	\$100,000	\$100,000	
		Plan Review services	1.00	\$18,000	\$18,000	
		Recording Secretary	1.00	\$8,500	\$8,500	
		SAFEbuilt inspectional services	1.00	\$234,000	\$234,000	
		Wilmette Sanitation services	1.00	\$14,000	\$14,000	
		Winnetka Historical Society - HAIS review	40.00	\$600	\$24,000	
553	Legal Services					\$244,500
556	Village Data Processing / Network Charge					\$32,000
564	Cell Phones & Radios					\$3,300
574	Vehicle Maint Service Charge					\$2,000
575	Rental - Office Equipment					\$8,000
580	Memberships & Publications					\$10,200
581	Training & Travel					\$5,650

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
582	Tuition Assistance					\$0
531	Office Supplies - General					\$7,200
532	Computer Equipment					\$1,700
540	Other Operating Supplies					\$9,800
Account Classification Total: SS - Services and Supplies						\$722,850
Division Total: 01 - Department Wide						\$1,655,800
Department Total: 29 - Community Development						\$1,655,800

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Department: 30 - Public Works						
Division: 01 - Department Wide						
SB - Salary and Benefits						
520	Fringe Benefits - Deferred Compensation					\$0
521	Fringe Benefits - Worker's Compensation					\$100,000
522	Fringe Benefits - Medical / Dental Insurance					\$224,688
		15.5 FTE *1208 * 12	15.50	\$14,496	\$224,688	
523	Fringe Benefits - Medicare					\$20,660
		Medicare 1.45	1.00	\$20,660	\$20,660	
524	Fringe Benefits - Social Security					\$88,340
		Fica 6.2%	1.00	\$88,340	\$88,340	
525	Fringe Benefits - IMRF Pension Er Contribution					\$223,984
		IMRF 15.72%	1.00	\$223,984	\$223,984	
Account Classification Total: SB - Salary and Benefits						\$657,672
SS - Services and Supplies						
551	Consulting Services					\$0
552	Engineering Services					\$0
553	Legal Services					\$0
555	GIS & Aerial Mapping					\$29,000
556	Village Data Processing / Network Charge					\$21,000
557	Technology Licensing & Maintenance					\$4,500
559	Drainage					\$0
562	Dispatch Services					\$3,000
		M&T weather notification service	1.00	\$3,000	\$3,000	
563	Telephone Service					\$14,000
564	Cell Phones & Radios					\$11,000
567	Operations & Maintenance					\$0
568	Utilities					\$108,000
570	Repair & Maintenance - Buildings					\$61,500
		Service yards backflow testing	1.00	\$3,000	\$3,000	
		Service yards commodities	1.00	\$11,000	\$11,000	
		Service yards contractual repairs	1.00	\$12,500	\$12,500	
		Service yards fire alarm	1.00	\$2,000	\$2,000	
		Service yards fire extinguisher	1.00	\$2,000	\$2,000	
		Service yards HVAC maintenance	1.00	\$10,000	\$10,000	
		Service yards janitorial	1.00	\$15,000	\$15,000	
		Service yards landscape	1.00	\$3,000	\$3,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Service yards mat cleaning	1.00	\$1,500	\$1,500	
		Service yards pest control	1.00	\$1,500	\$1,500	
574	Vehicle Maint Service Charge					\$225,204
575	Rental - Office Equipment					\$6,000
580	Memberships & Publications					\$0
581	Training & Travel					\$13,500
		CDL training	1.00	\$1,000	\$1,000	
		Nipsta training and dues	1.00	\$2,000	\$2,000	
		NSC program training	1.00	\$2,500	\$2,500	
		Professional training & dues	1.00	\$4,500	\$4,500	
		Safety training & supplies	1.00	\$3,500	\$3,500	
582	Tuition Assistance					\$0
583	Property Insurance					\$22,000
531	Office Supplies - General					\$12,500
532	Computer Equipment					\$0
537	Uniforms					\$14,500
540	Other Operating Supplies					\$7,000
		CDL Testing	1.00	\$2,000	\$2,000	
		DOT fitness testing	1.00	\$1,500	\$1,500	
		Safety Glasses	1.00	\$3,500	\$3,500	
543	Public Property Maintenance					\$257,000
		Beautification projects	1.00	\$10,000	\$10,000	
		Brick paver repairs	1.00	\$20,000	\$20,000	
		Cenotaph maintenance	1.00	\$10,000	\$10,000	
		Downtown and public ROW repairs	1.00	\$22,000	\$22,000	
		Fencing repairs	1.00	\$10,000	\$10,000	
		Floral Program	1.00	\$21,000	\$21,000	
		Holiday lighting	1.00	\$58,000	\$58,000	
		Irrigation public properties	1.00	\$7,000	\$7,000	
		Parking structure maintenance and repair	1.00	\$8,000	\$8,000	
		Post office maintenance repair and service	1.00	\$7,000	\$7,000	
		Property leases	1.00	\$12,000	\$12,000	
		Public property commodities	1.00	\$18,000	\$18,000	
		Public property contractual	1.00	\$8,000	\$8,000	
		Train station maintenance repair and service	1.00	\$14,000	\$14,000	
		Village hall maintenance repair and service	1.00	\$32,000	\$32,000	
544	Street Maintenance					\$0
Account Classification Total: SS - Services and Supplies						\$809,704
CO - Capital Outlay						
615	Buildings & Structures					\$200,000
		Parking deck rehab scott ave.	1.00	\$200,000	\$200,000	
620	Improvements Other Than Buildings					
625	Heavy Machinery					\$365,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Public works #19 2.5 cy dump	1.00	\$185,000	\$185,000	
		Public works #37 sweeper	1.00	\$180,000	\$180,000	
630	Motor Vehicles					
635	Furniture & Fixtures					
640	Office and Other Equipment					
645	Technology					
650	Infrastructure					\$375,000
		Parking lot rehab Lincoln ave	1.00	\$250,000	\$250,000	
		Sidewalk replacement	1.00	\$125,000	\$125,000	
Account Classification Total: CO - Capital Outlay						\$940,000
TRN - Transfers						
901	Interfund Transfers - Other Operating Transfers					\$0
Account Classification Total: TRN - Transfers						\$0
Division Total: 01 - Department Wide						\$2,407,376
Division: 10 - Administration						
SB - Salary and Benefits						
511	Regular Salaries					\$328,584
		Administrative secretary (shared 1/2 pw 1/2 w/e)	0.40	\$65,756	\$26,302	
		Assistant director of public works	0.80	\$119,122	\$95,298	
		Director of public works	0.80	\$164,182	\$131,346	
		Superintendent of public works	0.80	\$94,548	\$75,638	
512	Overtime Salaries					\$2,000
515	Sick Cashed In					\$5,070
518	Other Compensation					\$0
Division Total: 10 - Administration						\$335,654
Division: 21 - Engineering						
SB - Salary and Benefits						
511	Regular Salaries					\$172,522
		Assistant Village engineer	0.80	\$115,794	\$92,635	
		Civil engineer	0.80	\$99,859	\$79,887	
512	Overtime Salaries					\$3,000
515	Sick Cashed In					\$2,522
518	Other Compensation					\$0
Account Classification Total: SB - Salary and Benefits						\$178,044
SS - Services and Supplies						
552	Engineering Services					\$15,000
		Benchmark replacement	1.00	\$2,000	\$2,000	
		Soil/ material testing	1.00	\$11,000	\$11,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Surveying and drafting supplies	1.00	\$2,000	\$2,000	
555	GIS & Aerial Mapping					\$0
540	Other Operating Supplies					\$0
Account Classification Total: SS - Services and Supplies						\$15,000
Division Total: 21 - Engineering						\$193,044
Division: 22 - Street Maintenance						
SB - Salary and Benefits						
511	Regular Salaries					\$705,627
		Maintenance worker	7.00	\$75,038	\$525,266	
		Street supervisor	1.00	\$101,478	\$101,478	
		Street technician	1.00	\$78,883	\$78,883	
512	Overtime Salaries					\$30,000
515	Sick Cashed In					\$4,030
518	Other Compensation					\$2,236
		Merit adjustment allowance	1.00	\$2,236	\$2,236	
Account Classification Total: SB - Salary and Benefits						\$741,893
SS - Services and Supplies						
571	Repair & Maintenance - Streets					\$243,000
		Asphalt for road repairs	1.00	\$40,000	\$40,000	
		Crack sealing	1.00	\$30,000	\$30,000	
		Excavation debris	1.00	\$18,000	\$18,000	
		Graffiti removal	1.00	\$1,000	\$1,000	
		Landscape maintenance/mowing	1.00	\$34,000	\$34,000	
		Misc street maintenance	1.00	\$18,000	\$18,000	
		Sign materials	1.00	\$25,000	\$25,000	
		Street sweeping debris (m60)	1.00	\$15,000	\$15,000	
		Striping contingency	1.00	\$12,000	\$12,000	
		Temporary help	1.00	\$35,000	\$35,000	
		Tool replacement	1.00	\$6,000	\$6,000	
		Traffic control contingency	1.00	\$2,000	\$2,000	
		Traffic paint	1.00	\$7,000	\$7,000	
Account Classification Total: SS - Services and Supplies						\$243,000
CO - Capital Outlay						
650	Infrastructure					\$0
Account Classification Total: CO - Capital Outlay						\$0
Division Total: 22 - Street Maintenance						\$984,893
Division: 23 - Pavement Reconstruction						
CO - Capital Outlay						
650	Infrastructure					\$1,200,000

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Division Total: 23 - Pavement Reconstruction					\$1,200,000
Division: 24 - Drainage					
SB - Salary and Benefits					
511	Regular Salaries				\$0
512	Overtime Salaries				\$0
515	Sick Cashed In				\$0
518	Other Compensation				\$0
Account Classification Total: SB - Salary and Benefits					\$0
SS - Services and Supplies					
559	Drainage				\$0
536	Salt and Snow Removal Supplies and Equipment				\$0
Account Classification Total: SS - Services and Supplies					\$0
Division Total: 24 - Drainage					
Division: 25 - Snow Removal					
SB - Salary and Benefits					
511	Regular Salaries				\$0
512	Overtime Salaries				\$80,000
518	Other Compensation				\$0
Account Classification Total: SB - Salary and Benefits					\$80,000
SS - Services and Supplies					
536	Salt and Snow Removal Supplies and Equipment				\$122,320
	Alternative deicers	1.00	\$5,000	\$5,000	
	Contract hauling	1.00	\$6,000	\$6,000	
	Plow parts	1.00	\$5,000	\$5,000	
	Plow replacement	1.00	\$10,000	\$10,000	
	Road salt	1,440.00	\$53	\$76,320	
	Severe weather contingency	1.00	\$20,000	\$20,000	
Account Classification Total: SS - Services and Supplies					\$122,320
Division Total: 25 - Snow Removal					
Division: 26 - Forestry					
SB - Salary and Benefits					
511	Regular Salaries				\$90,866
					Forester
		1.00	\$90,866	\$90,866	
512	Overtime Salaries				\$10,000
515	Sick Cashed In				\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
518	Other Compensation					\$0
Account Classification Total: SB - Salary and Benefits						\$100,866
SS - Services and Supplies						
545	Forestry					\$332,000
		Consulting	1.00	\$500	\$500	
		Dutch elm testing and injections	1.00	\$25,000	\$25,000	
		Emerald ash borer parkway tree replacements	1.00	\$25,000	\$25,000	
		Emerald ash borer removal	1.00	\$35,000	\$35,000	
		Emerald ash borer treatment	1.00	\$12,500	\$12,500	
		Forestry inspection services	1.00	\$56,500	\$56,500	
		Forestry supplies	1.00	\$4,000	\$4,000	
		Grant contingency	1.00	\$15,500	\$15,500	
		Tree and stump removals	1.00	\$35,000	\$35,000	
		Tree grates (neenah 8726)	1.00	\$8,000	\$8,000	
		Tree planting	1.00	\$25,000	\$25,000	
		Tree trimming	1.00	\$90,000	\$90,000	
Account Classification Total: SS - Services and Supplies						\$332,000
Division Total: 26 - Forestry						\$432,866
Department Total: 30 - Public Works						\$5,756,153
Expenditures Total						\$24,463,190
Fund Revenue Total: 100 - General Fund						\$23,508,610
Fund Expenditure Total: 100 - General Fund						\$24,463,190
Fund Net Total: 100 - General Fund						-\$954,580

