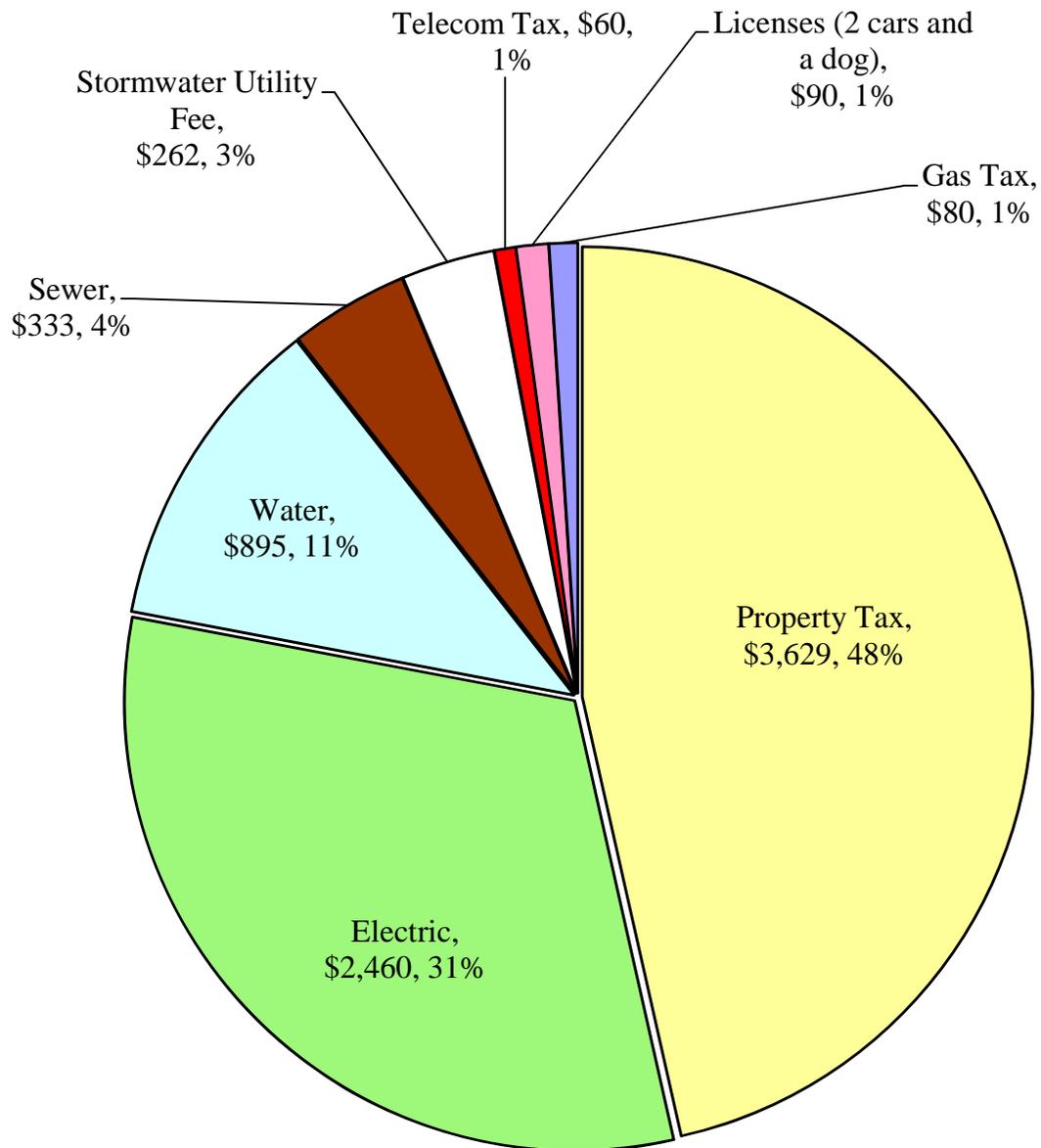


2016 Village of Winnetka Budget

Total Annual Homeowner Expenses (\$7,809)

Assumes a \$27,786 Total Property Tax Bill and Typical Utility Use



INDEX

	<u>Page (s)</u>
Transmittal Letter (Tab 1)	1-11
Annual Budget by Fund Category	12
 <u>Budget Department Narratives and Detail</u>	
General Fund	
Overview & Administration (Tab 2)	13-35
Police (Tab 3)	36-53
Fire (Tab 4)	54-74
Community Development (Tab 5)	75-82
Public Works (Tab 6)	83-101
 Special Revenue & Debt Service Funds (Tab 7)	
Motor Fuel Tax Fund	102-103
Foreign Fire Tax Fund	104-105
Debt Service Fund	106-107
Special Service Areas	108-111
Public Facilities Fund	112-113
Business District Revitalization Fund	114-115
 Enterprise Funds	
Electric Fund (Tab 8)	116-145
Water Fund (Tab 9)	146-167
Sanitary Sewer Fund (Tab 10)	168-174
Refuse Fund (Tab 11)	175-184
Storm Water Fund (Tab 12)	185-193
 Internal Service and Pension Funds (Tab 13)	
Workers Compensation Fund	194-197
Liability Fund	194-197
Health Insurance	198-200
Data Processing	201-206
Fleet Services Fund	207-215
Police Pension Fund	217-222
Fire Pension Fund	217-222
Illinois Municipal Retirement Fund	217-222
 Capital Plan and Financial Policies (Tab 14)	
	223-252
 Supplemental Budget Information and Glossary (Tab 15)	
	253-266



VILLAGE · OF · WINNETKA

Incorporated in 1869

October 19, 2015

Village President
Members of the Village Council, and
Village Manager

The Village's operating and capital budget for calendar year 2016 budget is hereby submitted. 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 control operating costs and still meet service level expectations of the community. While the local and national economy continues to improve, the State is struggling to address its financial difficulties, which have been decades in the making. State revenues consist of about 5% of General Fund revenues, but it is likely the Village's share of State revenues will decline as the State works on solving their annual budget imbalance and substantial pension liabilities. As a result, the 2016 budget anticipates a 25% reduction in State income tax revenue from the Local Government Distributive Fund (LGDF).

In addition to the reduction of State revenues, there has been a legislative intent to implement a property tax freeze. Property taxes account for about half of General Fund revenues. The Village has historically relied on new development in the tax base, as well as one to three percent growth from inflation as new revenue. The additional property taxes have been approximately equal to the Village's increased operational costs for salaries, pensions, health insurance, and operating supplies. Going forward, and in future years, should the State implement a property tax freeze, the Village will need to make revenue and expenditure decisions to ensure a balanced operating budget.

Since 2011, the Village has been developing and implemented an aggressive Stormwater Management Program. The 2015 budget included about \$8 million of capital improvements which should be completed on schedule. During 2015, the Village learned that the estimated cost of the largest component, the Willow Road Stormwater Tunnel and Area Drainage Improvements (STADI), had increased significantly. Due to a rise in estimate from \$34.5 million in 2012 to \$81.3 million in 2015, the Council has suspended design and engineering on the STADI project, and has engaged a new firm to study alternatives to provide stormwater relief to the western portion of the community within an acceptable cost.

Below is a summary of the 2016 budget with comparative data from the 2015 budget. Revenues have decreased \$2 million, primarily due to the exclusion of a \$2 million grant from the Metropolitan Water Reclamation District (MWRD) for funding stormwater improvements that was received in FY2015.

To offset the revenue decrease, the 2016 operating expenditures are down \$160,000. Wages will increase 2.50% for fiscal year 2016 based upon recent collective bargaining agreements and health insurance benefits will increase an average of 6%. However, operational expenses such as supplies and contractual services were held steady, and in some departments, reduced. Additionally, with two retirements, positions have either been eliminated or now have a new staff

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member, paid at a lower salary. Finally, transfers from the General Fund to the Fleet Services Fund (\$250,000) and the Facilities Fund (\$150,000) will not be repeated in FY2016. The table below lists the overall fiscal year 2016 budget breakdown, including all operating revenues, expenditures, capital outlay and depreciation of capital assets (non-cash). Because there are less capital projects scheduled for fiscal year 2016, the budget reflects a stronger net income position.

Village of Winnetka
Summary of Operating Revenues, Expenditures, Capital, and Depreciation
(In Millions of Dollars)

	2015 Budget	2015 Estimate	2016 Budget*	Budget to Budget Change	
				%	\$'s
Operating Revenues	\$ 63.58	\$ 63.44	\$ 61.58	-3.2%	\$ (2.00)
Operating Expenditures	\$ (55.76)	\$ (54.49)	\$ (55.60)	-0.3%	\$ (0.16)
Operations Cash Income	\$ 7.82	\$ 8.95	\$ 5.98		
Depreciation	\$ (2.29)	\$ (2.25)	\$ (2.25)		
Net Income (before capital)	\$ 5.53	\$ 6.70	\$ 3.73		
Capital	\$ (14.44)	\$ (14.03)	\$ (8.67)	-66.6%	\$ (5.77)
Net Income (Loss)	\$ (8.91)	\$ (7.33)	\$ (4.94)		

*Budget total includes \$250,000 Village contingency, which is historically not spent. Usage of these funds is subject to Council approval. To remain consistent with previous budgets, this number is excluded in the General Fund income summary (Page 6) and capital plan (Page 223).

Staffing has been reduced from 166 in 2000 to 152 in 2016. In 2015, a plan examiner position was contracted out and a previously part-time cashier position was converted back to full-time to reduce excessive turnover. A second part-time cashier position was eliminated.

The 2016 budget represents the second full year utilizing New World financial software. The Village continues to expand on the functions and capabilities of the software. As we utilize more of the software, how certain expenses are charged is evolving and may be somewhat different than in previous years. For example, prior to the new software, the Village budgeted and charged health insurance costs to all departments based on a blended average cost reflecting the entire workforce. The new software allocates the specific salary and benefit costs on a per employee basis, directly to the appropriate fund and department. While this does not change the Village's overall costs, it does create significant changes in individual accounts when employees are reclassified or when new employees with different benefits replace existing employees.

Budget Impact on a Resident

The Village uses two primary metrics to evaluate finances as they relate to our residential customers: 1) estimating how the budget will change a customer's costs and 2) measuring property tax increases over long periods of time. For 2016, we estimate a typical residential customer will pay 1.0%, or \$82 more, for municipal services as the following increases are incorporated in the 2016 budget proposal: electric rates 2% (\$48), water rates 2% (\$18) and sanitary sewer charges 5% (\$16). The fiscal year 2016 budget does not propose a property tax increase for residents. Instead, we anticipate capturing only new growth, which we estimate at 0.8%.

Following is the calculated budget impact on a typical resident, based on an assumed \$27,786 property tax bill for all taxing districts (tax year 2014) and typical utility use.

**Homeowner Impact Analysis
Select Taxes and Fees**

	2015	2016	Change	
			\$'s	%
Village Property Taxes *	\$ 3,629	\$ 3,629	\$ -	0.0%
Electric **	\$ 2,412	\$ 2,460	\$ 48	2.0%
Water	\$ 877	\$ 895	\$ 18	2.1%
Sanitary Sewer	\$ 317	\$ 333	\$ 16	5.0%
Stormwater Utility Fee	\$ 262	\$ 262	\$ -	0.0%
Telecommunications Tax	\$ 60	\$ 60	\$ -	0.0%
Natural Gas Tax	\$ 80	\$ 80	\$ -	0.0%
Licenses (2 cars & Dog)	\$ 90	\$ 90	\$ -	0.0%
Total Taxes and Fees	\$ 7,727	\$ 7,809	\$ 82	1.1%

* Assumes \$27,786 tax bill, 13.06% Village portion, and no change as 0.8% new development will offset the increase.

** Based on 2.0% increase in energy charge.

Tax Levy Analysis

Because Winnetka is largely a residential community without a large commercial tax base, the Village relies significantly on local property taxes to pay for traditional municipal services. Below is how each dollar paid in property taxes during calendar 2015 was allocated among the taxing districts, with the Village receiving 13 cents of every dollar paid.



The following chart depicts typical property tax growth in the community for property tax years 1997 to 2014 (payable in 1998 to 2015, due to the one year lag in payment). The initial property tax bill is set at \$15,000 in 1997 and is estimated to have grown to \$28,456 by tax year 2014. Based on these assumptions, the typical homeowner would have seen a 43.8% increase in Village property taxes over this time frame, less than the 17 year increase in the consumer price index (CPI) of 48.4% for the same period. This typical taxpayer would have experienced an 89.7% overall increase in property taxes, as all but one of the other taxing districts have had larger percentage increases than the Village.

	1997 *			2014 **			Increase in Taxes Paid	% Change
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%		
Winnetka Public Schools	2.723	\$4,751	31.67%	3.386	\$10,907	38.33%	\$6,156	129.6%
New Trier High School	1.967	\$3,432	22.88%	2.268	\$7,306	25.67%	\$3,874	112.9%
Village of Winnetka	1.481	\$2,584	17.23%	1.154	\$3,717	13.06%	\$1,133	43.8%
Cook County	1.028	\$1,794	11.96%	0.568	\$1,830	6.43%	\$36	2.0%
Winnetka Park District	0.445	\$776	5.17%	0.395	\$1,272	4.47%	\$496	63.9%
Water Reclamation District	0.451	\$787	5.25%	0.430	\$1,385	4.87%	\$598	76.0%
All Others	0.502	\$876	5.84%	0.633	\$2,039	7.18%	\$1,163	132.8%
Total	8.597	\$15,000	100.00%	8.834	\$28,456	100.01%	\$13,456	89.7%
Consumer Price Index - U	158.200			234.812	17 Year Increase in CPI >>			48.4%
CPI Index (December, 16 years)	1997			2014				

* 1997 Property taxes paid in March and August 1998.

** 2014 Property taxes paid in March and August 2014.

Because of the one year delay between the levy and receipt of tax funds, the 2016 budget will be funded by the 2015 property tax levy. However, the proposed 2015 property tax levy is anticipated to capture only new development (estimated at .8% of the tax base). This is based upon current new development data in the community. While individual homeowners will experience changes due to their assessment and that of other properties in the community, the Village's property tax levy on those properties will not increase, signifying the commitment by the Village Council to not raise the Village property tax levy in tax year 2015 (payable in 2016).

The supplemental information section of this document (Tab 15) contains historical and projected property tax levy information.

Explanation of Individual Fund Budgets

General Fund:

Fund Balance (in millions)



The General Fund is used to account for most traditional municipal services, including police, fire, public works and administrative functions. The projected December 31, 2015 fund balance of \$18.5 million is within the target range (6 months of operating expenses). Sufficient cash balances are needed to serve as a buffer for unexpected items (such as late property tax receipts), shared revenue reductions or interruptions from the State of Illinois, fund significant non-routine capital expenses (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, Council policy has indicated a preference for the General Fund balance to remain above \$11 million.

Winnetka has an estimated fund balance reserve policy that reflects the conservative nature of the Village. The Village does not issue debt except for financing major capital improvements. Reserves allow the Village to sustain financial shocks similar to those listed above without needing to seek outside financing. The Village has, at times, used General Fund balances for major capital projects, such as the Public Works Facility, Village Hall renovation, and to seed the stormwater utility (\$8.2 million). What makes Winnetka different from other municipalities is that we do not have a dedicated equipment replacement fund to pay for capital needs. Consequently, without significant General Fund reserves, the Village would need to fund these projects in a different way. Finally, a healthy fund balance helps to maintain the Village's bond rating and allows us to be in a financial position to self-insure risks.

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

Even with shared revenue cuts potentially looming from the State, we are pleased to report that 2016 General Fund revenues and transfers (payment in lieu of taxes) are budgeted at \$24.51 million, up 2%, or \$0.4 million, from the prior budget. The increase is primarily due to increased permit revenue (\$0.18 million), higher State use taxes (\$0.16 million), and increased fees associated with special Public Safety services, such as contracted fire inspection services (\$0.06 million). General Fund operating expenses (excluding capital) are budgeted at \$21.96 million, up 0.6%, or \$0.14 million. Noteworthy revenue changes are displayed below:

Revenues & Transfers (in thousands of dollars)	Change
Permit revenue	\$ 178
Special Public Safety Service	\$ 56
Use Tax	\$ 160
Total + 2.0%	\$ 394

Following is a summary of General Fund operating expenses by department.

General Fund Operating Expenses (in thousands dollars)	Actual FYE 12/31/14 A	Budget Cal. 2015 D	Estimated Cal. 2015 C	Budget Cal. 2016 D	Dollar Change D - B	% Change D v B
Administration	\$ 2,481	\$ 2,968	\$ 2,964	\$ 3,045	\$ 77	2.6%
Police	\$ 6,552	\$ 6,805	\$ 6,777	\$ 7,077	\$ 272	4.0%
Fire	\$ 5,044	\$ 5,338	\$ 5,305	\$ 5,544	\$ 206	3.9%
Comm. Development	\$ 1,666	\$ 1,583	\$ 1,484	\$ 1,547	\$ (36)	-2.3%
Public Works	\$ 3,844	\$ 3,880	\$ 3,899	\$ 4,046	\$ 166	4.3%
Transfers	\$ 1,496	\$ 1,250	\$ 1,520	\$ 700	\$ (550)	-44.0%
Operating Expenses	\$ 21,083	\$ 21,824	\$ 21,949	\$ 21,959	\$ 135	0.6%

Most of the increases in the individuals departments are a result of general inflationary increases, as well as funding pension, health insurance increases and wage adjustments of 2.5% for 2016. With \$550,000 less in budgeted transfers out of the General Fund during fiscal year 2016, cash operating income (before capital) will rise from \$2.31 million to \$2.55 million, a change of \$240,000, or 11%. More detail about transfers out of the fund is listed on the next page. It is important to note that the fund balance of the General Fund will not be drawn down from operational expenditures in the proposed budget, reflecting the Council's desire for conservative financial planning.

The chart below outlines the net operating income for the General Fund.

	2015 Budget	2015 Estimate	2016 Budget*	Budget to Budget Change	
				%	\$'s
Operating Revenues	\$ 24.13	\$ 25.07	\$ 24.51	1.6%	\$ 0.38
Operating Expenditures	\$ (21.82)	\$ (21.68)	\$ (21.96)	0.6%	\$ 0.14
Operations Cash Income	\$ 2.31	\$ 3.39	\$ 2.55		
Depreciation	\$ -	\$ -	\$ -		
Net Income (before capital)	\$ 2.31	\$ 3.39	\$ 2.55		
Capital	\$ (4.06)	\$ (3.06)	\$ (2.73)	-48.7%	\$ (1.33)
Net Income (Loss)	\$ (1.75)	\$ 0.33	\$ (0.18)		

*Net income assumes Village contingency of \$250,000 is not spent.

Transfers Out:

The General Fund makes transfers to the Refuse Fund to financially support trash collection operations. In addition, the General Fund will transfer dollars to pay for capital projects that do not have a dedicated revenue stream. In 2016, there is only one transfer of this nature, which will be into the Downtown Revitalization Fund, helping to fund the cost of the Downtown Master Plan and associated activities. The chart below shows recent General Fund transfers.

Transfers (in thousands of dollars):	Actual	Actual	Actual	Budget	Budget
	FYE 3/31/13	FYE 12/31/13	2014	2015	2016
Refuse Fund (subsidize operating costs)	\$ 550	\$ 413	\$ 550	\$ 550	\$ 550
Facilities Fund (Village Hall project)	\$ 700	\$ 500		\$ 150	
Police Pension *		\$ 252			
Fire Pension *		\$ 298			
Fleet Services				\$ 250	
Debt Repayment (diff. account in PY's)			\$ 335		
Downtown Revitalization			\$ 400	\$ 300	\$ 150
Storm Sewer Fund	\$ 2,200	\$ 6,000	\$ 211		
	\$ 3,450	\$ 7,463	\$ 1,496	\$ 1,250	\$ 700

* 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 in the General Fund for regular capital investment in items like roadways, flood control, equipment and vehicle replacements. Due to scheduling and budgeted contingencies, the Village usually spends 70% to 80% of the capital budget in a given year.

For 2016, General Fund capital outlay is budgeted at \$2.73 million and consists of the following noteworthy projects: streets and sidewalks (\$1,343,000) and building repairs (\$500,000). These three items account for \$1.84 million, or 67%, of the dollars budgeted for capital projects in the General Fund. Other significant projects or equipment replacements include: an updated door security system for the Public Safety Building (\$60,000) and a scheduled replacement of a Public Works truck (\$120,000).

Motor Fuel Tax Fund:

The Village finances bridge repairs and major road projects from this fund. Planned 2016 expenditures consist of Cherry Street and Oak Street bridge deck repair and painting (\$310,000) and the Green Bay and Elm traffic signal (\$300,000).

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, as of 1/1/2016.

Issuance Year / Purpose	Repaid by:	Par Amount	Par Outstanding 1/1/2016	Final Maturity	Interest Rate
2013 Stormwater Improvements	G.O. Debt anticipated to be repaid with stormwater utility revenues	\$ 9,000,000	\$ 8,325,000	12/15/2046	4.14%
2014 Stormwater Improvements	G.O. Debt anticipated to be repaid with stormwater utility revenues	\$ 7,500,000	\$ 7,500,000	12/15/2043	4.60%
Total		\$16,500,000	\$ 15,825,000		

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 2016 Public Facilities Fund budget will complete the Village Hall renovation project by installing storm windows (\$218,000) and completing the rehabilitation of the entrance doors (\$15,000).

The Business District Revitalization Fund is funded by transfers from the General Fund. Projects funded in 2016 total \$330,000 and include Downtown Master Plan (\$130,000), Downtown Master Plan Site Evaluations (\$100,000), and general repairs/beautification (\$100,000).

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 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 was used for only capital expenditures until fiscal year 2014.

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				% E to B	Water Fund				
	Actual FYE 12/31/2014	Est. FYE 12/31/2015	Budget FYE 12/31/2016			Actual FYE 12/31/2014	Est. FYE 12/31/2015	Budget FYE 12/31/2016	% E to B	
Operating Revenues	\$ 15.30	\$ 15.58	\$ 15.45		-0.8%	\$ 3.51	\$ 3.67	\$ 4.00		8.3%
Operating Expenses	\$ (15.68)	\$ (16.03)	\$ (16.15)		0.7%	\$ (3.42)	\$ (3.61)	\$ (3.81)		5.2%
Op. Income (Loss)	\$ (0.38)	\$ (0.45)	\$ (0.70)			\$ 0.09	\$ 0.06	\$ 0.19		
Unit Sales	121	122	123		0.8%	1.04	1.02	1.01		-1.0%
	Million kWhRs					Billion Gallons				

Utility funds financial breakdown (continued)

	Sanitary Sewer Fund				Refuse				Stormwater Fund			
	Actual FYE 12/31/2014	Est. FYE 12/31/2015	Budget FYE 12/31/2016	% E to B	Actual FYE 12/31/2014	Est. FYE 12/31/2015	Budget FYE 12/31/2016	% E to B	Actual FYE 12/31/2014	Est. FYE 12/31/2015	Budget FYE 12/31/2016	% E to B
Operating Revenues	\$ 0.88	\$ 1.18	\$ 1.22	3.3%	\$ 2.16	\$ 2.19	\$ 2.19	0.0%	\$ 1.34	\$ 3.64	\$ 1.96	-85.7%
Operating Expenses	\$ (0.72)	\$ (0.94)	\$ (0.89)	-5.6%	\$ (2.50)	\$ (2.53)	\$ (2.53)	0.0%	\$ (1.08)	\$ (1.82)	\$ (1.94)	6.2%
Op. Income (Loss)	\$ 0.16	\$ 0.24	\$ 0.33		\$ (0.34)	\$ (0.34)	\$ (0.34)		\$ 0.26	\$ 1.82	\$ 0.02	

Electric Fund:

2016 electric rates are proposed to increase 2% offsetting wholesale power costs and capital expenditures. A power cost adjustment for 2016 is currently forecasted as 0.0%, but could potentially yield a small credit to customers.

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 plans over the next five years. The Capital Plan and associated cash-flow projections indicate the possibility of the Electric Fund borrowing from the General Fund in 2018 or 2019 to finance fire protection and substation expansion projects. As the Electric Fund revenues are impacted by variable weather, the fund will need to be carefully monitored each year.

Water Fund:

Because of the on-going improvements at the water plant and to the water distribution system, water rate increases are necessary. A proposed 2% water rate increase for incorporated customers is anticipated to cost \$17 more per year for a typical water customer. A 2% water rate increase is also proposed for unincorporated customers. The Village of Northfield water rate is set by contract which includes an annual CPI adjustment factor. In 2016, the fund will complete an independent engineering assessment project of the water distribution system, much of which is more than 80 years old, including an evaluation of how system improvements could be financed. Additionally, the fund expects to make improvements to water plant facilities (\$240,000) and the Village's distribution system (\$588,000).

Sanitary Sewer Fund:

The charge for sewer services is proposed to increase 5% in 2016 from \$13.82 to \$14.51 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. To-date, work completed totals \$351,200. Capital projects in this fund for 2016 total \$500,000 and include: Sheridan Road pump replacement (\$50,000), infiltration and inflow repairs (\$300,000) and trenchless lining (\$150,000).

Refuse Fund:

The 2016 operating subsidy from the General Fund is \$550,000, the same as last year. Commercial refuse rates have been maintained, 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 potential post-closure costs related to the Village’s landfill over the next 15 years. Because the post-closure costs will be paid out in the future, it is not projected to be a significant use of cash for the next five years.

While the post-closure costs must be estimated and accrued to meet accounting principles, it has been the Village’s practice to fund these expenses in the operating budget annually. Therefore, the 12/31/2014 cash balance is adequate for operating cash-flow needs.

Stormwater Fund:

The Village began billing property owners for stormwater utility service effective July 1st, 2014. Customers are billed for this charge based on the amount of impervious surface on their property, which is calculated as an Equivalent Runoff Unit (ERU). All properties with impervious surface above 170 square feet pay the stormwater utility fee, including residential, commercial, non-profit, governmental and all other property types. A typical residential property has approximately 1.0 ERU.

The stormwater utility fee is billed on a customer’s regular utility bill. The annualized cost of one ERU is \$262, or \$21.83 per month. This amount not only funds capital expenditures, but also operation and maintenance of existing stormwater infrastructure. There is no change to the stormwater utility fee projected for 2016.

Insurance Funds (Worker’s Compensation, Liability, and Health Insurance):

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

	Worker's Compensation			Liability Fund			Health Insurance		
	Actual FYE 12/31/2014	Est. FYE 12/31/2015	Budget FYE 12/31/2016	Actual FYE 12/31/2014	Est. FYE 12/31/2015	Budget FYE 12/31/2016	Actual FYE 12/31/2014	Est. FYE 12/31/2015	Budget FYE 12/31/2016
Inflows	\$ 551	\$ 531	\$ 530	\$ 23	\$ 7	\$ 12	\$ 3,000	\$ 3,195	\$ 3,209
Outflows	\$ (446)	\$ (497)	\$ (698)	\$ (390)	\$ (139)	\$ (334)	\$ (3,595)	\$ (3,671)	\$ (3,671)
Cash-Flow	\$ 105	\$ 34	\$ (168)	\$ (367)	\$ (132)	\$ (322)	\$ (595)	\$ (476)	\$ (462)

* Liability fund contributions were suspended for 2012, 2013, 2014, and 2015 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. The Village expects to have lower losses than provided for in the budget, which usually results in actual expenditures being significantly below budget.

Projected expenses are based on an analysis of claims, administrative costs and stop loss insurance costs. The Village’s self-insured retention amounts per claim as of January 1st, 2015 are: \$100,000 for health, \$250,000 for property, \$600,000 for worker’s compensation and \$2,000,000 for general liability risks. The Village purchases commercial 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 from 1977 with a long expected payout. There is adequate cash in the fund to meet projected payments on a cash-flow basis.

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 fund balance information later in the budget indicates that as a group, there are adequate reserves for the Village's self-insurance funds. As of the most recent audit (12/31/2014), there was a total of \$4.31 million of fund balances versus a minimum policy target of \$3.61 million. Because of the Village's substantial deductible (up to \$2 million in some cases), large reserves are prudent for these funds.

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 four-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 it 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.

The proposed 2015 police and fire pension property tax levy, covering 52 active sworn public safety employees, totals \$2.76 million (or \$53,000 per employee). This reflects an increase of 8.4% from the previous levy year. The 2015 Village expense for IMRF pensions (exclusive of Social Security), for the remaining 100 employees, totals \$1,469,468 (or \$14,695 per employee).

The ongoing process of funding our police and fire pension funds will be made more challenging due to the release of two new statements from Governmental Accounting Standards Board (GASB). These statements require the Village's actuary to utilize new assumptions, including a more liberal mortality table, in calculating pension tax levy contributions. We will continue to monitor the impact of these new statements on our existing pension funds.

The Appendix section of the budget document contains an extensive analysis of the Village's three pension plans, including the current funding levels, comparative statistics on pension plans in neighboring communities and an analysis of making additional contributions to the pension plans to reduce liabilities.

Below is a summary of assets and liabilities, by pension plan, as of 12/31/2014.

Pension Funding Summary
(in millions of dollars)

	Assets	Liabilities	Funding Shortfall	% Funded
Police	\$ 24.55	\$ 37.82	\$ 13.27	65%
Fire	\$ 22.82	\$ 37.21	\$ 14.39	61%
IMRF *	\$ 24.32	\$ 34.85	\$ 10.53	70%
	\$ 71.69	\$ 109.88	\$ 38.19	65%

* Includes annuitized amounts for existing retirees of \$35.2 million.

Budget Document Structure

The structure of this budget document has changed slightly for the upcoming fiscal year. To aid in ease of analysis, the budget detail printout, previously aggregated near the end of the document, is now subdivided and included directly after each fund/department in the budget narrative tabs. Furthermore, an overview summary of revenues and expenditures for all funds immediately follows this transmittal letter. We feel that these adjustments provide an enhanced flow to the budget document.

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 2016, a typical resident will pay \$7,809 for Village services, an \$82, or 1% increase.