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 200 - Motor Fuel Tax					
<u>Revenues</u>					
Intergovernmental - Intergovernmental Revenue					
430.35	Shared Revenue Motor Fuel Tax				\$310,000
	Annual MFT allotment	1.00	\$310,000	\$310,000	
430.45	Shared Revenue Grants				\$0
Transfers - Transfers					
490.10	Interfund Transfers In Other Transfers				\$0
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$10,000
	Interest income	1.00	\$10,000	\$10,000	
Revenues Total					\$320,000.00
<u>Expenditures</u>					
Department: 12 - Special Revenue					
Division: 01 - Department Wide					
CO - Capital Outlay					
650	Infrastructure				\$760,000
	Cherry Street bridge painting and deck repair	1.00	\$210,000	\$210,000	
	Green Bay & Oak traffic signal modernization	1.00	\$250,000	\$250,000	
	Green Bay & Winnetka traffic signal	1.00	\$175,000	\$175,000	
	Willow Road Phase II engineering (local match)	1.00	\$125,000	\$125,000	
Account Classification Total: CO - Capital Outlay					\$760,000
Department Total: 12 - Special Revenue					\$320,000
Expenditures Total					\$760,000
Fund Revenue Total: 200 - Motor Fuel Tax					\$320,000
Fund Expenditure Total: 200 - Motor Fuel Tax					\$760,000
Fund Net Total: 200 - Motor Fuel Tax					-\$440,000

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 220 - Foreign Fire Tax					
<u>Revenues</u>					
Intergovernment - Intergovernmental Revenue					
430.40	Shared Revenue Foreign Fire Insurance				\$75,000
Revenues Total					\$75,000.00
<u>Expenditures</u>					
Department: 12 - Special Revenue					
Division: 01 - Department Wide					
SS - Services and Supplies					
540	Other Operating Supplies				\$30,000
546	Firefighting Equipment and Supplies				\$45,000
Expenditures Total					\$75,000
Fund Revenue Total: 220 - Foreign Fire Tax					\$75,000
Fund Expenditure Total: 220 - Foreign Fire Tax					\$75,000
Fund Net Total: 220 - Foreign Fire Tax					\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 300 - Debt Service					
<u>Revenues</u>					
Property Tax - Property Tax					
401.25	Property Tax Debt Service				\$137,616
	1999 Street resurfacing (105%)	1.00	\$137,616	\$137,616	
	2003 Public safety building (100%)	1.00	\$345,385	\$345,385	
	2013 Public safety building abatement	1.00	-\$345,385	-\$345,385	
	2013 Stormwater abatements	1.00	-\$1,000,000	-\$1,000,000	
	2013 Stormwater improvements (100%)	1.00	\$1,000,000	\$1,000,000	
Transfers - Transfers					
490.10	Interfund Transfers In Other Transfers				\$335,000
	GF transfer for public safety building debt	1.00	\$335,000	\$335,000	
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$500
Revenues Total					\$473,116
<u>Expenditures</u>					
Department: 10 - Debt Service					
Division: 01 - Department Wide					
DS - Debt Service					
705	Principal				\$460,000
	1999 roadway bonds	1.00	\$125,000	\$125,000	
	2003 public safety building	1.00	\$335,000	\$335,000	
710	Interest				\$16,448
	1999 road resurfacing	1.00	\$6,063	\$6,063	
	2003 public safety buidng	1.00	\$10,385	\$10,385	
715	Paying Agent Fees				\$5,500
	1999 and 2003 bond issues	2.00	\$1,500	\$3,000	
	2013 stormwater bond issue	1.00	\$2,500	\$2,500	
720	Bond Issue Costs				\$0
Expenditures Total					\$481,948
Fund Revenue Total: 300 - Debt Service					\$473,116
Fund Expenditure Total: 300 - Debt Service					\$481,948
Fund Net Total: 300 - Debt Service					-\$8,832

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 310 - S.S.A. #3					
<u>Revenues</u>					
Property Tax - Property Tax					
401.25	Property Tax Debt Service				\$0
Licenses/Permits - Licenses, Permits & Fees					
401.40	Property Tax Special Assessment				\$33,660
	Year 3 of 10 (\$25,500 principal, \$8,160	1.00	\$33,660	\$33,660	
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$0
Fund Revenue	Total: 310 - S.S.A. #3				\$33,660
Fund Expenditure	Total: 310 - S.S.A. #3				\$0
Fund Net	Total: 310 - S.S.A. #3				\$33,660
Fund: 320 - S.S.A. #4					
<u>Revenues</u>					
Licenses/Permits - Licenses, Permits & Fees					
401.40	Property Tax Special Assessment				\$4,658
	Year 3 of 5 (\$4,159 principal, \$499 interest)	1.00	\$4,658	\$4,658	
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$0
Fund Revenue	Total: 320 - S.S.A. #4				\$4,658
Fund Expenditure	Total: 320 - S.S.A. #4				\$0
Fund Net	Total: 320 - S.S.A. #4				\$4,658
Fund: 330 - S.S.A. #5					
<u>Revenues</u>					
Licenses/Permits - Licenses, Permits & Fees					
401.40	Property Tax Special Assessment				\$3,957
	Year 3 of 5 (\$3,533 principal, \$424 interest)	1.00	\$3,957	\$3,957	
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$0
Fund Revenue	Total: 330 - S.S.A. #5				\$3,957
Fund Expenditure	Total: 330 - S.S.A. #5				\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund Net	Total: 330 - S.S.A. #5					\$3,957
Fund: 410 - Village Facilities Fund						
<u>Revenues</u>						
Transfers - Transfers						
490.10	Interfund Transfers In Other Transfers					\$0
Interest Income - Interest Income						
460.05	Interest Income Interest on Investments					\$3,000
Revenues Total						\$3,000
<u>Expenditures</u>						
Department: 15 - Capital Project						
Division: 01 - Department Wide						
SS - Services and Supplies						
558	Construction Services					\$315,000
	Village Hall door rehabilitation		1.00	\$40,000	\$40,000	
	Village Hall emergency generator		1.00	\$125,000	\$125,000	
	Village Hall storm windows		1.00	\$150,000	\$150,000	
Expenditures Total						\$315,000
Fund Revenue	Total: 410 - Village Facilities Fund					\$3,000
Fund Expenditure	Total: 410 - Village Facilities Fund					\$315,000
Fund Net	Total: 410 - Village Facilities Fund					-\$312,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 420 - Downtown Revitalization Fund						
<u>Revenues</u>						
Transfers - Transfers						
490.10		Interfund Transfers In Other Transfers				\$200,000
Interest Income - Interest Income						
460.05		Interest Income Interest on Investments				\$1,000
Revenues Total						\$201,000
<u>Expenditures</u>						
Department: 15 - Capital Project						
Division: 01 - Department Wide						
SS - Services and Supplies						
558		Construction Services				\$450,000
		Hubbard woods parking deck painting and lighting	1.00	\$100,000	\$100,000	
		Light pole painting	1.00	\$100,000	\$100,000	
		ULI study follow up - construction	1.00	\$100,000	\$100,000	
		ULI study follow up - planning	1.00	\$150,000	\$150,000	
Expenditures Total						\$450,000
Fund Revenue Total: 420 - Downtown Revitalization Fund						\$201,000
Fund Expenditure Total: 420 - Downtown Revitalization Fund						\$450,000
Fund Net Total: 420 - Downtown Revitalization Fund						-\$249,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 500 - Electric Fund						
<u>Revenues</u>						
Service Charges - Charges For Service						
445.01	Electric Service Residential Tax Exempt					\$0
445.05	Electric Service Residential					\$9,633,387
445.10	Electric Service Large Resident	Sales 80,383,600 kWh @ \$0.1198	1.00	\$9,633,387	\$9,633,387	\$135,486
445.15	Electric Service Space Heating	Sales 1,227,800 kWh's @ \$0.1104	1.00	\$135,486	\$135,486	\$274,088
445.20	Electric Service Commercial	Sales 2,625,066 kWh's @ \$0.1044	1.00	\$274,088	\$274,088	\$2,374,495
445.30	Electric Service School & Government	Sales 20,810,674 kWh's @ \$0.1141	1.00	\$2,374,495	\$2,374,495	\$2,055,134
445.40	Electric Service Water Heating	Sales: 20,946,799 kWh's @ \$0.0981	1.00	\$2,055,134	\$2,055,134	\$4,089
445.50	Electric Service Street Lighting	Sales: 37,708 kWh's @ \$0.1084	1.00	\$4,089	\$4,089	\$61,557
445.55	Electric Service Steam Sold to Water Plants	Sales: 598,800 kWh's @ \$0.1028	1.00	\$61,557	\$61,557	\$9,900
445.60	Electric Service Penalties					\$50,000
445.65	Electric Service Fees - Turn Off / Turn On					\$5,000
445.70	Electric Service Miscellaneous					\$40,000
445.80	Electric Service Undergrounding					\$699,900
		Underground service, single phase 200 amp	27.00	\$9,800	\$264,600	
		Underground service, single phase 400 amp	20.00	\$18,000	\$360,000	
		Underground service, three phase	3.00	\$25,100	\$75,300	
443.10	Rent Cell Towers					\$239,962
		Conduit rental - NTHS	1.00	\$11,000	\$11,000	
		New Cingular	1.00	\$60,161	\$60,161	
		Pole agreement - AT&T	1.00	\$3,000	\$3,000	
		Pole agreement - CATV	1.00	\$3,000	\$3,000	
		Sprint / Nextel	1.00	\$51,320	\$51,320	
		US Cellular	1.00	\$51,320	\$51,320	
		Verizon	1.00	\$60,161	\$60,161	
Account Classification Total: Service Charges - Charges For Service						\$15,582,998
Other Revenue - Other Revenue						
470	Property Sales					\$10,000
474.90	Other Miscellaneous Income					\$0
475	Disposal of Capital Assets					\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Account Classification Total: Other Revenue - Other Revenue					\$10,000
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$15,000
Account Classification Total: Interest Income - Interest Income					\$15,000
Revenues Total					\$15,607,998
Expenditures					
Department: 40 - Electric General					
Division: 01 - Department Wide					
SB - Salary and Benefits					
515	Sick Cashed In				\$16,916
518	Other Compensation				\$12,406
520	Fringe Benefits - Deferred Compensation				\$0
521	Fringe Benefits - Worker's Compensation				\$0
522	Fringe Benefits - Medical / Dental Insurance				\$332,683
528	Fringe Benefits - Life Insurance				\$0
523	Fringe Benefits - Medicare				\$35,612
524	Fringe Benefits - Social Security				\$149,159
525	Fringe Benefits - IMRF Pension Er Contribution				\$365,267
Account Classification Total: SB - Salary and Benefits					\$912,043
SS - Services and Supplies					
550	Administrative Charges				\$876,096
		Management & financial services	12.00	\$71,300	\$855,600
		Transferred legal services	12.00	\$1,708	\$20,496
551	Consulting Services				\$132,000
		Professional services - diesel engine fire protection	1.00	\$27,000	\$27,000
		Professional services - environmental CAAPP permit	1.00	\$10,000	\$10,000
		Professional services - environmental NPDES permit	1.00	\$30,000	\$30,000
		Professional services - system protection & relaying	1.00	\$8,000	\$8,000
		Professional services - transformer yard fire protection	1.00	\$30,000	\$30,000
		Professional services - turbine oil fire protection	1.00	\$27,000	\$27,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
552	Engineering Services					\$2,400
		Drafting / Autocad services	12.00	\$200	\$2,400	
553	Legal Services					\$0
555	GIS & Aerial Mapping					\$30,000
556	Village Data Processing / Network Charge					\$62,000
557	Technology Licensing & Maintenance					\$4,500
		AutoCAD	1.00	\$1,000	\$1,000	
		Milsoft licensing	1.00	\$3,500	\$3,500	
561	Safety					\$4,998
		IMUA safety meetings	12.00	\$334	\$4,008	
		Safety manuals	33.00	\$30	\$990	
563	Telephone Service					\$1,560
		AT&T service	12.00	\$130	\$1,560	
568	Utilities					\$39,324
		Electric Plant	12.00	\$2,000	\$24,000	
		Natural gas	1.00	\$15,000	\$15,000	
		Northfield Subsation - ComEd	12.00	\$27	\$324	
570	Repair & Maintenance - Buildings					\$39,250
		Elevator inspection & certification	1.00	\$750	\$750	
		Fire extinguisher inspection	1.00	\$500	\$500	
		Garage door maintenance	1.00	\$2,000	\$2,000	
		Maintenance & repairs	1.00	\$30,000	\$30,000	
		Roof maintenance	1.00	\$1,000	\$1,000	
		Windows & tuckpointing	1.00	\$5,000	\$5,000	
575	Rental - Office Equipment					\$5,160
		Xerox copiers, split with Public Works Dept.	12.00	\$430	\$5,160	
580	Memberships & Publications					\$1,250
		APPA membership	1.00	\$250	\$250	
		Membership dues IEEE, NSPE	1.00	\$1,000	\$1,000	
581	Training & Travel					\$29,785
		Apprentice training (3 Apprentices)	7.00	\$2,015	\$14,105	
		IMEA meetings	12.00	\$120	\$1,440	
		Lineman training	3.00	\$2,000	\$6,000	
		Local conferences	1.00	\$2,000	\$2,000	
		Milsoft training	1.00	\$4,000	\$4,000	
		Smoke school	4.00	\$185	\$740	
		T&D training	1.00	\$1,500	\$1,500	
582	Tuition Assistance					\$0
583	Property Insurance					\$121,600
531	Office Supplies - General					\$6,000
532	Computer Equipment					\$4,500
		Computers	3.00	\$1,500	\$4,500	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
537	Uniforms					\$2,000
		Flame resistant clothing & safety shoes	1.00	\$2,000	\$2,000	
540	Other Operating Supplies					\$11,000
		JULIE tickets	1.00	\$6,000	\$6,000	
		Misc Village yards	1.00	\$4,500	\$4,500	
		Plan duplication / prints	1.00	\$500	\$500	
542	Vehicles, Parts and Equipment					\$16,750
		Replace vehicle #52 (2006)	0.67	\$25,000	\$16,750	
548	Other Small Tools & Equipment					\$5,000
Account Classification Total: SS - Services and Supplies						\$1,395,173
CO - Capital Outlay						
615	Buildings & Structures					\$0
625	Heavy Machinery					\$0
630	Motor Vehicles					\$100,500
630	Motor Vehicles	Line truck #64 (2000)	0.67	\$150,000	\$100,500	\$0
Account Classification Total: CO - Capital Outlay						\$100,500
DEP - Depreciation Expense						
800	Depreciation					\$1,600,000
Account Classification Total: DEP - Depreciation Expense						\$1,600,000
TRN - Transfers						
900	Interfund Transfers - Payment in Lieu of Taxes					\$1,064,616
		Payment in lieu of taxes	12.00	\$88,718	\$1,064,616	
901	Interfund Transfers - Other Operating Transfers					\$0
Account Classification Total: TRN - Transfers						\$1,064,616
Division Total: 01 - Department Wide						\$5,072,332
Division: 10 - Administration						
SB - Salary and Benefits						
511	Regular Salaries					\$323,741
		Assistant Director (2/3 of Base Salary)	1.00	\$89,402	\$89,402	
		Distribution Engineer 1 (2/3 of Base Salary)	1.00	\$61,776	\$61,776	
		Distribution Engineer 2 (2/3 of Base Salary)	1.00	\$48,763	\$48,763	
		Secretary (2/3 of Base Salary)	1.00	\$21,848	\$21,848	
		W&E Director (2/3 of Base Salary)	1.00	\$101,952	\$101,952	
Division Total: 10 - Administration						\$323,741
Division: 21 - Engineering						
SB - Salary and Benefits						
511	Regular Salaries					\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Division Total: 21 - Engineering					\$0
Division: 60 - Public Relations					
SS - Services and Supplies					
540	Other Operating Supplies				\$1,000
	Flags	1.00	\$500	\$500	
	Handouts	1.00	\$500	\$500	
Division Total: 60 - Public Relations					\$1,000
Department Total: 40 - Electric General					\$5,397,073
Department: 41 - Electric Plant					
Division: 27 - Electric Plant					
SB - Salary and Benefits					
511	Regular Salaries				\$831,082
	Control Tech (100%)	1.00	\$102,704	\$102,704	
	E&W Plant Operator 1 (55% of Base Salary & 55% Shift)	1.00	\$56,417	\$56,417	
	E&W Plant Operator 2 (55% of Base Salary & 55% Shift)	1.00	\$54,795	\$54,795	
	E&W Plant Operator 3 (55% of Base Salary & 55% Shift)	1.00	\$54,750	\$54,750	
	E&W Plant Operator 4 (55% of Base Salary & 55% Shift)	1.00	\$51,528	\$51,528	
	E&W Plant Operator 5 (55% of Base Salary & 55% Shift)	1.00	\$49,998	\$49,998	
	E&W Plant Operator 6 (55% of Base Salary & 55% Shift)	1.00	\$48,500	\$48,500	
	E&W Plant Operator 7 (55% of Base Salary & 55% Shift)	1.00	\$45,669	\$45,669	
	Electric Plant Only Operator 1 (55% Base Salary & 55% Shift)	1.00	\$50,882	\$50,882	
	Electric Plant Only Operator 2 (55% Base Salary & 55% Shift)	1.00	\$49,398	\$49,398	
	Electric Plant Superintendent (100%)	1.00	\$120,490	\$120,490	
	Mechanic (100%)	1.00	\$105,277	\$105,277	
	Plant Clerk (100%)	1.00	\$40,674	\$40,674	
512	Overtime Salaries				\$15,099
	Control Tech (100%)	1.00	\$1,186	\$1,186	
	E&W Plant Operator 1 (55%)	1.00	\$1,982	\$1,982	
	E&W Plant Operator 2 (55%)	1.00	\$1,925	\$1,925	
	E&W Plant Operator 3 (55%)	1.00	\$1,923	\$1,923	
	E&W Plant Operator 4 (55%)	1.00	\$1,809	\$1,809	
	E&W Plant Operator 5 (55%)	1.00	\$1,755	\$1,755	
	E&W Plant Operator 6 (55%)	1.00	\$1,702	\$1,702	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		E&W Plant Operator 7 (55%)	1.00	\$1,602	\$1,602	
		Mechanic (100%)	1.00	\$1,215	\$1,215	
Account Classification Total: SB - Salary and Benefits						\$846,181
SS - Services and Supplies						
560	Purchased Power					\$8,113,000
		Est. purchases: 133,000,000 kWh's @\$0.0610/kWh	133,000.00	\$61	\$8,113,000	\$0
570	Repair & Maintenance - Buildings					\$20,000
		Replace and/or install additional AC in MCC room	1.00	\$20,000	\$20,000	
583	Property Insurance					\$0
537	Uniforms					\$11,589
		Flame resistant clothing & safety shoes	1.00	\$11,589	\$11,589	
Account Classification Total: SS - Services and Supplies						\$8,144,589
CO - Capital Outlay						
615	Buildings & Structures					\$0
625	Heavy Machinery					\$0
Account Classification Total: CO - Capital Outlay						\$0
Division Total: 27 - Electric Plant						\$8,990,770
Division: 28 - Boilers & Turbines						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
567	Operations & Maintenance					\$95,750
		Combustion controls, instrumentation & software	1.00	\$5,000	\$5,000	
		Consumables	1.00	\$26,000	\$26,000	
		Insulation & refractory	1.00	\$4,000	\$4,000	
		NPDES Permit	1.00	\$10,000	\$10,000	
		Oil filters	1.00	\$1,000	\$1,000	
		Parts washer service	2.00	\$375	\$750	
		PPE - hard hats, safety glasses, hearing protection	1.00	\$5,000	\$5,000	
		Pump & compressor parts	1.00	\$5,000	\$5,000	
		Recondition & retrofit 480V breakers	2.00	\$7,500	\$15,000	
		Stack testing - natural gas	1.00	\$10,000	\$10,000	
		Title V CAAPP Permit (50% Permit Cost)	0.50	\$8,000	\$4,000	
		Tools	1.00	\$4,000	\$4,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
			1.00	\$6,000	\$6,000	
Account Classification Total: SS - Services and Supplies						\$95,750
CO - Capital Outlay						
625	Heavy Machinery					\$0
Account Classification Total: CO - Capital Outlay						\$0
Division Total: 28 - Boilers & Turbines						\$95,750
Division: 29 - Diesels						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
567	Operations & Maintenance					\$27,000
		Consumables	1.00	\$8,000	\$8,000	
		Generator #8 inspection & testing	1.00	\$15,000	\$15,000	
		Title V CAAPP Permit (50% of permit cost)	0.50	\$8,000	\$4,000	
Account Classification Total: SS - Services and Supplies						\$27,000
CO - Capital Outlay						
625	Heavy Machinery					\$0
Account Classification Total: CO - Capital Outlay						\$0
Division Total: 29 - Diesels						\$27,000
Department Total: 41 - Electric Plant						\$9,113,520
Department: 42 - Electric Distribution						
Division: 30 - General Distribution						
SB - Salary and Benefits						
511	Regular Salaries					\$538,080
		Apprentice 1 (45% Base Salary)	1.00	\$34,271	\$34,271	
		Apprentice 2 (45% Base Salary)	1.00	\$32,896	\$32,896	
		Apprentice 3 (45% Base Salary)	1.00	\$31,588	\$31,588	
		Crew Leader 1 (45% Base Salary)	1.00	\$45,879	\$45,879	
		Crew Leader 2 (45% Base Salary)	1.00	\$45,879	\$45,879	
		Crew Leader 3 (45% Base Salary)	1.00	\$45,879	\$45,879	
		Distribution Superintendent (1/3 Base Salary)	1.00	\$35,191	\$35,191	
		Line Worker 1 (45% Base Salary)	1.00	\$43,703	\$43,703	
		Line Worker 2 (45% Base Salary)	1.00	\$43,703	\$43,703	
		Line Worker 3 (45% Base Salary)	1.00	\$42,387	\$42,387	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Line Worker 4 (45% Base Salary)	1.00	\$42,387	\$42,387	
		Line Worker 5 (45% Base Salary)	1.00	\$42,432	\$42,432	
512	Overtime Salaries	Meter Tester	1.00	\$51,885	\$51,885	\$91,713
		Apprentice 1 (55% OT)	1.00	\$5,438	\$5,438	
		Apprentice 2 (55% OT)	1.00	\$5,220	\$5,220	
		Apprentice 3 (55% OT)	1.00	\$5,012	\$5,012	
		Crew Leader 1 (55% OT)	1.00	\$7,279	\$7,279	
		Crew Leader 2 (55% OT)	1.00	\$7,279	\$7,279	
		Crew Leader 3 (55% OT)	1.00	\$7,279	\$7,279	
		Distribution Construction Worker (55% OT)	1.00	\$3,430	\$3,430	
		Distribution Superintendent (2/3 OT)	1.00	\$9,137	\$9,137	
		Line Worker 1 (55% OT)	1.00	\$6,934	\$6,934	
		Line Worker 2 (55% OT)	1.00	\$6,934	\$6,934	
		Line Worker 3 (55% OT)	1.00	\$6,725	\$6,725	
		Line Worker 4 (55% OT)	1.00	\$6,725	\$6,725	
		Line Worker 5 (55% OT)	1.00	\$6,732	\$6,732	
		Meter Tester (2/3 OT)	1.00	\$599	\$599	
		Water Distribution Supervisor (55% OT)	1.00	\$6,990	\$6,990	
513	Part Time Salaries					\$0
515	Sick Cashed In					\$0
516	Holiday Salaries					\$0
518	Other Compensation					\$0
Account Classification Total: SB - Salary and Benefits						\$629,793
SS - Services and Supplies						
564	Cell Phones & Radios					\$5,100
		Cells phones service costs	7.00	\$300	\$2,100	
		New radios	4.00	\$600	\$2,400	
		Radio repairs	2.00	\$300	\$600	
567	Operations & Maintenance					\$178,000
		Energized switchgear cleaning	4.00	\$3,750	\$15,000	
		Line clearance - contract tree trimming	1.00	\$140,000	\$140,000	
		Rebuild deteriorating manholes	4.00	\$3,500	\$14,000	
		Thermography of overhead equipment	1.00	\$4,000	\$4,000	
		Thermography of underground equipment	1.00	\$5,000	\$5,000	
570	Repair & Maintenance - Buildings					\$0
572	Repair & Maintenance - Landscape					\$0
574	Vehicle Maint Service Charge					\$139,077
574	Vehicle Maint Service Charge	Fleet maintenance	12.00	\$11,590	\$139,077	
577	Rental - Other					\$5,000
		Line truck rental	2.00	\$2,500	\$5,000	
578	Street Lights					\$83,520
		LED street light head	3.00	\$1,800	\$5,400	
		Replacement bulbs & parts	1.00	\$8,000	\$8,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Street light kwhr payment	1.00	\$63,000	\$63,000	
579	Traffic Signals	Street light steel poles	8.00	\$890	\$7,120	\$12,000
		Contractor - troubleshooting & programming	4.00	\$500	\$2,000	
		Replacement LED bulbs, detectors, switches	1.00	\$6,000	\$6,000	
		Signal maintenace, other locations	1.00	\$3,000	\$3,000	
		Signal maintenance, Hibbard & Winnetka 1/4 cost	1.00	\$500	\$500	
		Timers, school crossing lights	1.00	\$500	\$500	
583	Property Insurance					\$0
537	Uniforms					\$21,216
		Flame resistant clothing, safety shoes	1.00	\$21,216	\$21,216	
540	Other Operating Supplies					\$5,150
		CDL licenses	3.00	\$50	\$150	
		Yards supplies	1.00	\$5,000	\$5,000	
547	Distribution Material					\$20,000
547	Distribution Material	Rubber gloves, sleeves, hose guard, hot sticks	1.00	\$20,000	\$20,000	
548	Other Small Tools & Equipment					\$19,000
		Hand tools	1.00	\$5,000	\$5,000	
		Hydraulic connector press	1.00	\$5,000	\$5,000	
		Power tools - battery operated	2.00	\$4,500	\$9,000	
590	Old M & J Account					\$0
Account Classification Total: SS - Services and Supplies						\$488,063
CO - Capital Outlay						
615	Buildings & Structures					\$0
Account Classification Total: CO - Capital Outlay						\$0
Division Total: 30 - General Distribution						\$1,117,856
Division: 31 - Underground System						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
547	Distribution Material					\$159,850
		Connectors for underground services	1.00	\$40,000	\$40,000	
		Hardware for manholes	1.00	\$10,000	\$10,000	
		Manholes	4.00	\$4,000	\$16,000	
		Splice boxes	50.00	\$400	\$20,000	
		Splice replacement materials	1.00	\$50,000	\$50,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Tape, repair sleeves, connectors, tie wraps	1.00	\$10,000	\$10,000	
		Transformer pads single phase	12.00	\$500	\$6,000	
		Transformer pads three phase	5.00	\$700	\$3,500	
		Underground fault indicators, single phase	30.00	\$65	\$1,950	
		Underground fault indicators, three phase	24.00	\$100	\$2,400	
Account Classification Total: SS - Services and Supplies						\$159,850
CO - Capital Outlay						
610	Capital Salaries					\$586,422
		Apprentice 1 (55% Base x 20%) LTD	1.00	\$8,378	\$8,378	
		Apprentice 1 (55% Base x 80%) UGS	1.00	\$33,509	\$33,509	
		Apprentice 2 (55% Base x 20%) LTD	1.00	\$8,042	\$8,042	
		Apprentice 2 (55% Base x 80%) UGS	1.00	\$32,165	\$32,165	
		Apprentice 3 (55% Base x 20%) LTD	1.00	\$7,722	\$7,722	
		Apprentice 3 (55% Base x 80%) UGS	1.00	\$30,886	\$30,886	
		Crew Leader 1 (55% Base x 20%) LTD	1.00	\$11,215	\$11,215	
		Crew Leader 1 (55% Base x 80%) UGS	1.00	\$44,859	\$44,859	
		Crew Leader 2 (55% Base x 20%) LTD	1.00	\$11,215	\$11,215	
		Crew Leader 2 (55% Base x 80%) UGS	1.00	\$44,859	\$44,859	
		Crew Leader 3 (55% Base x 20%) LTD	1.00	\$11,215	\$11,215	
		Crew Leader 3 (55% Base x 80%) UGS	1.00	\$44,859	\$44,859	
		Distribution Superintendent (1/3 Base x 20%) LTD	1.00	\$7,039	\$7,039	
		Distribution Superintendent (1/3 Base x 80%) UGS	1.00	\$28,153	\$28,153	
		Line Woker 1 (55% Base x 80%) UGS	1.00	\$42,732	\$42,732	
		Line Woker 2 (55% Base x 80%) UGS	1.00	\$42,732	\$42,732	
		Line Woker 3 (55% Base x 80%) UGS	1.00	\$41,445	\$41,445	
		Line Woker 4 (55% Base x 80%) UGS	1.00	\$41,445	\$41,445	
		Line Woker 5 (55% Base x 80%) UGS	1.00	\$41,489	\$41,489	
		Line Worker 1 (55% Base x 20%) LTD	1.00	\$10,683	\$10,683	
		Line Worker 2 (55% Base x 20%) LTD	1.00	\$10,683	\$10,683	
		Line Worker 3 (55% Base x 20%) LTD	1.00	\$10,362	\$10,362	
		Line Worker 4 (55% Base x 20%) LTD	1.00	\$10,362	\$10,362	
		Line Worker 5 (55% Base x 20%) LTD	1.00	\$10,373	\$10,373	
660	Distribution System					\$734,500
		Cable devices	1.00	\$50,000	\$50,000	
		Cable pulling - contractual services	1.00	\$50,000	\$50,000	
		Conduit installation - system reinforcement	1.00	\$120,000	\$120,000	
		Switchgear	1.00	\$19,000	\$19,000	
		Underground conductors	1.00	\$495,500	\$495,500	
Account Classification Total: CO - Capital Outlay						\$1,320,922
Division Total: 31 - Underground System						\$1,480,772