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; 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 staffing reductions when able over the past twenty years. 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. With continued 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

Gregory J. Peters

Gregory J. Peters
Interim Finance Director

Village of Winnetka
2016 Budget
Expense Amounts Include Capital and Depreciation
(Amounts in millions)

Fund	Revenues	Expenses	Difference**	12/31/14 Fund Balance	F.B. Policy Minimum
General	\$ 24.51	\$ 24.69	\$ (0.18)	\$ 18.17	\$ 10.29
Motor Fuel Tax	\$ 0.31	\$ 0.61	\$ (0.30)	\$ 1.95	\$ 0.18
Foreign Fire	\$ 0.08	\$ 0.08	\$ -	\$ -	\$ -
Special Service Areas	\$ 0.04	\$ -	\$ 0.04	\$ (0.13)	\$ (0.13)
Village Facilities	\$ 0.15	\$ 0.23	\$ (0.08)	\$ 0.42	\$ 0.42
Downtown Revitalization	\$ 0.15	\$ 0.31	\$ (0.16)	\$ 0.32	\$ 0.32
Worker's Compensation	\$ 0.53	\$ 0.70	\$ (0.17)	\$ 0.86	\$ 0.83
Liability	\$ 0.01	\$ 0.33	\$ (0.32)	\$ 2.03	\$ 1.60
Health Insurance	\$ 3.38	\$ 3.67	\$ (0.29)	\$ 1.41	\$ 1.18
Data Processing	\$ 0.33	\$ 0.44	\$ (0.11)	\$ 0.82	\$ 0.15
Fleet Services	\$ 0.92	\$ 0.90	\$ 0.02	\$ 0.07	\$ 0.30
General Government	\$ 30.41	\$ 31.96	\$ (1.55)	\$ 25.92	\$ 15.14
Electric	\$ 15.45	\$ 18.71	\$ (3.26)	\$ 7.16	\$ 5.42
Water	\$ 4.00	\$ 4.67	\$ (0.67)	\$ 1.37	\$ 1.23
Sanitary Sewer	\$ 1.22	\$ 1.41	\$ (0.19)	\$ 1.11	\$ 0.32
Refuse	\$ 2.19	\$ 2.53	\$ (0.34)	\$ 1.59	\$ 0.83
Storm Sewer	\$ 1.96	\$ 2.55	\$ (0.59)	\$ 20.14	\$ 2.85
Business Operations*	\$ 24.82	\$ 29.87	\$ (5.05)	\$ 31.37	\$ 10.65
Non - Pension Total	\$ 55.23	\$ 61.83	\$ (6.60)	\$ 57.29	\$ 25.79
II. Municipal Retirement			\$ -	\$ 24.32	\$ 34.85
Police Pension	\$ 3.20	\$ 2.16	\$ 1.04	\$ 24.55	\$ 37.82
Fire Pension	\$ 3.15	\$ 2.28	\$ 0.87	\$ 22.82	\$ 37.21
Pensions	\$ 6.35	\$ 4.44	\$ 1.91	\$ 71.69	\$ 109.88
Grand Total	\$ 61.58	\$ 66.27	\$ (4.69)	\$ 128.98	\$ 135.67

* Fund balance is current assets - current liabilities

**Total above excludes \$250,000 Village contingency.

General Fund Summary in Thousands

General Fund	Actual	Actual	Budget	Estimate	Budget	%	\$
Summary	9 mo. 2013	2014	2015	2015	2016	Change	Change
Revenues:		A	B	C	D	(D v B)	(D v B)
Property Tax	6,038	12,716	13,202	13,150	13,317	0.9	115
Sales Tax	1,190	1,351	1,200	1,238	1,200	-	-
State Income Tax	883	1,106	1,182	1,352	975	(21.2)	(207)
Telecom.	460	462	540	512	520	(3.8)	(20)
Natural Gas Tax	303	559	550	475	475	(15.8)	(75)
Replacement Tax	135	115	90	124	123	26.8	33
Licenses	272	346	306	318	327	6.4	21
Permits	1,986	2,051	1,500	1,954	1,678	10.6	178
Fines	156	189	210	195	196	(7.1)	(14)
Service Charges	640	1,631	1,552	1,640	1,691	8.2	139
Parking Passes	153	166	160	174	173	7.5	13
Franchise Fees	223	305	272	314	300	9.3	28
Payments in Lieu of Taxes	1,019	1,503	1,399	1,399	1,379	(1.5)	(20)
Administrative Transfers	1,329	1,772	1,772	1,772	1,772	-	-
Misc. Income	1,329	590	194	459	384	49.5	190
Revenues & Transf.	16,197	24,862	24,129	25,076	24,510	1.6	381

Expenses							
Administration	2,465	2,481	2,968	2,964	3,045	2.5	77
Police Department	5,045	6,552	6,805	6,777	7,077	3.8	272
Fire Department	3,677	5,044	5,338	5,305	5,544	3.7	206
Comm. Development	1,244	1,666	1,583	1,484	1,547	(2.3)	(36)
Public Works	4,221	3,844	3,880	3,899	4,046	4.1	166
Capital	1,383	2,524	4,058	3,060	2,733	(48.5)	(1,325)
Total	18,035	22,111	24,632	23,489	23,992	(2.7)	(640)

Memo only - Expenses w/o capital			20,574	20,429	21,259	3.2	685
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Revenues - Expenses	-1,838	2,751	-503	1,587	518		1,021
Transfers Out	-7,258	-1,496	-1,250	-1,250	-700		550
Net Cash-Flow	-9,096	1,255	-1,753	337	-182	*	1,571

Memo only - Capital Outlay							
Admin./Debt	157	118	1,035	505	0	n/a	
Police Department	0	99	250	157	60	(316.7)	
Fire Department	15	0	623	615	0	n/a	
Comm. Development	0	0	0	0	0	n/a	
Public Works	1,211	2,307	2,150	1,783	2,673	19.6	
Total Capital	1,383	2,524	4,058	3,060	2,733	(48.5)	

*Cash flow assumes Village contingency of \$250k is not spent. Calculations consistent with Capital Plan spreadsheet.

VILLAGE OF WINNETKA

Department:	Public Affairs, Manager, Finance
Staff:	Full-time: 18 Part-time: 3

PURPOSE

Winnetka's Administration includes the activities of the Village Manager's Office and the Finance Department. The Manager's Office provides organizational leadership, coordinates correspondence with elected officials, addresses policy issues, coordinates legal matters, administers the personnel function, performs record-keeping for the Village, and oversees economic development activities. The Village Attorney works through the Manager's Office and advises the Village, including its elected and appointed officials and advisory boards and commissions, on all corporate legal matters. The Village Attorney also drafts legislation, provides legal opinions, and represents the Village in court and regulatory matters.

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

RECENT ACCOMPLISHMENTS

- Provided support to the Village Council, as well as advisory boards and commissions.
- Maintained the Village's primary website (www.villageofwinnetka.org) as well as the dedicated Stormwater Management Program website (www.winnetkastormwaterplan.com).
 - Published quarterly Winnetka Report newsletters.
 - Developed and distributed weekly E-Winnetka electronic newsletter.
 - Created new business-focused, E-Developments, monthly electronic newsletter.
- Hired Teska Associates to create Winnetka's Downtown Master Plan for all three of its commercial districts (Indian Hill, East/West Elm, and Hubbard Woods).
- Published "Guide to Doing Business in Winnetka."
- Engaged the business community with new events, including The Exchange program and TEDxWinnetkaWomen.
- Sponsored key Village and community-driven events, including *Art in the Village*, Sidewalk Sale/Let Loose on Lincoln, Memorial Day, and Independence Day.
- Restored seventeen of the interior and exterior doors on the Village Hall building, including full wood restoration and hardware.

- Negotiated a new collective bargaining agreement with the International Association of Firefighters (IAFF), Local 2077, expiring December 31, 2018.
- Conducted recruitment for and hired new Finance Director.
- Led recruitment processes for employees in Police, Public Works, and Water & Electric departments.
- Implemented new Freedom of Information Act (FOIA) processes and training of all departmental FOIA Officers.
- Conducted Village-wide supervisory training.
- Continued Village Council strategic planning process and discussions.
- Adopted a calendar fiscal year beginning January 1, 2015.
- Continued implementation and improvement of New World financial and permit software, including improved and more efficient financial reporting.
- Implemented a state of the art voice-over IP (VoIP) phone system Village-wide.
- Audited Village phone service and significantly cut costs by negotiating new agreements.
- Hired BMO Harris to act as the Village's investment manager.

PROPOSED GOALS

- Continue to enhance communications and transparency through maintenance and improvements to the Village's website, newsletters, and other communication tools, including electronic payment options and a "responsive" website design.
- Continue to work cooperatively with regional partners, especially other North Shore communities, to find organizational efficiencies.
- Coordinate and manage an aggressive capital improvement plan, including evaluation of stormwater improvements and related funding.
- Utilize results from the Village's inaugural community survey to understand needs and the community's vision for Winnetka.
- Assist in the development and implementation of the Downtown Master Plan, especially the Steering Committee, Working Groups, and public engagement components.

- Negotiate a new collective bargaining agreement with the Metropolitan Alliance of Police (MAP).
- Grow the Village's efforts in marketing and branding to more fully realize an economic development program, including print, social media, audio, and video formats.
- Build upon existing relationships to collaborate and engage business community stakeholders.
- Undertake recruiting activities to attract new businesses, by developing and utilizing collateral materials.
- Continue to support and enhance community events that provide a positive return on investment.
- Complete design and placement of new storm windows for the Village Hall.
- Participate in the continued evaluation of stormwater management solutions, especially communication and engagement components.
- With the Police Department, develop a police dispatching consolidation plan per State of Illinois requirements.
- Begin administering a new voluntary high deductible health insurance program for Village employees.
- Monitor the performance of the Village's new investment strategy.
- Update and improve financial reports to the Village Council.

FINANCIAL SUMMARY

Administration (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 2,504	\$ 2,224	\$ 2,347	\$ 2,345	5.2%	-0.1%
Services and Supplies	\$ 276	\$ 698	\$ 572	\$ 700	0.3%	18.3%
Insurance	\$ 36	\$ 46	\$ 45	\$ -	-100%	-100.0%
Transfers	\$ (335)	\$ -	\$ -	\$ -		
Total Operating Exp.	\$ 2,481	\$ 2,968	\$ 2,964	\$ 3,045	2.5%	2.7%
Capital Outlay	\$ 118	\$ 1,035	\$ 505	\$ 250	-314.0%	-102.0%
Total Department	\$ 2,599	\$ 4,003	\$ 3,469	\$ 3,295	-21.5%	-5.3%

CAPITAL OUTLAY (over \$50,000):

Contingency	\$250,000
Total	<u>\$250,000</u>

PERFORMANCE INDICATORS

- Winnetka Report newsletters: 4
- E-Winnetka newsletters: 50
- Average monthly visits to the Village website: 11,000
- Council Meetings: 38
- Vendor payments made: 6,360
- Payroll payments made: 4,950
- Utility bills mailed: 37,500
- Vehicle stickers sold: 5,227
- Value of deposits administered: \$15,118,138.50

FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Revenue						
<u>Property Tax</u>						
100-401.01	Property Tax General	\$13,202,483.00	\$13,150,000.00	\$13,316,903.00	0.9%	\$114,420.00
Budget Transactions:						
	Transaction					
	Manager					
	2015 Fire pension levy					1.00 1451602 \$1,451,602.00
	Manager					
	2015 General fund levy					1.00 10557155 \$10,557,155.00
	Manager					
	2015 Police pension levy					1.00 1308146 \$1,308,146.00
	Total Manager					<u>\$13,316,903.00</u>
<u>Total: Property Tax</u>		\$13,202,483.00	\$13,150,000.00	\$13,316,903.00	0.9%	\$114,420.00
<u>Other Taxes</u>						
100-411	Natural Gas Tax	\$550,000.00	\$475,000.00	\$475,000.00	-13.6%	(\$75,000.00)
100-412	Simplified Telecommunications Tax	\$540,000.00	\$512,000.00	\$520,000.00	-3.7%	(\$20,000.00)
<u>Total: Other Taxes</u>		\$1,090,000.00	\$987,000.00	\$995,000.00	-8.7%	(\$95,000.00)
<u>Licenses, Permits & Fees</u>						
<u>Licenses</u>						
100-420.05	Licenses Vehicle	\$280,000.00	\$303,000.00	\$300,000.00	7.1%	\$20,000.00
100-420.10	Licenses Dog	\$10,000.00	\$9,850.00	\$10,000.00	0.0%	\$0.00
100-420.15	Licenses Liquor	\$13,150.00	\$650.00	\$13,150.00	0.0%	\$0.00
100-420.25	Licenses Other	\$3,000.00	\$3,950.00	\$4,000.00	33.3%	\$1,000.00
<u>Total: Licenses</u>		\$306,150.00	\$317,450.00	\$327,150.00	6.9%	\$21,000.00
<u>Permits</u>						
100-425.10	Permits Building Permits	\$1,500,000.00	\$1,775,000.00	\$1,500,000.00	0.0%	\$0.00
100-425.15	Permits Sewer, Sidewalk, Streets & Misc.	\$0.00	\$175,000.00	\$175,000.00		\$175,000.00
<u>Total: Permits</u>		\$1,500,000.00	\$1,950,000.00	\$1,675,000.00	11.7%	\$175,000.00
<u>Fees</u>						
100-425.95	Permits Compliance Fees	\$0.00	\$4,000.00	\$3,000.00		\$3,000.00
<u>Total: Fees</u>		\$0.00	\$4,000.00	\$3,000.00	+++	\$3,000.00
<u>Total: Licenses, Permits & Fees</u>		\$1,806,150.00	\$2,271,450.00	\$2,005,150.00	11.0%	\$199,000.00
<u>Intergovernmental Revenue</u>						
100-430.10	Shared Revenue Replacement Tax	\$90,000.00	\$123,500.00	\$123,000.00	36.7%	\$33,000.00
Budget Transactions:						
	Transaction					
	Manager					
	Fire pension					1.00 -5000 (\$5,000.00)
	Manager					
	Police pension					1.00 -5000 (\$5,000.00)
	Manager					
	Replacement tax					1.00 133000 \$133,000.00
	Total Manager					<u>\$123,000.00</u>

FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
100-430.15	Shared Revenue Sales Tax	\$1,200,000.00	\$1,238,000.00	\$1,200,000.00	0.0%	\$0.00	
100-430.20	Shared Revenue Local Use	\$100,000.00	\$260,000.00	\$260,000.00	160.0%	\$160,000.00	
100-430.25	Shared Revenue Income Tax	\$1,182,000.00	\$1,352,000.00	\$975,000.00	-17.5%	(\$207,000.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	2016 revenue				1.00	1300000	\$1,300,000.00
Manager	Assumed reduction of 25% if State enacts reduction to formula				1.00	-325000	(\$325,000.00)
	Total Manager						<u>\$975,000.00</u>
100-430.45	Shared Revenue Grants	\$0.00	\$0.00	\$0.00		\$0.00	
100-430.50	Shared Revenue Wireless E911 Grant	\$60,000.00	\$72,000.00	\$75,000.00	25.0%	\$15,000.00	
<u>Total: Intergovernmental Revenue</u>		\$2,632,000.00	\$3,045,500.00	\$2,633,000.00	0.0%	\$1,000.00	
<u>Charges For Service</u>							
<u>Parking Fee</u>							
100-442.05	Parking Fees Commuter	\$155,400.00	\$160,000.00	\$160,000.00	3.0%	\$4,600.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Daily passes - non-resident - limit 5 per purchase				1,500.00	3	\$4,500.00
Manager	Daily passes - resident - limit 20 per purchase				2,500.00	3	\$7,500.00
Manager	Non-Resident six month passes				220.00	220	\$48,400.00
Manager	Resident six month passes				950.00	100	\$95,000.00
	Total Manager						<u>\$155,400.00</u>
100-442.10	Parking Fees Employee	\$5,000.00	\$13,900.00	\$13,500.00	170.0%	\$8,500.00	
<u>Total: Parking Fee</u>		\$160,400.00	\$173,900.00	\$173,500.00	8.2%	\$13,100.00	
<u>Other Charges for Service</u>							
100-440.05	General Govt Fees CATV Franchise Fees	\$272,000.00	\$314,000.00	\$300,000.00	10.3%	\$28,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Cable TV franchise fees				1.00	300000	\$300,000.00
	Total Manager						<u>\$300,000.00</u>
100-441.05	Public Safety Fees Special Police Service	\$231,003.00	\$265,000.00	\$233,867.00	1.2%	\$2,864.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	4 Indian Hill				1.00	4590	\$4,590.00
Manager	Grand Food parking lot				4.00	1430	\$5,720.00
Manager	NTHS officer				1.00	64515	\$64,515.00
Manager	Unincorporated homes				12.00	1086	\$13,032.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	20	Public Affairs				
Division	01	Department Wide				
	Budget Transactions:					
						Number of Units Cost Per Unit Total Amount
	Transaction					
	Manager					1.00 3400 \$3,400.00
	Manager					7.00 750 \$5,250.00
	Total Manager					<u>\$8,650.00</u>
100.20.01-540	Other Operating Supplies	\$188,450.00	\$149,187.00	\$1,000.00	-99.5%	(\$187,450.00)
	Budget Transactions:					
	Transaction					Number of Units Cost Per Unit Total Amount
	Manager					1.00 1000 \$1,000.00
	Total Manager					<u>\$1,000.00</u>
100.20.01-543	Public Property Maintenance	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Supplies</u>		\$188,450.00	\$149,187.00	\$9,650.00	-94.9%	(\$178,800.00)
<u>Total: Services and Supplies</u>		\$254,450.00	\$215,187.00	\$211,810.00	-16.8%	(\$42,640.00)
<u>Capital Outlay</u>						
100.20.01-615	Buildings & Structures	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Insurance and Other Chargebacks</u>						
100.20.01-530	Liability Insurance	\$45,500.00	\$45,000.00	\$1.00	-100.0%	(\$45,499.00)
	Budget Transactions:					
	Transaction					Number of Units Cost Per Unit Total Amount
	Manager					1.00 1 \$1.00
	Total Manager					<u>\$1.00</u>
<u>Total: Insurance and Other Chargebacks</u>		\$45,500.00	\$45,000.00	\$1.00	-100.0%	(\$45,499.00)
<u>Transfers</u>						
100.20.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$299,950.00	\$260,187.00	\$211,811.00	-29.4%	(\$88,139.00)
Department Total: Public Affairs		\$299,950.00	\$260,187.00	\$211,811.00	-29.4%	(\$88,139.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	21	Manager's Office				
Division	01	Department Wide				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.21.01-511	Regular Salaries	\$511,020.00	\$445,562.00	\$394,290.00	-22.8%	(\$116,730.00)
	Position Transactions:					
	Level			Type	Code	Total Amount
	Manager			Earnings		\$201,384.00
	Manager			Earnings		\$111,724.00
	Manager			Earnings		\$81,182.00
	Total Manager					\$394,290.00
100.21.01-512	Overtime Salaries	\$0.00	\$4,000.00	\$0.00		\$0.00
100.21.01-513	Part Time Salaries	\$0.00	\$58,384.00	\$0.00		\$0.00
100.21.01-515	Sick Cashed In	\$0.00	\$0.00	\$3,652.00		\$3,652.00
100.21.01-518	Other Compensation	\$5,940.00	\$8,980.00	\$8,440.00	42.1%	\$2,500.00
<u>Total: Employee Pay</u>		\$516,960.00	\$516,926.00	\$406,382.00	-21.4%	(\$110,578.00)
<u>Benefits</u>						
100.21.01-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.21.01-522	Fringe Benefits - Medical / Dental Insurance	\$47,318.00	\$47,424.00	\$44,786.00	-5.4%	(\$2,532.00)
100.21.01-528	Fringe Benefits - Life Insurance	\$314.00	\$312.00	\$315.00	0.3%	\$1.00
100.21.01-529	Fringe Benefits - Allowances	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Benefits</u>		\$47,632.00	\$47,736.00	\$45,101.00	-5.3%	(\$2,531.00)
<u>Pensions</u>						
100.21.01-523	Fringe Benefits - Medicare	\$7,496.00	\$6,461.00	\$5,892.00	-21.4%	(\$1,604.00)
	Position Transactions:					
100.21.01-524	Fringe Benefits - Social Security	\$26,756.00	\$22,848.00	\$19,534.00	-27.0%	(\$7,222.00)
	Position Transactions:					
100.21.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$64,814.00	\$87,437.00	\$58,275.00	-10.1%	(\$6,539.00)
<u>Total: Pensions</u>		\$99,066.00	\$116,746.00	\$83,701.00	-15.5%	(\$15,365.00)
<u>Total: Salary and Benefits</u>		\$663,658.00	\$681,408.00	\$535,184.00	-19.4%	(\$128,474.00)
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
100.21.01-551	Consulting Services	\$125,000.00	\$68,603.00	\$15,000.00	-88.0%	(\$110,000.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	21	Manager's Office					
Division	01	Department Wide					
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				12.00	833.33	\$9,999.96
	Manager				12.00	1000	\$12,000.00
	Manager				12.00	333.33	\$3,999.96
	Total Manager						\$25,999.92
100.21.01-540	Other Operating Supplies	\$0.00	\$10,000.00	\$0.00		\$0.00	
<u>Total: Supplies</u>		\$24,840.00	\$30,750.00	\$26,000.00	4.7%	\$1,160.00	
<u>Total: Services and Supplies</u>		\$206,640.00	\$129,606.00	\$82,614.00	-60.0%	(\$124,026.00)	
<u>Capital Outlay</u>							
100.21.01-635	Furniture & Fixtures	\$0.00	\$0.00	\$0.00		\$0.00	
100.21.01-640	Office and Other Equipment	\$0.00	\$0.00	\$0.00		\$0.00	
100.21.01-645	Technology	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Insurance and Other Chargebacks</u>							
100.21.01-530	Liability Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Insurance and Other Chargebacks</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Department Wide		\$870,298.00	\$811,014.00	\$617,798.00	-29.0%	(\$252,500.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	21	Manager's Office				
Division	05	Economic Development				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.21.05-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
100.21.05-513	Part Time Salaries	\$0.00	\$0.00	\$59,625.00		\$59,625.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	210701 - Economic Development Coordinator		Earnings		\$59,625.00
		Total Manager				\$59,625.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$59,625.00	+++	\$59,625.00
<u>Benefits</u>						
100.21.05-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$0.00	\$0.00		\$0.00
100.21.05-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Pensions</u>						
100.21.05-523	Fringe Benefits - Medicare	\$0.00	\$0.00	\$865.00		\$865.00
100.21.05-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$3,697.00		\$3,697.00
100.21.05-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$8,550.00		\$8,550.00
<u>Total: Pensions</u>		\$0.00	\$0.00	\$13,112.00	+++	\$13,112.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$72,737.00	+++	\$72,737.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
100.21.05-551	Consulting Services	\$0.00	\$0.00	\$29,000.00		\$29,000.00
Budget Transactions:						
	Manager	Transaction		Number of Units	Cost Per Unit	Total Amount
	Manager	Communications and engagement		1.00	1600	\$1,600.00
	Manager	Marketing development		1.00	9500	\$9,500.00
	Manager	Marketing services		1.00	17900	\$17,900.00
		Total Manager				\$29,000.00
100.21.05-566	Other Operating Services	\$0.00	\$0.00	\$20,000.00		\$20,000.00
Budget Transactions:						
	Manager	Transaction		Number of Units	Cost Per Unit	Total Amount
	Manager	Business District partnerships		1.00	20000	\$20,000.00
		Total Manager				\$20,000.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	21	Manager's Office					
Division	09	Human Resources					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.21.09-511	Regular Salaries	\$0.00	\$0.00	\$67,982.00		\$67,982.00	
	Position Transactions:						
	Level			Type		Total Amount	
	Manager			Earnings		\$67,982.00	
						\$67,982.00	
						\$67,982.00	
100.21.09-513	Part Time Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$67,982.00	+++	\$67,982.00	
<u>Benefits</u>							
100.21.09-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$0.00	\$7,966.00		\$7,966.00	
100.21.09-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$55.00		\$55.00	
<u>Total: Benefits</u>		\$0.00	\$0.00	\$8,021.00	+++	\$8,021.00	
<u>Pensions</u>							
100.21.09-523	Fringe Benefits - Medicare	\$0.00	\$0.00	\$986.00		\$986.00	
100.21.09-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$4,215.00		\$4,215.00	
100.21.09-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$9,749.00		\$9,749.00	
<u>Total: Pensions</u>		\$0.00	\$0.00	\$14,950.00	+++	\$14,950.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$90,953.00	+++	\$90,953.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.21.09-551	Consulting Services	\$0.00	\$0.00	\$25,000.00		\$25,000.00	
	Budget Transactions:						
				Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager			Fire & Police Commission testing services	2.00	12500	\$25,000.00
				Total Manager			\$25,000.00
100.21.09-553	Legal Services	\$0.00	\$0.00	\$5,000.00		\$5,000.00	
	Budget Transactions:						
				Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager			Labor counsel services	1.00	5000	\$5,000.00
				Total Manager			\$5,000.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	22	Finance				
Division	01	Department Wide				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.22.01-511	Regular Salaries	\$1,108,248.00	\$1,108,248.00	\$1,051,061.00	-5.2%	(\$57,187.00)
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	220101 - Finance Director		Earnings		\$155,769.00
	Manager	220201 - Assistant Finance Director		Earnings		\$127,739.00
	Manager	220402 - Financial Services Coordinator		Earnings		\$73,062.00
	Manager	220501 - Benefits Administrator		Earnings		\$109,400.00
	Manager	220601 - Accountant		Earnings		\$87,419.00
	Manager	220702 - Payroll Specialist 2		Earnings		\$56,033.00
	Manager	220801 - Utility Billing		Earnings		\$72,382.00
	Manager	220802 - Utility Billing		Earnings		\$66,825.00
	Manager	220901 - Accounts Payable		Earnings		\$72,382.00
	Manager	221002 - Customer Service Rep. 2		Earnings		\$48,353.00
	Manager	221101 - Meter Reader		Earnings		\$64,470.00
	Manager	221102 - Meter Reader		Earnings		\$64,470.00
	Manager	221601 - Benefits Support Specialist		Earnings		\$52,757.00
		Total Manager				<u>\$1,051,061.00</u>
100.22.01-512	Overtime Salaries	\$22,073.00	\$22,073.00	\$22,000.00	-0.3%	(\$73.00)
100.22.01-513	Part Time Salaries	\$0.00	\$75,000.00	\$78,915.00		\$78,915.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	220903 - Accounts Payable - Part-Time		Earnings		\$35,235.00
	Manager	221201 - Utility Billing Clerk Part-Time		Earnings		\$43,680.00
		Total Manager				<u>\$78,915.00</u>
100.22.01-515	Sick Cashed In	\$10,033.00	\$40,000.00	\$15,051.00	50.0%	\$5,018.00
100.22.01-518	Other Compensation	\$2,500.00	\$2,500.00	\$0.00	-100.0%	(\$2,500.00)
<u>Total: Employee Pay</u>		\$1,142,854.00	\$1,247,821.00	\$1,167,027.00	2.1%	\$24,173.00
<u>Benefits</u>						
100.22.01-521	Fringe Benefits - Worker's Compensation	\$24,000.00	\$24,000.00	\$24,000.00	0.0%	\$0.00
100.22.01-522	Fringe Benefits - Medical / Dental Insurance	\$156,027.00	\$156,027.00	\$197,674.00	26.7%	\$41,647.00
100.22.01-528	Fringe Benefits - Life Insurance	\$663.00	\$663.00	\$703.00	6.0%	\$40.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	22	Finance					
Division	01	Department Wide					
100.22.01-529	Fringe Benefits - Allowances	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$180,690.00	\$180,690.00	\$222,377.00	23.1%	\$41,687.00	
<u>Pensions</u>							
100.22.01-523	Fringe Benefits - Medicare	\$16,535.00	\$16,535.00	\$16,520.00	-0.1%	(\$15.00)	
100.22.01-524	Fringe Benefits - Social Security	\$66,892.00	\$66,892.00	\$67,757.00	1.3%	\$865.00	
100.22.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$153,951.00	\$153,951.00	\$172,406.00	12.0%	\$18,455.00	
<u>Total: Pensions</u>		\$237,378.00	\$237,378.00	\$256,683.00	8.1%	\$19,305.00	
<u>Total: Salary and Benefits</u>		\$1,560,922.00	\$1,665,889.00	\$1,646,087.00	5.5%	\$85,165.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.22.01-551	Consulting Services	\$55,304.00	\$55,304.00	\$60,304.00	9.0%	\$5,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Audit				1.00	27804	\$27,804.00
Manager	Investment performance reports				4.00	2500	\$10,000.00
Manager	Phone service consulting				1.00	5000	\$5,000.00
Manager	Property appraisal report				1.00	2500	\$2,500.00
Manager	Vehicle sticker renewal processing				1.00	15000	\$15,000.00
	Total Manager						\$60,304.00
100.22.01-553	Legal Services	\$0.00	\$0.00	\$0.00			\$0.00
100.22.01-556	Village Data Processing / Network Charge	\$63,240.00	\$63,240.00	\$63,240.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Monthly network charge				12.00	5270	\$63,240.00
	Total Manager						\$63,240.00
100.22.01-563	Telephone Service	\$0.00	\$750.00	\$552.00		\$552.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Monthly PRI share (Comcast)				12.00	45.93	\$551.16
	Total Manager						\$551.16

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	22	Finance				
Division	01	Department Wide				
100.22.01-564	Cell Phones & Radios	\$7,220.00	\$3,332.00	\$3,600.00	-50.1%	(\$3,620.00)
	Budget Transactions:					
		Transaction		Number of Units	Cost Per Unit	Total Amount
Manager		Verizon Wireless Finance Department charges		12.00	300	\$3,600.00
		Total Manager				\$3,600.00
100.22.01-574	Vehicle Maint Service Charge	\$4,610.00	\$4,610.00	\$5,052.00	9.6%	\$442.00
100.22.01-580	Memberships & Publications	\$1,400.00	\$2,200.00	\$2,790.00	99.3%	\$1,390.00
	Budget Transactions:					
		Transaction		Number of Units	Cost Per Unit	Total Amount
Manager		Employee wellness newsletter		1.00	250	\$250.00
Manager		GFOA (Assistant Finance Director)		1.00	150	\$150.00
Manager		GFOA (Finance Director)		1.00	190	\$190.00
Manager		IAPPO (Financial Services Coordinator)		1.00	45	\$45.00
Manager		IL CPA (Finance Director)		1.00	110	\$110.00
Manager		IL Municipal Treasurers Association (Finance Director)		1.00	80	\$80.00
Manager		ILCMA (Financial Services Coordinator)		1.00	170	\$170.00
Manager		IPMA-HR (Benefits Coordinator)		1.00	390	\$390.00
Manager		Legal ads		1.00	500	\$500.00
Manager		Midwest Assc. of Public Procurement (Village)		1.00	45	\$45.00
Manager		National Institute of Government Procurement (Village)		1.00	185	\$185.00
Manager		Society for HR Management (Benefits Coordinator)		1.00	175	\$175.00
Manager		Wall Street Journal subscription		1.00	500	\$500.00
		Total Manager				\$2,790.00
100.22.01-581	Training & Travel	\$3,900.00	\$3,900.00	\$4,000.00	2.6%	\$100.00
Total: Services & Charges		\$135,674.00	\$133,336.00	\$139,538.00	2.8%	\$3,864.00
Supplies						
100.22.01-531	Office Supplies - General	\$82,950.00	\$75,000.00	\$80,550.00	-2.9%	(\$2,400.00)
	Budget Transactions:					
		Transaction		Number of Units	Cost Per Unit	Total Amount
Manager		Budget printing and supplies		35.00	30	\$1,050.00
Manager		Datamatic meter reading devices maint.		3.00	3500	\$10,500.00

VILLAGE OF WINNETKA

Department:	Police
Full – Time Staff:	28 Sworn Officers 8 F/T Non-sworn 6 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

- Reallocated several personnel positions resulting in efficiencies and increased patrol staffing with minimum budgetary impact.
- Promoted or appointed personnel to several positions including a Sergeant, a Lead R&C Officer, a Detective, and a School Resource Officer.
- Hired a Public Safety Analyst, four Police Officers, and two PT Records and Communications Officers.
- Concluded a multi-year National Police Research Forum study with exemplary results.
- Fully implemented the new Administrative Adjudication Hearing system.
- Deployed and expanded the video security system to critical Village infrastructures and public transportation locations.
- Participated in a college recruitment fair.
- Enhanced school safety preparedness including school drills and advanced staff training.
- Coordinated the permitting of a record number of community special events.

PROPOSED GOALS AND OBJECTIVES

GOAL: Maintain and Expand Community Policing Initiatives

- Objective: Continue multi-prong community trust building efforts.
- Objective: Establish a department social media presence.
- Objective: Further enhance school safety emergency procedures and drills.

GOAL: Manage Organizational Improvements

- Objective: Evaluate potential multi-agency police dispatch consolidation.
- Objective: Evaluate improved databases for parking permissions and vacation watch.
- Objective: Establish an initial appointment police officer eligibility list.

GOAL: Deliver More Effective Investigation and Crime Prevention Services

- Objective: Develop improved methods to distribute timely crime alerts.
- Objective: Continue to collaborate with other law enforcement partners to improve services through intergovernmental cooperative associations.

GOAL: Manage Police Facility Improvements

- Objective: Replace the Door Control Access system for the Public Safety Building.
- Objective: Provide building improvements in the lunchroom and interview rooms.

CAPITAL OUTLAY (over \$50,000):

Door Control Access System	<u>\$60,000</u>
Total	\$60,000

FINANCIAL SUMMARY

Police Expenditures (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 5,603	\$ 5,648	\$ 5,599	\$ 5,918	4.6%	5.4%
Services and Supplies	\$ 928	\$ 1,127	\$ 1,147	\$ 1,127	0.0%	-1.8%
Insurance	\$ 21	\$ 30	\$ 30	\$ 30	0.0%	0.0%
Total Operating Exp.	\$ 6,552	\$ 6,805	\$ 6,776	\$ 7,075	3.8%	4.2%
Capital Outlay	\$ 98	\$ 250	\$ 157	\$ 60	-316.7%	-161.7%
Total Department	\$ 6,650	\$ 7,055	\$ 6,933	\$ 7,135	1.1%	2.8%

PERFORMANCE INDICATORS

Performance Indicator	2012	2013	2014	% Change
Calls for Service	8,068	7,354	7,771	6%
Total Crime Reports	470	336	392	17%
Total Custodial Arrests	161	137	102	-26%
Total Traffic Crashes	296	324	321	-1%
Total Traffic - Citations/Warnings	2,917	3,234	2,463	-24%
Parking Citations	5,759	4,744	4,651	-2%
Personnel Vacancy (hrs)	8,120	6,020	8,138	35%
Field Training Officer (hrs)	1,196	1,304	640	-51%
Department Training (hrs)	3,409	3,311	5,327	61%
NORTAF & NIPAS (hrs)	352	304	412	36%

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	26	Police					
Division	01	Department Wide					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.26.01-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-513	Part Time Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Benefits</u>							
100.26.01-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Pensions</u>							
100.26.01-523	Fringe Benefits - Medicare	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.26.01-553	Legal Services	\$25,000.00	\$10,000.00	\$10,000.00	-60.0%	(\$15,000.00)	
100.26.01-554	Social Work	\$35,000.00	\$35,000.00	\$40,000.00	14.3%	\$5,000.00	
100.26.01-556	Village Data Processing / Network Charge	\$105,090.00	\$105,090.00	\$105,090.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Network support and computer charges				1.00	105090	\$105,090.00
	Total Manager						\$105,090.00
100.26.01-557	Technology Licensing & Maintenance	\$156,990.00	\$175,000.00	\$200,990.00	28.0%	\$44,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	911 equipment maintenance				1.00	8000	\$8,000.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	26	Police				
Division	01	Department Wide				
	Manager					1.00 10000 \$10,000.00
	Manager					1.00 27000 \$27,000.00
	Manager					1.00 4500 \$4,500.00
	Manager					1.00 30140 \$30,140.00
	Manager					1.00 15000 \$15,000.00
	Manager					13.00 550 \$7,150.00
	Manager					1.00 3000 \$3,000.00
	Manager					1.00 1400 \$1,400.00
	Manager					1.00 36800 \$36,800.00
	Manager					1.00 20000 \$20,000.00
	Manager					1.00 25000 \$25,000.00
	Manager					1.00 3000 \$3,000.00
	Manager					1.00 10000 \$10,000.00
						Total Manager \$200,990.00
100.26.01-563	Telephone Service	\$72,000.00	\$72,000.00	\$42,207.00	-41.4%	(\$29,793.00)
	Budget Transactions:					
						Number of Units Cost Per Unit Total Amount
	Manager					773-R06-**** (AT&T data) Wireless 911 circuit 12.00 80 \$960.00
	Manager					847-***-0580 (CallOne POTS) 911 VoIP line 12.00 50 \$600.00
	Manager					847-***-1537 (CallOne POTS) 911 contingency line 12.00 50 \$600.00
	Manager					847-***-1553 (CallOne POTS) 911 contingency line 12.00 50 \$600.00
	Manager					847-***-2121 (CallOne POTS) PD/FD emergency line 12.00 50 \$600.00
	Manager					847-***-2561 (CallOne POTS) PD/FD emergency line 12.00 50 \$600.00
	Manager					847-***-5905 (AT&T data) E911 circuit 12.00 1400 \$16,800.00
	Manager					847-***-5908 (AT&T data) E911 circuit 12.00 350 \$4,200.00
	Manager					847-***-6034 (CallOne POTS) Police non-emergency line 12.00 50 \$600.00
	Manager					847-***-6157 (CallOne POTS) Police non-emergency line 12.00 50 \$600.00
	Manager					847-***-6158 (CallOne POTS) Police non-emergency line 12.00 50 \$600.00
	Manager					847-***-6167 (CallOne POTS) Police non-emergency line 12.00 50 \$600.00
	Manager					847-Z97-**** (AT&T data) Kenilworth RED Center circuit 12.00 700 \$8,400.00
	Manager					HCFD.686***.LB (FirstComm T1) RED Center circuits 12.00 365 \$4,380.00
	Manager					Monthly PRI share (Comcast) 12.00 172.24 \$2,066.88
						Total Manager \$42,206.88

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	26	Police					
Division	01	Department Wide					
100.26.01-564	Cell Phones & Radios	\$24,000.00	\$24,000.00	\$24,000.00	0.0%	\$0.00	
	Budget Transactions:						
		Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Cellular service			1.00	19000	\$19,000.00
	Manager	Radio maintenance			1.00	5000	\$5,000.00
		Total Manager					\$24,000.00
100.26.01-566	Other Operating Services	\$35,800.00	\$35,800.00	\$33,500.00	-6.4%	(\$2,300.00)	
	Budget Transactions:						
		Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Administrative services			1.00	1500	\$1,500.00
	Manager	Animal control expenses			1.00	1500	\$1,500.00
	Manager	Background and investigation services			1.00	8700	\$8,700.00
	Manager	Citation printing			1.00	1500	\$1,500.00
	Manager	Fitness exams			1.00	2500	\$2,500.00
	Manager	Innoculations			1.00	500	\$500.00
	Manager	Lexipol and other inspectional services			1.00	5500	\$5,500.00
	Manager	Medical exams and mortuary services			1.00	1000	\$1,000.00
	Manager	Mobile video maintenance			1.00	1200	\$1,200.00
	Manager	Parking ticket system maintenance			1.00	1500	\$1,500.00
	Manager	Postage			1.00	4000	\$4,000.00
	Manager	Radar maintenance & certifications			1.00	1000	\$1,000.00
	Manager	Random D&A testing			1.00	1600	\$1,600.00
	Manager	Towing			1.00	1500	\$1,500.00
		Total Manager					\$33,500.00
100.26.01-568	Utilities	\$44,500.00	\$44,500.00	\$44,500.00	0.0%	\$0.00	
	Budget Transactions:						
		Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Water, electric, and stormwater fees			1.00	44500	\$44,500.00
		Total Manager					\$44,500.00
100.26.01-570	Repair & Maintenance - Buildings	\$132,200.00	\$132,200.00	\$105,200.00	-20.4%	(\$27,000.00)	
	Budget Transactions:						
		Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Building fire insurance			1.00	8600	\$8,600.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change				
Fund	100	General Fund								
Department	26	Police								
Division	01	Department Wide								
	Manager						1.00	20000	\$20,000.00	
	Manager						1.00	22000	\$22,000.00	
	Manager						1.00	20000	\$20,000.00	
	Manager						1.00	10000	\$10,000.00	
	Manager						1.00	3000	\$3,000.00	
	Manager						1.00	3600	\$3,600.00	
	Manager						1.00	15000	\$15,000.00	
	Manager						1.00	3000	\$3,000.00	
									\$105,200.00	
100.26.01-574	Vehicle Maint Service Charge	\$143,728.00	\$151,371.00	\$150,372.00	4.6%	\$6,644.00				
	Budget Transactions:									
								Number of Units	Cost Per Unit	Total Amount
	Manager							1.00	150372	\$150,372.00
										\$150,372.00
100.26.01-575	Rental - Office Equipment	\$9,000.00	\$9,000.00	\$9,000.00	0.0%	\$0.00				
	Budget Transactions:									
								Number of Units	Cost Per Unit	Total Amount
	Manager							1.00	9000	\$9,000.00
										\$9,000.00
100.26.01-580	Memberships & Publications	\$41,559.00	\$41,816.00	\$41,816.00	0.6%	\$257.00				
	Budget Transactions:									
								Number of Units	Cost Per Unit	Total Amount
	Manager							1.00	3000	\$3,000.00
	Manager							1.00	19000	\$19,000.00
	Manager							1.00	120	\$120.00
	Manager							28.00	90	\$2,520.00
	Manager							1.00	4500	\$4,500.00
	Manager							28.00	167	\$4,676.00
	Manager							1.00	5500	\$5,500.00
	Manager							1.00	2500	\$2,500.00
										\$41,816.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	26	Police					
Division	01	Department Wide					
Budget Transactions:							
		Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Public Safety Building door access system			1.00	60000	\$60,000.00
		Total Manager					\$60,000.00
100.26.01-620	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-625	Heavy Machinery	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-630	Motor Vehicles	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-635	Furniture & Fixtures	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-640	Office and Other Equipment	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.01-645	Technology	\$150,000.00	\$157,000.00	\$0.00	-100.0%	(\$150,000.00)	
<u>Total: Capital Outlay</u>		\$250,000.00	\$157,000.00	\$60,000.00	-76.0%	(\$190,000.00)	
<u>Insurance and Other Chargebacks</u>							
100.26.01-530	Liability Insurance	\$30,000.00	\$30,000.00	\$30,000.00	0.0%	\$0.00	
Budget Transactions:							
		Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Police professional insurance			1.00	30000	\$30,000.00
		Total Manager					\$30,000.00
<u>Total: Insurance and Other Chargebacks</u>		\$30,000.00	\$30,000.00	\$30,000.00	0.0%	\$0.00	
Division Total: Department Wide		\$1,406,667.00	\$1,334,427.00	\$1,217,975.00	-13.4%	(\$188,692.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	26	Police				
Division	10	Administration				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.26.10-511	Regular Salaries	\$608,045.00	\$608,045.00	\$621,420.00	2.2%	\$13,375.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	260101 - Police Chief		Earnings		\$154,592.00
	Manager	260201 - Deputy Police Chief		Earnings		\$141,986.00
	Manager	260301 - Commander of Police		Earnings		\$131,219.00
	Manager	260302 - Commander of Police		Earnings		\$131,219.00
	Manager	260701 - Public Safety Analyst		Earnings		\$62,404.00
		Total Manager				<u>\$621,420.00</u>
100.26.10-512	Overtime Salaries	\$509.00	\$6,800.00	\$0.00	-100.0%	(\$509.00)
100.26.10-515	Sick Cashed In	\$13,751.00	\$13,751.00	\$6,495.00	-52.8%	(\$7,256.00)
100.26.10-516	Holiday Salaries	\$2,145.00	\$2,145.00	\$0.00	-100.0%	(\$2,145.00)
100.26.10-518	Other Compensation	\$2,500.00	\$6,260.00	\$6,260.00	150.4%	\$3,760.00
<u>Total: Employee Pay</u>		\$626,950.00	\$637,001.00	\$634,175.00	1.2%	\$7,225.00
<u>Benefits</u>						
100.26.10-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.26.10-521	Fringe Benefits - Worker's Compensation	\$39,996.00	\$39,996.00	\$39,996.00	0.0%	\$0.00
100.26.10-522	Fringe Benefits - Medical / Dental Insurance	\$87,237.00	\$87,237.00	\$100,840.00	15.6%	\$13,603.00
100.26.10-528	Fringe Benefits - Life Insurance	\$434.00	\$434.00	\$554.00	27.6%	\$120.00
<u>Total: Benefits</u>		\$127,667.00	\$127,667.00	\$141,390.00	10.7%	\$13,723.00
<u>Pensions</u>						
100.26.10-523	Fringe Benefits - Medicare	\$9,054.00	\$9,054.00	\$9,142.00	1.0%	\$88.00
100.26.10-524	Fringe Benefits - Social Security	\$11,823.00	\$11,823.00	\$3,869.00	-67.3%	(\$7,954.00)
100.26.10-525	Fringe Benefits - IMRF Pension Er Contribution	\$11,204.00	\$11,204.00	\$8,949.00	-20.1%	(\$2,255.00)
100.26.10-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$268,886.00		\$268,886.00
100.26.10-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$32,081.00	\$32,081.00	\$290,846.00	806.6%	\$258,765.00
<u>Total: Salary and Benefits</u>		\$786,698.00	\$796,749.00	\$1,066,411.00	35.6%	\$279,713.00
Division Total: Administration		\$786,698.00	\$796,749.00	\$1,066,411.00	35.6%	\$279,713.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	26	Police					
Division	13	Community Service Officers					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.26.13-511	Regular Salaries	\$136,360.00	\$136,360.00	\$142,149.00	4.2%	\$5,789.00	
	Position Transactions:						
	Level				Type	Code	Total Amount
	Manager				Earnings		\$72,091.00
	Manager				Earnings		\$70,058.00
					Total Manager		<u>\$142,149.00</u>
100.26.13-512	Overtime Salaries	\$2,494.00	\$4,000.00	\$2,494.00	0.0%	\$0.00	
100.26.13-513	Part Time Salaries	\$72,299.00	\$72,299.00	\$71,785.00	-0.7%	(\$514.00)	
	Position Transactions:						
	Level				Type	Code	Total Amount
	Manager				Earnings		\$41,937.00
	Manager				Earnings		\$29,848.00
					Total Manager		<u>\$71,785.00</u>
100.26.13-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.13-518	Other Compensation	\$2,080.00	\$2,080.00	\$2,080.00	0.0%	\$0.00	
<u>Total: Employee Pay</u>		\$213,233.00	\$214,739.00	\$218,508.00	2.5%	\$5,275.00	
<u>Benefits</u>							
100.26.13-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.13-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.13-522	Fringe Benefits - Medical / Dental Insurance	\$27,039.00	\$27,039.00	\$28,853.00	6.7%	\$1,814.00	
100.26.13-528	Fringe Benefits - Life Insurance	\$97.00	\$97.00	\$114.00	17.5%	\$17.00	
<u>Total: Benefits</u>		\$27,136.00	\$27,136.00	\$28,967.00	6.7%	\$1,831.00	
<u>Pensions</u>							
100.26.13-523	Fringe Benefits - Medicare	\$3,092.00	\$3,092.00	\$3,102.00	0.3%	\$10.00	
100.26.13-524	Fringe Benefits - Social Security	\$13,221.00	\$13,221.00	\$13,265.00	0.3%	\$44.00	
100.26.13-525	Fringe Benefits - IMRF Pension Er Contribution	\$31,025.00	\$31,025.00	\$35,614.00	14.8%	\$4,589.00	
100.26.13-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.13-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$47,338.00	\$47,338.00	\$51,981.00	9.8%	\$4,643.00	
<u>Total: Salary and Benefits</u>		\$287,707.00	\$289,213.00	\$299,456.00	4.1%	\$11,749.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	26	Police				
Division	13	Community Service Officers				
<u>Services and Supplies</u>						
<u>Supplies</u>						
100.26.13-540	Other Operating Supplies	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Supplies</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Services and Supplies</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Community Service Officers		\$287,707.00	\$289,213.00	\$299,456.00	4.1%	\$11,749.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	26	Police				
Division	14	General & Criminal Records				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.26.14-511	Regular Salaries	\$161,468.00	\$115,000.00	\$85,604.00	-47.0%	(\$75,864.00)
Position Transactions:						
	Level		Position	Type	Code	Total Amount
	Manager		260801 - Lead Communications Officer	Earnings		\$85,604.00
			Total Manager			\$85,604.00
100.26.14-512	Overtime Salaries	\$11,045.00	\$12,000.00	\$11,042.00	0.0%	(\$3.00)
100.26.14-513	Part Time Salaries	\$0.00	\$1,380.00	\$44,745.00		\$44,745.00
Position Transactions:						
	Level		Position	Type	Code	Total Amount
	Manager		260807 - Communications Officer/Part-Time	Earnings		\$20,045.00
	Manager		260808 - Communications Officer/Part-Time	Earnings		\$24,700.00
			Total Manager			\$44,745.00
100.26.14-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00
100.26.14-516	Holiday Salaries	\$2,145.00	\$2,153.00	\$2,153.00	0.4%	\$8.00
100.26.14-518	Other Compensation	\$1,140.00	\$1,140.00	\$1,070.00	-6.1%	(\$70.00)
<u>Total: Employee Pay</u>		\$175,798.00	\$131,673.00	\$144,614.00	-17.7%	(\$31,184.00)
<u>Benefits</u>						
100.26.14-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.26.14-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.26.14-522	Fringe Benefits - Medical / Dental Insurance	\$21,313.00	\$21,313.00	\$7,966.00	-62.6%	(\$13,347.00)
100.26.14-528	Fringe Benefits - Life Insurance	\$115.00	\$115.00	\$62.00	-46.1%	(\$53.00)
<u>Total: Benefits</u>		\$21,428.00	\$21,428.00	\$8,028.00	-62.5%	(\$13,400.00)
<u>Pensions</u>						
100.26.14-523	Fringe Benefits - Medicare	\$2,549.00	\$2,549.00	\$1,921.00	-24.6%	(\$628.00)
100.26.14-524	Fringe Benefits - Social Security	\$10,900.00	\$10,900.00	\$8,215.00	-24.6%	(\$2,685.00)
100.26.14-525	Fringe Benefits - IMRF Pension Er Contribution	\$25,578.00	\$25,578.00	\$14,321.00	-44.0%	(\$11,257.00)
100.26.14-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.26.14-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$39,027.00	\$39,027.00	\$24,457.00	-37.3%	(\$14,570.00)
<u>Total: Salary and Benefits</u>		\$236,253.00	\$192,128.00	\$177,099.00	-25.0%	(\$59,154.00)
Division Total: General & Criminal Records		\$236,253.00	\$192,128.00	\$177,099.00	-25.0%	(\$59,154.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	26	Police					
Division	15	Communications					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.26.15-511	Regular Salaries	\$280,264.00	\$280,264.00	\$301,573.00	7.6%	\$21,309.00	
Position Transactions:							
	Level			Position	Type	Code	Total Amount
	Manager			260802 - Communications Officer	Earnings		\$77,504.00
	Manager			260803 - Communications Officer	Earnings		\$77,512.00
	Manager			260804 - Communications Officer	Earnings		\$77,512.00
	Manager			260809 - Communications Officer	Earnings		\$69,045.00
				Total Manager			\$301,573.00
100.26.15-512	Overtime Salaries	\$22,036.00	\$28,000.00	\$22,036.00	0.0%	\$0.00	
100.26.15-513	Part Time Salaries	\$89,092.00	\$89,092.00	\$41,184.00	-53.8%	(\$47,908.00)	
Position Transactions:							
	Level			Position	Type	Code	Total Amount
	Manager			260805 - Communications Officer/Part-Time	Earnings		\$23,400.00
	Manager			260806 - Communications Officer/Part-Time	Earnings		\$17,784.00
				Total Manager			\$41,184.00
100.26.15-515	Sick Cashed In	\$0.00	\$4,225.00	\$0.00		\$0.00	
100.26.15-516	Holiday Salaries	\$6,253.00	\$8,116.00	\$4,036.00	-35.5%	(\$2,217.00)	
100.26.15-518	Other Compensation	\$4,888.00	\$4,888.00	\$2,580.00	-47.2%	(\$2,308.00)	
<u>Total: Employee Pay</u>		\$402,533.00	\$414,585.00	\$371,409.00	-7.7%	(\$31,124.00)	
<u>Benefits</u>							
100.26.15-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.15-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.15-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$60,000.00	\$66,781.00		\$66,781.00	
100.26.15-528	Fringe Benefits - Life Insurance	\$0.00	\$180.00	\$184.00		\$184.00	
<u>Total: Benefits</u>		\$0.00	\$60,180.00	\$66,965.00	+++	\$66,965.00	
<u>Pensions</u>							
100.26.15-523	Fringe Benefits - Medicare	\$5,837.00	\$5,837.00	\$5,028.00	-13.9%	(\$809.00)	
100.26.15-524	Fringe Benefits - Social Security	\$24,957.00	\$24,957.00	\$21,503.00	-13.8%	(\$3,454.00)	
100.26.15-525	Fringe Benefits - IMRF Pension Er Contribution	\$50,147.00	\$50,147.00	\$50,710.00	1.1%	\$563.00	
100.26.15-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.26.15-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$80,941.00	\$80,941.00	\$77,241.00	-4.6%	(\$3,700.00)	
<u>Total: Salary and Benefits</u>		\$483,474.00	\$555,706.00	\$515,615.00	6.6%	\$32,141.00	
Division Total: Communications		\$483,474.00	\$555,706.00	\$515,615.00	6.6%	\$32,141.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	26	Police				
Division	16	Investigations				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.26.16-511	Regular Salaries	\$268,035.00	\$268,035.00	\$274,175.00	2.3%	\$6,140.00
	Position Transactions:					
	Level	Position		Type	Code	Total Amount
	Manager	260406 - Police Officer		Earnings		\$93,139.00
	Manager	260410 - Police Officer		Earnings		\$90,518.00
	Manager	260411 - Police Officer		Earnings		\$90,518.00
		Total Manager				<u>\$274,175.00</u>
100.26.16-512	Overtime Salaries	\$45,102.00	\$25,000.00	\$25,102.00	-44.3%	(\$20,000.00)
100.26.16-515	Sick Cashed In	\$4,295.00	\$4,295.00	\$4,011.00	-6.6%	(\$284.00)
100.26.16-516	Holiday Salaries	\$5,155.00	\$5,155.00	\$5,077.00	-1.5%	(\$78.00)
100.26.16-518	Other Compensation	\$4,360.00	\$4,360.00	\$2,760.00	-36.7%	(\$1,600.00)
<u>Total: Employee Pay</u>		\$326,947.00	\$306,845.00	\$311,125.00	-4.8%	(\$15,822.00)
<u>Benefits</u>						
100.26.16-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.26.16-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.26.16-522	Fringe Benefits - Medical / Dental Insurance	\$41,345.00	\$41,345.00	\$64,020.00	54.8%	\$22,675.00
100.26.16-528	Fringe Benefits - Life Insurance	\$192.00	\$192.00	\$221.00	15.1%	\$29.00
<u>Total: Benefits</u>		\$41,537.00	\$41,537.00	\$64,241.00	54.7%	\$22,704.00
<u>Pensions</u>						
100.26.16-523	Fringe Benefits - Medicare	\$4,740.00	\$4,740.00	\$4,107.00	-13.4%	(\$633.00)
100.26.16-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00
100.26.16-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.26.16-526	Fringe Benefits - Police Pension Er Contribution	\$149,484.00	\$149,484.00	\$134,319.00	-10.1%	(\$15,165.00)
100.26.16-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$154,224.00	\$154,224.00	\$138,426.00	-10.2%	(\$15,798.00)
<u>Total: Salary and Benefits</u>		\$522,708.00	\$502,606.00	\$513,792.00	-1.7%	(\$8,916.00)
Division Total: Investigations		\$522,708.00	\$502,606.00	\$513,792.00	-1.7%	(\$8,916.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	26	Police				
Division	17	Uniformed Patrol				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.26.17-511	Regular Salaries	\$1,791,809.00	\$1,681,809.00	\$1,858,128.00	3.7%	\$66,319.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	260401 - Police Officer		Earnings		\$93,139.00
	Manager	260402 - Police Officer		Earnings		\$93,139.00
	Manager	260403 - Police Officer		Earnings		\$68,133.00
	Manager	260404 - Police Officer		Earnings		\$93,139.00
	Manager	260405 - Police Officer		Earnings		\$93,139.00
	Manager	260407 - Police Officer		Earnings		\$73,505.00
	Manager	260408 - Police Officer		Earnings		\$91,974.00
	Manager	260409 - Police Officer		Earnings		\$90,518.00
	Manager	260412 - Police Officer		Earnings		\$71,581.00
	Manager	260413 - Police Officer		Earnings		\$89,554.00
	Manager	260414 - Police Officer		Earnings		\$81,562.00
	Manager	260415 - Police Officer		Earnings		\$68,133.00
	Manager	260416 - Police Officer		Earnings		\$80,562.00
	Manager	260417 - Police Officer		Earnings		\$73,505.00
	Manager	260418 - Police Officer		Earnings		\$74,975.00
	Manager	260419 - Police Officer		Earnings		\$66,132.00
	Manager	260501 - Sergeant of Police		Earnings		\$112,210.00
	Manager	260502 - Sergeant of Police		Earnings		\$112,210.00
	Manager	260503 - Sergeant of Police		Earnings		\$112,210.00
	Manager	260504 - Sergeant of Police		Earnings		\$112,210.00
	Manager	260505 - Sergeant of Police		Earnings		\$106,598.00
		Total Manager				<u>\$1,858,128.00</u>
100.26.17-512	Overtime Salaries	\$137,862.00	\$180,000.00	\$157,862.00	14.5%	\$20,000.00
100.26.17-515	Sick Cashed In	\$21,994.00	\$21,994.00	\$15,288.00	-30.5%	(\$6,706.00)
100.26.17-516	Holiday Salaries	\$41,322.00	\$41,322.00	\$39,199.00	-5.1%	(\$2,123.00)
100.26.17-518	Other Compensation	\$15,650.00	\$15,650.00	\$17,420.00	11.3%	\$1,770.00
<u>Total: Employee Pay</u>		\$2,008,637.00	\$1,940,775.00	\$2,087,897.00	3.9%	\$79,260.00
<u>Benefits</u>						

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	26	Police				
Division	17	Uniformed Patrol				
100.26.17-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.26.17-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.26.17-522	Fringe Benefits - Medical / Dental Insurance	\$292,942.00	\$292,942.00	\$323,735.00	10.5%	\$30,793.00
100.26.17-528	Fringe Benefits - Life Insurance	\$1,234.00	\$1,234.00	\$1,502.00	21.7%	\$268.00
<u>Total: Benefits</u>		\$294,176.00	\$294,176.00	\$325,237.00	10.6%	\$31,061.00
<u>Pensions</u>						
100.26.17-523	Fringe Benefits - Medicare	\$29,130.00	\$29,130.00	\$27,734.00	-4.8%	(\$1,396.00)
100.26.17-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00
100.26.17-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.26.17-526	Fringe Benefits - Police Pension Er Contribution	\$999,296.00	\$999,296.00	\$905,313.00	-9.4%	(\$93,983.00)
100.26.17-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$1,028,426.00	\$1,028,426.00	\$933,047.00	-9.3%	(\$95,379.00)
<u>Total: Salary and Benefits</u>		\$3,331,239.00	\$3,263,377.00	\$3,346,181.00	0.4%	\$14,942.00
Division Total: Uniformed Patrol		\$3,331,239.00	\$3,263,377.00	\$3,346,181.00	0.4%	\$14,942.00
Fund	100	General Fund				
Department	26	Police				
Division	18	Special Detail				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.26.18-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Special Detail		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department Total: Police		\$7,054,746.00	\$6,934,206.00	\$7,136,529.00	1.2%	\$81,783.00

VILLAGE OF WINNETKA

Department:	Fire
Full – Time Staff:	24 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 Firemedics using state of the art medical equipment. In addition to the ambulance, the fire engine is a fully equipped advanced life-support unit that is 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 Fire Prevention Bureau also provides inspectional services to Northfield and Kenilworth. 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 the elementary school students in the Village. Cardio-Pulmonary Resuscitation (CPR) and AED classes and training are also offered to the public.

RECENT ACCOMPLISHMENTS

- Successful negotiations of a four-year successor contract with the Collective Bargaining Unit.
- Purchase & implementation of a power-load stretcher and lift-assist for Ambulance 28.
- Completed the RFP, selection process, design and construction of a new 2015 pumper fire engine. The new engine will replace a 1996 engine and is projected to have a life-expectancy of 20 years.
- Conducted joint training exercises with the police department on the implementation of a Rescue Task Force that is focused on the rapid removal of victims during an active shooter incident.
- Established an intergovernmental agreement with the Village of Kenilworth to provide fire inspectional services in 2015.
- A Public Safety Open House was co-hosted by the Fire and Police Departments. Attendance of children and adults was estimated between 700 and 1,000 people.
- Completed inspection and testing of all fire hydrants in Winnetka and Kenilworth using Fire Department summer interns and off-duty firefighters.
- Hosted a joint night training session at the drill tower which was attended by neighboring mutual aid fire departments.
- All Department Paramedics were trained and certified in Pediatric Advanced Life Support (PALS). PALS refers to a set of clinical interventions for the urgent treatment of life threatening emergencies for pediatric patients.
- Successfully integrated the new Firehouse Medic Software for our EMS mobile data terminals. This has streamlined the bill process and has given the department more efficient data access.
- Became one of the first departments to successfully download EMS data electronically to the Illinois Department of Public Health using our new EMS Reporting Software.
- Recertified 2 members as Fire Investigators, certified 1 member to the Advanced Firefighter level and 1 member as Fire Apparatus Engineer with the Office of the State Fire Marshal.

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.

- Conduct a new firefighter applicant test in conjunction with the Northbrook Fire Department to replace the expiring eligibility list (July 2016).
- Complete the Village of Winnetka semi-annual employee first-aid training and education.
- To create a joint training class with New Trier High School's athletic program to have all department paramedics participate and learn techniques on how to handle athletic injuries and proper equipment removal.
- Upgrade the cardiac monitor on Engine 28 to be able to provide 12-lead EKG capabilities necessary for Advanced Life Support licensing.
- Implement Target Solutions training software to provide additional options and improved tracking of State required training.
- Replace the 2002 GMC Yukon Fire Prevention Bureau car.
- Training Goals:
 - To develop and test shift personnel on specific task-oriented timed training evolutions.
 - Train and certify three department members in the Blue Card Incident Command Certification Program.
 - Provide specialized Advanced Cardiac Life Support training to all Department paramedics.
 - Complete the 36 hours of on-line continuing education training for the Blue Card Incident Command Certification Program for all Department Officers.
 - Recertify all fire officers in the Blue Card Command Process through a mobile Command Center testing process.
 - Add two members to the MABAS Division 3 Water- Rescue/Dive Team.