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Division: 33 - Overhead System						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
547	Distribution Material					\$36,920
		Connectors, tape, service drop conductor	1.00	\$10,000	\$10,000	
		Normal hardware replacements	1.00	\$10,000	\$10,000	
		Overhead fault indicators	12.00	\$160	\$1,920	
		Recycling costs for wood poles	1.00	\$1,000	\$1,000	
		Wood poles	35.00	\$400	\$14,000	
Account Classification Total: SS - Services and Supplies						\$36,920
CO - Capital Outlay						
610	Capital Salaries					\$0
660	Distribution System					\$0
Account Classification Total: CO - Capital Outlay						\$0
Division Total: 33 - Overhead System						\$36,920
Division: 34 - Line Transformers & Devices						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
547	Distribution Material					\$15,000
		Fused cutouts	1.00	\$5,500	\$5,500	
		Fuses, spade connectors, PCB testing	1.00	\$9,500	\$9,500	
Account Classification Total: SS - Services and Supplies						\$15,000
CO - Capital Outlay						
610	Capital Salaries					\$0
660	Distribution System					\$124,388
		Capacitor controller	2.00	\$5,000	\$10,000	
		Overhead transformers	6.00	\$3,500	\$21,000	
		Pad mount transformer - three phase (150kVA)	1.00	\$8,964	\$8,964	
		Pad mount transformer - three phase (500kVA)	1.00	\$19,712	\$19,712	
		Pad mount transformer - three phase (75kVA)	3.00	\$7,605	\$22,815	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Pad mount transformers - single phase	10.00	\$3,500	\$35,000	
		Transformer purchases - metals / market contingency	1.00	\$6,897	\$6,897	
Account Classification Total: CO - Capital Outlay						\$124,388
Division Total: 34 - Line Transformers & Devices						\$139,388
Division: 35 - Meters						
SB - Salary and Benefits						
511		Regular Salaries				\$0
512		Overtime Salaries				\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
547		Distribution Material				\$10,000
		Electric meters - new & replacements	1.00	\$7,500	\$7,500	
		Meter locks, rings, covers, seals	1.00	\$1,000	\$1,000	
		Test bench - standards certification	1.00	\$1,500	\$1,500	
Account Classification Total: SS - Services and Supplies						\$10,000
CO - Capital Outlay						
610		Capital Salaries				\$0
660		Distribution System				\$0
Account Classification Total: CO - Capital Outlay						\$0
Division Total: 35 - Meters						\$10,000
Division: 36 - Substation						
SB - Salary and Benefits						
511		Regular Salaries				\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
547		Distribution Material				\$80,700
		Battery charger, Northfield substation unit	1.00	\$9,000	\$9,000	
		Capacitors - substation	9.00	\$800	\$7,200	
		Circuit breaker refurbishment - 15kV ABB	1.00	\$10,000	\$10,000	
		Consumables	1.00	\$7,500	\$7,500	
		PPE - switching hoods	3.00	\$1,500	\$4,500	
		Protective relays	1.00	\$3,000	\$3,000	
		Switchgear current transformers, differential relay	11.00	\$3,000	\$33,000	
		Transformer oil testing	1.00	\$4,500	\$4,500	
		Video surveillance equipment - South Load Center	1.00	\$2,000	\$2,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Account Classification Total: SS - Services and Supplies					\$80,700
CO - Capital Outlay					
610	Capital Salaries				\$0
660	Distribution System				\$456,000
	New switchgear - Northfield Substation	1.00	\$456,000	\$456,000	
Account Classification Total: CO - Capital Outlay					\$456,000
Division Total: 36 - Substation					\$536,700
Division: 37 - New Bus-Cable Pulling & Conduit					
CO - Capital Outlay					
660	Distribution System				\$450,000
	Cable pulling by others	1.00	\$50,000	\$50,000	
	Directional boring & conduit installation	1.00	\$400,000	\$400,000	
Account Classification Total: CO - Capital Outlay					\$450,000
Division Total: 37 - New Bus-Cable Pulling & Conduit					\$450,000
Department Total: 42 - Electric Distribution					\$3,771,636
Expenditures Total					\$18,282,229
Fund Revenue Total: 500 - Electric Fund					\$15,607,998
Fund Expenditure Total: 500 - Electric Fund					\$18,282,229
Fund Net Total: 500 - Electric Fund					-\$2,674,231

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 520 - Water Fund						
<u>Revenues</u>						
Service Charges - Charges For Service						
446.05	Water Service Winnetka	85,041 kcu.ft. @ \$32.83	1.00	\$2,792,122	\$2,792,122	\$2,792,122
446.10	Water Service Northfield	45,342 kcu.ft. @ \$12.52	1.00	\$567,682	\$567,682	\$567,682
446.20	Water Service Unincorporated	7,624 kcu.ft. @ \$57.58	1.00	\$439,017	\$439,017	\$439,017
446.30	Water Service Special	1,809 kcu.ft. @ \$24.62	1.00	\$44,525	\$44,525	\$44,525
446.60	Water Service Penalties					\$12,500
446.65	Water Service Fees - Turn Off / Turn On					\$0
446.70	Water Service Miscellaneous					\$0
446.81	Water Service Construction-Water Use					\$0
446.82	Water Service Fees - Water Connection					\$80,000
Account Classification Total: Service Charges - Charges For Service						\$3,935,846
Other Revenue - Other Revenue						
470	Property Sales					\$0
474.10	Other Miscellaneous Donations					\$0
474.90	Other Miscellaneous Income					\$0
Account Classification Total: Other Revenue - Other Revenue						\$0
Interest Income - Interest Income						
460.05	Interest Income Interest on Investments					\$1,500
Account Classification Total: Interest Income - Interest Income						\$1,500
Revenues Total						\$3,937,346

Expenditures

Department: 60 - Water General

Division: 01 - Department Wide

SB - Salary and Benefits

511	Regular Salaries					\$0
512	Overtime Salaries					\$0
513	Part Time Salaries					\$0
515	Sick Cashed In					\$5,254
516	Holiday Salaries					\$0
518	Other Compensation					\$3,719