FINANCIAL SUMMARY

Fire Expenditures (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 4,585	\$ 4,721	\$ 4,759	\$ 4,893	3.5%	2.7%
Services and Supplies	\$ 452	\$ 599	\$ 528	\$ 633	5.4%	16.6%
Insurance	\$ 7	\$ 18	\$ 18	\$ 18	0.0%	0.0%
Total Operating Exp.	\$ 5,044	\$ 5,338	\$ 5,305	\$ 5,544	3.7%	4.3%
Capital Outlay	\$ -	\$ 623	\$ 615	\$ -	-100.0%	-100.0%
Total Department	\$ 5,044	\$ 5,961	\$ 5,920	\$ 5,544	-7.5%	-6.8%

PERFORMANCE INDICATORS

Emergency Response by Situation Type	Actual 2012	Actual 2013	Actual 2014	Projected 2015
Rescue Call	687	639	700	690
Fire / Explosion	23	19	29	25
Hazardous Condition	112	92	117	110
Service Call	339	305	290	325
Good Intent Call	404	457	458	400
False Call	645	608	594	590
All Others	1	35	9	5
	2,211	2,155	2,197	2,145
Fire Prevention				
Inspections (Includes Northfield)	700	670	673	725
Plan Reviews	6	32	95	100
Pre-Plans	57	36	41	75
Re-inspections	27	27	37	50
Fire Protection	30	16	23	30
Fire Alarm	40	35	47	50
Consultations	88	73	86	120
All Others	25	33	20	25
	973	922	1,022	1,175
Training Hours	8,157	7,331	6,620	7,000
Hydrant Inspections (includes Kenilworth)	657	390	721	730

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	28	Fire					
Division	01	Department Wide					
<u>Salary and Benefits</u>							
<u>Benefits</u>							
100.28.01-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.01-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Pensions</u>							
100.28.01-523	Fringe Benefits - Medicare	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.01-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.01-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.28.01-556	Village Data Processing / Network Charge	\$29,100.00	\$29,100.00	\$29,100.00	0.0%	\$0.00	
100.28.01-568	Utilities	\$27,300.00	\$27,300.00	\$27,300.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Station 28 utilities				1.00	27000	\$27,000.00
Manager	Training tower utilities				1.00	300	\$300.00
	Total Manager						\$27,300.00
100.28.01-570	Repair & Maintenance - Buildings	\$69,900.00	\$55,000.00	\$69,900.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Excercise equipment - shared cost with PD				1.00	500	\$500.00
Manager	Exterior maintenance				1.00	5500	\$5,500.00
Manager	Fitness equipment preventative maint. (split w/PD)				1.00	1000	\$1,000.00
Manager	Household supplies				1.00	4500	\$4,500.00
Manager	Interior maintenance				1.00	16900	\$16,900.00
Manager	Interior maintenance supplies				1.00	3000	\$3,000.00
Manager	Station maintenance and repairs				1.00	12000	\$12,000.00
Manager	Systems maintenance				1.00	12000	\$12,000.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	28	Fire				
Division	01	Department Wide				
	Manager					1.00 2500 \$2,500.00
	Manager					1.00 10000 \$10,000.00
	Manager					1.00 2000 \$2,000.00
						Total Manager \$69,900.00
100.28.01-574	Vehicle Maint Service Charge	\$55,513.00	\$55,513.00	\$55,596.00	0.1%	\$83.00
100.28.01-582	Tuition Assistance	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Services & Charges</u>		\$181,813.00	\$166,913.00	\$181,896.00	0.0%	\$83.00
<u>Supplies</u>						
100.28.01-533	Medical Supplies	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Supplies</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Services and Supplies</u>		\$181,813.00	\$166,913.00	\$181,896.00	0.0%	\$83.00
<u>Capital Outlay</u>						
100.28.01-615	Buildings & Structures	\$8,306.00	\$0.00	\$0.00	-100.0%	(\$8,306.00)
100.28.01-620	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00		\$0.00
100.28.01-625	Heavy Machinery	\$0.00	\$0.00	\$0.00		\$0.00
100.28.01-630	Motor Vehicles	\$615,000.00	\$615,000.00	\$0.00	-100.0%	(\$615,000.00)
100.28.01-635	Furniture & Fixtures	\$0.00	\$0.00	\$0.00		\$0.00
100.28.01-640	Office and Other Equipment	\$0.00	\$0.00	\$0.00		\$0.00
100.28.01-645	Technology	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Capital Outlay</u>		\$623,306.00	\$615,000.00	\$0.00	-100.0%	(\$623,306.00)
<u>Insurance and Other Chargebacks</u>						
100.28.01-530	Liability Insurance	\$17,800.00	\$17,800.00	\$17,800.00	0.0%	\$0.00
Budget Transactions:						
						Transaction Number of Units Cost Per Unit Total Amount
	Manager					Paramedic malpractice liability insurance 1.00 12000 \$12,000.00
	Manager					Property Insurance 1.00 5800 \$5,800.00
						Total Manager \$17,800.00
<u>Total: Insurance and Other Chargebacks</u>		\$17,800.00	\$17,800.00	\$17,800.00	0.0%	\$0.00
Division Total: Department Wide		\$822,919.00	\$799,713.00	\$199,696.00	-75.7%	(\$623,223.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	28	Fire				
Division	10	Administration				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.28.10-511	Regular Salaries	\$342,738.00	\$342,738.00	\$356,792.00	4.1%	\$14,054.00
	Position Transactions:					
	Level			Type		Total Amount
	Manager			Earnings		\$157,724.00
	Manager			Earnings		\$141,987.00
	Manager			Earnings		\$57,081.00
				Total Manager		<u>\$356,792.00</u>
100.28.10-513	Part Time Salaries	\$0.00	\$7,170.00	\$7,020.00		\$7,020.00
	Position Transactions:					
	Level			Type		Total Amount
	Manager			Earnings		\$7,020.00
				Total Manager		<u>\$7,020.00</u>
100.28.10-515	Sick Cashed In	\$3,143.00	\$3,155.00	\$3,287.00	4.6%	\$144.00
100.28.10-518	Other Compensation	\$2,500.00	\$2,500.00	\$2,900.00	16.0%	\$400.00
<u>Total: Employee Pay</u>		\$348,381.00	\$355,563.00	\$369,999.00	6.2%	\$21,618.00
<u>Benefits</u>						
100.28.10-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.28.10-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.28.10-522	Fringe Benefits - Medical / Dental Insurance	\$20,279.00	\$23,000.00	\$30,530.00	50.5%	\$10,251.00
100.28.10-528	Fringe Benefits - Life Insurance	\$194.00	\$194.00	\$230.00	18.6%	\$36.00
<u>Total: Benefits</u>		\$20,473.00	\$23,194.00	\$30,760.00	50.2%	\$10,287.00
<u>Pensions</u>						
100.28.10-523	Fringe Benefits - Medicare	\$5,016.00	\$5,016.00	\$5,365.00	7.0%	\$349.00
100.28.10-524	Fringe Benefits - Social Security	\$3,539.00	\$3,539.00	\$3,974.00	12.3%	\$435.00
100.28.10-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$8,306.00	\$8,185.00		\$8,185.00
100.28.10-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.28.10-527	Fringe Benefits - Fire Pension Er Contribution	\$157,262.00	\$152,020.00	\$166,290.00	5.7%	\$9,028.00
<u>Total: Pensions</u>		\$165,817.00	\$168,881.00	\$183,814.00	10.9%	\$17,997.00
<u>Total: Salary and Benefits</u>		\$534,671.00	\$547,638.00	\$584,573.00	9.3%	\$49,902.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	28	Fire					
Division	10	Administration					
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.28.10-553	Legal Services	\$25,000.00	\$12,500.00	\$15,000.00	-40.0%	(\$10,000.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Legal expense				1.00	15000	\$15,000.00
	Total Manager						\$15,000.00
100.28.10-556	Village Data Processing / Network Charge	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.10-557	Technology Licensing & Maintenance	\$7,450.00	\$6,000.00	\$14,350.00	92.6%	\$6,900.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Annual Firehouse support-base				1.00	4500	\$4,500.00
Manager	Annual Firehouse support-EMS (New)				1.00	1950	\$1,950.00
Manager	Annual Firehouse support-Inspector (New)				1.00	300	\$300.00
Manager	Prescient Solutions				1.00	2500	\$2,500.00
Manager	Remote Access support				1.00	2100	\$2,100.00
Manager	Target Solutions				1.00	3000	\$3,000.00
	Total Manager						\$14,350.00
100.28.10-564	Cell Phones & Radios	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.10-575	Rental - Office Equipment	\$5,640.00	\$5,500.00	\$5,640.00	0.0%	\$0.00	
100.28.10-580	Memberships & Publications	\$800.00	\$1,400.00	\$1,000.00	25.0%	\$200.00	
<u>Total: Services & Charges</u>		\$38,890.00	\$25,400.00	\$35,990.00	-7.5%	(\$2,900.00)	
<u>Supplies</u>							
100.28.10-531	Office Supplies - General	\$5,750.00	\$5,000.00	\$5,750.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Office supplies and miscellaneous				1.00	5000	\$5,000.00
Manager	Postage				1.00	750	\$750.00
	Total Manager						\$5,750.00

Village of Winnetka

FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	28	Fire					
Division	10	Administration					
100.28.10-532	Computer Equipment	\$10,000.00	\$5,500.00	\$10,000.00	0.0%	\$0.00	
100.28.10-542	Vehicles, Parts and Equipment	\$1,000.00	\$1,300.00	\$36,000.00	3,500.0%	\$35,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				1.00	35000	\$35,000.00
	Manager				1.00	1000	\$1,000.00
	Total Manager						\$36,000.00
<u>Total: Supplies</u>		\$16,750.00	\$11,800.00	\$51,750.00	209.0%	\$35,000.00	
<u>Total: Services and Supplies</u>		\$55,640.00	\$37,200.00	\$87,740.00	57.7%	\$32,100.00	
Division Total: Administration		\$590,311.00	\$584,838.00	\$672,313.00	13.9%	\$82,002.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	28	Fire					
Division	12	Training					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.28.12-512	Overtime Salaries	\$46,646.00	\$25,000.00	\$46,000.00	-1.4%	(\$646.00)	
Position Transactions:							
	Level			Position	Type	Code	Total Amount
	Manager			289999 - FD Budget Only	Earnings		\$46,000.00
				Total Manager			\$46,000.00
100.28.12-514	Sick Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.12-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$46,646.00	\$25,000.00	\$46,000.00	-1.4%	(\$646.00)	
<u>Benefits</u>							
100.28.12-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.12-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.12-522	Fringe Benefits - Medical / Dental Insurance	\$250.00	\$250.00	\$0.00	-100.0%	(\$250.00)	
100.28.12-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$250.00	\$250.00	\$0.00	-100.0%	(\$250.00)	
<u>Pensions</u>							
100.28.12-523	Fringe Benefits - Medicare	\$676.00	\$676.00	\$667.00	-1.3%	(\$9.00)	
Position Transactions:							
	Level			Position	Type	Code	Total Amount
	Manager			289999 - FD Budget Only	Tax	MEDICARE - Medicare	\$667.00
				Total Manager			\$667.00
100.28.12-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.12-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.12-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.12-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$676.00	\$676.00	\$667.00	-1.3%	(\$9.00)	
<u>Total: Salary and Benefits</u>		\$47,572.00	\$25,926.00	\$46,667.00	-1.9%	(\$905.00)	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.28.12-581	Training & Travel	\$32,534.00	\$28,000.00	\$32,534.00	0.0%	\$0.00	

Village of Winnetka

FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	28	Fire				
Division	12	Training				
Budget Transactions:						
	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	Audio / visual supplies			1.00	200	\$200.00
Manager	Blue Card incident command			1.00	1000	\$1,000.00
Manager	Books, references, periodicals, manuals			1.00	1200	\$1,200.00
Manager	Conferences and seminars			1.00	1000	\$1,000.00
Manager	CPR / Public education			1.00	250	\$250.00
Manager	Emergency management			1.00	1500	\$1,500.00
Manager	Fire apparatus engineer class			2.00	400	\$800.00
Manager	Fire investigations			1.00	5000	\$5,000.00
Manager	Firefighter Academy			1.00	3500	\$3,500.00
Manager	Firefighting			1.00	2000	\$2,000.00
Manager	Hazardous materials			1.00	1200	\$1,200.00
Manager	MABAS / NIPSTA spring and fall drills			1.00	2700	\$2,700.00
Manager	NIPSTA annual dues			24.00	166	\$3,984.00
Manager	Officer development			1.00	3000	\$3,000.00
Manager	Public education			1.00	1200	\$1,200.00
Manager	Technical rescue			1.00	800	\$800.00
Manager	Training supplies (smoke, foam, etc.)			1.00	2500	\$2,500.00
Manager	Water rescue			1.00	700	\$700.00
	Total Manager					\$32,534.00
<u>Total: Services & Charges</u>		\$32,534.00	\$28,000.00	\$32,534.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$32,534.00	\$28,000.00	\$32,534.00	0.0%	\$0.00
Division Total: Training		\$80,106.00	\$53,926.00	\$79,201.00	-1.1%	(\$905.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	28	Fire					
Division	19	Life Safety					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.28.19-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.19-512	Overtime Salaries	\$3,911.00	\$2,000.00	\$2,000.00	-48.9%	(\$1,911.00)	
100.28.19-513	Part Time Salaries	\$49,937.00	\$42,767.00	\$50,017.00	0.2%	\$80.00	
Position Transactions:							
	Level		Position		Type	Code	Total Amount
	Manager		280701 - Fire Inspector - Part-Time		Earnings		\$20,288.00
	Manager		280702 - Fire Inspector - Part-Time		Earnings		\$17,249.00
	Manager		280704 - Fire Inspector - Part-Time		Earnings		\$12,480.00
			Total Manager				<u>\$50,017.00</u>
100.28.19-517	Special Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$53,848.00	\$44,767.00	\$52,017.00	-3.4%	(\$1,831.00)	
<u>Benefits</u>							
100.28.19-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.19-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.19-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.19-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Pensions</u>							
100.28.19-523	Fringe Benefits - Medicare	\$0.00	\$750.00	\$754.00		\$754.00	
100.28.19-524	Fringe Benefits - Social Security	\$0.00	\$3,100.00	\$3,101.00		\$3,101.00	
100.28.19-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.19-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.19-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$0.00	\$3,850.00	\$3,855.00	+++	\$3,855.00	
<u>Total: Salary and Benefits</u>		\$53,848.00	\$48,617.00	\$55,872.00	3.8%	\$2,024.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.28.19-573	Outside Repair & Maintenance - Vehicles	\$1,550.00	\$1,550.00	\$1,550.00	0.0%	\$0.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	28	Fire					
Division	19	Life Safety					
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Annual NFPA membership fee				1.00	350	\$350.00
Manager	Mannequin repairs				1.00	200	\$200.00
Manager	NFPA Code maintenance fee				1.00	1000	\$1,000.00
	Total Manager						\$1,550.00
<u>Total: Services & Charges</u>		\$1,550.00	\$1,550.00	\$1,550.00	0.0%	\$0.00	
<u>Supplies</u>							
100.28.19-540	Other Operating Supplies	\$7,000.00	\$7,000.00	\$7,950.00	13.6%	\$950.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	CPR / first aid training				1.00	1450	\$1,450.00
Manager	Fire prevention supplies				1.00	1250	\$1,250.00
Manager	Public education supplies / Open house				1.00	5250	\$5,250.00
	Total Manager						\$7,950.00
<u>Total: Supplies</u>		\$7,000.00	\$7,000.00	\$7,950.00	13.6%	\$950.00	
<u>Total: Services and Supplies</u>		\$8,550.00	\$8,550.00	\$9,500.00	11.1%	\$950.00	
Division Total: Life Safety		\$62,398.00	\$57,167.00	\$65,372.00	4.8%	\$2,974.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	28	Fire				
Division	20	Firefighting				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.28.20-511	Regular Salaries	\$1,867,999.00	\$1,867,999.00	\$1,858,314.00	-0.5%	(\$9,685.00)
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	280305 - Firefighter		Earnings		\$93,133.00
	Manager	280306 - Firefighter		Earnings		\$93,133.00
	Manager	280307 - Firefighter		Earnings		\$93,133.00
	Manager	280308 - Firefighter		Earnings		\$90,506.00
	Manager	280309 - Firefighter		Earnings		\$90,506.00
	Manager	280310 - Firefighter		Earnings		\$90,506.00
	Manager	280311 - Firefighter		Earnings		\$90,506.00
	Manager	280312 - Firefighter		Earnings		\$90,506.00
	Manager	280313 - Firefighter		Earnings		\$90,506.00
	Manager	280314 - Firefighter		Earnings		\$86,144.00
	Manager	280315 - Firefighter		Earnings		\$90,021.00
	Manager	280316 - Firefighter		Earnings		\$72,872.00
	Manager	280401 - Captain		Earnings		\$118,606.00
	Manager	280402 - Captain		Earnings		\$118,606.00
	Manager	280403 - Captain		Earnings		\$118,606.00
	Manager	280501 - Lieutenant		Earnings		\$107,756.00
	Manager	280502 - Lieutenant		Earnings		\$107,756.00
	Manager	280503 - Lieutenant		Earnings		\$107,756.00
	Manager	280504 - Lieutenant		Earnings		\$107,756.00
		Total Manager				<u>\$1,858,314.00</u>
100.28.20-512	Overtime Salaries	\$44,823.00	\$30,000.00	\$39,017.00	-13.0%	(\$5,806.00)
100.28.20-514	Sick Salaries	\$90,021.00	\$130,000.00	\$96,000.00	6.6%	\$5,979.00
100.28.20-515	Sick Cashed In	\$13,072.00	\$48,688.00	\$38,607.00	195.3%	\$25,535.00
100.28.20-516	Holiday Salaries	\$65,015.00	\$67,729.00	\$67,985.00	4.6%	\$2,970.00
100.28.20-517	Special Compensation	\$0.00	\$475.00	\$0.00		\$0.00
100.28.20-518	Other Compensation	\$6,500.00	\$6,175.00	\$9,975.00	53.5%	\$3,475.00
<u>Total: Employee Pay</u>		\$2,087,430.00	\$2,151,066.00	\$2,109,898.00	1.1%	\$22,468.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	28	Fire					
Division	20	Firefighting					
<u>Benefits</u>							
100.28.20-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.20-521	Fringe Benefits - Worker's Compensation	\$48,000.00	\$48,000.00	\$48,000.00	0.0%	\$0.00	
100.28.20-522	Fringe Benefits - Medical / Dental Insurance	\$304,253.00	\$304,253.00	\$327,944.00	7.8%	\$23,691.00	
100.28.20-528	Fringe Benefits - Life Insurance	\$1,285.00	\$1,285.00	\$1,495.00	16.3%	\$210.00	
<u>Total: Benefits</u>		\$353,538.00	\$353,538.00	\$377,439.00	6.8%	\$23,901.00	
<u>Pensions</u>							
100.28.20-523	Fringe Benefits - Medicare	\$30,269.00	\$30,269.00	\$30,590.00	1.1%	\$321.00	
100.28.20-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.20-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.20-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.28.20-527	Fringe Benefits - Fire Pension Er Contribution	\$1,078,208.00	\$1,064,140.00	\$1,117,485.00	3.6%	\$39,277.00	
<u>Total: Pensions</u>		\$1,108,477.00	\$1,094,409.00	\$1,148,075.00	3.6%	\$39,598.00	
<u>Total: Salary and Benefits</u>		\$3,549,445.00	\$3,599,013.00	\$3,635,412.00	2.4%	\$85,967.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.28.20-566	Other Operating Services	\$10,750.00	\$10,750.00	\$10,750.00	0.0%	\$0.00	
Budget Transactions:							
					Number of Units	Cost Per Unit	Total Amount
Manager	Drug and alcohol testing				1.00	750	\$750.00
Manager	FF annual medical/physical exams				1.00	10000	\$10,000.00
	Total Manager						\$10,750.00
<u>Total: Services & Charges</u>		\$10,750.00	\$10,750.00	\$10,750.00	0.0%	\$0.00	
<u>Supplies</u>							
100.28.20-542	Vehicles, Parts and Equipment	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00	
100.28.20-546	Firefighting Equipment and Supplies	\$93,450.00	\$60,000.00	\$93,450.00	0.0%	\$0.00	
Budget Transactions:							
					Number of Units	Cost Per Unit	Total Amount
Manager	Annual air pack flow testing and inspection				1.00	1500	\$1,500.00
Manager	Breathing air compressor quarterly, annual, and repairs				1.00	1850	\$1,850.00
Manager	Diving equipment replacement				1.00	1000	\$1,000.00
Manager	Engine pump test				1.00	4500	\$4,500.00
Manager	Equipment preventative maintenance				1.00	4500	\$4,500.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	28	Fire				
Division	60	Public Relations				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.28.60-512	Overtime Salaries	\$2,512.00	\$0.00	\$0.00	-100.0%	(\$2,512.00)
<u>Total: Employee Pay</u>		\$2,512.00	\$0.00	\$0.00	-100.0%	(\$2,512.00)
<u>Benefits</u>						
100.28.60-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.28.60-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.28.60-522	Fringe Benefits - Medical / Dental Insurance	\$132.00	\$132.00	\$0.00	-100.0%	(\$132.00)
100.28.60-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Benefits</u>		\$132.00	\$132.00	\$0.00	-100.0%	(\$132.00)
<u>Pensions</u>						
100.28.60-523	Fringe Benefits - Medicare	\$36.00	\$36.00	\$0.00	-100.0%	(\$36.00)
100.28.60-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00
100.28.60-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.28.60-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.28.60-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$36.00	\$36.00	\$0.00	-100.0%	(\$36.00)
<u>Total: Salary and Benefits</u>		\$2,680.00	\$168.00	\$0.00	-100.0%	(\$2,680.00)
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
100.28.60-581	Training & Travel	\$950.00	\$500.00	\$0.00	-100.0%	(\$950.00)
<u>Total: Services & Charges</u>		\$950.00	\$500.00	\$0.00	-100.0%	(\$950.00)
<u>Total: Services and Supplies</u>		\$950.00	\$500.00	\$0.00	-100.0%	(\$950.00)
Division Total: Public Relations		\$3,630.00	\$668.00	\$0.00	-100.0%	(\$3,630.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	28	Fire				
Division	62	Ambulance				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.28.62-511	Regular Salaries	\$268,101.00	\$268,101.00	\$279,399.00	4.2%	\$11,298.00
	Position Transactions:					
	Level	Position		Type	Code	Total Amount
	Manager	280301 - Firefighter		Earnings		\$93,133.00
	Manager	280302 - Firefighter		Earnings		\$93,133.00
	Manager	280303 - Firefighter		Earnings		\$93,133.00
		Total Manager				<u>\$279,399.00</u>
100.28.62-512	Overtime Salaries	\$27,817.00	\$3,000.00	\$3,000.00	-89.2%	(\$24,817.00)
100.28.62-514	Sick Salaries	\$0.00	\$24,000.00	\$24,000.00		\$24,000.00
100.28.62-515	Sick Cashed In	\$7,558.00	\$2,528.00	\$17,200.00	127.6%	\$9,642.00
100.28.62-516	Holiday Salaries	\$10,312.00	\$9,638.00	\$9,880.00	-4.2%	(\$432.00)
100.28.62-518	Other Compensation	\$975.00	\$975.00	\$1,575.00	61.5%	\$600.00
<u>Total: Employee Pay</u>		\$314,763.00	\$308,242.00	\$335,054.00	6.4%	\$20,291.00
<u>Benefits</u>						
100.28.62-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.28.62-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.28.62-522	Fringe Benefits - Medical / Dental Insurance	\$60,238.00	\$60,238.00	\$64,020.00	6.3%	\$3,782.00
100.28.62-528	Fringe Benefits - Life Insurance	\$0.00	\$151.00	\$225.00		\$225.00
<u>Total: Benefits</u>		\$60,238.00	\$60,389.00	\$64,245.00	6.7%	\$4,007.00
<u>Pensions</u>						
100.28.62-523	Fringe Benefits - Medicare	\$3,059.00	\$3,059.00	\$3,507.00	14.6%	\$448.00
100.28.62-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00
100.28.62-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.28.62-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.28.62-527	Fringe Benefits - Fire Pension Er Contribution	\$154,749.00	\$165,840.00	\$167,819.00	8.4%	\$13,070.00
<u>Total: Pensions</u>		\$157,808.00	\$168,899.00	\$171,326.00	8.6%	\$13,518.00
<u>Total: Salary and Benefits</u>		\$532,809.00	\$537,530.00	\$570,625.00	7.1%	\$37,816.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	28	Fire					
Division	62	Ambulance					
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.28.62-566	Other Operating Services	\$1,000.00	\$1,735.00	\$1,000.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				1.00	1000	\$1,000.00
	Total Manager						\$1,000.00
100.28.62-581	Training & Travel	\$7,800.00	\$7,800.00	\$7,800.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				1.00	1000	\$1,000.00
	Manager				1.00	1800	\$1,800.00
	Manager				1.00	5000	\$5,000.00
	Total Manager						\$7,800.00
<u>Total: Services & Charges</u>		\$8,800.00	\$9,535.00	\$8,800.00	0.0%	\$0.00	
<u>Supplies</u>							
100.28.62-533	Medical Supplies	\$30,950.00	\$30,950.00	\$36,950.00	19.4%	\$6,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				1.00	800	\$800.00
	Manager				1.00	26000	\$26,000.00
	Manager				1.00	1600	\$1,600.00
	Manager				1.00	5900	\$5,900.00
	Manager				1.00	800	\$800.00
	Manager				1.00	1850	\$1,850.00
	Total Manager						\$36,950.00
<u>Total: Supplies</u>		\$30,950.00	\$30,950.00	\$36,950.00	19.4%	\$6,000.00	
<u>Total: Services and Supplies</u>		\$39,750.00	\$40,485.00	\$45,750.00	15.1%	\$6,000.00	
<u>Insurance and Other Chargebacks</u>							
100.28.62-530	Liability Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Insurance and Other Chargebacks</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Ambulance		\$572,559.00	\$578,015.00	\$616,375.00	7.7%	\$43,816.00	
Department Total: Fire		\$5,961,576.00	\$5,920,098.00	\$5,544,047.00	-7.0%	(\$417,529.00)	

VILLAGE OF WINNETKA

Department:	Community Development
Full – Time Staff:	6.6

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, accessory structures (fences, sheds, garages, decks and pools), impermeable surfaces, mechanical, electrical 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 bodies: Design Review Board, Landmark Preservation Commission, Plan Commission, and Zoning Board of Appeals. All four of these advisory bodies are staffed by departmental personnel.

Although an Economic Development Coordinator was hired this year, the department continues to be involved in a number of economic development activities. These include coordinating with the Economic Development Coordinator in assisting potential commercial tenants, assisting in the development and maintenance of a database identifying available commercial properties and creating commercial district parking maps. Additionally, the department coordinates and conducts commercial property pre-lease inspections for potential commercial tenants. Finally, the department provides 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 50 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, meet all applicable requirements for food service sanitation. This service is contracted out with the Village of Wilmette, whose Sanitarian provides these services.

2016 BUDGET

This year's departmental budget will total \$1,547,298. This represents a decrease in the budget of \$35,989 or 2.3% over last year's budget of \$1,583,287. The decrease is due mainly to replacing the full-time plan examiner, with a contract employee from SAFEbuilt. It is anticipated that this personnel change will result in an annual savings of approximately 50%.

ACCOMPLISHMENTS

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 a variety of activities. These can be divided into two categories, the first being unique one of a kind activities, such as amendments to the commercial zoning district regulations, to routine ones, like issuance of building permits. Following is summary of departmental activities, beginning with the unique then followed by a list of those routine ones.

Zoning Regulation Amendments

Over the past year, the department was involved in discussions, review and analysis of a number of proposed modifications to the commercial zoning district regulations. The impetus behind these modifications was to create a friendlier regulatory environment with the goal of attracting new business development. In 2015, several ordinances were passed amending the Village's zoning ordinance. Significant amendments to the zoning regulations included the following:

- Increase the building height from 2 ½ stories and 35 feet, to 4 stories and 45 feet.
- Reduce the required parking for residential dwellings from 2.25 spaces/unit, to a sliding scale standard (1.25 – 2 spaces) based on bedroom size.
- Add a new parking standard to require that new tenant spaces larger than 2,500 s.f. provide on-site parking at a rate of 2 spaces/1,000 s.f. of floor area.
- Streamlined the Special Use Permit process for uses in the commercial retail overly zoning districts.

In addition to these amendments there were also a number of changes made that were less significant in nature, yet still aimed at enhancing the business/development environment. These included how commercial floor area is calculated for parking, elimination of lot coverage and density standards for commercial/residential buildings and dwelling unit area per occupant requirements.

One Winnetka

In February 2015, the One Winnetka Planned Development (PD) application was submitted by the developer of the project. Since submittal of the application, staff has allocated a significant amount of time to this project. Staff activities have included reviewing the application and associated documentation, meeting with the developer and his team, preparing agenda reports, coordinating with the village attorney and Plan Commission chair. To date, the Plan Commission has considered the PD application on six separate occasions. It is anticipated that the Plan Commission will complete its review and prepare findings in September. The PD will then go for consideration before the ZBA and Design Review Board beginning in October and November.

Downtown Master Plan

In February 2015, the Village Council directed staff to prepare and issue a Request for Proposals (RFP) for planning services for a downtown master plan. Since that time, staff was involved in drafting, issuing and evaluating the RFP's. Beginning in July, when the contract for the plan was approved, department staff has been working with Teska Associates on a number of plan related items. It is anticipated that in 2016 there will be significant staff involvement for the duration of the downtown master planning process.

Continued Implementation and Expansion of a New Service Delivery Model for Building Inspections and Plan Reviews

In June 2013, the department implemented a new building inspection delivery system. This involved outsourcing building inspection activities, as well as some plan review functions – plumbing and electric – to a third party vendor. In order to implement this new system, 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. This new service delivery model has now been in place two years and it has been found to be successful. Success is being measured based on the following outcomes.

- The average annual cost of inspectional services is \$255,000; this represents a reduction of approximately 9%, over what cost would have been if the two full-time Village building inspectors had been retained.
- It is anticipated that in calendar year 2015, a total of 3,330 building inspections will be completed. This figure is consistent with the number of inspections conducted by SAFEbuilt in 2014; and an increase of approximately 25% over the prior five year average, when the Village employed two full-time building inspectors.

In 2015, the contract with SAFEbuilt was expanded to include all plan review services. This includes building/structural, mechanical, and energy conservation reviews. This was done as a result of the Village's long time plan examiner retiring at the end of 2014. After going thru a hiring process, it was decided to contract with SAFEbuilt for all plan review services. Since the first of the year, SAFEbuilt has provided a plan examiner to conduct plan reviews. To date this arrangement has worked out extremely well and following are highpoints concerning this change.

- It is estimated that cost for plan review services in 2015 will total \$65,000. This is compared to an annual cost (salaries, benefits, and associated costs) twice that amount for what was expended in 2014.
- A significant portion of the cost savings is that the plan review time has been reduced significantly; given the number of plans to be reviewed the SAFEbuilt plan examiner can complete all his reviews in approximately 22.5 hours (3-days) per week.
- In addition to cost savings, the time for the plan examiner to review plans has been significantly reduced. It is estimated that when factoring the amount of time it takes the plan examiner to complete his review, it has resulted in the overall plan review time by the department being reduced by 30 – 40%.

Communications

This year the department has been involved in developing information for the Village website. In April, a "Guide to doing Business in Winnetka" was posted on the Village website. The guide provides detailed information on what is necessary to open a business. The department has also been involved in the development of interactive mapping, also on the Village's website, that identifies and provides detail on vacant commercial properties. It is anticipated that this information will go live on the Village website in October.

In addition to the above listed unique 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); regular inspections of residential construction sites; 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; processing of FOIA requests and, processing of landmark designation applications. Following is a list of these activities and 2015 related data. (For additional data see Performance Indicators).

- Conducted 10 pre-occupancy commercial property inspections.
- Processed 31 zoning relief applications cases.
- Processed 22 demolition permit applications.
- Processed 12 Certificate of Appropriateness applications.
- Processed and issued 1,320 building permits.
- Conducted 3,300 building inspections.
- Conducted 107 sanitation inspections.
- Processed 357 FOIA requests (includes 245 over the counter and 112 standard requests).
- Participated in departmental customer satisfaction survey.
- Conducted periodic commercial property vacancy surveys.
- Coordinate schedules and display of community event signs in the Village kiosks.

Of the activities listed above, additional detail concerning building permits needs to be mentioned. It is estimated that in calendar year 2015, 1,320 building permits will be issued. This compares to 1,340 in 2014. Associated with the number of permits issued is permit revenue. It is anticipated that the 2015 building permit revenue will be \$1,954,000; this compares to \$2,050,077 in 2014.

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 2016 budget cycle. Following are the departmental goals which have been established for the next year.

- Provide assistance to Council, Steering Committee, Working Groups and planning consultant concerning the Downtown Master Plan.
- Provide assistance to the Plan Commission, ZBA, Design Review Board, Village Council and developer concerning the One Winnetka Planned Development.
- Assist the Village Manager's Office and the Economic Development Coordinator in economic development activities.
- Assist in the development and implementation of a commercial district wayfinding signage program.
- Provide assistance to Village Council in examining redevelopment opportunities for the Post Office site.
- Provide updated and new content for Community Development and BCDC web sites.
- 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.
- Implement an automated building permit records retention program.