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
520	Fringe Benefits - Deferred Compensation					\$0
521	Fringe Benefits - Worker's Compensation					\$0
522	Fringe Benefits - Medical / Dental Insurance					\$131,189
528	Fringe Benefits - Life Insurance					\$0
523	Fringe Benefits - Medicare					\$13,064
524	Fringe Benefits - Social Security					\$54,532
525	Fringe Benefits - IMRF Pension Er Contribution					\$136,816
Account Classification Total: SB - Salary and Benefits						\$344,574
SS - Services and Supplies						
550	Administrative Charges					\$562,800
		Administrative charges	12.00	\$46,900	\$562,800	
552	Engineering Services					\$49,000
		Clearwell 1 & 2 concrete inspection and engineering report	1.00	\$15,000	\$15,000	
		High lift pump surge tank design	1.00	\$34,000	\$34,000	
555	GIS & Aerial Mapping					\$15,000
556	Village Data Processing / Network Charge					\$8,500
557	Technology Licensing & Maintenance					\$0
559	Drainage					\$0
561	Safety					\$0
563	Telephone Service					\$0
564	Cell Phones & Radios					\$0
568	Utilities					\$175,560
		High lift pumps electric	1.00	\$95,000	\$95,000	
		Reservoir electric	1.00	\$22,500	\$22,500	
		Reservoir natural gas	1.00	\$4,800	\$4,800	
		Water Plant electric	1.00	\$35,000	\$35,000	
		Water Plant natural gas & heat	1.00	\$16,400	\$16,400	
		Wilmette interconnect - ComEd electric	12.00	\$155	\$1,860	
570	Repair & Maintenance - Buildings					\$10,000
		Low Lift Pump Building, tuck pointing	1.00	\$5,000	\$5,000	
		Misc. cleaning and maintenance supplies	1.00	\$5,000	\$5,000	
572	Repair & Maintenance - Landscape					\$0
574	Vehicle Maint Service Charge					\$23,505
		Fleet maintenance	1.00	\$23,505	\$23,505	
575	Rental - Office Equipment					\$0
576	Rental - Machinery					\$0
577	Rental - Other					\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
580	Memberships & Publications					\$325
581	Training & Travel					\$7,000
		Certification classes for Water Plant	1.00	\$3,000	\$3,000	
		IMUA safety meetings, Water Plant portion	1.00	\$2,000	\$2,000	
		Training water crews	1.00	\$2,000	\$2,000	
582	Tuition Assistance					\$0
583	Property Insurance					\$41,000
		Property insurance	1.00	\$41,000	\$41,000	
531	Office Supplies - General					\$2,000
532	Computer Equipment					\$2,500
537	Uniforms					\$0
542	Vehicles, Parts and Equipment					\$8,250
		Replace vehicle #52 (2006)	0.33	\$25,000	\$8,250	
Account Classification Total: SS - Services and Supplies						\$905,440
CO - Capital Outlay						
615	Buildings & Structures					\$0
630	Motor Vehicles					\$49,500
		Replace 33% of #64 Service Truck (2000)	0.33	\$150,000	\$49,500	
Account Classification Total: CO - Capital Outlay						\$49,500
DEP - Depreciation Expense						
800	Depreciation					\$440,000
		Depreciation water system	1.00	\$440,000	\$440,000	
Account Classification Total: DEP - Depreciation Expense						\$440,000
TRN - Transfers						
900	Interfund Transfers - Payment in Lieu of Taxes					\$331,080
		Payment in lieu of taxes	12.00	\$27,590	\$331,080	
901	Interfund Transfers - Other Operating Transfers					\$0
Account Classification Total: TRN - Transfers						\$331,080
Division Total: 01 - Department Wide						\$2,070,594
Division: 10 - Administration						
SB - Salary and Benefits						
511	Regular Salaries					\$161,870
		Assistant Director (1/3 Base Salary)	1.00	\$44,701	\$44,701	
		Distribution Engineer 1 (1/3 Base Salary)	1.00	\$30,888	\$30,888	
		Distribution Engineer 2 (1/3 Base Salary)	1.00	\$24,382	\$24,382	
		Secretary (1/3 Base Salary)	1.00	\$10,924	\$10,924	
		W&E Director (1/3 Base Salary)	1.00	\$50,976	\$50,976	
515	Sick Cashed In					\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Division Total: 10 - Administration					\$161,870
Division: 21 - Engineering					
SB - Salary and Benefits					
511	Regular Salaries				\$0
512	Overtime Salaries				\$0
515	Sick Cashed In				\$0
Account Classification Total: SB - Salary and Benefits					\$0
SS - Services and Supplies					
555	GIS & Aerial Mapping				\$0
540	Other Operating Supplies				\$8,500
	Computer equipment	1.00	\$2,000	\$2,000	
	Drafting / Autocad services	1.00	\$2,000	\$2,000	
	Office supplies	1.00	\$2,000	\$2,000	
	Other misc. requirements	1.00	\$2,500	\$2,500	
Division Total: 21 - Engineering					\$8,500
Department Total: 60 - Water General					\$2,240,964
Department: 61 - Water Plant					
Division: 40 - Water Plant					
SB - Salary and Benefits					
511	Regular Salaries				\$491,056
	E&W Plant Operator 1 (45% Base Salary + 45% Shift)	1.00	\$46,159	\$46,159	
	E&W Plant Operator 2 (45% Base Salary + 45% Shift)	1.00	\$44,832	\$44,832	
	E&W Plant Operator 3 (45% Base Salary + 45% Shift)	1.00	\$44,795	\$44,795	
	E&W Plant Operator 4 (45% Base Salary + 45% Shift)	1.00	\$42,159	\$42,159	
	E&W Plant Operator 5 (45% Base Salary + 45% Shift)	1.00	\$40,908	\$40,908	
	E&W Plant Operator 6 (45% Base Salary + 45% Shift)	1.00	\$39,682	\$39,682	
	E&W Plant Operator 7 (45% Base Salary + 45% Shift)	1.00	\$37,365	\$37,365	
	Electric Plant Only Operator 1 (45% Base Salary + 45% Shift)	1.00	\$41,631	\$41,631	
	Electric Plant Only Operator 2 (45% Base Salary + 45% Shift)	1.00	\$40,417	\$40,417	
	Water Plant Superintendent (100%)	1.00	\$113,108	\$113,108	
512	Overtime Salaries				\$10,390
	E&W Plant Operator 1 (45% OT)	1.00	\$1,622	\$1,622	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		E&W Plant Operator 2 (45% OT)	1.00	\$1,575	\$1,575	
		E&W Plant Operator 3 (45% OT)	1.00	\$1,573	\$1,573	
		E&W Plant Operator 4 (45% OT)	1.00	\$1,480	\$1,480	
		E&W Plant Operator 5 (45% OT)	1.00	\$1,436	\$1,436	
		E&W Plant Operator 6 (45% OT)	1.00	\$1,393	\$1,393	
		E&W Plant Operator 7 (45% OT)	1.00	\$1,311	\$1,311	
515	Sick Cashed In					\$0
Account Classification Total: SB - Salary and Benefits						\$501,446
SS - Services and Supplies						
567	Operations & Maintenance					\$99,500
		Bearings, couplings, grease, service	1.00	\$2,000	\$2,000	
		Low lift pump bowl assembly, spare	1.00	\$10,000	\$10,000	
		Maintenance commodities	1.00	\$24,000	\$24,000	
		Motor vibration testing	1.00	\$3,000	\$3,000	
		Operations commodities	1.00	\$23,000	\$23,000	
		QEI RTU maintenance	1.00	\$2,500	\$2,500	
		Water Plant MWRD	1.00	\$35,000	\$35,000	
535	Lab & Chemicals					\$173,775
		Laboratory requirements	1.00	\$12,875	\$12,875	
		PDC/McHenry Labs	1.00	\$5,600	\$5,600	
		Purification chemicals	1.00	\$155,300	\$155,300	
537	Uniforms					\$2,912
		Flame resistant clothing & safety shoes	1.00	\$2,912	\$2,912	
Account Classification Total: SS - Services and Supplies						\$276,187
CO - Capital Outlay						
610	Capital Salaries					\$0
625	Heavy Machinery					\$80,000
		Low lift pump	1.00	\$80,000	\$80,000	
Account Classification Total: CO - Capital Outlay						\$80,000
Division Total: 40 - Water Plant						\$857,633
Department Total: 61 - Water Plant						\$857,633
Department: 62 - Water Distribution						
Division: 30 - General Distribution						
SB - Salary and Benefits						
511	Regular Salaries					\$126,803
		Distribution Construction Worker (45% Base Salary)	1.00	\$21,616	\$21,616	
		Distribution Superintendent (1/3 Base Salary)	1.00	\$35,191	\$35,191	
		Meter Tester (1/3 Base Salary)	1.00	\$25,943	\$25,943	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Water Distribution Supervisor (45% Base Salary)	1.00	\$44,053	\$44,053	
512	Overtime Salaries					\$71,943
		Apprentice 1 (45% OT)	1.00	\$4,449	\$4,449	
		Apprentice 2 (45% OT)	1.00	\$4,271	\$4,271	
		Apprentice 3 (45% OT)	1.00	\$4,101	\$4,101	
		Crew Leader 1 (45% OT)	1.00	\$5,956	\$5,956	
		Crew Leader 2 (45% OT)	1.00	\$5,956	\$5,956	
		Crew Leader 3 (45% OT)	1.00	\$5,956	\$5,956	
		Distribution Construction Worker (45% OT)	1.00	\$2,806	\$2,806	
		Distribution Superintendent (1/3 OT)	1.00	\$4,569	\$4,569	
		Line Worker 1 (45% OT)	1.00	\$5,673	\$5,673	
		Line Worker 2 (45% OT)	1.00	\$5,673	\$5,673	
		Line Worker 3 (45% OT)	1.00	\$5,503	\$5,503	
		Line Worker 4 (45% OT)	1.00	\$5,503	\$5,503	
		Line Worker 5 (45% OT)	1.00	\$5,508	\$5,508	
		Meter Tester (1/3 OT)	1.00	\$300	\$300	
512	Overtime Salaries	Water Distribution Supervisor (45% OT)	1.00	\$5,719	\$5,719	
513	Part Time Salaries					\$0
515	Sick Cashed In					\$0
516	Holiday Salaries					\$0
Account Classification Total: SB - Salary and Benefits						\$198,746
SS - Services and Supplies						
567	Operations & Maintenance					\$98,200
		Backfill material - crushed stone	12.00	\$2,200	\$26,400	\$0
		Backfill material - sand	12.00	\$1,100	\$13,200	\$0
		Cold Patch	6.00	\$500	\$3,000	\$0
		Install storage bins for gravel, sand, and spoils (split w/PW)	1.00	\$15,000	\$15,000	\$0
		Landscaping / asphalt repairs	60.00	\$300	\$18,000	\$0
		Service repair - pipe freezer tool	1.00	\$4,600	\$4,600	\$0
		Spoil removal & disposal	1.00	\$18,000	\$18,000	\$0
569	Repair & Maintenance - Mach & Equip					\$13,000
		Repair dump bodies on trucks #59 & 69	2.00	\$6,500	\$13,000	
570	Repair & Maintenance - Buildings					\$0
537	Uniforms					\$2,708
		Flame resistant clothing & safety shoes	1.00	\$2,708	\$2,708	
Account Classification Total: SS - Services and Supplies						\$113,908
Division Total: 30 - General Distribution						\$312,654

Division: 35 - Meters
SB - Salary and Benefits

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
515	Sick Cashed In					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
567	Operations & Maintenance					\$40,000
		Factory testing - wholesale meter	1.00	\$1,000	\$1,000	
		Water meter parts	1.00	\$3,000	\$3,000	
		Water meters - new & replacements	1.00	\$36,000	\$36,000	
Account Classification Total: SS - Services and Supplies						\$40,000
CO - Capital Outlay						
610	Capital Salaries					\$0
660	Distribution System					\$0
Account Classification Total: CO - Capital Outlay						\$0
Division Total: 35 - Meters						\$40,000
Division: 41 - Water Mains						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
515	Sick Cashed In					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
567	Operations & Maintenance					\$92,312
		Fire hydrants	2.00	\$2,246	\$4,492	
		Hydrant antifreeze	9.00	\$550	\$4,950	
		Hydrant painting	170.00	\$81	\$13,770	
		Hydrant parts	1.00	\$2,500	\$2,500	
		Leak detection inspection	1.00	\$8,000	\$8,000	
		Leak location services	8.00	\$450	\$3,600	
		Manhole covers, frames, vaults	1.00	\$10,000	\$10,000	
		Repair sleeves, fittings, pipe	1.00	\$45,000	\$45,000	
Account Classification Total: SS - Services and Supplies						\$92,312
CO - Capital Outlay						
610	Capital Salaries					\$80,263
		Distribution Construction Worker (55% Base Salary)	1.00	\$26,420	\$26,420	
		Water Distribution Supervisor (55% Base Salary)	1.00	\$53,843	\$53,843	
660	Distribution System					\$381,525