FINANCIAL SUMMARY

Community Development (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 952	\$ 934	\$ 836	\$ 849	-10.0%	1.5%
Services and Supplies	\$ 713	\$ 649	\$ 648	\$ 698	7.0%	7.2%
Operating Expenses	\$ 1,665	\$ 1,583	\$ 1,484	\$ 1,547	-2.3%	4.1%

PERFORMANCE INDICATORS

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>
<u>Full Time Positions/Contract Positions</u>	10	10	7.6/1.8	7.6/2	6.6/2.6
<u>Permits Issued</u>					
Residential Addition/Remodeling	159	155	170	233	218
Awning/Canopy/Sign	28	34	11	28	11
Single Family Home (Demolitions)	26	34	36	24	22
Commercial Addition/Remodeling	40	41	23	27	30
Electric	43	29	34	47	47
Fence	189	189	185	215	234
Impermeable	164	125	135	158	172
Mechanical	36	28	36	51	26
Plumbing	84	56	78	81	84
Right-of-Way	27	29	35	39	32
Roofing	158	114	126	144	116
Others	79	294	355	293	328
Total	1,033	1,128	1,224	1,340	1,320
<u>Building Permit Revenues</u>	1,346,055	2,026,180	2,791,500	2,050,077	1,954,000
<u>Inspections Conducted</u>					
Building Inspections	2,248	2,390	2,760	3,025	3,300
Code Enforcement Inspections	12,720	12,450	12,250	12,180	12,090
Health and Sanitation	216	215	204	172	172
Total	15,184	15,055	15,214	15,377	15,562
<u>Committee/Commission/Council Reviews</u>					
Design Review	39	26	22	30	16
Landmark Preservation - Designation	2	6	0	3	4
Landmark Preservation - Demolition	28	34	36	24	22
Plan Commission - Special Use Permit	2	5	4	4	4
Plan Commission - Subdivision/Consolid.	2	1	2	4	1
Zoning Cases	38	32	35	41	31
Village Council	12	9	13	8	12
ZBA	17	14	15	20	11
Zoning Administrator	9	9	7	13	8
Total	149	136	134	147	109
<u>FOIA Requests</u>					
Over the Counter	NA	NA	256	193	245
Staff Processed	NA	NA	144	139	112
Total	NA	NA	400	332	357

*Estimated Calendar Year 2015

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	29	Community Development					
Division	01	Department Wide					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.29.01-511	Regular Salaries	\$612,163.00	\$502,000.00	\$542,245.00	-11.4%	(\$69,918.00)	
Position Transactions:							
	Level		Position		Type	Code	Total Amount
	Manager		290101 - Community Development Director		Earnings		\$147,120.00
	Manager		290201 - Assistant Comm. Dev. Director		Earnings		\$119,486.00
	Manager		290401 - Code Enforcer Inspector		Earnings		\$58,046.00
	Manager		290601 - Planning Assistant		Earnings		\$82,775.00
	Manager		290701 - Permit Coordinator		Earnings		\$67,827.00
	Manager		290801 - Administrative Assistant		Earnings		\$66,991.00
			Total Manager				\$542,245.00
100.29.01-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
100.29.01-513	Part Time Salaries	\$40,950.00	\$37,600.00	\$41,038.00	0.2%	\$88.00	
100.29.01-515	Sick Cashed In	\$0.00	\$15,130.00	\$7,265.00		\$7,265.00	
100.29.01-518	Other Compensation	\$14,380.00	\$14,380.00	\$14,380.00	0.0%	\$0.00	
<u>Total: Employee Pay</u>		\$667,493.00	\$569,110.00	\$604,928.00	-9.4%	(\$62,565.00)	
<u>Benefits</u>							
100.29.01-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.29.01-521	Fringe Benefits - Worker's Compensation	\$12,000.00	\$12,000.00	\$12,000.00	0.0%	\$0.00	
100.29.01-522	Fringe Benefits - Medical / Dental Insurance	\$108,405.00	\$108,400.00	\$101,060.00	-6.8%	(\$7,345.00)	
100.29.01-528	Fringe Benefits - Life Insurance	\$439.00	\$430.00	\$437.00	-0.5%	(\$2.00)	
100.29.01-529	Fringe Benefits - Allowances	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$120,844.00	\$120,830.00	\$113,497.00	-6.1%	(\$7,347.00)	
<u>Pensions</u>							
100.29.01-523	Fringe Benefits - Medicare	\$9,641.00	\$9,640.00	\$8,771.00	-9.0%	(\$870.00)	
100.29.01-524	Fringe Benefits - Social Security	\$39,254.00	\$39,260.00	\$34,695.00	-11.6%	(\$4,559.00)	
100.29.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$96,755.00	\$96,760.00	\$86,747.00	-10.3%	(\$10,008.00)	
<u>Total: Pensions</u>		\$145,650.00	\$145,660.00	\$130,213.00	-10.6%	(\$15,437.00)	
<u>Total: Salary and Benefits</u>		\$933,987.00	\$835,600.00	\$848,638.00	-9.1%	(\$85,349.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	29	Community Development				
Division	01	Department Wide				
<u>Supplies</u>						
100.29.01-531	Office Supplies - General	\$4,000.00	\$10,000.00	\$4,000.00	0.0%	\$0.00
100.29.01-532	Computer Equipment	\$2,000.00	\$1,850.00	\$500.00	-75.0%	(\$1,500.00)
100.29.01-540	Other Operating Supplies	\$12,600.00	\$9,200.00	\$13,600.00	7.9%	\$1,000.00
<u>Total: Supplies</u>		\$18,600.00	\$21,050.00	\$18,100.00	-2.7%	(\$500.00)
<u>Total: Services and Supplies</u>		\$649,300.00	\$648,200.00	\$698,660.00	7.6%	\$49,360.00
<u>Insurance and Other Chargebacks</u>						
100.29.01-530	Liability Insurance	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Insurance and Other Chargebacks</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$1,583,287.00	\$1,483,800.00	\$1,547,298.00	-2.3%	(\$35,989.00)
Department Total: Community Development		\$1,583,287.00	\$1,483,800.00	\$1,547,298.00	-2.3%	(\$35,989.00)

VILLAGE OF WINNETKA

Department:	Public Works
Full – Time Staff:	15.6 (31.5 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.

RECENT ACCOMPLISHMENTS

- Completed design and construction of the annual Street Reconstruction program under which 10,295 lineal feet or 1.94 miles were reconstructed or resurfaced.
- Replaced approximately 6,645 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 20,450 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 442 development plan reviews to insure compliance with Village Forestry, Drainage and Floodplain Codes.
- Removed 200 trees, planted 195 trees and trimmed 767.
- In support of the Refuse Team, successfully completed the annual Spring Clean-up, Leaf Collection and Holiday Tree Collection programs.
- Completed 664 sign replacement and repairs from traffic damage, vandalism or age.
- Implemented a prohibition of coal tar-based pavement sealers and recommended a ban on such products, which was adopted by the Village Council in August 2014.
- Evaluate contracting method for street rehabilitation program to include various location patching and striping programs on contract.
- Complete development of long-term (5-year) street rehabilitation schedule using IMS pavement management software.

- Evaluated multiple options for installing holiday lighting in the Village’s business districts, saving approximately \$20,000 over previous year’s program.

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 500 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.
- Design and construct street improvements totaling \$1,320,000.
- Design and construct improvements for the Lincoln Avenue Parking Lot.
- Design and complete floor and drainage repairs to Village Yards Building B vehicle storage area.
- Design and construct a stormwater BMP demonstration improvement at the Public Works facility using grant funding (applied for) from the Chi-Cal Rivers Fund.
- Complete permitting and construction of a project to replace an underground 10,000 gallon single-wall lined steel fuel tank at the Village Yards.
- Enhance and combine various smaller existing landscaping service contracts into one consolidated multi-year contract.
- Install automated vehicle location (AVL) equipment in major equipment pieces to increase efficiency in routing.
- Investigate alternative de-icing approaches to reduce chloride runoff.

FINANCIAL SUMMARY

Public Works Expenditures (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 2,342	\$ 2,242	\$ 2,262	\$ 2,320	3.4%	2.5%
Services and Supplies	\$ 1,501	\$ 1,638	\$ 1,637	\$ 1,726	5.1%	5.2%
Insurance	\$ -	\$ -	\$ -	\$ -		
Total Operating Exp.	\$ 3,843	\$ 3,880	\$ 3,899	\$ 4,046	4.1%	3.6%
Capital Outlay	\$ 2,307	\$ 2,150	\$ 1,783	\$ 2,673	19.6%	33.3%
Total Department	\$ 6,150	\$ 6,030	\$ 5,682	\$ 6,719	10.3%	15.4%

CAPITAL OUTLAY (over \$50,000):

<u>Description</u>	<u>Budget</u>
Public Works #5 Utility Truck	\$120,000
Street Rehabilitation	1,343,000
Village Yards Bldg. B floor and drainage repair	500,000
Public Works Parking Lot BMP Project	100,000
Village Yard Fuel Tank Replacement	230,000
Pk. Lot Rehab Lincoln Ave.	250,000
Sidewalk replacement program	130,000
Total PW Capital Expense	<u>\$2,673,000</u>

PERFORMANCE INDICATORS

<u>General Fund</u>	<u>Unit</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Estimated 2015</u>	<u>Proposed 2016</u>
Streets Replaced	Lin. Ft.	11,490	6,740	10,295	11,670
Curbs Replaced	Lin. Ft.	10,741	13,200	6,645	8,600
Sidewalks Replaced	Sq. Ft.	30,703	24,500	20,450	21,500
Plan Reviews	#	441	442	450	500
Trees Trimmed	#	915	767	850	1,600
Trees Planted	#	237	195	200	250
Trees Removed	#	345	200	270	250
Snow & Ice Events	#	55	40	45	30
Snowfall	Inches	69	64	65	48
Signs Installed/Repaired	#	584	664	580	550

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	30	Public Works					
Division	01	Department Wide					
<u>Salary and Benefits</u>							
<u>Benefits</u>							
100.30.01-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.01-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.01-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Pensions</u>							
100.30.01-523	Fringe Benefits - Medicare	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.01-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.30.01-551	Consulting Services	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.01-552	Engineering Services	\$0.00	\$2,238.00	\$0.00		\$0.00	
100.30.01-553	Legal Services	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.01-555	GIS & Aerial Mapping	\$29,000.00	\$33,516.00	\$29,000.00	0.0%	\$0.00	
100.30.01-556	Village Data Processing / Network Charge	\$21,000.00	\$21,000.00	\$21,000.00	0.0%	\$0.00	
100.30.01-557	Technology Licensing & Maintenance	\$4,500.00	\$3,000.00	\$2,400.00	-46.7%	(\$2,100.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	DLT Subscription Renewal				1.00	2400	\$2,400.00
	Total Manager						\$2,400.00
100.30.01-559	Drainage	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.01-562	Dispatch Services	\$3,000.00	\$0.00	\$3,000.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	M&T weather notification service				1.00	3000	\$3,000.00
	Total Manager						\$3,000.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change				
Fund	100	General Fund								
Department	30	Public Works								
Division	01	Department Wide								
100.30.01-563	Telephone Service	\$14,000.00	\$3,000.00	\$1,372.00	-90.2%	(\$12,628.00)				
	Budget Transactions:									
							Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						Monthly PRI share (Comcast)	12.00	114.3	\$1,371.60
							Total Manager			\$1,371.60
100.30.01-564	Cell Phones & Radios	\$11,000.00	\$8,000.00	\$11,000.00	0.0%	\$0.00				
100.30.01-567	Operations & Maintenance	\$0.00	\$403.00	\$0.00		\$0.00				
100.30.01-568	Utilities	\$143,520.00	\$143,520.00	\$143,520.00	0.0%	\$0.00				
	Budget Transactions:									
							Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						Stormwater utility	12.00	2960	\$35,520.00
	Manager						Utilities	1.00	108000	\$108,000.00
							Total Manager			\$143,520.00
100.30.01-570	Repair & Maintenance - Buildings	\$69,000.00	\$69,000.00	\$83,000.00	20.3%	\$14,000.00				
	Budget Transactions:									
							Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						PW Yard ClearSpan Installation	1.00	12000	\$12,000.00
	Manager						Service yards backflow testing	1.00	3000	\$3,000.00
	Manager						Service yards commodities	1.00	11000	\$11,000.00
	Manager						Service yards contractual repairs	1.00	20000	\$20,000.00
	Manager						Service yards fire alarm	1.00	2000	\$2,000.00
	Manager						Service yards fire extinguisher	1.00	2000	\$2,000.00
	Manager						Service yards HVAC maintenance	1.00	10000	\$10,000.00
	Manager						Service yards janitorial	1.00	15000	\$15,000.00
	Manager						Service yards landscape	1.00	3000	\$3,000.00
	Manager						Service yards mat cleaning	1.00	1500	\$1,500.00
	Manager						Service yards pest control	1.00	1500	\$1,500.00
	Manager						Service yards sprinkler annual testing	1.00	2000	\$2,000.00
							Total Manager			\$83,000.00
100.30.01-574	Vehicle Maint Service Charge	\$225,204.00	\$225,204.00	\$215,544.00	-4.3%	(\$9,660.00)				
100.30.01-575	Rental - Office Equipment	\$6,000.00	\$6,000.00	\$6,000.00	0.0%	\$0.00				
100.30.01-580	Memberships & Publications	\$0.00	\$1,200.00	\$1,200.00		\$1,200.00				

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change				
Fund	100	General Fund								
Department	30	Public Works								
Division	01	Department Wide								
							Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						Village Yard Building B floor and drainage repairs	1.00	500000	\$500,000.00
							Total Manager			\$500,000.00
100.30.01-620	Improvements Other Than Buildings	\$0.00	\$0.00	\$330,000.00		\$330,000.00				
	Budget Transactions:						Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						Public Works parking Lot BMP grant project	1.00	100000	\$100,000.00
	Manager						Village yard fuel tanks replacement	1.00	230000	\$230,000.00
							Total Manager			\$330,000.00
100.30.01-625	Heavy Machinery	\$310,000.00	\$310,000.00	\$120,000.00	-61.3%	(\$190,000.00)				
	Budget Transactions:						Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						Replace PW 5	1.00	120000	\$120,000.00
							Total Manager			\$120,000.00
100.30.01-630	Motor Vehicles	\$90,000.00	\$88,464.00	\$0.00	-100.0%	(\$90,000.00)				
100.30.01-635	Furniture & Fixtures	\$0.00	\$0.00	\$0.00		\$0.00				
100.30.01-640	Office and Other Equipment	\$0.00	\$0.00	\$0.00		\$0.00				
100.30.01-645	Technology	\$0.00	\$0.00	\$0.00		\$0.00				
100.30.01-650	Infrastructure	\$380,001.00	\$150,000.00	\$380,001.00	0.0%	\$0.00				
	Budget Transactions:						Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						IDOT Sheridan Road resurfacing C-91-480-09	1.00	1	\$1.00
	Manager						Parking lot rehab - Lincoln Ave.	1.00	250000	\$250,000.00
	Manager						Sidewalk replacement	1.00	130000	\$130,000.00
							Total Manager			\$380,001.00
Total: Capital Outlay		\$930,001.00	\$583,464.00	\$1,330,001.00	43.0%	\$400,000.00				
	Insurance and Other Chargebacks									
100.30.01-530	Liability Insurance	\$0.00	\$0.00	\$0.00		\$0.00				
Total: Insurance and Other Chargebacks		\$0.00	\$0.00	\$0.00	+++	\$0.00				
	Transfers									
100.30.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00				
Total: Transfers		\$0.00	\$0.00	\$0.00	+++	\$0.00				
Division Total: Department Wide		\$1,789,725.00	\$1,442,545.00	\$2,298,037.00	28.4%	\$508,312.00				

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	30	Public Works				
Division	10	Administration				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.30.10-511	Regular Salaries	\$404,570.00	\$404,570.00	\$447,228.00	10.5%	\$42,658.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	300101 - Public Works Director		Earnings		\$132,279.00
	Manager	300201 - Asst. Director Eng. & Public Wks		Earnings		\$106,219.00
	Manager	300301 - Superintendent of Operation		Earnings		\$119,354.00
	Manager	301601 - Administrative Secretary		Earnings		\$27,536.00
	Manager	301702 - Public Works Analyst		Earnings		\$61,840.00
		Total Manager				<u>\$447,228.00</u>
100.30.10-512	Overtime Salaries	\$2,083.00	\$6,000.00	\$2,083.00	0.0%	\$0.00
100.30.10-515	Sick Cashed In	\$4,988.00	\$5,000.00	\$9,594.00	92.3%	\$4,606.00
100.30.10-518	Other Compensation	\$14,688.00	\$15,000.00	\$11,504.00	-21.7%	(\$3,184.00)
<u>Total: Employee Pay</u>		\$426,329.00	\$430,570.00	\$470,409.00	10.3%	\$44,080.00
<u>Benefits</u>						
100.30.10-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.30.10-521	Fringe Benefits - Worker's Compensation	\$100,000.00	\$100,000.00	\$100,001.00	0.0%	\$1.00
100.30.10-522	Fringe Benefits - Medical / Dental Insurance	\$59,095.00	\$59,095.00	\$66,601.00	12.7%	\$7,506.00
100.30.10-528	Fringe Benefits - Life Insurance	\$374.00	\$374.00	\$413.00	10.4%	\$39.00
<u>Total: Benefits</u>		\$159,469.00	\$159,469.00	\$167,015.00	4.7%	\$7,546.00
<u>Pensions</u>						
100.30.10-523	Fringe Benefits - Medicare	\$6,182.00	\$6,182.00	\$6,793.00	9.9%	\$611.00
100.30.10-524	Fringe Benefits - Social Security	\$22,442.00	\$22,442.00	\$24,685.00	10.0%	\$2,243.00
100.30.10-525	Fringe Benefits - IMRF Pension Er Contribution	\$62,031.00	\$62,031.00	\$67,478.00	8.8%	\$5,447.00
100.30.10-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.30.10-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$90,655.00	\$90,655.00	\$98,956.00	9.2%	\$8,301.00
<u>Total: Salary and Benefits</u>		\$676,453.00	\$680,694.00	\$736,380.00	8.9%	\$59,927.00
Division Total: Administration		\$676,453.00	\$680,694.00	\$736,380.00	8.9%	\$59,927.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	30	Public Works					
Division	21	Engineering					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.30.21-511	Regular Salaries	\$172,727.00	\$172,727.00	\$180,061.00	4.2%	\$7,334.00	
	Position Transactions:						
	Level			Position	Type	Code	Total Amount
	Manager			300401 - Assistant Village Engineer	Earnings		\$94,394.00
	Manager			300501 - Civil Engineer	Earnings		\$85,667.00
				Total Manager			<u>\$180,061.00</u>
100.30.21-512	Overtime Salaries	\$3,034.00	\$2,000.00	\$3,034.00	0.0%	\$0.00	
100.30.21-513	Part Time Salaries	\$6,000.00	\$5,000.00	\$6,002.00	0.0%	\$2.00	
	Position Transactions:						
	Level			Position	Type	Code	Total Amount
	Manager			301801 - Engineering Intern	Earnings		\$6,002.00
				Total Manager			<u>\$6,002.00</u>
100.30.21-515	Sick Cashed In	\$2,508.00	\$5,500.00	\$3,543.00	41.3%	\$1,035.00	
100.30.21-518	Other Compensation	\$2,376.00	\$2,376.00	\$2,376.00	0.0%	\$0.00	
	<u>Total: Employee Pay</u>	<u>\$186,645.00</u>	<u>\$187,603.00</u>	<u>\$195,016.00</u>	<u>4.5%</u>	<u>\$8,371.00</u>	
<u>Benefits</u>							
100.30.21-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.21-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.21-522	Fringe Benefits - Medical / Dental Insurance	\$22,224.00	\$22,224.00	\$23,535.00	5.9%	\$1,311.00	
100.30.21-528	Fringe Benefits - Life Insurance	\$124.00	\$124.00	\$145.00	16.9%	\$21.00	
	<u>Total: Benefits</u>	<u>\$22,348.00</u>	<u>\$22,348.00</u>	<u>\$23,680.00</u>	<u>6.0%</u>	<u>\$1,332.00</u>	
<u>Pensions</u>							
100.30.21-523	Fringe Benefits - Medicare	\$2,707.00	\$2,707.00	\$2,783.00	2.8%	\$76.00	
100.30.21-524	Fringe Benefits - Social Security	\$11,295.00	\$11,295.00	\$11,560.00	2.3%	\$265.00	
100.30.21-525	Fringe Benefits - IMRF Pension Er Contribution	\$26,283.00	\$26,283.00	\$27,100.00	3.1%	\$817.00	
100.30.21-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.21-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
	<u>Total: Pensions</u>	<u>\$40,285.00</u>	<u>\$40,285.00</u>	<u>\$41,443.00</u>	<u>2.9%</u>	<u>\$1,158.00</u>	
	<u>Total: Salary and Benefits</u>	<u>\$249,278.00</u>	<u>\$250,236.00</u>	<u>\$260,139.00</u>	<u>4.4%</u>	<u>\$10,861.00</u>	
<u>Services and Supplies</u>							

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change		
Fund	100	General Fund						
Department	30	Public Works						
Division	21	Engineering						
<u>Services & Charges</u>								
100.30.21-552	Engineering Services	\$23,000.00	\$23,000.00	\$23,000.00	0.0%	\$0.00		
	Budget Transactions:							
							Transaction	Number of Units Cost Per Unit Total Amount
	Manager						Benchmark replacement	1.00 2000 \$2,000.00
	Manager						Soil/material testing - Rubino - yr 2 of 3 yr contract	1.00 19000 \$19,000.00
	Manager						Surveying and drafting supplies	1.00 2000 \$2,000.00
							Total Manager	<u>\$23,000.00</u>
100.30.21-555	GIS & Aerial Mapping	\$0.00	\$0.00	\$0.00		\$0.00		
100.30.21-580	Memberships & Publications	\$500.00	\$100.00	\$500.00	0.0%	\$0.00		
	Budget Transactions:							
							Transaction	Number of Units Cost Per Unit Total Amount
	Manager						CFM License - Jim and Susan	2.00 100 \$200.00
	Manager						PE License - Steve, Jim, Susan	3.00 100 \$300.00
							Total Manager	<u>\$500.00</u>
Total: Services & Charges		\$23,500.00	\$23,100.00	\$23,500.00	0.0%	\$0.00		
<u>Supplies</u>								
100.30.21-540	Other Operating Supplies	\$8,000.00	\$8,174.00	\$1,500.00	-81.3%	(\$6,500.00)		
	Budget Transactions:							
							Transaction	Number of Units Cost Per Unit Total Amount
	Manager						Purchase of Engineering Division iPad	1.00 1500 \$1,500.00
							Total Manager	<u>\$1,500.00</u>
Total: Supplies		\$8,000.00	\$8,174.00	\$1,500.00	-81.3%	(\$6,500.00)		
Total: Services and Supplies		\$31,500.00	\$31,274.00	\$25,000.00	-20.6%	(\$6,500.00)		
Division Total: Engineering		\$280,778.00	\$281,510.00	\$285,139.00	1.6%	\$4,361.00		

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	30	Public Works					
Division	22	Street Maintenance					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
100.30.22-511	Regular Salaries	\$724,027.00	\$724,027.00	\$734,094.00	1.4%	\$10,067.00	
Position Transactions:							
	Level				Type	Code	Total Amount
	Manager				Earnings		\$106,395.00
	Manager				Earnings		\$85,103.00
	Manager				Earnings		\$80,467.00
	Manager				Earnings		\$80,467.00
	Manager				Earnings		\$80,467.00
	Manager				Earnings		\$80,467.00
	Manager				Earnings		\$80,467.00
	Manager				Earnings		\$80,467.00
	Manager				Earnings		\$80,467.00
	Manager				Earnings		\$59,794.00
					Total Manager		\$734,094.00
100.30.22-512	Overtime Salaries	\$30,030.00	\$30,030.00	\$30,000.00	-0.1%	(\$30.00)	
100.30.22-515	Sick Cashed In	\$4,008.00	\$4,008.00	\$3,347.00	-16.5%	(\$661.00)	
100.30.22-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$758,065.00	\$758,065.00	\$767,441.00	1.2%	\$9,376.00	
<u>Benefits</u>							
100.30.22-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.22-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.22-522	Fringe Benefits - Medical / Dental Insurance	\$156,538.00	\$156,538.00	\$149,345.00	-4.6%	(\$7,193.00)	
100.30.22-528	Fringe Benefits - Life Insurance	\$515.00	\$515.00	\$542.00	5.2%	\$27.00	
<u>Total: Benefits</u>		\$157,053.00	\$157,053.00	\$149,887.00	-4.6%	(\$7,166.00)	
<u>Pensions</u>							
100.30.22-523	Fringe Benefits - Medicare	\$10,990.00	\$10,990.00	\$10,694.00	-2.7%	(\$296.00)	
100.30.22-524	Fringe Benefits - Social Security	\$45,860.00	\$45,860.00	\$45,721.00	-0.3%	(\$139.00)	
100.30.22-525	Fringe Benefits - IMRF Pension Er Contribution	\$110,297.00	\$110,297.00	\$110,051.00	-0.2%	(\$246.00)	
100.30.22-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	30	Public Works					
Division	22	Street Maintenance					
100.30.22-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$167,147.00	\$167,147.00	\$166,466.00	-0.4%	(\$681.00)	
<u>Total: Salary and Benefits</u>		\$1,082,265.00	\$1,082,265.00	\$1,083,794.00	0.1%	\$1,529.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.30.22-571	Repair & Maintenance - Streets	\$235,000.00	\$235,000.00	\$213,000.00	-9.4%	(\$22,000.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Asphalt for road repairs				1.00	40000	\$40,000.00
Manager	Crack sealing / Pavement Rejuvenation				1.00	30000	\$30,000.00
Manager	Excavation debris				1.00	12000	\$12,000.00
Manager	Graffiti removal				1.00	1000	\$1,000.00
Manager	Misc street maintenance				1.00	18000	\$18,000.00
Manager	Miscellaneous Landscaping Repairs				1.00	5000	\$5,000.00
Manager	Sign materials				1.00	25000	\$25,000.00
Manager	Street sweeping debris (m60)				1.00	21000	\$21,000.00
Manager	Striping contingency				1.00	6000	\$6,000.00
Manager	Temporary help - Spring/Leaf				1.00	42000	\$42,000.00
Manager	Tool replacement				1.00	6000	\$6,000.00
Manager	Traffic control contingency				1.00	2000	\$2,000.00
Manager	Traffic paint				1.00	5000	\$5,000.00
	Total Manager						\$213,000.00
<u>Total: Services & Charges</u>		\$235,000.00	\$235,000.00	\$213,000.00	-9.4%	(\$22,000.00)	
<u>Total: Services and Supplies</u>		\$235,000.00	\$235,000.00	\$213,000.00	-9.4%	(\$22,000.00)	
<u>Capital Outlay</u>							
100.30.22-650	Infrastructure	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Street Maintenance		\$1,317,265.00	\$1,317,265.00	\$1,296,794.00	-1.6%	(\$20,471.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	100	General Fund					
Department	30	Public Works					
Division	23	Pavement Reconstruction					
<u>Salary and Benefits</u>							
<u>Benefits</u>							
100.30.23-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.23-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.23-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.23-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Pensions</u>							
100.30.23-523	Fringe Benefits - Medicare	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.23-524	Fringe Benefits - Social Security	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.23-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.23-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
100.30.23-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Capital Outlay</u>							
100.30.23-650	Infrastructure	\$1,220,000.00	\$1,200,000.00	\$1,343,000.00	10.1%	\$123,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Roadway Striping (Thermo) - Various Locations				1.00	23000	\$23,000.00
Manager	Street & alley reconstruction/rehabilitation				1.00	1320000	\$1,320,000.00
	Total Manager						\$1,343,000.00
<u>Total: Capital Outlay</u>		\$1,220,000.00	\$1,200,000.00	\$1,343,000.00	10.1%	\$123,000.00	
Division Total: Pavement Reconstruction		\$1,220,000.00	\$1,200,000.00	\$1,343,000.00	10.1%	\$123,000.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	30	Public Works				
Division	24	Drainage				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.30.24-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
100.30.24-512	Overtime Salaries	\$0.00	\$3,102.00	\$0.00		\$0.00
100.30.24-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00
100.30.24-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$3,102.00	\$0.00	+++	\$0.00
<u>Benefits</u>						
100.30.24-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.30.24-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.30.24-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$506.00	\$0.00		\$0.00
100.30.24-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Benefits</u>		\$0.00	\$506.00	\$0.00	+++	\$0.00
<u>Pensions</u>						
100.30.24-523	Fringe Benefits - Medicare	\$0.00	\$43.00	\$0.00		\$0.00
100.30.24-524	Fringe Benefits - Social Security	\$0.00	\$186.00	\$0.00		\$0.00
100.30.24-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$451.00	\$0.00		\$0.00
100.30.24-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.30.24-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$0.00	\$680.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$4,288.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
100.30.24-559	Drainage	\$0.00	\$50.00	\$0.00		\$0.00
<u>Total: Services & Charges</u>		\$0.00	\$50.00	\$0.00	+++	\$0.00
<u>Supplies</u>						
100.30.24-536	Salt and Snow Removal Supplies and Equipment	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Supplies</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Services and Supplies</u>		\$0.00	\$50.00	\$0.00	+++	\$0.00
Division Total: Drainage		\$0.00	\$4,338.00	\$0.00	+++	\$0.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	30	Public Works				
Division	25	Snow Removal				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.30.25-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
100.30.25-512	Overtime Salaries	\$80,048.00	\$80,048.00	\$80,048.00	0.0%	\$0.00
100.30.25-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$80,048.00	\$80,048.00	\$80,048.00	0.0%	\$0.00
<u>Benefits</u>						
100.30.25-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.30.25-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.30.25-522	Fringe Benefits - Medical / Dental Insurance	\$300.00	\$5,850.00	\$0.00	-100.0%	(\$300.00)
100.30.25-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Benefits</u>		\$300.00	\$5,850.00	\$0.00	-100.0%	(\$300.00)
<u>Pensions</u>						
100.30.25-523	Fringe Benefits - Medicare	\$1,161.00	\$1,161.00	\$0.00	-100.0%	(\$1,161.00)
100.30.25-524	Fringe Benefits - Social Security	\$4,963.00	\$4,963.00	\$0.00	-100.0%	(\$4,963.00)
100.30.25-525	Fringe Benefits - IMRF Pension Er Contribution	\$11,647.00	\$11,647.00	\$11,478.00	-1.5%	(\$169.00)
100.30.25-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.30.25-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$17,771.00	\$17,771.00	\$11,478.00	-35.4%	(\$6,293.00)
<u>Total: Salary and Benefits</u>		\$98,119.00	\$103,669.00	\$91,526.00	-6.7%	(\$6,593.00)
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
100.30.25-573	Outside Repair & Maintenance - Vehicles	\$0.00	\$450.00	\$0.00		\$0.00
<u>Total: Services & Charges</u>		\$0.00	\$450.00	\$0.00	+++	\$0.00
<u>Supplies</u>						
100.30.25-536	Salt and Snow Removal Supplies and Equipment	\$179,400.00	\$179,400.00	\$188,400.00	5.0%	\$9,000.00

Budget Transactions:

	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Alternative deicers	1.00	5000	\$5,000.00
Manager	AVL Technology	1.00	45000	\$45,000.00
Manager	Bag Deicing Products	1.00	2000	\$2,000.00
Manager	Contract hauling	1.00	10000	\$10,000.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	30	Public Works				
Division	25	Snow Removal				
	Manager					1.00 10000 \$10,000.00
	Manager					1.00 10000 \$10,000.00
	Manager					1,440.00 60 \$86,400.00
	Manager					1.00 20000 \$20,000.00
	Total Manager					<u>\$188,400.00</u>
<u>Total: Supplies</u>		\$179,400.00	\$179,400.00	\$188,400.00	5.0%	\$9,000.00
<u>Total: Services and Supplies</u>		\$179,400.00	\$179,850.00	\$188,400.00	5.0%	\$9,000.00
Division Total: Snow Removal		\$277,519.00	\$283,519.00	\$279,926.00	0.9%	\$2,407.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	30	Public Works				
Division	26	Forestry				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
100.30.26-511	Regular Salaries	\$93,472.00	\$93,472.00	\$97,440.00	4.2%	\$3,968.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	301001 - Village Forester		Earnings		\$97,440.00
		Total Manager				\$97,440.00
100.30.26-512	Overtime Salaries	\$12,079.00	\$17,000.00	\$12,079.00	0.0%	\$0.00
100.30.26-513	Part Time Salaries	\$0.00	\$0.00	\$0.00		\$0.00
100.30.26-515	Sick Cashed In	\$0.00	\$0.00	\$6,003.00		\$6,003.00
100.30.26-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$105,551.00	\$110,472.00	\$115,522.00	9.4%	\$9,971.00
<u>Benefits</u>						
100.30.26-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.30.26-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
100.30.26-522	Fringe Benefits - Medical / Dental Insurance	\$7,109.00	\$7,109.00	\$7,966.00	12.1%	\$857.00
100.30.26-528	Fringe Benefits - Life Insurance	\$67.00	\$67.00	\$78.00	16.4%	\$11.00
<u>Total: Benefits</u>		\$7,176.00	\$7,176.00	\$8,044.00	12.1%	\$868.00
<u>Pensions</u>						
100.30.26-523	Fringe Benefits - Medicare	\$1,530.00	\$1,530.00	\$1,500.00	-2.0%	(\$30.00)
100.30.26-524	Fringe Benefits - Social Security	\$6,544.00	\$6,544.00	\$6,413.00	-2.0%	(\$131.00)
100.30.26-525	Fringe Benefits - IMRF Pension Er Contribution	\$15,358.00	\$15,358.00	\$16,566.00	7.9%	\$1,208.00
100.30.26-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
100.30.26-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$23,432.00	\$23,432.00	\$24,479.00	4.5%	\$1,047.00
<u>Total: Salary and Benefits</u>		\$136,159.00	\$141,080.00	\$148,045.00	8.7%	\$11,886.00
<u>Services and Supplies</u>						
<u>Supplies</u>						
100.30.26-545	Forestry	\$332,000.00	\$332,000.00	\$332,000.00	0.0%	\$0.00
Budget Transactions:						
		Transaction		Number of Units	Cost Per Unit	Total Amount
	Manager	Consulting		1.00	500	\$500.00

Village of Winnetka

FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	100	General Fund				
Department	30	Public Works				
Division	26	Forestry				
	Manager					
					1.00	20500
	Manager					
					1.00	25000
	Manager					
					1.00	40000
	Manager					
					1.00	15000
	Manager					
					1.00	45000
	Manager					
					1.00	2000
	Manager					
					1.00	5000
	Manager					
					1.00	50000
	Manager					
					1.00	7000
	Manager					
					1.00	2000
	Manager					
					1.00	30000
	Manager					
					1.00	90000
	Total Manager					
						\$332,000.00
<u>Total: Supplies</u>		\$332,000.00	\$332,000.00	\$332,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$332,000.00	\$332,000.00	\$332,000.00	0.0%	\$0.00
Division Total: Forestry		\$468,159.00	\$473,080.00	\$480,045.00	2.5%	\$11,886.00
Department Total: Public Works		\$6,029,899.00	\$5,682,951.00	\$6,719,321.00	11.4%	\$689,422.00

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

- Obtained commitment for Federal funding for deck replacement of Oak and Cherry Street bridges.