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
	Auburn Avenue - replace watermain	1.00	\$330,000	\$330,000	
	Install sectionalizing valves	9.00	\$5,725	\$51,525	
Account Classification Total: CO - Capital Outlay					\$461,788
Division Total: 41 - Water Mains					\$554,100
Division: 42 - Water Reservoir					
SB - Salary and Benefits					
511	Regular Salaries				\$0
512	Overtime Salaries				\$0
515	Sick Cashed In				\$0
Account Classification Total: SB - Salary and Benefits					\$0
SS - Services and Supplies					
567	Operations & Maintenance				\$7,000
	Normal requirements	1.00	\$6,200	\$6,200	
	QEI RTU maintenance	1.00	\$800	\$800	
Account Classification Total: SS - Services and Supplies					\$7,000
CO - Capital Outlay					
610	Capital Salaries				\$0
660	Distribution System				\$0
Account Classification Total: CO - Capital Outlay					\$0
Division Total: 42 - Water Reservoir					\$7,000
Division: 43 - Water Services					
SB - Salary and Benefits					
511	Regular Salaries				\$0
512	Overtime Salaries				\$0
515	Sick Cashed In				\$0
Account Classification Total: SB - Salary and Benefits					\$0
SS - Services and Supplies					
567	Operations & Maintenance				\$53,050
	Corp. stops, valves, curb boxes	1.00	\$20,000	\$20,000	
	Repair fittings	50.00	\$211	\$10,550	
	Replacement of lead service lines	3.00	\$7,500	\$22,500	
Account Classification Total: SS - Services and Supplies					\$53,050
Division Total: 43 - Water Services					\$53,050
Department Total: 62 - Water Distribution					\$966,804
Expenditures Total					\$4,065,401

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund Revenue	Total: 520 - Water Fund			\$3,937,346	
Fund Expenditure	Total: 520 - Water Fund			\$4,065,401	
Fund Net	Total: 520 - Water Fund			-\$128,055	

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 540 - Sanitary Sewer Fund					
<u>Revenues</u>					
Service Charges - Charges For Service					
447	Sanitary Sewer Service				\$1,067,914
	Winnetka service charge (10% rate increase)	85,025.00	\$13	\$1,067,914	
447.60	Sanitary Sewer Service Penalties				\$0
447.70	Sanitary Sewer Service Miscellaneous				\$0
Account Classification Total: Service Charges - Charges For Service					\$1,067,914
Other Revenue - Other Revenue					
470	Property Sales				\$0
474.90	Other Miscellaneous Income				\$1,500
475	Disposal of Capital Assets				\$0
Account Classification Total: Other Revenue - Other Revenue					\$1,500
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$1,200
Account Classification Total: Interest Income - Interest Income					\$1,200
Transfers - Transfers					
490.10	Interfund Transfers In Other Transfers				\$0
Account Classification Total: Transfers - Transfers					\$0
Revenues Total					\$1,070,614
<u>Expenditures</u>					
Department: 70 - Sewers					
Division: 01 - Department Wide					
SB - Salary and Benefits					
511	Regular Salaries				\$239,533
	4 - Maintenance workers (50% sanitary 50% storm)	2.00	\$63,468	\$126,936	
	Administrative secretary (shared 50% pw - 50 % w/e)	0.05	\$65,756	\$3,288	
	Assistant director public works	0.10	\$119,122	\$11,912	
	Assistant engineer	0.10	\$99,859	\$9,986	
	Civil engineer	0.10	\$115,793	\$11,579	
	Director of public works	0.10	\$164,182	\$16,418	
	Sewer supervisor	0.50	\$99,918	\$49,959	
	Superintendent public works	0.10	\$94,548	\$9,455	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
512	Overtime Salaries					\$16,000
515	Sick Cashed In					\$1,450
518	Other Compensation					\$0
521	Fringe Benefits - Worker's Compensation					\$16,000
522	Fringe Benefits - Medical / Dental Insurance					\$36,240
		2.5 Fte * 1208 * 12	2.50	\$14,496	\$36,240	
523	Fringe Benefits - Medicare					\$3,705
		Medicare (255533 * .0145)	1.00	\$3,705	\$3,705	
524	Fringe Benefits - Social Security					\$15,843
		Fica (.062 * 255533)	1.00	\$15,843	\$15,843	
525	Fringe Benefits - IMRF Pension Er Contribution					\$40,170
		IMRF (.1572 * 255533)	1.00	\$40,170	\$40,170	
Account Classification Total: SB - Salary and Benefits						\$368,941
SS - Services and Supplies						
550	Administrative Charges					\$140,040
555	GIS & Aerial Mapping					\$15,000
556	Village Data Processing / Network Charge					\$7,100
563	Telephone Service					\$4,500
567	Operations & Maintenance					\$175,900
		Commodities - pipes , fitting and manholes	1.00	\$30,000	\$30,000	
		Cues support & repairs	1.00	\$3,000	\$3,000	
		Misc contractual	1.00	\$7,900	\$7,900	
		Point repair (contingency)	1.00	\$15,000	\$15,000	
		Private property compliance canvassing	1.00	\$55,000	\$55,000	
		Private service repair (contingency)	1.00	\$15,000	\$15,000	
		Rodent control	1.00	\$2,000	\$2,000	
		Temporary help	1.00	\$38,000	\$38,000	
		Tree root intrusion foaming	1.00	\$10,000	\$10,000	
568	Utilities					\$7,500
574	Vehicle Maint Service Charge					\$70,362
537	Uniforms					\$3,500
Account Classification Total: SS - Services and Supplies						\$423,902
CO - Capital Outlay						
670	Sanitary Sewers					\$650,000
		Sanitary sewer evaluation studies	1.00	\$50,000	\$50,000	
		System I/I engineering and repairs	1.00	\$450,000	\$450,000	
		Trenchless lining	1.00	\$150,000	\$150,000	
Account Classification Total: CO - Capital Outlay						\$650,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
DEP - Depreciation Expense						
800	Depreciation					\$80,000
Account Classification Total: DEP - Depreciation Expense						\$80,000
TRN - Transfers						
900	Interfund Transfers - Payment in Lieu of Taxes					\$58,500
Account Classification Total: TRN - Transfers						\$58,500
Division Total: 01 - Department Wide						\$1,581,343
Department Total: 70 - Sewers						\$1,581,343
Expenditures Total						\$1,581,343
Fund Revenue	Total: 540 - Sanitary Sewer Fund					\$1,070,614
Fund Expenditure	Total: 540 - Sanitary Sewer Fund					\$1,581,343
Fund Net	Total: 540 - Sanitary Sewer Fund					-\$510,729

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 560 - Refuse Fund						
<u>Revenues</u>						
Property Tax - Property Tax						
401.01	Property Tax General				\$1,100,000	
Account Classification Total: Property Tax - Property Tax					\$1,100,000	
Service Charges - Charges For Service						
448	Refuse Service				\$0	
448.10	Refuse Service Residential				\$200,000	
448.20	Refuse Service Commercial				\$195,000	
448.30	Refuse Service Special				\$55,000	
448.60	Refuse Service Penalties				\$0	
448.70	Refuse Service Miscellaneous				\$0	
448.85	Refuse Service Recycling				\$15,000	
448.86	Refuse Service Composting				\$0	
448.75	Refuse Service Refuse Bags				\$60,000	
448.76	Refuse Service Refuse Stickers				\$10,000	
Account Classification Total: Service Charges - Charges For Service					\$535,000	
Other Revenue - Other Revenue						
470	Property Sales				\$0	
474.90	Other Miscellaneous Income				\$0	
Account Classification Total: Other Revenue - Other Revenue					\$0	
Interest Income - Interest Income						
460.05	Interest Income Interest on Investments				\$2,300	
Account Classification Total: Interest Income - Interest Income					\$2,300	
Transfers - Transfers						
490.10	Interfund Transfers In Other Transfers				\$550,000	
Account Classification Total: Transfers - Transfers					\$550,000	
Revenues Total					\$2,187,300	
<u>Expenditures</u>						
Department: 80 - Refuse						
Division: 01 - Department Wide						
SB - Salary and Benefits						
521	Fringe Benefits - Worker's Compensation				\$102,000	
522	Fringe Benefits - Medical / Dental Insurance				\$101,472	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Health 7 Fte * 1208 * 12	7.00	\$14,496	\$101,472	
528	Fringe Benefits - Life Insurance					\$0
529	Fringe Benefits - Allowances					\$0
523	Fringe Benefits - Medicare					\$7,995
		Medicare 1.45% (551345.00)	1.00	\$7,995	\$7,995	
524	Fringe Benefits - Social Security					\$34,183
		FICA 6.2 % (551345)	1.00	\$34,183	\$34,183	
525	Fringe Benefits - IMRF Pension Er Contribution					\$86,671
		IMRF 15.72 % (551345)	1.00	\$86,671	\$86,671	
Account Classification Total: SB - Salary and Benefits						\$332,321
SS - Services and Supplies						
550	Administrative Charges					\$127,080
550	Administrative Charges	Management and financial services	12.00	\$10,590	\$127,080	
567	Operations & Maintenance					\$17,000
		Operational materials & supplies	1.00	\$17,000	\$17,000	
574	Vehicle Maint Service Charge					\$250,778
585	Disposal					\$385,008
		Refuse disposal tipping fees	6,170.00	\$62	\$385,008	
586	Recycling					\$307,050
		Groot Services collection contract	12.00	\$20,500	\$246,000	
		Recycling containers - residential	110.00	\$55	\$6,050	
		Recycling/trash container sets - EFC commercial recycling	25.00	\$2,200	\$55,000	
587	Composting					\$108,003
		Landscape waste disposal fees	15,429.00	\$7	\$108,003	
588	Landfill Monitoring					\$113,000
		contractual services (contingency)	1.00	\$4,500	\$4,500	
		Engineering services	1.00	\$20,000	\$20,000	
		Gas monitoring	1.00	\$3,000	\$3,000	
		Groundwater monitoring	1.00	\$55,000	\$55,000	
		Landfill maintenance	1.00	\$11,500	\$11,500	
		Landfill material bins (split with W&E)	1.00	\$15,000	\$15,000	
		Leachate disposal MWRD	1.00	\$1,000	\$1,000	
		Legal fees (contingency)	1.00	\$1,000	\$1,000	
		Monitoring commodities	1.00	\$2,000	\$2,000	
Account Classification Total: SS - Services and Supplies						\$1,307,919
CO - Capital Outlay						
625	Heavy Machinery					\$65,000
		Replace refuse body (pw-29)	1.00	\$65,000	\$65,000	
Account Classification Total: CO - Capital Outlay						\$65,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
DEP - Depreciation Expense						
800	Depreciation					\$135,000
Account Classification Total: DEP - Depreciation Expense						\$135,000
TRN - Transfers						
900	Interfund Transfers - Payment in Lieu of Taxes					\$49,200
901	Interfund Transfers - Other Operating Transfers					\$0
Account Classification Total: TRN - Transfers						\$49,200
Division Total: 01 - Department Wide						\$1,889,440
Division: 45 - Commercial						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
515	Sick Cashed In					\$0
518	Other Compensation					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
574	Vehicle Maint Service Charge					\$0
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 45 - Commercial						\$0
Division: 46 - Residential						
SB - Salary and Benefits						
511	Regular Salaries					\$514,394
		6-Refuse collectors	6.00	\$69,196	\$415,178	
		Supervisor	1.00	\$99,216	\$99,216	
512	Overtime Salaries					\$35,000
515	Sick Cashed In					\$3,432
518	Other Compensation					\$1,950
		Merit adjustment allowance	1.00	\$1,950	\$1,950	
Account Classification Total: SB - Salary and Benefits						\$554,776
SS - Services and Supplies						
584	Refuse Collection					\$0
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 46 - Residential						\$554,776
Division: 47 - Special						

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
515	Sick Cashed In					\$0
518	Other Compensation					\$0
Division Total: 47 - Special						\$0
Division: 48 - Yard Waste						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
515	Sick Cashed In					\$0
518	Other Compensation					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
584	Refuse Collection					\$73,000
		leaf collection commodities and collection brooms	1.00	\$10,000	\$10,000	
		Temporary services leaf collection	1.00	\$37,800	\$37,800	
		Yard waste bags	72,000.00	\$0	\$25,200	
Account Classification Total: SS - Services and Supplies						\$73,000
Division Total: 48 - Yard Waste						\$73,000
Department Total: 80 - Refuse						\$2,517,216
Expenditures Total						\$2,517,216
Fund Revenue Total: 560 - Refuse Fund						\$2,187,300
Fund Expenditure Total: 560 - Refuse Fund						\$2,517,216
Fund Net Total: 560 - Refuse Fund						-\$329,916

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 580 - Stormwater Sewer Fund						
<u>Revenues</u>						
Property Tax - Property Tax						
401.01	Property Tax General					\$0
Account Classification Total: Property Tax - Property Tax						\$0
Service Charges - Charges For Service						
449.01	Stormwater Sewer Service Winnetka					\$869,709
		6639 E.R.U. x \$262/E.R.U. for 6 months	6,639.00	\$131	\$869,709	
449.60	Stormwater Sewer Service Penalties					\$0
Account Classification Total: Service Charges - Charges For Service						\$869,709
Other Revenue - Other Revenue						
470	Property Sales					\$0
474.90	Other Miscellaneous Income					\$0
475	Disposal of Capital Assets					\$0
495	Bond Proceeds					\$0
496	Capital Contributions					\$0
Account Classification Total: Other Revenue - Other Revenue						\$0
Interest Income - Interest Income						
460.05	Interest Income Interest on Investments					\$41,250
460.05	Interest Income Interest on Investments	0.5% on average cash in fund	1.00	\$41,250	\$41,250	\$0
Account Classification Total: Interest Income - Interest Income						\$41,250
Transfers - Transfers						
490.10	Interfund Transfers In Other Transfers					\$211,000
		Transfer from General Fund for 6 mo. operating expense	1.00	\$211,000	\$211,000	
Account Classification Total: Transfers - Transfers						\$211,000
Revenues Total						\$1,121,959
<u>Expenditures</u>						
Department: 75 - Stormwater						
Division: 01 - Department Wide						
SB - Salary and Benefits						
511	Regular Salaries					\$239,534
		4 - Maintenance workers	2.00	\$63,468	\$126,937	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
		Administrative secretary (50% pw 50%w/e)	0.05	\$65,756	\$3,288	
		Assistant director public works	0.10	\$119,122	\$11,912	
		Assistant engineer	0.10	\$99,859	\$9,986	
		Civil engineer	0.10	\$115,793	\$11,579	
		Director of public works	0.10	\$164,182	\$16,418	
		Sewer supervisor	0.50	\$99,918	\$49,959	
		Superintendent	0.10	\$94,548	\$9,455	
512	Overtime Salaries					\$16,000
515	Sick Cashed In					\$715
518	Other Compensation					\$0
521	Fringe Benefits - Worker's Compensation					\$0
522	Fringe Benefits - Medical / Dental Insurance					\$36,240
		2.5 FTE * \$14,496 per year	2.50	\$14,496	\$36,240	
523	Fringe Benefits - Medicare					\$3,705
524	Fringe Benefits - Social Security					\$15,843
525	Fringe Benefits - IMRF Pension Er Contribution					\$40,170
Account Classification Total: SB - Salary and Benefits						\$352,207
SS - Services and Supplies						
550	Administrative Charges					\$0
552	Engineering Services					\$45,000
		Stormwater master plan and utility implementation	1.00	\$45,000	\$45,000	
555	GIS & Aerial Mapping					\$0
556	Village Data Processing / Network Charge					\$0
563	Telephone Service					\$1,000
567	Operations & Maintenance					\$58,000
		Contractual repairs	1.00	\$18,000	\$18,000	
		Drainage channel maintenance	1.00	\$3,000	\$3,000	
		Misc.	1.00	\$2,000	\$2,000	
		NPDES permit fee	1.00	\$1,000	\$1,000	
		NPDES Phase II compliance activities	1.00	\$3,000	\$3,000	
		Repair materials (pipe, CB's, etc.)	1.00	\$31,000	\$31,000	
568	Utilities					\$26,500
574	Vehicle Maint Service Charge					\$0
537	Uniforms					\$0
Account Classification Total: SS - Services and Supplies						\$130,500
CO - Capital Outlay						
675	Stormwater Sewers					\$6,185,000
		Ash Street pump station	1.00	\$260,000	\$260,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
	Lloyd outlet and Tower relief sewer (Northeast)	1.00	\$400,000	\$400,000	
	Northwest Winnetka stormwater improvements	1.00	\$3,825,000	\$3,825,000	
	Stormwater program manager	1.00	\$100,000	\$100,000	
	Willow Road tunnel engineering (year 1)	1.00	\$800,000	\$800,000	
	Winnetka Avenue pump station	1.00	\$800,000	\$800,000	
Account Classification Total: CO - Capital Outlay					\$6,185,000
DEP - Depreciation Expense					
800	Depreciation				\$0
Account Classification Total: DEP - Depreciation Expense					\$0
DS - Debt Service					
705	Principal				\$0
710	Interest				\$1,000,000
715	Paying Agent Fees				\$5,000
720	Bond Issue Costs				\$0
Account Classification Total: DS - Debt Service					\$1,005,000
TRN - Transfers					
900	Interfund Transfers - Payment in Lieu of Taxes				\$0
901	Interfund Transfers - Other Operating Transfers				\$0
Account Classification Total: TRN - Transfers					\$0
Division Total: 01 - Department Wide					\$7,672,707
Department Total: 75 - Stormwater					\$7,672,707
Expenditures Total					\$7,672,707
Fund Revenue Total: 580 - Stormwater Sewer Fund					\$1,121,959
Fund Expenditure Total: 580 - Stormwater Sewer Fund					\$7,672,707
Fund Net Total: 580 - Stormwater Sewer Fund					-\$6,550,748

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 600 - W.C. Insurance Fund					
<u>Revenues</u>					
Interfund - Interfund Services					
481.01	W.C. Insurance Premiums Dept Charges				\$528,492
	Administration	12.00	\$2,000	\$24,000	
	Community Development	12.00	\$1,000	\$12,000	
	Electric	12.00	\$11,417	\$137,004	
	Fire	12.00	\$4,000	\$48,000	
	Police	12.00	\$3,333	\$39,996	
	Public Works	12.00	\$8,333	\$99,996	
	Refuse	12.00	\$8,500	\$102,000	
	Sewer	12.00	\$1,333	\$15,996	
	Water	12.00	\$4,125	\$49,500	
Account Classification Total: Interfund - Interfund Services					\$528,492
<u>Transfers - Transfers</u>					
490.05	Interfund Transfers In Payment in Lieu of Taxes				\$0
490.10	Interfund Transfers In Other Transfers				\$0
Account Classification Total: Transfers - Transfers					\$0
<u>Interest Income - Interest Income</u>					
461.10	Investment Income Unrealized Gain/Loss				\$4,000
Account Classification Total: Interest Income - Interest Income					\$4,000
Revenues Total					\$532,492
<u>Expenditures</u>					
Division: 01 - Department Wide					
INS - Insurance and Other Chargebacks					
501	Claims				\$600,000
SS - Services and Supplies					
551	Consulting Services				\$83,000
	Claim administration contract	4.00	\$5,500	\$22,000	
	State 2nd injury fund	3.00	\$2,000	\$6,000	
	Worker's compensation excess insurance	1.00	\$55,000	\$55,000	
Expenditures Total					\$683,000
Fund Revenue Total: 600 - W.C. Insurance Fund					\$532,492
Fund Expenditure Total: 600 - W.C. Insurance Fund					\$683,000
Fund Net Total: 600 - W.C. Insurance Fund					-\$150,508

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 610 - Liability Insurance Fund					
<u>Revenues</u>					
Interfund - Interfund Services					
480.01	Liability Insurance Premiums Dept Charges				\$0
	Administration	12.00	\$667	\$8,004	
	Community Development	12.00	\$583	\$6,996	
	Electric	12.00	\$3,750	\$45,000	
	Fire	12.00	\$1,500	\$18,000	
	Police	12.00	\$3,750	\$45,000	
	Public Works	12.00	\$1,500	\$18,000	
	Refuse	12.00	\$1,417	\$17,004	
	Sewer	12.00	\$667	\$8,004	
	Suspended contributions for 2014	12.00	-\$15,334	-\$184,008	
	Water	12.00	\$1,500	\$18,000	
Account Classification Total: Interfund - Interfund Services					\$0
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$5,000
Account Classification Total: Interest Income - Interest Income					\$5,000
Transfers - Transfers					
490.10	Interfund Transfers In Other Transfers				\$0
Account Classification Total: Transfers - Transfers					\$0
Revenues Total					\$5,000
<u>Expenditures</u>					
Division: 01 - Department Wide					
SS - Services and Supplies					
553	Legal Services				\$45,000
Account Classification Total: SS - Services and Supplies					\$45,000
INS - Insurance and Other Chargebacks					
501	Claims				\$150,000
530	Liability Insurance				\$42,000
	High Excess Liability Pool	2.00	\$21,000	\$42,000	
Account Classification Total: INS - Insurance and Other Chargebacks					\$192,000
Expenditures Total					\$237,000
Fund Revenue Total: 610 - Liability Insurance Fund					\$5,000
Fund Expenditure Total: 610 - Liability Insurance Fund					\$237,000
Fund Net Total: 610 - Liability Insurance Fund					-\$232,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 620 - Health Insurance Fund						
<u>Revenues</u>						
Interfund - Interfund Services						
482.01	Health Insurance Premiums Dept Charges				\$2,087,000	
482.02	Health Insurance Premiums Retirees				\$379,000	
482.03	Health Insurance Premiums Employee Contributions				\$266,700	
482.04	Health Insurance Premiums Library				\$138,500	
483.11	Dental Premiums Department Charges				\$73,000	
483.12	Dental Premiums Retirees				\$5,200	
483.13	Dental Premiums Employee Contributions				\$72,000	
483.14	Dental Premiums Library				\$0	
484.15	Insurance & Property Damage Health Excess Loss Ins				\$0	
Account Classification Total: Interfund - Interfund Services					\$3,021,400	
Interest Income - Interest Income						
460.05	Interest Income Interest on Investments				\$15,000	
Account Classification Total: Interest Income - Interest Income					\$15,000	
Transfers - Transfers						
490.10	Interfund Transfers In Other				\$0	
Account Classification Total: Transfers - Transfers					\$0	
Revenues Total					\$3,036,400	
<u>Expenditures</u>						
Department: 90 - Insurance						
Division: 01 - Department Wide						
SS - Services and Supplies						
551	Consulting Services				\$649,000	
		Blue Cross Administration	1.00	\$624,000	\$624,000	
		CBC	1.00	\$25,000	\$25,000	
Account Classification Total: SS - Services and Supplies					\$649,000	
INS - Insurance and Other Chargebacks						
501	Claims				\$2,340,000	
502	Premiums - Dental				\$150,000	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
503	Unemployment Claims					\$24,000
504	Other Insurance					\$119,500
		Flex Administrative Fees	1.00	\$7,500	\$7,500	
		HRA and Administration	1.00	\$84,000	\$84,000	
		Life Insurance	1.00	\$28,000	\$28,000	
Account Classification Total: INS - Insurance and Other Chargebacks						\$2,633,500
Department Total: 90 - Insurance						\$3,282,500
Expenditures Total						\$3,282,500
Fund Revenue Total: 620 - Health Insurance Fund						\$3,036,400
Fund Expenditure Total: 620 - Health Insurance Fund						\$3,282,500
Fund Net Total: 620 - Health Insurance Fund						-\$246,100