PROPOSED GOALS

- Complete modernization of traffic signal at Elm Street and Green Bay Road.
- Complete Phase I engineering for the planned Federal-Aid reconstruction of the Chery Street and Oak Street bridges.

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
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	200	Motor Fuel Tax				
Revenue						
<u>Intergovernmental Revenue</u>						
200-430.35	Shared Revenue Motor Fuel Tax	\$360,000.00	\$200,000.00	\$310,000.00	-13.9%	(\$50,000.00)
Budget Transactions:						
	Transaction					Number of Units Cost Per Unit Total Amount
Manager	Annual MFT allotment					1.00 310000 \$310,000.00
	Total Manager					<u>\$310,000.00</u>
200-430.45	Shared Revenue Grants	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Intergovernmental Revenue</u>		\$360,000.00	\$200,000.00	\$310,000.00	-13.9%	(\$50,000.00)
<u>Transfers</u>						
200-490.10	Interfund Transfers In Other Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Interest Income</u>						
200-460.05	Interest Interest on Investments	\$1,000.00	\$300.00	\$300.00	-70.0%	(\$700.00)
<u>Total: Interest Income</u>		\$1,000.00	\$300.00	\$300.00	-70.0%	(\$700.00)
MFT Revenue Totals:		\$361,000.00	\$200,300.00	\$310,300.00	-14.0%	(\$50,700.00)
Expenses						
Department	12	Special Revenue				
Division	01	Department Wide				
<u>Capital Outlay</u>						
200.12.01-650	Infrastructure	\$355,000.00	\$100.00	\$610,000.00	71.8%	\$255,000.00
Budget Transactions:						
	Transaction					Number of Units Cost Per Unit Total Amount
Manager	Cherry and Oak bridge engineering					1.00 310000 \$310,000.00
Manager	Green Bay & Elm traffic signal					1.00 300000 \$300,000.00
	Total Manager					<u>\$610,000.00</u>
<u>Total: Capital Outlay</u>		\$355,000.00	\$100.00	\$610,000.00	71.8%	\$255,000.00
<u>Transfers</u>						
200.12.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$355,000.00	\$100.00	\$610,000.00	71.8%	\$255,000.00
Department Total: Special Revenue		\$355,000.00	\$100.00	\$610,000.00	71.8%	\$255,000.00
MFT Expense Totals:		\$355,000.00	\$100.00	\$610,000.00	71.8%	\$255,000.00
Fund Total: Motor Fuel Tax		\$6,000.00	\$200,200.00	(\$299,700.00)	-5,095.0%	(\$305,700.00)

VILLAGE OF WINNETKA

Department:	Foreign Fire Tax
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PURPOSE

The Foreign Fire Tax fund displays the anticipated revenues and expenditures for monies controlled by the Village's Foreign Fire Insurance Board, but held in the Village's bank account. The Foreign Fire Insurance Board collects a 2% tax on property insurance policies purchased from insurance companies having a principal place of business outside of Illinois. State statute dictates that such funds must be used for the betterment of the Village's fire department.

RECENT ACCOMPLISHMENTS

- Purchased a power loader system for the fire department, which allows for easier patient transport and lower risk of staff injury from handling a patient.
- Contributed to the cost of extrication of equipment for the Village's new fire engine, scheduled to be delivered in late-2015.

PROPOSED GOALS

- Continue to explore cost-sharing opportunities with the General Fund to promote safety and efficiency within the fire department.

FINANCIAL SUMMARY AND CAPITAL OUTLAY

Anticipated historical revenues are approximately \$75,000 a year. Expenditures are dictated by the Foreign Fire Insurance Board and subject to Village purchasing policy.

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	220	Foreign Fire Tax				
Revenue						
<u>Intergovernmental Revenue</u>						
200-430.40	Shared Revenue Foreign Fire Insurance	\$75,000.00	\$78,400.00	\$78,000.00	4.0%	\$3,000.00
Total: Intergovernmental Revenue		\$75,000.00	\$78,400.00	\$78,000.00	4.0%	\$3,000.00
<u>Interest Income</u>						
200-460.05	Interest Interest on Investments	\$0.00	\$275.00	\$275.00		\$275.00
Total: Interest Income		\$0.00	\$275.00	\$275.00	+++	\$275.00
Foreign Fire Tax Revenue Totals:		\$75,000.00	\$78,675.00	\$78,275.00	4.4%	\$3,275.00
Expenses						
Department	12	Special Revenue				
Division	01	Department Wide				
<u>Services and Supplies</u>						
<u>Supplies</u>						
220.12.01-540	Other Operating Supplies	\$55,000.00	\$40,000.00	\$55,000.00	0.0%	\$0.00
220.12.01-546	Firefighting Equipment and Supplies	\$45,000.00	\$38,383.00	\$45,000.00	0.0%	\$0.00
Total: Supplies		\$100,000.00	\$78,383.00	\$100,000.00	0.0%	\$0.00
Total: Services and Supplies		\$100,000.00	\$78,383.00	\$100,000.00	0.0%	\$0.00
Division Total: Department Wide		\$100,000.00	\$78,383.00	\$100,000.00	0.0%	\$0.00
Department Total: Special Revenue		\$100,000.00	\$78,383.00	\$100,000.00	0.0%	\$0.00
Foreign Fire Tax Expense Totals:		\$100,000.00	\$78,383.00	\$100,000.00	0.0%	\$0.00
Fund Total: Foreign Fire Tax		(\$25,000.00)	\$292.00	(\$21,725.00)	-13.1%	\$3,275.00

VILLAGE OF WINNETKA

Department:	Debt Service
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PURPOSE

The Village's Debt Service fund is designed to repay debt such as bonds. Currently, all debt that had been previously paid back from this fund is retired. Current debt (i.e. stormwater bonds) is paid out of the appropriate user fund.

FINANCIAL SUMMARY AND CAPITAL OUTLAY

There are no monies scheduled to be spent from this fund in fiscal year 2016.

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	300	Debt Service				
Revenue						
<u>Property Tax</u>						
300-401.25	Property Tax Debt Service	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Property Tax</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Transfers</u>						
300-490.10	Interfund Transfers In Other Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Interest Income</u>						
300-460.05	Interest Interest on Investments	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Interest Income</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Debt Service Revenue Totals:		\$0.00	\$0.00	\$0.00	+++	\$0.00
Expenses						
Department	10	Debt Service				
Division	01	Department Wide				
<u>Debt Service</u>						
300.10.01-705	Principal	\$0.00	\$0.00	\$0.00		\$0.00
300.10.01-710	Interest	\$0.00	\$0.00	\$0.00		\$0.00
300.10.01-715	Paying Agent Fees	\$0.00	\$475.00	\$0.00		\$0.00
300.10.01-720	Bond Issue Costs	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Debt Service</u>		\$0.00	\$475.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$0.00	\$475.00	\$0.00	+++	\$0.00
Department Total: Debt Service		\$0.00	\$475.00	\$0.00	+++	\$0.00
Debt Service Expense Totals:		\$0.00	\$475.00	\$0.00	+++	\$0.00
Fund Total: Debt Service		\$0.00	(\$475.00)	\$0.00	+++	\$0.00

VILLAGE OF WINNETKA

Department:	Special Service Areas
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PURPOSE

The Village currently has three special services areas within its boundaries. The purpose of these special taxing districts is to provide improvements to neighborhoods as prescribed by resident demand and/or Village analysis. As improvement activities in the existing special service areas have been previously completed, there is no projected spending activity in any of the three special services areas for fiscal year 2016.

FINANCIAL SUMMARY AND CAPITAL OUTLAY

Each of the three special services areas continues to levy against their respective neighborhoods. Once the principal and interest associated with the bonds issued to complete the improvements is repaid, the levy amounts will drop off. Please see the attached detail for more information.

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	310	S.S.A. #3					
Revenue							
<u>Property Tax</u>							
310-401.25	Property Tax Debt Service	\$0.00	\$0.00	\$0.00		\$0.00	
Total: Property Tax		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Licenses, Permits & Fees</u>							
<u>Licenses</u>							
310-401.40	Property Tax Special Assessment	\$32,640.00	\$32,640.00	\$31,620.00	-3.1%	(\$1,020.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				1.00	6120	\$6,120.00
	Manager				1.00	25500	\$25,500.00
	Total Manager						\$31,620.00
Total: Licenses		\$32,640.00	\$32,640.00	\$31,620.00	-3.1%	(\$1,020.00)	
Total: Licenses, Permits & Fees		\$32,640.00	\$32,640.00	\$31,620.00	-3.1%	(\$1,020.00)	
<u>Transfers</u>							
310-490.10	Interfund Transfers In Other Transfers	\$0.00	\$0.00	\$0.00		\$0.00	
Total: Transfers		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Interest Income</u>							
310-460.05	Interest Interest on Investments	\$0.00	\$0.00	\$0.00		\$0.00	
Total: Interest Income		\$0.00	\$0.00	\$0.00	+++	\$0.00	
S.S.A. #3 Revenue Totals:		\$32,640.00	\$32,640.00	\$31,620.00	-3.1%	(\$1,020.00)	
Expenses							
Department	10	Debt Service					
Division	01	Department Wide					
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
310.10.01-558	Construction Services	\$0.00	\$0.00	\$0.00		\$0.00	
Total: Services & Charges		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Total: Services and Supplies		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Department Wide		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Department Total: Debt Service		\$0.00	\$0.00	\$0.00	+++	\$0.00	
S.S.A. #3 Expense Totals:		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Fund Total: S.S.A. #3		\$32,640.00	\$32,640.00	\$31,620.00	-3.1%	(\$1,020.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund 330	S.S.A. #5					
Revenue						
<u>Licenses, Permits & Fees</u>						
<u>Licenses</u>						
330-401.40	Property Tax Special Assessment	\$3,816.00	\$3,816.00	\$3,673.00	-3.7%	(\$143.00)
Budget Transactions:						
	Transaction					
	Manager					
	Year 5 of 5 interest					Number of Units: 1.00, Cost Per Unit: 141, Total Amount: \$141.00
	Manager					
	Year 5 of 5 principal					Number of Units: 1.00, Cost Per Unit: 3532, Total Amount: \$3,532.00
	Total Manager					Total Amount: \$3,673.00
<u>Total: Licenses</u>		\$3,816.00	\$3,816.00	\$3,673.00	-3.7%	(\$143.00)
<u>Total: Licenses, Permits & Fees</u>		\$3,816.00	\$3,816.00	\$3,673.00	-3.7%	(\$143.00)
<u>Transfers</u>						
330-490.10	Interfund Transfers In Other Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Interest Income</u>						
330-460.05	Interest Interest on Investments	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Interest Income</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
S.S.A. #5 Revenue Totals:		\$3,816.00	\$3,816.00	\$3,673.00	-3.7%	(\$143.00)
Fund Total: S.S.A. #5		\$3,816.00	\$3,816.00	\$3,673.00	-3.7%	(\$143.00)

VILLAGE OF WINNETKA

Department:	Public Facilities
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PURPOSE

The Public Facilities Fund is used to budget for improvements to Village buildings and property.

RECENT ACCOMPLISHMENTS

- Completed the installation of a standby generator for the Winnetka Village Hall.
- Engaged multiple firms to complete a rehabilitation of the Village Hall's historic entry and exit doors.

PROPOSED GOALS

- Complete the door rehabilitation project in fiscal year 2016.
- Design and install storm windows for the Village Hall.

FINANCIAL SUMMARY AND CAPITAL OUTLAY

Projects are generally funded through transfers from the General Fund. All projects are classified as capital outlay and can be found in the Capital Plan.

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	410	Village Facilities Fund					
Revenue							
<u>Transfers</u>							
410-490.10	Interfund Transfers In Other Transfers	\$150,000.00	\$150,000.00	\$150,000.00	0.0%	\$0.00	
<u>Total: Transfers</u>		\$150,000.00	\$150,000.00	\$150,000.00	0.0%	\$0.00	
<u>Interest Income</u>							
410-460.05	Interest Interest on Investments	\$3,000.00	\$500.00	\$3,000.00	0.0%	\$0.00	
<u>Total: Interest Income</u>		\$3,000.00	\$500.00	\$3,000.00	0.0%	\$0.00	
Village Facilities Fund Revenue Totals:		\$153,000.00	\$150,500.00	\$153,000.00	0.0%	\$0.00	
Expenses							
Department	15	Capital Project					
Division	01	Department Wide					
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
410.15.01-558	Construction Services	\$340,000.00	\$225,000.00	\$0.00	-100.0%	(\$340,000.00)	
<u>Total: Services & Charges</u>		\$340,000.00	\$225,000.00	\$0.00	-100.0%	(\$340,000.00)	
<u>Total: Services and Supplies</u>		\$340,000.00	\$225,000.00	\$0.00	-100.0%	(\$340,000.00)	
<u>Capital Outlay</u>							
410.15.01-615	Buildings & Structures	\$0.00	\$0.00	\$233,000.00		\$233,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Village Hall doors				1.00	15000	\$15,000.00
Manager	Village Hall storm windows				1.00	200000	\$200,000.00
Manager	Village Hall storm windows architectural services				1.00	18000	\$18,000.00
	Total Manager						\$233,000.00
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$233,000.00	+++	\$233,000.00	
Division Total: Department Wide		\$340,000.00	\$225,000.00	\$233,000.00	-31.5%	(\$107,000.00)	
Department Total: Capital Project		\$340,000.00	\$225,000.00	\$233,000.00	-31.5%	(\$107,000.00)	
Village Facilitie Fund Expense Totals:		\$340,000.00	\$225,000.00	\$233,000.00	-31.5%	(\$107,000.00)	
Fund Total: Village Facilities Fund		(\$187,000.00)	(\$74,500.00)	(\$80,000.00)	-57.2%	\$107,000.00	

VILLAGE OF WINNETKA

Department:	Business District (Downtown) Revitalization Fund
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PURPOSE

The Business District (Downtown) Revitalization Fund budgets for investments into the Village of Winnetka commercial areas.

RECENT ACCOMPLISHMENTS

- Retained Teska Associates to compile a comprehensive Downtown Master Plan (DMP)

PROPOSED GOALS

- Continue downtown master planning process.
- Replace aging infrastructure within designated commercial areas.

FINANCIAL SUMMARY AND CAPITAL OUTLAY

Projects are generally funded through transfers from the General Fund. All projects are classified as capital outlay and can be found in the Capital Plan.

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	420	Downtown Revitalization Fund					
Revenue							
<u>Transfers</u>							
420-490.10	Interfund Transfers In Other Transfers	\$300,000.00	\$300,000.00	\$150,000.00	-50.0%	(\$150,000.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	FY16 Capital Plan Reflects \$150 K Transfer from General Fund				1.00	150000	\$150,000.00
	Total Manager						\$150,000.00
<u>Total: Transfers</u>		\$300,000.00	\$300,000.00	\$150,000.00	-50.0%	(\$150,000.00)	
<u>Interest Income</u>							
420-460.05	Interest Interest on Investments	\$1,000.00	\$300.00	\$1,000.00	0.0%	\$0.00	
<u>Total: Interest Income</u>		\$1,000.00	\$300.00	\$1,000.00	0.0%	\$0.00	
Downtown Revitalization Fund Revenue Totals:		\$301,000.00	\$300,300.00	\$151,000.00	-49.8%	(\$150,000.00)	
Expenses							
Department	15	Capital Project					
Division	01	Department Wide					
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
420.15.01-558	Construction Services	\$460,000.00	\$100,000.00	\$0.00	-100.0%	(\$460,000.00)	
<u>Total: Services & Charges</u>		\$460,000.00	\$100,000.00	\$0.00	-100.0%	(\$460,000.00)	
<u>Total: Services and Supplies</u>		\$460,000.00	\$100,000.00	\$0.00	-100.0%	(\$460,000.00)	
<u>Capital Outlay</u>							
420.15.01-620	Improvements Other Than Buildings	\$0.00	\$0.00	\$205,000.00		\$205,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Downtown master plan				1.00	130000	\$130,000.00
Manager	Downtown master plan site evaluations				1.00	75000	\$75,000.00
	Total Manager						\$205,000.00
420.15.01-650	Infrastructure	\$0.00	\$0.00	\$100,000.00		\$100,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Sidewalk, grate & paver repairs				1.00	100000	\$100,000.00
	Total Manager						\$100,000.00
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$305,000.00	+++	\$305,000.00	
Division Total: Department Wide		\$460,000.00	\$100,000.00	\$305,000.00	-33.7%	(\$155,000.00)	
Department Total: Capital Project		\$460,000.00	\$100,000.00	\$305,000.00	-33.7%	(\$155,000.00)	
Downtown Revitalization Fund Expense Totals:		\$460,000.00	\$100,000.00	\$305,000.00	-33.7%	(\$155,000.00)	
Fund Total: Downtown Revitalization Fund		(\$159,000.00)	\$200,300.00	(\$154,000.00)	-3.1%	\$5,000.00	

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

- Responded to 21 emergency electrical outage events and restored service. Events primarily attributed to trees and wildlife contact.
- Staff responded to 3,788 requests to locate underground facilities (JULIE tickets).
- Repaired 130 street light outages (year-to-date).
- Installed 33 underground services (year-to-date).
- Replaced and bench tested 521 electric meters.
- Performed preventative maintenance on the distribution system that included thermography assessments, switchgear cleaning, line clearance and additional fault indicators.
- Performed preventative maintenance activities at the electric plant which included vibration testing, breaker maintenance, and oil sampling.
- Completed assessment of fire protection for Plant Load Center transformer yard, Electric Plant diesel engines, and Electric Plant turbines and presented recommendations for future capital projects.
- Designed underground electric service to meet requested service requirements for New Trier High School renovation project. In conjunction with Village Attorney, developed intergovernmental agreement to establish rights, responsibilities, and obligations for utility improvements estimated at \$1.2M. Construction work in progress.
- Completed installation of underground conduit and foundations for the installation of decorative street lights at Indian Hill Train Station. Streetlights scheduled to be delivered in October. (Note: Project funded by General Fund)
- Completed splicing work on 5,300 feet of cable on the tie line between the Northfield substation and the Plant Load Center.

RECENT ACCOMPLISHMENTS (CONTINUED)

- Completed the installation of standby generator at Village Hall. (Note: Project funded by Facilities Fund)
- Completed relocation of six underground lines to address utility conflicts encountered on northwest Winnetka storm water project.
- Replaced approximately 3,100 feet of 4kV and 15kV underground cable at various locations to maintain system reliability. Design and vintage of cable is prone to failures as it ages.
- Completed installation of a project started in 2014 to replace sections of aging underground cable, installed two new switchgear units, and reconfigured the overhead circuit on Circuit F. The completed project eliminated a problematic underground configuration, provides improved switching capability for emergency events, and replaced three sections of a problematic vintage of cable from the system.
- Replaced #57 Line Truck (Year 1986) with new vehicle, cost split with Water Fund. Truck scheduled for delivery in December 2015.
- Replaced substation batteries at Northfield Substation. Batteries on site and installation in progress.
- Refurbished one 15kV breaker from Northfield substation.
- Completed roof replacement on two of five identified projects at the Electric Plant.
- Replaced (31) existing high pressure sodium streetlights with energy efficient fixtures.
- Replaced pad mounted transformer serving multi-story building due to its material condition.
- Completed testing of boiler #5 in accordance with regulatory requirements.
- Completed capacity testing of diesel generators and steam turbines as required by Illinois Municipal Electric Agency. Testing is required to demonstrate generating capability and have result in capacity credit on Village's wholesale electric bill.
- Installed additional underground fault indicators to reduce time required for troubleshooting outages.

PROPOSED GOALS

- Continue with preventative maintenance of distribution system with the following initiatives: line clearance, wood pole inspections, switchgear cleaning, and thermography inspections.
- Perform preventative maintenance activities at the electric plant which include reconditioning of 480 volt breakers, vibration testing, breaker maintenance, battery bank testing, and oil sampling.
- Respond to underground locating requests in the required time to avoid damage to Village facilities.
- Install approximately 43 new underground electric services.

- Complete installation of underground circuit extensions and on-property infrastructure to serve New Trier High School renovation.
- Install additional underground fault indicators to reduce time required for troubleshooting outages.
- Complete first phase of fire protection improvements at the Electric Plant.
- Replace aging 5kV and 15kV underground cable as needed at various locations to maintain system reliability.
- Complete installation of an additional underground tie between circuits.
- Replace station power transformer at the Electric Plant.
- Perform maintenance inspection of #9 generator at the Electric Plant.
- Refurbish one 15kV breaker from Northfield substation.
- Replace one older 5kV circuit breaker at Electric Plant.
- Install security system at South Load Center substation building.
- Replace lighting fixtures in truck/storeroom building and Electric Plant high bay with energy efficient fixtures.
- Replace 50 existing high pressure sodium street lights with energy efficient fixtures.
- Replace three sections of roof at the Electric Plant.
- Purchase cable trailer for transporting large reels of underground cable.
- Reduce the number of radially fed underground transformers on the system.

CAPITAL OUTLAY

Capital outlay totals \$2,557,000 and is explained in the Five Year Capital Plan.

FINANCIAL SUMMARY

Electric (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Operating						
Income	\$ 15,303	\$ 15,574	\$ 15,584	\$ 15,449	-0.8%	-0.9%
Cash Expenses	\$ (14,030)	\$ (14,646)	\$ (14,431)	\$ (14,554)	-0.6%	0.8%
Net Cash Operating Income (loss)	\$ 1,273	\$ 928	\$ 1,153	\$ 895	-3.7%	-28.8%
Operating Expense Detail						
Salaries and Benefits	\$ 3,099	\$ 3,013	\$ 3,091	\$ 2,819	-6.9%	-9.6%
Services and Supplies	\$ 2,238	\$ 2,302	\$ 2,208	\$ 2,519	8.6%	12.3%
Purchased Power	\$ 7,628	\$ 8,301	\$ 8,102	\$ 8,227	-0.9%	1.5%
Payment in Lieu of Taxes	\$ 1,065	\$ 1,030	\$ 1,030	\$ 989	-4.1%	-4.1%
	\$ 14,030	\$ 14,646	\$ 14,431	\$ 14,554		
Capital Outlay	\$ 1,747	\$ 2,453	\$ 2,263	\$ 2,557	4.1%	11.5%
Depreciation	\$ 1,648	\$ 1,600	\$ 1,600	\$ 1,600	0.0%	0.0%
Total Fund Expense	\$ 17,425	\$ 18,699	\$ 18,294	\$ 18,711	0.1%	2.2%
Net Fund Income (loss)	\$ (2,122)	\$ (3,125)	\$ (2,710)	\$ (3,262)	4.2%	16.9%

PERFORMANCE INDICATORS

	Calendar 2011	Calendar2 012	Calendar 2013	Calendar 2014	2015 (YTD)	Five Year Average
Average Service Availability Index (ASAI): Fraction of time (%) that customers received power during the reporting period.	99.9979	99.9974	99.9985	99.9918	99.9964	99.9974
Customer Average Interruption Duration Index (CADI) –Average time (minutes) to restore service.	71.86	59.27	19.85	57.83	40.17	68.66
System Losses [Purchases vs. Sales] (%)	4.42	4.51	4.09	6.08	5.33	4.78

	FY 2012	FY2013	FY 12/31/2103 (9 Month)	2014	2015 (YTD)	2016 Budget
No. of Generation Trips or Failure to Meet Agency Dispatch Requirements	0	0	0	0	0	0
Number of New Underground Services Installed	49	55	47	45	33	43

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Revenue							
<u>Charges For Service</u>							
<u>Utilities- Electric, Water, Sewer, Refuse</u>							
500-445.01	Electric Service Residential Tax Exempt	\$0.00	\$0.00	\$0.00		\$0.00	
500-445.05	Electric Service Residential	\$9,644,292.00	\$9,945,918.00	\$9,710,228.00	0.7%	\$65,936.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	CY2016 Sales 78,288,083 kWh's @ \$0.1240				1.00	9710228	\$9,710,228.00
	Total Manager						\$9,710,228.00
500-445.10	Electric Service Large Resident	\$137,061.00	\$142,641.00	\$147,277.00	7.5%	\$10,216.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	CY2016 Sales 1,288,037 kWh's @ \$0.1143				1.00	147277	\$147,277.00
	Total Manager						\$147,277.00
500-445.15	Electric Service Space Heating	\$295,555.00	\$281,210.00	\$306,378.00	3.7%	\$10,823.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	CY2016 Sales 2,833,681 kWh's @ \$0.1081				1.00	306378	\$306,378.00
	Total Manager						\$306,378.00
500-445.20	Electric Service Commercial	\$2,418,145.00	\$2,183,301.00	\$2,293,657.00	-5.1%	(\$124,488.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	CY2016 Sales 19,418,683 kWh's @ \$0.1181				1.00	2293657	\$2,293,657.00
	Total Manager						\$2,293,657.00
500-445.30	Electric Service School & Government	\$2,110,372.00	\$1,409,236.00	\$2,055,034.00	-2.6%	(\$55,338.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	CY2016 Sales 20,228,307 kWh's @ \$0.1016				1.00	2055034	\$2,055,034.00
	Total Manager						\$2,055,034.00
500-445.40	Electric Service Water Heating	\$4,099.00	\$3,679.00	\$4,129.00	0.7%	\$30.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	CY2016 Sales 36,802 kWh's @ \$0.1122				1.00	4129	\$4,129.00
	Total Manager						\$4,129.00
500-445.50	Electric Service Street Lighting	\$64,130.00	\$63,095.00	\$65,252.00	1.7%	\$1,122.00	
Budget Transactions:							

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund 500	Electric Fund					
	Transaction					Number of Units Cost Per Unit Total Amount
Manager	CY2015 Sales 613,351 kWh's @\$.1064					1.00 65252 \$65,252.00
	Total Manager					\$65,252.00
500-445.55	Electric Service Steam Sold to Water Plants	\$9,900.00	\$7,500.00	\$9,900.00	0.0%	\$0.00
500-445.60	Electric Service Penalties	\$50,000.00	\$45,000.00	\$50,000.00	0.0%	\$0.00
500-445.65	Electric Service Fees - Turn Off / Turn On	\$5,000.00	\$3,901.00	\$5,000.00	0.0%	\$0.00
500-445.70	Electric Service Miscellaneous	\$40,000.00	\$69,000.00	\$67,000.00	67.5%	\$27,000.00
500-445.80	Electric Service Undergrounding	\$631,000.00	\$1,229,369.00	\$577,100.00	-8.5%	(\$53,900.00)
	Budget Transactions:					
	Transaction					Number of Units Cost Per Unit Total Amount
Manager	Service relocations					3.00 8700 \$26,100.00
Manager	Underground service, single phase 200 amp					25.00 9800 \$245,000.00
Manager	Underground service, single phase 400 amp					12.00 18000 \$216,000.00
Manager	Underground service, three phase					3.00 30000 \$90,000.00
	Total Manager					\$577,100.00
<u>Total: Utilities- Electric, Water, Sewer, Refuse</u>		\$15,409,554.00	\$15,383,850.00	\$15,290,955.00	-0.8%	(\$118,599.00)
	<u>Other Charges for Service</u>					
500-443.10	Rent Cell Towers	\$144,678.00	\$141,678.00	\$144,678.00	0.0%	\$0.00
	Budget Transactions:					
	Transaction					Number of Units Cost Per Unit Total Amount
Manager	Conduit rental - NTHS					1.00 11000 \$11,000.00
Manager	New Cingular					1.00 63293 \$63,293.00
Manager	Pole agreement - AT&T					1.00 3000 \$3,000.00
Manager	Pole agreement - CATV					1.00 3000 \$3,000.00
Manager	Verizon					1.00 64385 \$64,385.00
	Total Manager					\$144,678.00
<u>Total: Other Charges for Service</u>		\$144,678.00	\$141,678.00	\$144,678.00	0.0%	\$0.00
<u>Total: Charges For Service</u>		\$15,554,232.00	\$15,525,528.00	\$15,435,633.00	-0.8%	(\$118,599.00)
	<u>Other Revenue</u>					
500-470	Property Sales	\$10,000.00	\$11,854.00	\$10,000.00	0.0%	\$0.00
500-474.90	Other Miscellaneous Income	\$0.00	\$36,296.00	\$0.00		\$0.00
500-475	Disposal of Capital Assets	\$0.00	\$7,121.00	\$0.00		\$0.00
<u>Total: Other Revenue</u>		\$10,000.00	\$55,271.00	\$10,000.00	0.0%	\$0.00
	<u>Interest Income</u>					
500-460.05	Interest Interest on Investments	\$10,000.00	\$3,128.00	\$3,000.00	-70.0%	(\$7,000.00)
<u>Total: Interest Income</u>		\$10,000.00	\$3,128.00	\$3,000.00	-70.0%	(\$7,000.00)
Electric Fund Revenue Totals		\$15,574,232.00	\$15,583,927.00	\$15,448,633.00	-0.8%	(\$125,599.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	40	Electric General					
Division	01	Department Wide					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.40.01-515	Sick Cashed In	\$33,403.00	\$0.00	\$0.00	-100.0%	(\$33,403.00)	
500.40.01-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$33,403.00	\$0.00	\$0.00	-100.0%	(\$33,403.00)	
<u>Benefits</u>							
500.40.01-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
500.40.01-521	Fringe Benefits - Worker's Compensation	\$0.00	\$105,775.00	\$0.00		\$0.00	
500.40.01-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
500.40.01-528	Fringe Benefits - Life Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$0.00	\$105,775.00	\$0.00	+++	\$0.00	
<u>Pensions</u>							
500.40.01-523	Fringe Benefits - Medicare	\$484.00	\$0.00	\$0.00	-100.0%	(\$484.00)	
500.40.01-524	Fringe Benefits - Social Security	\$2,071.00	\$0.00	\$0.00	-100.0%	(\$2,071.00)	
500.40.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$4,860.00	\$0.00	\$0.00	-100.0%	(\$4,860.00)	
<u>Total: Pensions</u>		\$7,415.00	\$0.00	\$0.00	-100.0%	(\$7,415.00)	
<u>Total: Salary and Benefits</u>		\$40,818.00	\$105,775.00	\$0.00	-100.0%	(\$40,818.00)	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
500.40.01-550	Administrative Charges	\$855,600.00	\$855,600.00	\$855,600.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Management & financial services				12.00	71300	\$855,600.00
	Total Manager						\$855,600.00
500.40.01-551	Consulting Services	\$48,000.00	\$41,690.00	\$113,000.00	135.4%	\$65,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Professional services - cost of service study				1.00	55000	\$55,000.00
Manager	Professional services - engineering				1.00	10000	\$10,000.00
Manager	Professional services - environmental CAAPP permit				1.00	10000	\$10,000.00
Manager	Professional services - environmental NPDES permit				1.00	30000	\$30,000.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change			
Fund	500	Electric Fund							
Department	40	Electric General							
Division	01	Department Wide							
	Manager						1.00	8000	\$8,000.00
									<u>\$113,000.00</u>
500.40.01-552	Engineering Services	\$2,400.00	\$1,000.00	\$2,400.00	0.0%	\$0.00			
	Budget Transactions:								
							Number of Units	Cost Per Unit	Total Amount
	Manager								
									<u>\$2,400.00</u>
									<u>\$2,400.00</u>
500.40.01-553	Legal Services	\$0.00	\$0.00	\$0.00		\$0.00			
500.40.01-555	GIS & Aerial Mapping	\$30,000.00	\$33,516.00	\$30,000.00	0.0%	\$0.00			
500.40.01-556	Village Data Processing / Network Charge	\$62,000.00	\$62,000.00	\$62,000.00	0.0%	\$0.00			
500.40.01-557	Technology Licensing & Maintenance	\$22,500.00	\$22,500.00	\$22,609.00	0.5%	\$109.00			
	Budget Transactions:								
							Number of Units	Cost Per Unit	Total Amount
	Manager								
									<u>\$1,000.00</u>
									<u>\$6,000.00</u>
									<u>\$109.00</u>
									<u>\$12,000.00</u>
									<u>\$3,500.00</u>
									<u>\$22,609.00</u>
500.40.01-561	Safety	\$4,080.00	\$4,080.00	\$5,280.00	29.4%	\$1,200.00			
	Budget Transactions:								
							Number of Units	Cost Per Unit	Total Amount
	Manager								
									<u>\$1,200.00</u>
									<u>\$4,080.00</u>
									<u>\$5,280.00</u>
500.40.01-563	Telephone Service	\$12,600.00	\$7,500.00	\$3,925.00	-68.8%	(\$8,675.00)			
	Budget Transactions:								
							Number of Units	Cost Per Unit	Total Amount
	Manager								
									<u>\$480.00</u>
									<u>\$3,444.84</u>
									<u>\$3,924.84</u>

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	500	Electric Fund				
Department	40	Electric General				
Division	10	Administration				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
500.40.10-511	Regular Salaries	\$334,521.00	\$334,521.00	\$313,764.00	-6.2%	(\$20,757.00)
	Position Transactions:					
	Level	Position		Type	Code	Total Amount
	Manager	301601 - Administrative Secretary		Earnings		\$22,718.00
	Manager	500101 - Water & Electric Director		Earnings		\$107,254.00
	Manager	500202 - Assistant W&E Director		Earnings		\$75,876.00
	Manager	501301 - Distribution Engineer 1		Earnings		\$56,434.00
	Manager	501302 - Distribution Engineer 1		Earnings		\$51,482.00
		Total Manager				\$313,764.00
500.40.10-512	Overtime Salaries	\$0.00	\$201.00	\$0.00		\$0.00
500.40.10-515	Sick Cashed In	\$0.00	\$10,677.00	\$505.00		\$505.00
500.40.10-518	Other Compensation	\$5,655.00	\$5,655.00	\$1,675.00	-70.4%	(\$3,980.00)
Total: Employee Pay		\$340,176.00	\$351,054.00	\$315,944.00	-7.1%	(\$24,232.00)
<u>Benefits</u>						
500.40.10-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
500.40.10-521	Fringe Benefits - Worker's Compensation	\$124,958.00	\$0.00	\$124,958.00	0.0%	\$0.00
500.40.10-522	Fringe Benefits - Medical / Dental Insurance	\$34,268.00	\$34,268.00	\$42,307.00	23.5%	\$8,039.00
500.40.10-528	Fringe Benefits - Life Insurance	\$203.00	\$203.00	\$165.00	-18.7%	(\$38.00)
Total: Benefits		\$159,429.00	\$34,471.00	\$167,430.00	5.0%	\$8,001.00
<u>Pensions</u>						
500.40.10-523	Fringe Benefits - Medicare	\$4,909.00	\$4,909.00	\$4,580.00	-6.7%	(\$329.00)
500.40.10-524	Fringe Benefits - Social Security	\$16,916.00	\$16,916.00	\$17,757.00	5.0%	\$841.00
500.40.10-525	Fringe Benefits - IMRF Pension Er Contribution	\$49,252.00	\$49,252.00	\$45,304.00	-8.0%	(\$3,948.00)
500.40.10-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
500.40.10-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
Total: Pensions		\$71,077.00	\$71,077.00	\$67,641.00	-4.8%	(\$3,436.00)
Total: Salary and Benefits		\$570,682.00	\$456,602.00	\$551,015.00	-3.4%	(\$19,667.00)
Division Total: Administration		\$570,682.00	\$456,602.00	\$551,015.00	-3.4%	(\$19,667.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change		
Fund	500	Electric Fund						
Department	40	Electric General						
Division	21	Engineering						
<u>Salary and Benefits</u>								
<u>Employee Pay</u>								
500.40.21-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00		
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00		
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00		
Division Total: Engineering		\$0.00	\$0.00	\$0.00	+++	\$0.00		
Department	40	Electric General						
Division	60	Public Relations						
<u>Services and Supplies</u>								
<u>Supplies</u>								
500.40.60-540	Other Operating Supplies	\$500.00	\$100.00	\$500.00	0.0%	\$0.00		
Budget Transactions:								
	Transaction				Number of Units	Cost Per Unit	Total Amount	
	Manager				Flags	1.00	250	\$250.00
	Manager				Handouts	1.00	250	\$250.00
	Total Manager							\$500.00
<u>Total: Supplies</u>		\$500.00	\$100.00	\$500.00	0.0%	\$0.00		
<u>Total: Services and Supplies</u>		\$500.00	\$100.00	\$500.00	0.0%	\$0.00		
Division Total: Public Relations		\$500.00	\$100.00	\$500.00	0.0%	\$0.00		
Department Total: Electric General		\$2,134,965.00	\$2,077,406.00	\$1,977,847.00	-7.4%	(\$157,118.00)		

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	500	Electric Fund				
Department	41	Electric Plant				
Division	27	Electric Plant				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
500.41.27-511	Regular Salaries	\$891,515.00	\$891,515.00	\$835,007.00	-6.3%	(\$56,508.00)
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	500301 - Electrical Plant Superintendent		Earnings		\$126,577.00
	Manager	500701 - Mechanic		Earnings		\$110,581.00
	Manager	501001 - E & W Plant Operator		Earnings		\$58,910.00
	Manager	501002 - E & W Plant Operator		Earnings		\$58,917.00
	Manager	501003 - E & W Plant Operator		Earnings		\$57,249.00
	Manager	501004 - E & W Plant Operator		Earnings		\$56,995.00
	Manager	501005 - E & W Plant Operator		Earnings		\$54,854.00
	Manager	501006 - E & W Plant Operator		Earnings		\$54,299.00
	Manager	501007 - E & W Plant Operator		Earnings		\$50,064.00
	Manager	501008 - E & W Plant Operator		Earnings		\$46,787.00
	Manager	501201 - Controls Technician		Earnings		\$107,884.00
	Manager	501502 - Electric Plant Operator Only		Earnings		\$51,890.00
		Total Manager				<u>\$835,007.00</u>
500.41.27-512	Overtime Salaries	\$15,931.00	\$8,651.00	\$15,995.00	0.4%	\$64.00
500.41.27-513	Part Time Salaries	\$29,754.00	\$29,754.00	\$29,754.00	0.0%	\$0.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	502101 - Plant Clerk		Earnings		\$29,754.00
		Total Manager				<u>\$29,754.00</u>
500.41.27-515	Sick Cashed In	\$0.00	\$18,269.00	\$263.00		\$263.00
500.41.27-518	Other Compensation	\$2,970.00	\$3,216.00	\$2,970.00	0.0%	\$0.00
<u>Total: Employee Pay</u>		\$940,170.00	\$951,405.00	\$883,989.00	-6.0%	(\$56,181.00)
<u>Benefits</u>						
500.41.27-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
500.41.27-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
500.41.27-522	Fringe Benefits - Medical / Dental Insurance	\$155,549.00	\$155,549.00	\$144,714.00	-7.0%	(\$10,835.00)
500.41.27-528	Fringe Benefits - Life Insurance	\$635.00	\$635.00	\$633.00	-0.3%	(\$2.00)
<u>Total: Benefits</u>		\$156,184.00	\$156,184.00	\$145,347.00	-6.9%	(\$10,837.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	41	Electric Plant					
Division	27	Electric Plant					
<u>Pensions</u>							
500.41.27-523	Fringe Benefits - Medicare	\$13,631.00	\$13,631.00	\$12,814.00	-6.0%	(\$817.00)	
500.41.27-524	Fringe Benefits - Social Security	\$56,995.00	\$56,995.00	\$53,635.00	-5.9%	(\$3,360.00)	
500.41.27-525	Fringe Benefits - IMRF Pension Er Contribution	\$136,794.00	\$136,794.00	\$126,754.00	-7.3%	(\$10,040.00)	
500.41.27-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
500.41.27-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$207,420.00	\$207,420.00	\$193,203.00	-6.9%	(\$14,217.00)	
<u>Total: Salary and Benefits</u>		\$1,303,774.00	\$1,315,009.00	\$1,222,539.00	-6.2%	(\$81,235.00)	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
500.41.27-560	Purchased Power	\$8,301,343.00	\$8,101,623.00	\$8,226,629.00	-0.9%	(\$74,714.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Est. purchases 129,065,409 kWh's @ \$0.063740/kWh				1.00	8226629	\$8,226,629.00
	Total Manager						\$8,226,629.00
500.41.27-570	Repair & Maintenance - Buildings	\$20,000.00	\$6,000.00	\$139,000.00	595.0%	\$119,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Electric Plant roof repair - section A				1.00	56000	\$56,000.00
Manager	Electric Plant roof repair - section B				1.00	26000	\$26,000.00
Manager	Electric Plant roof repair - section C				1.00	27000	\$27,000.00
Manager	Landscaping for Electric Plant				1.00	3500	\$3,500.00
Manager	LED fixtures for Electric Plant high bay				1.00	10000	\$10,000.00
Manager	Other repairs				1.00	16500	\$16,500.00
	Total Manager						\$139,000.00
500.41.27-583	Property Insurance	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Services & Charges</u>		\$8,321,343.00	\$8,107,623.00	\$8,365,629.00	0.5%	\$44,286.00	
<u>Supplies</u>							
500.41.27-537	Uniforms	\$13,909.00	\$9,221.00	\$13,909.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Flame resistant clothing - uniform rental & shirts				52.00	204.5	\$10,634.00
Manager	Safety glasses				5.00	300	\$1,500.00
Manager	Safety shoes				5.00	115	\$575.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	41	Electric Plant					
Division	28	Boilers & Turbines					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.41.28-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
500.41.28-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
500.41.28-567	Operations & Maintenance	\$93,750.00	\$95,840.00	\$100,500.00	7.2%	\$6,750.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Combustion controls - service & instrumentation				1.00	25000	\$25,000.00
Manager	Consumables				1.00	25000	\$25,000.00
Manager	Floor scrubber				1.00	6500	\$6,500.00
Manager	Insulation & refractory				1.00	2000	\$2,000.00
Manager	NPDES Permit				1.00	10000	\$10,000.00
Manager	Oil filters				1.00	1000	\$1,000.00
Manager	Parts washer service				2.00	500	\$1,000.00
Manager	PPE - hard hats, safety glasses, hearing protection				1.00	2000	\$2,000.00
Manager	Pump & compressor parts				1.00	2000	\$2,000.00
Manager	Recondition & retrofit 480V breakers				2.00	7500	\$15,000.00
Manager	Title V CAAPP Permit (50% Permit Cost)				0.50	8000	\$4,000.00
Manager	Tools				1.00	4000	\$4,000.00
Manager	Valves, piping, & fittings				1.00	3000	\$3,000.00
	Total Manager						\$100,500.00
<u>Total: Services & Charges</u>		\$93,750.00	\$95,840.00	\$100,500.00	7.2%	\$6,750.00	
<u>Total: Services and Supplies</u>		\$93,750.00	\$95,840.00	\$100,500.00	7.2%	\$6,750.00	
<u>Capital Outlay</u>							
500.41.28-625	Heavy Machinery	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Boilers & Turbines		\$93,750.00	\$95,840.00	\$100,500.00	7.2%	\$6,750.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	41	Electric Plant					
Division	29	Diesels					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.41.29-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
500.41.29-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
500.41.29-567	Operations & Maintenance	\$27,000.00	\$27,000.00	\$27,000.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Consumables				1.00	8000	\$8,000.00
Manager	Generator #9 inspection & testing				1.00	15000	\$15,000.00
Manager	Title V CAAPP Permit (50% of permit cost)				0.50	8000	\$4,000.00
	Total Manager						\$27,000.00
<u>Total: Services & Charges</u>		\$27,000.00	\$27,000.00	\$27,000.00	0.0%	\$0.00	
<u>Total: Services and Supplies</u>		\$27,000.00	\$27,000.00	\$27,000.00	0.0%	\$0.00	
<u>Capital Outlay</u>							
500.41.29-625	Heavy Machinery	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Diesels		\$27,000.00	\$27,000.00	\$27,000.00	0.0%	\$0.00	
Department Total: Electric Plant		\$9,759,776.00	\$9,604,693.00	\$10,543,577.00	8.0%	\$783,801.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	500	Electric Fund				
Department	42	Electric Distribution				
Division	30	General Distribution				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
500.42.30-511	Regular Salaries	\$562,644.00	\$562,644.00	\$547,904.00	-2.6%	(\$14,740.00)
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	500601 - Distribution Superintendent		Earnings		\$38,911.00
	Manager	500901 - Crew Leader		Earnings		\$48,200.00
	Manager	500902 - Crew Leader		Earnings		\$48,200.00
	Manager	500903 - Crew Leader		Earnings		\$48,200.00
	Manager	501101 - Line Worker		Earnings		\$45,905.00
	Manager	501102 - Line Worker		Earnings		\$45,905.00
	Manager	501103 - Line Worker		Earnings		\$44,612.00
	Manager	501701 - Apprentice		Earnings		\$40,458.00
	Manager	501702 - Apprentice		Earnings		\$36,723.00
	Manager	501703 - Apprentice		Earnings		\$32,194.00
	Manager	501704 - Apprentice		Earnings		\$32,003.00
	Manager	501705 - Apprentice		Earnings		\$31,812.00
	Manager	501801 - Meter Tester		Earnings		\$54,781.00
		Total Manager				<u>\$547,904.00</u>
500.42.30-512	Overtime Salaries	\$0.00	\$63,076.00	\$43,977.00		\$43,977.00
500.42.30-513	Part Time Salaries	\$0.00	\$0.00	\$0.00		\$0.00
500.42.30-515	Sick Cashed In	\$0.00	\$1,004.00	\$803.00		\$803.00
500.42.30-516	Holiday Salaries	\$0.00	\$0.00	\$0.00		\$0.00
500.42.30-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$562,644.00	\$626,724.00	\$592,684.00	5.3%	\$30,040.00
<u>Benefits</u>						
500.42.30-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
500.42.30-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
500.42.30-522	Fringe Benefits - Medical / Dental Insurance	\$96,770.00	\$96,770.00	\$89,770.00	-7.2%	(\$7,000.00)
500.42.30-528	Fringe Benefits - Life Insurance	\$322.00	\$377.00	\$387.00	20.2%	\$65.00
<u>Total: Benefits</u>		\$97,092.00	\$97,147.00	\$90,157.00	-7.1%	(\$6,935.00)
<u>Pensions</u>						
500.42.30-523	Fringe Benefits - Medicare	\$8,158.00	\$8,158.00	\$8,594.00	5.3%	\$436.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	42	Electric Distribution					
Division	30	General Distribution					
500.42.30-524	Fringe Benefits - Social Security	\$28,704.00	\$31,982.00	\$35,409.00	23.4%	\$6,705.00	
500.42.30-525	Fringe Benefits - IMRF Pension Er Contribution	\$81,866.00	\$81,866.00	\$84,987.00	3.8%	\$3,121.00	
<u>Total: Pensions</u>		\$118,728.00	\$122,006.00	\$128,990.00	8.6%	\$10,262.00	
<u>Total: Salary and Benefits</u>		\$778,464.00	\$845,877.00	\$811,831.00	4.3%	\$33,367.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
500.42.30-564	Cell Phones & Radios	\$6,100.00	\$6,100.00	\$9,700.00	59.0%	\$3,600.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Batteries & chargers				1.00	1000	\$1,000.00
Manager	Cells phones service costs				7.00	300	\$2,100.00
Manager	Mobile data for line trucks, service costs				12.00	300	\$3,600.00
Manager	New radios				4.00	600	\$2,400.00
Manager	Radio repairs				2.00	300	\$600.00
	Total Manager						\$9,700.00
500.42.30-567	Operations & Maintenance	\$186,000.00	\$190,000.00	\$188,000.00	1.1%	\$2,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Energized switchgear cleaning				2.00	6500	\$13,000.00
Manager	Line clearance - contract tree trimming				1.00	150000	\$150,000.00
Manager	Rebuild deteriorating manholes				2.00	3500	\$7,000.00
Manager	Thermography of overhead equipment				1.00	4000	\$4,000.00
Manager	Thermography of underground equipment				1.00	5000	\$5,000.00
Manager	Underground locator batteries				4.00	250	\$1,000.00
Manager	Wood pole inspections				1.00	8000	\$8,000.00
	Total Manager						\$188,000.00
500.42.30-570	Repair & Maintenance - Buildings	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.30-572	Repair & Maintenance - Landscape	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.30-574	Vehicle Maint Service Charge	\$139,077.00	\$139,080.00	\$136,392.00	-1.9%	(\$2,685.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Fleet maintenance				12.00	11366	\$136,392.00
	Total Manager						\$136,392.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change				
Fund	500	Electric Fund								
Department	42	Electric Distribution								
Division	30	General Distribution								
500.42.30-577	Rental - Other	\$5,000.00	\$940.00	\$5,000.00	0.0%	\$0.00				
	Budget Transactions:									
							Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						Duct rodder rental	1.00	5000	\$5,000.00
							Total Manager			\$5,000.00
500.42.30-578	Street Lights	\$82,954.00	\$79,405.00	\$82,020.00	-1.1%	(\$934.00)				
	Budget Transactions:									
							Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						LED street light head	50.00	120	\$6,000.00
	Manager						Paint-touch up	1.00	5000	\$5,000.00
	Manager						Replacement bulbs & parts	1.00	6000	\$6,000.00
	Manager						Street light kw hr payment	1.00	64130	\$64,130.00
	Manager						Street light steel poles	1.00	890	\$890.00
							Total Manager			\$82,020.00
500.42.30-579	Traffic Signals	\$15,300.00	\$16,470.00	\$25,300.00	65.4%	\$10,000.00				
	Budget Transactions:									
							Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						Contractor - troubleshooting & programming	4.00	500	\$2,000.00
	Manager						Controller - new	1.00	2500	\$2,500.00
	Manager						Controller - repair	1.00	1300	\$1,300.00
	Manager						Paint touch-up	1.00	5000	\$5,000.00
	Manager						Repair loop detection loops	1.00	3000	\$3,000.00
	Manager						Replace obsolete strobecom	5.00	1000	\$5,000.00
	Manager						Replacement LED bulbs, detectors, switches, opticon	1.00	6000	\$6,000.00
	Manager						Timers, school crossing lights	1.00	500	\$500.00
							Total Manager			\$25,300.00
500.42.30-583	Property Insurance	\$0.00	\$0.00	\$0.00		\$0.00				
Total: Services & Charges		\$434,431.00	\$431,995.00	\$446,412.00	2.8%	\$11,981.00				
Supplies										
500.42.30-537	Uniforms	\$18,933.00	\$14,000.00	\$18,933.00	0.0%	\$0.00				
	Budget Transactions:									
							Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						Flame resistant clothing - uniform rental & shirts	52.00	179	\$9,308.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change				
Fund	500	Electric Fund								
Department	42	Electric Distribution								
Division	30	General Distribution								
	Manager						10.00	215	\$2,150.00	
	Manager						10.00	300	\$3,000.00	
	Manager						13.00	300	\$3,900.00	
	Manager						5.00	115	\$575.00	
									\$18,933.00	
500.42.30-540	Other Operating Supplies	\$4,150.00	\$3,000.00	\$4,150.00	0.0%	\$0.00				
	Budget Transactions:									
								Number of Units	Cost Per Unit	Total Amount
	Manager							3.00	50	\$150.00
	Manager							1.00	4000	\$4,000.00
										\$4,150.00
500.42.30-547	Distribution Material	\$25,976.00	\$29,708.00	\$21,518.00	-17.2%	(\$4,458.00)				
	Budget Transactions:									
								Number of Units	Cost Per Unit	Total Amount
	Manager							11.00	138	\$1,518.00
	Manager							1.00	20000	\$20,000.00
										\$21,518.00
500.42.30-548	Other Small Tools & Equipment	\$30,100.00	\$38,020.00	\$12,600.00	-58.1%	(\$17,500.00)				
	Budget Transactions:									
								Number of Units	Cost Per Unit	Total Amount
	Manager							1.00	5000	\$5,000.00
	Manager							2.00	3800	\$7,600.00
										\$12,600.00
500.42.30-590	Old M & J Account	\$0.00	\$0.00	\$0.00		\$0.00				
	<u>Total: Supplies</u>	\$79,159.00	\$84,728.00	\$57,201.00	-27.7%	(\$21,958.00)				
	<u>Total: Services and Supplies</u>	\$513,590.00	\$516,723.00	\$503,613.00	-1.9%	(\$9,977.00)				
	<u>Capital Outlay</u>									
500.42.30-615	Buildings & Structures	\$0.00	\$0.00	\$0.00		\$0.00				
	<u>Total: Capital Outlay</u>	\$0.00	\$0.00	\$0.00	+++	\$0.00				
Division Total: General Distribution		\$1,292,054.00	\$1,362,600.00	\$1,315,444.00	1.8%	\$23,390.00				

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	500	Electric Fund				
Department	42	Electric Distribution				
Division	31	Underground System				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
500.42.31-511	Regular Salaries	\$23,470.00	\$23,470.00	\$0.00	-100.0%	(\$23,470.00)
500.42.31-512	Overtime Salaries	\$36,456.00	\$73,481.00	\$0.00	-100.0%	(\$36,456.00)
500.42.31-515	Sick Cashed In	\$0.00	\$1,227.00	\$982.00		\$982.00
<u>Total: Employee Pay</u>		\$59,926.00	\$98,178.00	\$982.00	-98.4%	(\$58,944.00)
<u>Benefits</u>						
500.42.31-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
500.42.31-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
500.42.31-522	Fringe Benefits - Medical / Dental Insurance	\$118,206.00	\$118,206.00	\$102,105.00	-13.6%	(\$16,101.00)
500.42.31-528	Fringe Benefits - Life Insurance	\$402.00	\$395.00	\$0.00	-100.0%	(\$402.00)
<u>Total: Benefits</u>		\$118,608.00	\$118,601.00	\$102,105.00	-13.9%	(\$16,503.00)
<u>Pensions</u>						
500.42.31-523	Fringe Benefits - Medicare	\$9,366.00	\$9,366.00	\$8,629.00	-7.9%	(\$737.00)
500.42.31-524	Fringe Benefits - Social Security	\$37,449.00	\$37,449.00	\$36,893.00	-1.5%	(\$556.00)
500.42.31-525	Fringe Benefits - IMRF Pension Er Contribution	\$93,982.00	\$93,982.00	\$85,333.00	-9.2%	(\$8,649.00)
<u>Total: Pensions</u>		\$140,797.00	\$140,797.00	\$130,855.00	-7.1%	(\$9,942.00)
<u>Total: Salary and Benefits</u>		\$319,331.00	\$357,576.00	\$233,942.00	-26.7%	(\$85,389.00)
<u>Services and Supplies</u>						
<u>Supplies</u>						
500.42.31-547	Distribution Material	\$111,495.00	\$76,200.00	\$110,495.00	-0.9%	(\$1,000.00)

Budget Transactions:

	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Connectors for underground services	1.00	22500	\$22,500.00
Manager	Hardware for manholes	1.00	8000	\$8,000.00
Manager	Manholes	4.00	4000	\$16,000.00
Manager	Splice boxes	50.00	400	\$20,000.00
Manager	Splice replacement materials	1.00	20000	\$20,000.00
Manager	Tape, repair sleeves, connectors, tie wraps	1.00	10000	\$10,000.00
Manager	Transformer pads single phase	10.00	500	\$5,000.00
Manager	Transformer pads three phase	5.00	700	\$3,500.00
Manager	Underground fault indicators, single phase	43.00	65	\$2,795.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	42	Electric Distribution					
Division	33	Overhead System					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.42.33-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.33-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Supplies</u>							
500.42.33-547	Distribution Material	\$18,340.00	\$31,500.00	\$19,840.00	8.2%	\$1,500.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Connectors, tape, service drop conductor				1.00	5000	\$5,000.00
Manager	Normal hardware replacements				1.00	10000	\$10,000.00
Manager	Overhead fault indicators				24.00	160	\$3,840.00
Manager	Recycling costs for wood poles				1.00	1000	\$1,000.00
	Total Manager						\$19,840.00
<u>Total: Supplies</u>		\$18,340.00	\$31,500.00	\$19,840.00	8.2%	\$1,500.00	
<u>Total: Services and Supplies</u>		\$18,340.00	\$31,500.00	\$19,840.00	8.2%	\$1,500.00	
<u>Capital Outlay</u>							
500.42.33-610	Capital Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.33-660	Distribution System	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Overhead System		\$18,340.00	\$31,500.00	\$19,840.00	8.2%	\$1,500.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	42	Electric Distribution					
Division	34	Line Transformers & Devices					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.42.34-511	Regular Salaries	\$0.00	\$6,493.00	\$0.00		\$0.00	
500.42.34-512	Overtime Salaries	\$0.00	\$1,625.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$8,118.00	\$0.00	+++	\$0.00	
<u>Benefits</u>							
500.42.34-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.34-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.34-522	Fringe Benefits - Medical / Dental Insurance	\$0.00	\$871.00	\$0.00		\$0.00	
500.42.34-528	Fringe Benefits - Life Insurance	\$0.00	\$5.00	\$0.00		\$0.00	
<u>Total: Benefits</u>		\$0.00	\$876.00	\$0.00	+++	\$0.00	
<u>Pensions</u>							
500.42.34-523	Fringe Benefits - Medicare	\$0.00	\$115.00	\$0.00		\$0.00	
500.42.34-524	Fringe Benefits - Social Security	\$0.00	\$492.00	\$0.00		\$0.00	
500.42.34-525	Fringe Benefits - IMRF Pension Er Contribution	\$0.00	\$1,117.00	\$0.00		\$0.00	
<u>Total: Pensions</u>		\$0.00	\$1,724.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$10,718.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Supplies</u>							
500.42.34-547	Distribution Material	\$15,000.00	\$3,000.00	\$15,000.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Fused cutouts				1.00	5500	\$5,500.00
Manager	Fuses, spade connectors, PCB testing				1.00	9500	\$9,500.00
	Total Manager						\$15,000.00
<u>Total: Supplies</u>		\$15,000.00	\$3,000.00	\$15,000.00	0.0%	\$0.00	
<u>Total: Services and Supplies</u>		\$15,000.00	\$3,000.00	\$15,000.00	0.0%	\$0.00	
<u>Capital Outlay</u>							
500.42.34-610	Capital Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.34-660	Distribution System	\$119,980.00	\$161,794.00	\$125,184.00	4.3%	\$5,204.00	
Budget Transactions:							

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	42	Electric Distribution					
Division	34	Line Transformers & Devices					
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Pad mount transformer - three phase (1500kVA)				1.00	35000	\$35,000.00
Manager	Pad mount transformer - three phase (150kVA)				1.00	7605	\$7,605.00
Manager	Pad mount transformer - three phase (75kVA)				5.00	7605	\$38,025.00
Manager	Pad mount transformers - single phase				10.00	2612	\$26,120.00
Manager	Submersible transformer rebuild				3.00	2667	\$8,001.00
Manager	Transformer purchases - metals / market contingency				1.00	10433	\$10,433.00
	Total Manager						\$125,184.00
<u>Total: Capital Outlay</u>		\$119,980.00	\$161,794.00	\$125,184.00	4.3%	\$5,204.00	
Division Total: Line Transformers & Devices		\$134,980.00	\$175,512.00	\$140,184.00	3.9%	\$5,204.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	42	Electric Distribution					
Division	35	Meters					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.42.35-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.35-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Supplies</u>							
500.42.35-547	Distribution Material	\$10,000.00	\$10,000.00	\$12,500.00	25.0%	\$2,500.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				1.00	10000	\$10,000.00
	Manager				1.00	1000	\$1,000.00
	Manager				1.00	1500	\$1,500.00
	Total Manager						\$12,500.00
<u>Total: Supplies</u>		\$10,000.00	\$10,000.00	\$12,500.00	25.0%	\$2,500.00	
<u>Total: Services and Supplies</u>		\$10,000.00	\$10,000.00	\$12,500.00	25.0%	\$2,500.00	
<u>Capital Outlay</u>							
500.42.35-610	Capital Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.35-660	Distribution System	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Meters		\$10,000.00	\$10,000.00	\$12,500.00	25.0%	\$2,500.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	500	Electric Fund					
Department	42	Electric Distribution					
Division	36	Substation					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.42.36-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.36-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Supplies</u>							
500.42.36-547	Distribution Material	\$112,260.00	\$72,869.00	\$150,900.00	34.4%	\$38,640.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Animal mitigation - EP transformer yard				1.00	5000	\$5,000.00
Manager	Battery bank testing				4.00	2000	\$8,000.00
Manager	Circuit breaker refurbishment - 15kV				1.00	12000	\$12,000.00
Manager	Consumables				1.00	7500	\$7,500.00
Manager	LTC desiccant dryers - TR71 & TR#3				2.00	1700	\$3,400.00
Manager	LTC oil filters				2.00	500	\$1,000.00
Manager	Protective relays				1.00	5000	\$5,000.00
Manager	Relay test set software, onsite training - Doble				1.00	6500	\$6,500.00
Manager	Replacement 5kV breaker - PLC				1.00	30000	\$30,000.00
Manager	RTU central processor panel - spare				1.00	3000	\$3,000.00
Manager	RTU power communication panel - spare				1.00	1500	\$1,500.00
Manager	Security system - South Load Center				1.00	4300	\$4,300.00
Manager	Security upgrade - Northfield substation				1.00	9000	\$9,000.00
Manager	Switchgear current transformers, differential relay				11.00	3000	\$33,000.00
Manager	Transformer electrical testing				6.00	2000	\$12,000.00
Manager	Transformer oil testing				1.00	4000	\$4,000.00
Manager	Voltage regulator bypass switch				3.00	1900	\$5,700.00
	Total Manager						\$150,900.00
<u>Total: Supplies</u>		\$112,260.00	\$72,869.00	\$150,900.00	34.4%	\$38,640.00	
<u>Total: Services and Supplies</u>		\$112,260.00	\$72,869.00	\$150,900.00	34.4%	\$38,640.00	
<u>Capital Outlay</u>							
500.42.36-610	Capital Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
500.42.36-660	Distribution System	\$540,000.00	\$0.00	\$0.00	-100.0%	(\$540,000.00)	
<u>Total: Capital Outlay</u>		\$540,000.00	\$0.00	\$0.00	-100.0%	(\$540,000.00)	
Division Total: Substation		\$652,260.00	\$72,869.00	\$150,900.00	-76.9%	(\$501,360.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	500	Electric Fund				
Department	42	Electric Distribution				
Division	37	New Bus-Cable Pulling & Conduit				
<u>Capital Outlay</u>						
500.42.37-660	Distribution System	\$420,000.00	\$559,817.00	\$441,000.00	5.0%	\$21,000.00
Budget Transactions:						
	Transaction					Number of Units Cost Per Unit Total Amount
	Manager					1.00 441000 \$441,000.00
	Total Manager					<u>\$441,000.00</u>
<u>Total: Capital Outlay</u>		\$420,000.00	\$559,817.00	\$441,000.00	5.0%	\$21,000.00
Division Total: New Bus-Cable Pulling & Conduit		\$420,000.00	\$559,817.00	\$441,000.00	5.0%	\$21,000.00
Department Total: Electric Distribution		\$4,173,561.00	\$3,982,074.00	\$3,602,034.00	-13.7%	(\$571,527.00)
Department	88	Depreciation				
Division	01	Department Wide				
<u>Depreciation Expense</u>						
500.88.01-800	Depreciation	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	0.0%	\$0.00
<u>Total: Depreciation Expense</u>		\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	0.0%	\$0.00
Division Total: Department Wide		\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	0.0%	\$0.00
Department Total: Depreciation		\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	0.0%	\$0.00
Department	99	Transfers				
Division	01	Department Wide				
<u>Transfers</u>						
500.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	\$1,030,001.00	\$1,030,001.00	\$988,800.00	-4.0%	(\$41,201.00)
Budget Transactions:						
	Transaction					Number of Units Cost Per Unit Total Amount
	Manager					1.00 988800 \$988,800.00
	Total Manager					<u>\$988,800.00</u>
500.99.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$1,030,001.00	\$1,030,001.00	\$988,800.00	-4.0%	(\$41,201.00)
Division Total: Department Wide		\$1,030,001.00	\$1,030,001.00	\$988,800.00	-4.0%	(\$41,201.00)
Department Total: Transfers		\$1,030,001.00	\$1,030,001.00	\$988,800.00	-4.0%	(\$41,201.00)
Electric Fund Revenue Totals:		\$15,574,232.00	\$15,583,927.00	\$15,448,633.00	-0.8%	(\$125,599.00)
Electric Fund Expense Totals:		\$18,698,303.00	\$18,294,174.00	\$18,712,258.00	0.1%	\$13,955.00
Fund Total: Electric Fund		(\$3,124,071.00)	(\$2,710,247.00)	(\$3,263,625.00)	4.5%	(\$139,554.00)

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 cross connection survey of water customers in accordance with regulatory requirements.
- Tapped 33 new water services to support new services and customer upgrades (year-to-date).
- Repaired 21 leaking water services (year-to-date).
- Repaired 23 water main breaks (year-to-date).
- Replaced 147 water meters to insure on-going billing accuracy.
- Painted 162 fire hydrants to enhance their appearance and improve their visibility.
- In conjunction with storm water projects, replaced 1,200 ft. of 6” water main on Forest Glen (South, West, and North) with 8” water main to improve service reliability.
- In conjunction with planned road improvement by the Public Works Department, transferred 18 water services on Oak Street (Locust to Glendale) from the 6” water main to the 8” water main to improve service reliability.
- In conjunction with planned road improvement in the Public Works Department, transferred 26 water services on Elm Street (Locust to Glendale) from the 4” water main to the 16” water main to improve service reliability.
- Replaced three raw water valves in the Water Plant Screen House. In conjunction with valve replacement, removed accumulated sediment in low lift pump wet wells.
- Performed dive inspection of raw water intake for the Water Plant and addressed exposed sections of intake.