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 630 - Data Processing Fund						
<u>Revenues</u>						
Service Charges - Charges For Service						
452	Internal Service Charges				\$328,200	
Account Classification Total: Service Charges - Charges For Service						\$328,200
Interest Income - Interest Income						
460.05	Interest Income Interest on Investments				\$8,000	
Account Classification Total: Interest Income - Interest Income						\$8,000
Revenues Total						\$336,200
<u>Expenditures</u>						
Department: 85 - Data Processing						
Division: 01 - Department Wide						
SB - Salary and Benefits						
511	Regular Salaries				\$134,913	
515	Sick Cashed In				\$5,000	
522	Fringe Benefits - Medical / Dental Insurance				\$14,496	
528	Fringe Benefits - Life Insurance				\$230	
523	Fringe Benefits - Medicare				\$2,029	
524	Fringe Benefits - Social Security				\$7,192	
525	Fringe Benefits - IMRF Pension Er Contribution				\$21,994	
Account Classification Total: SB - Salary and Benefits						\$185,854
SS - Services and Supplies						
550	Administrative Charges				\$60,816	
557	Technology Licensing & Maintenance				\$179,500	
Account Classification Total: SS - Services and Supplies						\$240,316
CO - Capital Outlay						
645	Technology				\$0	
Account Classification Total: CO - Capital Outlay						\$0
DEP - Depreciation Expense						
800	Depreciation				\$35,000	
Account Classification Total: DEP - Depreciation Expense						\$35,000
TRN - Transfers						

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
900	Interfund Transfers - Payment in Lieu of Taxes					\$0
Account Classification Total: TRN - Transfers						\$0
Department Total: 85 - Data Processing						\$461,170
Expenditures Total						\$461,170
Fund Revenue Total: 630 - Data Processing Fund						\$336,200
Fund Expenditure Total: 630 - Data Processing Fund						\$461,170
Fund Net Total: 630 - Data Processing Fund						-\$124,970

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 640 - Fleet Services Fund					
<u>Revenues</u>					
Service Charges - Charges For Service					
452	Internal Service Charges				\$904,900
	Community Development	1.00	\$1,722	\$1,722	
	Electric	1.00	\$139,077	\$139,077	
	Finance	1.00	\$4,610	\$4,610	
	Fire	1.00	\$55,513	\$55,513	
	Police	1.00	\$143,728	\$143,728	
	Public Works	1.00	\$215,605	\$215,605	
	Refuse	1.00	\$250,778	\$250,778	
	Sewer	1.00	\$70,362	\$70,362	
	Water	1.00	\$23,505	\$23,505	
Account Classification Total: Service Charges - Charges For Service					\$904,900
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$0
Account Classification Total: Interest Income - Interest Income					\$0
Transfers - Transfers					
490.10	Interfund Transfers In Other Transfers				\$0
Account Classification Total: Transfers - Transfers					\$0
Revenues Total					\$904,900

<u>Expenditures</u>					
Department: 86 - Fleet Services					
Division: 01 - Department Wide					
SB - Salary and Benefits					
511	Regular Salaries				\$240,170
		2-Fleet mechanic	2.00	\$70,477	\$140,954
		Fleet supervisor	1.00	\$99,216	\$99,216
512	Overtime Salaries				\$10,000
515	Sick Cashed In				\$0
518	Other Compensation				\$0
521	Fringe Benefits - Worker's Compensation				\$0
522	Fringe Benefits - Medical / Dental Insurance				\$43,488
		3 employees * \$14,496 per year	3.00	\$14,496	\$43,488
523	Fringe Benefits - Medicare				\$3,627

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
524	Fringe Benefits - Social Security					\$15,511
525	Fringe Benefits - IMRF Pension Er Contribution					\$39,327
Account Classification Total: SB - Salary and Benefits						\$352,123
SS - Services and Supplies						
550	Administrative Charges					\$44,000
581	Training & Travel					\$0
538	Shop Materials					\$180,000
542	Vehicles, Parts and Equipment					\$68,000
549	Fuel					\$255,000
Account Classification Total: SS - Services and Supplies						\$547,000
CO - Capital Outlay						
630	Motor Vehicles					\$0
Account Classification Total: CO - Capital Outlay						\$0
DEP - Depreciation Expense						
800	Depreciation					\$0
Account Classification Total: DEP - Depreciation Expense						\$0
TRN - Transfers						
901	Interfund Transfers - Other Operating Transfers					\$0
Account Classification Total: TRN - Transfers						\$0
Division Total: 01 - Department Wide						\$899,123
Division: 50 - Finance Vehicles						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0
518	Other Compensation					\$0
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
542	Vehicles, Parts and Equipment					\$0
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 50 - Finance Vehicles						\$0
Division: 51 - Police Vehicles						
SB - Salary and Benefits						
511	Regular Salaries					\$0
512	Overtime Salaries					\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
518	Other Compensation				\$0	
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
542	Vehicles, Parts and Equipment				\$0	
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 51 - Police Vehicles						\$0
Division: 52 - Fire Vehicles						
SB - Salary and Benefits						
511	Regular Salaries				\$0	
512	Overtime Salaries				\$0	
518	Other Compensation				\$0	
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
542	Vehicles, Parts and Equipment				\$0	
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 52 - Fire Vehicles						\$0
Division: 53 - Community Development Vehicles						
SB - Salary and Benefits						
511	Regular Salaries				\$0	
512	Overtime Salaries				\$0	
518	Other Compensation				\$0	
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
542	Vehicles, Parts and Equipment				\$0	
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 53 - Community Development Vehicles						\$0
Division: 54 - Public Works Vehicles						
SB - Salary and Benefits						
511	Regular Salaries				\$0	
512	Overtime Salaries				\$0	
518	Other Compensation				\$0	
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
542	Vehicles, Parts and Equipment				\$0	
Account Classification Total: SS - Services and Supplies						\$0

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Division Total: 54 - Public Works Vehicles						\$0
Division: 55 - Electric Vehicles						
SB - Salary and Benefits						
511	Regular Salaries				\$0	
512	Overtime Salaries				\$0	
518	Other Compensation				\$0	
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
542	Vehicles, Parts and Equipment				\$0	
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 55 - Electric Vehicles						\$0
Division: 56 - Water Vehicles						
SB - Salary and Benefits						
511	Regular Salaries				\$0	
512	Overtime Salaries				\$0	
518	Other Compensation				\$0	
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
542	Vehicles, Parts and Equipment				\$0	
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 56 - Water Vehicles						\$0
Division: 57 - Sewer Vehicles						
SB - Salary and Benefits						
511	Regular Salaries				\$0	
512	Overtime Salaries				\$0	
518	Other Compensation				\$0	
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
542	Vehicles, Parts and Equipment				\$0	
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 57 - Sewer Vehicles						\$0
Division: 58 - Refuse Vehicles						
SB - Salary and Benefits						
511	Regular Salaries				\$0	

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
512	Overtime Salaries				\$0	
518	Other Compensation				\$0	
Account Classification Total: SB - Salary and Benefits						\$0
SS - Services and Supplies						
542	Vehicles, Parts and Equipment				\$0	
Account Classification Total: SS - Services and Supplies						\$0
Division Total: 58 - Refuse Vehicles						\$0
Department Total: 86 - Fleet Services						\$899,123
Expenditures Total						\$899,123
Fund Revenue Total: 640 - Fleet Services Fund						\$904,900
Fund Expenditure Total: 640 - Fleet Services Fund						\$899,123
Fund Net Total: 640 - Fleet Services Fund						\$5,777

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 800 - Police Pension Fund						
<u>Revenues</u>						
Property Tax - Property Tax						
401.30	Property Tax Police Pension					\$1,060,000
Account Classification Total: Property Tax - Property Tax						\$1,060,000
Intergovernment - Intergovernmental Revenue						
430.10	Shared Revenue Replacement Tax					\$5,000
Account Classification Total: Intergovernment - Intergovernmental Revenue						\$5,000
Other Revenue - Other Revenue						
485.05	Pension Contributions Employer Contributions					\$0
485.10	Pension Contributions Employee Contributions					\$250,000
Account Classification Total: Other Revenue - Other Revenue						\$250,000
Interest Income - Interest Income						
460.05	Interest Income Interest on Investments					\$1,400,000
461.05	Investment Income Realized Gain/Loss					\$0
461.10	Investment Income Unrealized Gain/Loss					\$0
Account Classification Total: Interest Income - Interest Income						\$1,400,000
Revenues Total						\$2,715,000
<u>Expenditures</u>						
Department: 95 - Police Pension						
Division: 01 - Department Wide						
SB - Salary and Benefits						
519	Pensions					\$1,980,000
		Monthly pensions	12.00	\$165,000	\$1,980,000	
595	Pension Contribution Refunds					\$50,000
Account Classification Total: SB - Salary and Benefits						\$2,030,000
SS - Services and Supplies						
551	Consulting Services					\$27,000
		Actuarial fees	1.00	\$3,000	\$3,000	
		Becker, Burke investment management services	4.00	\$5,000	\$20,000	
		State compliance fee	1.00	\$4,000	\$4,000	
553	Legal Services					\$20,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
581	Training & Travel					\$2,500
Account Classification Total: SS - Services and Supplies						\$49,500
Department Total: 95 - Police Pension						\$2,079,500
Expenditures Total						\$2,079,500
Fund Revenue Total: 800 - Police Pension Fund						\$2,715,000
Fund Expenditure Total: 800 - Police Pension Fund						\$2,079,500
Fund Net Total: 800 - Police Pension Fund						\$635,500

**Village of Winnetka
Budget Worksheet Report**

Account Number Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
Fund: 810 - Fire Pension Fund					
<u>Revenues</u>					
Property Tax - Property Tax					
401.35	Property Tax Fire Pension				\$1,250,000
Account Classification Total: Property Tax - Property Tax					\$1,250,000
Intergovernment - Intergovernmental Revenue					
430.10	Shared Revenue Replacement Tax				\$5,000
Account Classification Total: Intergovernment - Intergovernmental Revenue					\$5,000
Other Revenue - Other Revenue					
485.05	Pension Contributions Employer Contributions				\$0
485.10	Pension Contributions Employee Contributions				\$210,000
Account Classification Total: Other Revenue - Other Revenue					\$210,000
Interest Income - Interest Income					
460.05	Interest Income Interest on Investments				\$1,250,000
461.05	Investment Income Realized Gain/Loss				\$0
461.10	Investment Income Unrealized Gain/Loss				\$0
Account Classification Total: Interest Income - Interest Income					\$1,250,000
Revenues Total					\$2,715,000
<u>Expenditures</u>					
Department: 96 - Fire Pension					
Division: 01 - Department Wide					
SB - Salary and Benefits					
519	Pensions				\$1,980,000
		12.00	\$165,000	\$1,980,000	
595	Pension Contribution Refunds				\$50,000
Account Classification Total: SB - Salary and Benefits					\$2,030,000
SS - Services and Supplies					
551	Consulting Services				\$27,000
		1.00	\$3,000	\$3,000	
		4.00	\$5,000	\$20,000	
		1.00	\$4,000	\$4,000	
553	Legal Services				\$20,000

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	Transaction	Number of Units	Code Per Unit	Total Amount	2014 Department Head
581	Training & Travel					\$2,500
Account Classification Total: SS - Services and Supplies						\$49,500
Department Total: 96 - Fire Pension						\$2,079,500
Expenditures Total						\$2,079,500
Fund Revenue Total: 810 - Fire Pension Fund						\$2,715,000
Fund Expenditure Total: 810 - Fire Pension Fund						\$2,079,500
Fund Net Total: 810 - Fire Pension Fund						\$635,500

Village Total All Funds

Revenue Grand Totals:	\$58,793,210
Expenditure Grand Totals:	\$70,385,827
Net Grand Totals:	-\$11,592,617

	Current Budget	Prior Budget	Change	
			%	\$
Revenues	\$58,793,210	\$63,379,339	-7.2%	-\$4,586,129
Expenses	\$70,385,827	\$70,846,204	-0.6%	-\$460,377
Net Total	-\$11,592,617	-\$7,466,865		