- Installed vaults and valves at four locations on water distribution system to provide additional isolation points.
- Purchased spare motor and pump for reservoir.
- Replaced #57 Line Truck (Year 1986) with new vehicle, cost split with Electric Fund. Truck scheduled to be delivered in December.
- Purchased leak locating equipment to improve response time on water main breaks and reduce reliance on external locating contractor.

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, valve maintenance, and vibration testing of pumps.
- Continue to support the installation of new water services resulting from new construction and/or customer upgrades.
- Complete installation of spare low lift pump for the Water Plant to improve service contingency during high consumption period.
- Replace 360 ft. of 6" water main on Lake Street (Forest Glen to Asbury) with 8" water main to improve service reliability.
- Transfer 13 water services on Hill Road (Church to Ridge) from 4" water main to the 8" water main to improve service reliability.
- Transfer 23 water services on Oak Street (Locust to Birch) from 6" water main to the 8" water main to improve service reliability.
- Perform analysis to determine required changes and replace pipe manifold in Clearwell #1 to eliminate hydraulic problem.
- Perform concrete repairs to Clearwells #1 and 2.
- Complete rate study to develop replacement strategy for aging water distribution system and present recommendations.
- Complete design work to provide additional surge tank capacity for the high lift pumps at the Water Plant.
- Install vaults and valves at six locations on water distribution system to provide additional isolation points.
- Improve security of raw water hatch at reservoir.

- Purchase mini-excavator for use on water repairs, cost split with Public Works.

CAPITAL OUTLAY

Capital outlay totals \$863,000 and is in the Five-Year Capital plan.

FINANCIAL SUMMARY

Water (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Operating						
Income	\$ 3,505	\$ 4,120	\$ 3,667	\$ 3,999	-3.0%	8.3%
Cash Expenses	\$ (2,933)	\$ (3,152)	\$ (3,169)	\$ (3,365)	6.3%	5.8%
Net Cash Operating Income (loss)	\$ 572	\$ 968	\$ 498	\$ 634	-52.7%	21.5%
Operating Expense Detail						
Salaries and Benefits	\$ 1,259	\$ 1,195	\$ 1,334	\$ 1,422	16.0%	6.2%
Services and Supplies	\$ 1,343	\$ 1,695	\$ 1,573	\$ 1,666	-1.7%	5.6%
Payment in Lieu of Taxes	\$ 331	\$ 262	\$ 262	\$ 277	5.4%	5.4%
	\$ 2,933	\$ 3,152	\$ 3,169	\$ 3,365	6.3%	5.8%
Capital Outlay	\$ 540	\$ 866	\$ 866	\$ 863	-0.3%	-0.3%
Depreciation	\$ 486	\$ 440	\$ 440	\$ 440	0.0%	0.0%
Total Fund Expense	\$ 3,959	\$ 4,458	\$ 4,475	\$ 4,668	4.5%	4.1%
Net Fund Income (loss)	\$ (454)	\$ (338)	\$ (808)	\$ (669)	49.5%	-20.8%

PERFORMANCE INDICATORS

	CY 2012	CY 2013	CY 2014	CY 2015 (YTD)	Budget 2016
Number of Water Main Breaks	14	43	36	23	N/A
System Losses (Percentage of unaccounted for flow)	8.02%	10.1%	10.5%	7.19%	8.0%
Number of New Services / Taps	50	41	45	32	50

Note: "CY" denotes Calendar Year

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	520	Water Fund				
<u>Total: Other Revenue</u>		\$0.00	\$7,227.00	\$0.00	+++	\$0.00
<u>Interest Income</u>						
520-460.05	Interest Interest on Investments	\$1,300.00	\$750.00	\$700.00	-46.2%	(\$600.00)
<u>Total: Interest Income</u>		\$1,300.00	\$750.00	\$700.00	-46.2%	(\$600.00)
Water Fund Revenue Totals		\$4,119,958.00	\$3,667,175.00	\$3,998,930.00	-2.9%	(\$121,028.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change				
Fund	520	Water Fund								
Department	60	Water General								
Division	01	Department Wide								
							Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						High lift pump surge tank design	1.00	52720	\$52,720.00
	Manager						Water main replacement study / rate study (carry over)	1.00	20000	\$20,000.00
							Total Manager			\$72,720.00
520.60.01-555	GIS & Aerial Mapping	\$15,000.00	\$21,930.00	\$26,500.00	76.7%	\$11,500.00				
520.60.01-556	Village Data Processing / Network Charge	\$8,500.00	\$8,500.00	\$8,500.00	0.0%	\$0.00				
520.60.01-557	Technology Licensing & Maintenance	\$0.00	\$0.00	\$0.00		\$0.00				
520.60.01-559	Drainage	\$0.00	\$0.00	\$0.00		\$0.00				
520.60.01-561	Safety	\$0.00	\$0.00	\$0.00		\$0.00				
520.60.01-563	Telephone Service	\$16,000.00	\$13,008.00	\$12,872.00	-19.6%	(\$3,128.00)				
	Budget Transactions:						Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						847-R06-**** (AT&T data) Northfield-Wilmette water circuit	12.00	820	\$9,840.00
	Manager						Monthly PRI share (Comcast)	12.00	252.62	\$3,031.44
							Total Manager			\$12,871.44
520.60.01-564	Cell Phones & Radios	\$0.00	\$0.00	\$0.00		\$0.00				
520.60.01-568	Utilities	\$185,890.00	\$187,765.00	\$183,961.00	-1.0%	(\$1,929.00)				
	Budget Transactions:						Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						High lift pumps electric	1.00	96500	\$96,500.00
	Manager						Reservoir electric	1.00	23000	\$23,000.00
	Manager						Reservoir natural gas	1.00	7050	\$7,050.00
	Manager						Storm water utility (1/2 split with Electric)	12.00	252.18	\$3,026.16
	Manager						Water Plant electric	1.00	35500	\$35,500.00
	Manager						Water Plant natural gas & heat	1.00	17000	\$17,000.00
	Manager						Wilmette interconnect - ComEd electric	12.00	157	\$1,884.00
							Total Manager			\$183,960.16
520.60.01-570	Repair & Maintenance - Buildings	\$10,000.00	\$5,000.00	\$10,000.00	0.0%	\$0.00				
	Budget Transactions:						Transaction	Number of Units	Cost Per Unit	Total Amount
	Manager						Building maintenance	1.00	5000	\$5,000.00
	Manager						Misc. cleaning and maintenance supplies	1.00	5000	\$5,000.00
							Total Manager			\$10,000.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	60	Water General					
Division	01	Department Wide					
520.60.01-572	Repair & Maintenance - Landscape	\$0.00	\$0.00	\$0.00		\$0.00	
520.60.01-574	Vehicle Maint Service Charge	\$23,505.00	\$23,505.00	\$25,260.00	7.5%	\$1,755.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Fleet maintenance				1.00	25260	\$25,260.00
	Total Manager						\$25,260.00
520.60.01-575	Rental - Office Equipment	\$0.00	\$0.00	\$0.00		\$0.00	
520.60.01-576	Rental - Machinery	\$0.00	\$0.00	\$0.00		\$0.00	
520.60.01-577	Rental - Other	\$0.00	\$0.00	\$0.00		\$0.00	
520.60.01-580	Memberships & Publications	\$325.00	\$1,076.00	\$325.00	0.0%	\$0.00	
520.60.01-581	Training & Travel	\$7,500.00	\$7,230.00	\$7,500.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Certification classes for Water Plant				1.00	3500	\$3,500.00
Manager	IMUA safety meetings, Water Plant portion				1.00	2000	\$2,000.00
Manager	Training water crews				1.00	2000	\$2,000.00
	Total Manager						\$7,500.00
520.60.01-582	Tuition Assistance	\$0.00	\$0.00	\$0.00		\$0.00	
520.60.01-583	Property Insurance	\$41,000.00	\$41,000.00	\$41,000.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Property insurance				1.00	41000	\$41,000.00
	Total Manager						\$41,000.00
Total: Services & Charges		\$958,240.00	\$959,534.00	\$951,438.00	-0.7%	(\$6,802.00)	
Supplies							
520.60.01-531	Office Supplies - General	\$2,000.00	\$3,005.00	\$2,000.00	0.0%	\$0.00	
520.60.01-532	Computer Equipment	\$2,500.00	\$1,500.00	\$2,500.00	0.0%	\$0.00	
520.60.01-537	Uniforms	\$250.00	\$250.00	\$250.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	FR clothing (Supt.)				1.00	250	\$250.00
	Total Manager						\$250.00
520.60.01-542	Vehicles, Parts and Equipment	\$9,900.00	\$9,650.00	\$9,900.00	0.0%	\$0.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	520	Water Fund				
Department	60	Water General				
Division	10	Administration				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
520.60.10-511	Regular Salaries	\$165,257.00	\$165,257.00	\$155,054.00	-6.2%	(\$10,203.00)
Position Transactions:						
	Level		Position	Type	Code	Total Amount
	Manager		301601 - Administrative Secretary	Earnings		\$11,703.00
	Manager		500101 - Water & Electric Director	Earnings		\$52,826.00
	Manager		500202 - Assistant W&E Director	Earnings		\$37,372.00
	Manager		501301 - Distribution Engineer 1	Earnings		\$27,796.00
	Manager		501302 - Distribution Engineer 1	Earnings		\$25,357.00
			Total Manager			\$155,054.00
520.60.10-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
520.60.10-515	Sick Cashed In	\$0.00	\$5,259.00	\$260.00		\$260.00
520.60.10-518	Other Compensation	\$2,785.00	\$2,785.00	\$825.00	-70.4%	(\$1,960.00)
<u>Total: Employee Pay</u>		\$168,042.00	\$173,301.00	\$156,139.00	-7.1%	(\$11,903.00)
<u>Benefits</u>						
520.60.10-521	Fringe Benefits - Worker's Compensation	\$61,546.00	\$0.00	\$61,546.00	0.0%	\$0.00
520.60.10-522	Fringe Benefits - Medical / Dental Insurance	\$16,728.00	\$16,728.00	\$20,902.00	25.0%	\$4,174.00
520.60.10-528	Fringe Benefits - Life Insurance	\$101.00	\$86.00	\$82.00	-18.8%	(\$19.00)
<u>Total: Benefits</u>		\$78,375.00	\$16,814.00	\$82,530.00	5.3%	\$4,155.00
<u>Pensions</u>						
520.60.10-523	Fringe Benefits - Medicare	\$2,425.00	\$2,425.00	\$2,264.00	-6.6%	(\$161.00)
520.60.10-525	Fringe Benefits - IMRF Pension Er Contribution	\$24,330.00	\$24,330.00	\$22,393.00	-8.0%	(\$1,937.00)
<u>Total: Pensions</u>		\$26,755.00	\$26,755.00	\$24,657.00	-7.8%	(\$2,098.00)
<u>Total: Salary and Benefits</u>		\$273,172.00	\$216,870.00	\$263,326.00	-3.6%	(\$9,846.00)
Division Total: Administration		\$273,172.00	\$216,870.00	\$263,326.00	-3.6%	(\$9,846.00)

Village of Winnetka

FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	60	Water General					
Division	21	Engineering					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
520.60.21-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.60.21-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.60.21-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
520.60.21-555	GIS & Aerial Mapping	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Services & Charges</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Supplies</u>							
520.60.21-540	Other Operating Supplies	\$8,500.00	\$6,000.00	\$5,000.00	-41.2%	(\$3,500.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Computer equipment				1.00	1500	\$1,500.00
Manager	Drafting / Autocad services				1.00	1000	\$1,000.00
Manager	Office supplies and misc. requirements				1.00	2500	\$2,500.00
	Total Manager						\$5,000.00
<u>Total: Supplies</u>		\$8,500.00	\$6,000.00	\$5,000.00	-41.2%	(\$3,500.00)	
<u>Total: Services and Supplies</u>		\$8,500.00	\$6,000.00	\$5,000.00	-41.2%	(\$3,500.00)	
Division Total: Engineering		\$8,500.00	\$6,000.00	\$5,000.00	-41.2%	(\$3,500.00)	
Department Total: Water General		\$1,352,332.00	\$1,314,882.00	\$1,269,414.00	-6.1%	(\$82,918.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	520	Water Fund				
Department	61	Water Plant				
Division	40	Water Plant				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
520.61.40-511	Regular Salaries	\$413,173.00	\$453,870.00	\$519,712.00	25.8%	\$106,539.00
Position Transactions:						
	Level	Position	Type	Code	Total Amount	
	Manager	500501 - Water Plant Superintendent	Earnings		\$118,830.00	
	Manager	501001 - E & W Plant Operator	Earnings		\$48,200.00	
	Manager	501002 - E & W Plant Operator	Earnings		\$48,205.00	
	Manager	501003 - E & W Plant Operator	Earnings		\$46,841.00	
	Manager	501004 - E & W Plant Operator	Earnings		\$46,633.00	
	Manager	501005 - E & W Plant Operator	Earnings		\$44,880.00	
	Manager	501006 - E & W Plant Operator	Earnings		\$44,426.00	
	Manager	501007 - E & W Plant Operator	Earnings		\$40,961.00	
	Manager	501008 - E & W Plant Operator	Earnings		\$38,281.00	
	Manager	501502 - Electric Plant Operator Only	Earnings		\$42,455.00	
		Total Manager			<u>\$519,712.00</u>	
520.61.40-512	Overtime Salaries	\$11,665.00	\$6,591.00	\$11,653.00	-0.1%	(\$12.00)
520.61.40-515	Sick Cashed In	\$0.00	\$9,689.00	\$1,315.00		\$1,315.00
<u>Total: Employee Pay</u>		\$424,838.00	\$470,150.00	\$532,680.00	25.4%	\$107,842.00
<u>Benefits</u>						
520.61.40-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
520.61.40-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
520.61.40-522	Fringe Benefits - Medical / Dental Insurance	\$73,627.00	\$83,037.00	\$95,748.00	30.0%	\$22,121.00
520.61.40-528	Fringe Benefits - Life Insurance	\$294.00	\$355.00	\$388.00	32.0%	\$94.00
<u>Total: Benefits</u>		\$73,921.00	\$83,392.00	\$96,136.00	30.1%	\$22,215.00
<u>Pensions</u>						
520.61.40-523	Fringe Benefits - Medicare	\$6,162.00	\$6,526.00	\$7,724.00	25.3%	\$1,562.00
520.61.40-524	Fringe Benefits - Social Security	\$26,182.00	\$27,906.00	\$32,586.00	24.5%	\$6,404.00
520.61.40-525	Fringe Benefits - IMRF Pension Er Contribution	\$61,815.00	\$67,380.00	\$76,390.00	23.6%	\$14,575.00
520.61.40-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
520.61.40-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$94,159.00	\$101,812.00	\$116,700.00	23.9%	\$22,541.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	61	Water Plant					
Division	40	Water Plant					
<u>Total: Salary and Benefits</u>		\$592,918.00	\$655,354.00	\$745,516.00	25.7%	\$152,598.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
520.61.40-567	Operations & Maintenance	\$121,200.00	\$117,750.00	\$98,200.00	-19.0%	(\$23,000.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Bearings, couplings, grease, service				1.00	2000	\$2,000.00
Manager	Chlorine safety equipment				1.00	5000	\$5,000.00
Manager	Intake inspection and cleaning				1.00	10000	\$10,000.00
Manager	Maintenance commodities				1.00	24000	\$24,000.00
Manager	Motor vibration testing				1.00	1500	\$1,500.00
Manager	Operations commodities				1.00	23000	\$23,000.00
Manager	QEI RTU maintenance				1.00	2700	\$2,700.00
Manager	Water Plant MWRD				1.00	30000	\$30,000.00
	Total Manager						\$98,200.00
<u>Total: Services & Charges</u>		\$121,200.00	\$117,750.00	\$98,200.00	-19.0%	(\$23,000.00)	
<u>Supplies</u>							
520.61.40-535	Lab & Chemicals	\$173,775.00	\$170,000.00	\$178,575.00	2.8%	\$4,800.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Laboratory requirements				1.00	12875	\$12,875.00
Manager	PDC/McHenry Labs				1.00	5700	\$5,700.00
Manager	Purification chemicals				1.00	160000	\$160,000.00
	Total Manager						\$178,575.00
520.61.40-537	Uniforms	\$2,535.00	\$2,631.00	\$6,035.00	138.1%	\$3,500.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Chlorine safety training				1.00	3500	\$3,500.00
Manager	Safety glasses				5.00	300	\$1,500.00
Manager	Safety shoes				9.00	115	\$1,035.00
	Total Manager						\$6,035.00
<u>Total: Supplies</u>		\$176,310.00	\$172,631.00	\$184,610.00	4.7%	\$8,300.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	61	Water Plant					
Division	40	Water Plant					
<u>Total: Services and Supplies</u>		\$297,510.00	\$290,381.00	\$282,810.00	-4.9%	(\$14,700.00)	
<u>Capital Outlay</u>							
520.61.40-610	Capital Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.61.40-620	Improvements Other Than Buildings	\$165,000.00	\$165,000.00	\$240,000.00	45.5%	\$75,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Concrete repairs to Clearwell #1				1.00	75000	\$75,000.00
Manager	Concrete repairs to Clearwell #2				1.00	75000	\$75,000.00
Manager	Replace pipe manifold				1.00	90000	\$90,000.00
	Total Manager						\$240,000.00
520.61.40-625	Heavy Machinery	\$20,000.00	\$20,000.00	\$0.00	-100.0%	(\$20,000.00)	
<u>Total: Capital Outlay</u>		\$185,000.00	\$185,000.00	\$240,000.00	29.7%	\$55,000.00	
Division Total: Water Plant		\$1,075,428.00	\$1,130,735.00	\$1,268,326.00	17.9%	\$192,898.00	
Department Total: Water Plant		\$1,075,428.00	\$1,130,735.00	\$1,268,326.00	17.9%	\$192,898.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	520	Water Fund				
Department	62	Water Distribution				
Division	30	General Distribution				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
520.62.30-511	Regular Salaries	\$78,465.00	\$108,971.00	\$135,818.00	73.1%	\$57,353.00
Position Transactions:						
	Level		Position	Type	Code	Total Amount
	Manager		500601 - Distribution Superintendent	Earnings		\$39,204.00
	Manager		501601 - Water Distribution Supervisor	Earnings		\$46,283.00
	Manager		501801 - Meter Tester	Earnings		\$26,982.00
	Manager		501901 - Laborer/Construction Worker	Earnings		\$23,349.00
			Total Manager			<u>\$135,818.00</u>
520.62.30-512	Overtime Salaries	\$142,785.00	\$142,785.00	\$160,296.00	12.3%	\$17,511.00
520.62.30-513	Part Time Salaries	\$0.00	\$600.00	\$0.00		\$0.00
520.62.30-515	Sick Cashed In	\$0.00	\$2,836.00	\$0.00		\$0.00
520.62.30-516	Holiday Salaries	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$221,250.00	\$255,192.00	\$296,114.00	33.8%	\$74,864.00
<u>Benefits</u>						
520.62.30-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
520.62.30-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
520.62.30-522	Fringe Benefits - Medical / Dental Insurance	\$14,807.00	\$15,430.00	\$21,245.00	43.5%	\$6,438.00
520.62.30-528	Fringe Benefits - Life Insurance	\$78.00	\$82.00	\$91.00	16.7%	\$13.00
<u>Total: Benefits</u>		\$14,885.00	\$15,512.00	\$21,336.00	43.3%	\$6,451.00
<u>Pensions</u>						
520.62.30-523	Fringe Benefits - Medicare	\$3,650.00	\$3,650.00	\$4,294.00	17.6%	\$644.00
520.62.30-524	Fringe Benefits - Social Security	\$13,616.00	\$13,616.00	\$13,499.00	-0.9%	(\$117.00)
520.62.30-525	Fringe Benefits - IMRF Pension Er Contribution	\$36,630.00	\$36,360.00	\$42,467.00	15.9%	\$5,837.00
<u>Total: Pensions</u>		\$53,896.00	\$53,626.00	\$60,260.00	11.8%	\$6,364.00
<u>Total: Salary and Benefits</u>		\$290,031.00	\$324,330.00	\$377,710.00	30.2%	\$87,679.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
520.62.30-567	Operations & Maintenance	\$87,000.00	\$75,000.00	\$94,500.00	8.6%	\$7,500.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	62	Water Distribution					
Division	30	General Distribution					
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Aggregate cover				1.00	7500	\$7,500.00
Manager	Backfill material - crushed stone				10.00	1500	\$15,000.00
Manager	Backfill material - sand				10.00	1000	\$10,000.00
Manager	Cold Patch				8.00	500	\$4,000.00
Manager	Landscaping / asphalt repairs				60.00	300	\$18,000.00
Manager	Spoil removal & disposal				1.00	25000	\$25,000.00
Manager	Backfill material-gravel				1.00	15000	\$15,000.00
	Total Manager						\$94,500.00
520.62.30-569	Repair & Maintenance - Mach & Equip	\$10,000.00	\$0.00	\$10,000.00	0.0%	\$0.00	
520.62.30-570	Repair & Maintenance - Buildings	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Services & Charges</u>		\$97,000.00	\$75,000.00	\$104,500.00	7.7%	\$7,500.00	
<u>Supplies</u>							
520.62.30-537	Uniforms	\$3,983.00	\$3,000.00	\$3,983.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Flame resistant clothing - uniform rental				52.00	45.25	\$2,353.00
Manager	Safety glasses				2.00	300	\$600.00
Manager	Safety shoes				2.00	115	\$230.00
Manager	Winter FR clothing				2.00	400	\$800.00
	Total Manager						\$3,983.00
<u>Total: Supplies</u>		\$3,983.00	\$3,000.00	\$3,983.00	0.0%	\$0.00	
<u>Total: Services and Supplies</u>		\$100,983.00	\$78,000.00	\$108,483.00	7.4%	\$7,500.00	
Division Total: General Distribution		\$391,014.00	\$402,330.00	\$486,193.00	24.3%	\$95,179.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	62	Water Distribution					
Division	35	Meters					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
520.62.35-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.35-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.35-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
520.62.35-567	Operations & Maintenance	\$46,700.00	\$46,700.00	\$47,500.00	1.7%	\$800.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	New wholesale water meter				1.00	7500	\$7,500.00
Manager	Water meter parts				1.00	3000	\$3,000.00
Manager	Water meters - new & replacements				1.00	37000	\$37,000.00
	Total Manager						\$47,500.00
<u>Total: Services & Charges</u>		\$46,700.00	\$46,700.00	\$47,500.00	1.7%	\$800.00	
<u>Total: Services and Supplies</u>		\$46,700.00	\$46,700.00	\$47,500.00	1.7%	\$800.00	
<u>Capital Outlay</u>							
520.62.35-610	Capital Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.35-660	Distribution System	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Meters		\$46,700.00	\$46,700.00	\$47,500.00	1.7%	\$800.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	62	Water Distribution					
Division	41	Water Mains					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
520.62.41-511	Regular Salaries	\$0.00	\$59,503.00	\$0.00		\$0.00	
520.62.41-512	Overtime Salaries	\$0.00	\$6,742.00	\$0.00		\$0.00	
520.62.41-515	Sick Cashed In	\$0.00	\$3,466.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$69,711.00	\$0.00	+++	\$0.00	
<u>Benefits</u>							
520.62.41-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.41-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.41-522	Fringe Benefits - Medical / Dental Insurance	\$7,254.00	\$10,873.00	\$16,481.00	127.2%	\$9,227.00	
520.62.41-528	Fringe Benefits - Life Insurance	\$37.00	\$45.00	\$0.00	-100.0%	(\$37.00)	
<u>Total: Benefits</u>		\$7,291.00	\$10,918.00	\$16,481.00	126.0%	\$9,190.00	
<u>Pensions</u>							
520.62.41-523	Fringe Benefits - Medicare	\$747.00	\$980.00	\$1,234.00	65.2%	\$487.00	
520.62.41-524	Fringe Benefits - Social Security	\$3,193.00	\$4,191.00	\$5,278.00	65.3%	\$2,085.00	
520.62.41-525	Fringe Benefits - IMRF Pension Er Contribution	\$7,492.00	\$9,653.00	\$12,206.00	62.9%	\$4,714.00	
<u>Total: Pensions</u>		\$11,432.00	\$14,824.00	\$18,718.00	63.7%	\$7,286.00	
<u>Total: Salary and Benefits</u>		\$18,723.00	\$95,453.00	\$35,199.00	88.0%	\$16,476.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
520.62.41-567	Operations & Maintenance	\$147,912.00	\$147,912.00	\$147,912.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Contractor resources - maintenance (valves, main breaks)				1.00	40000	\$40,000.00
Manager	Fire hydrants				2.00	2246	\$4,492.00
Manager	Hydrant antifreeze				9.00	550	\$4,950.00
Manager	Hydrant painting				170.00	81	\$13,770.00
Manager	Hydrant parts				1.00	2500	\$2,500.00
Manager	Leak location services				14.00	800	\$11,200.00
Manager	Manhole covers, frames, vaults				1.00	10000	\$10,000.00
Manager	Repair sleeves, fittings, pipe				1.00	45000	\$45,000.00
Manager	System leak detection inspection				2.00	8000	\$16,000.00
	Total Manager						\$147,912.00
<u>Total: Services & Charges</u>		\$147,912.00	\$147,912.00	\$147,912.00	0.0%	\$0.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	62	Water Distribution					
Division	41	Water Mains					
<u>Total: Services and Supplies</u>		\$147,912.00	\$147,912.00	\$147,912.00	0.0%	\$0.00	
<u>Capital Outlay</u>							
520.62.41-610	Capital Salaries	\$82,000.00	\$82,000.00	\$85,106.00	3.8%	\$3,106.00	
520.62.41-660	Distribution System	\$521,525.00	\$522,000.00	\$502,525.00	-3.6%	(\$19,000.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				9.00	5725	\$51,525.00
	Manager				1.00	183000	\$183,000.00
	Manager				1.00	108000	\$108,000.00
	Manager				1.00	160000	\$160,000.00
	Total Manager						\$502,525.00
<u>Total: Capital Outlay</u>		\$603,525.00	\$604,000.00	\$587,631.00	-2.6%	(\$15,894.00)	
Division Total: Water Mains		\$770,160.00	\$847,365.00	\$770,742.00	0.1%	\$582.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	62	Water Distribution					
Division	42	Water Reservoir					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
520.62.42-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.42-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.42-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
520.62.42-567	Operations & Maintenance	\$27,850.00	\$5,500.00	\$14,850.00	-46.7%	(\$13,000.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				1.00	4000	\$4,000.00
	Manager				1.00	850	\$850.00
	Manager				1.00	10000	\$10,000.00
	Total Manager						\$14,850.00
<u>Total: Services & Charges</u>		\$27,850.00	\$5,500.00	\$14,850.00	-46.7%	(\$13,000.00)	
<u>Total: Services and Supplies</u>		\$27,850.00	\$5,500.00	\$14,850.00	-46.7%	(\$13,000.00)	
<u>Capital Outlay</u>							
520.62.42-610	Capital Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.42-660	Distribution System	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Water Reservoir		\$27,850.00	\$5,500.00	\$14,850.00	-46.7%	(\$13,000.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	62	Water Distribution					
Division	43	Water Services					
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
520.62.43-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.43-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00	
520.62.43-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
520.62.43-567	Operations & Maintenance	\$93,050.00	\$25,000.00	\$93,050.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager				1.00	40000	\$40,000.00
	Manager				1.00	20000	\$20,000.00
	Manager				50.00	211	\$10,550.00
	Manager				3.00	7500	\$22,500.00
	Total Manager						\$93,050.00
<u>Total: Services & Charges</u>		\$93,050.00	\$25,000.00	\$93,050.00	0.0%	\$0.00	
<u>Total: Services and Supplies</u>		\$93,050.00	\$25,000.00	\$93,050.00	0.0%	\$0.00	
Division Total: Water Services		\$93,050.00	\$25,000.00	\$93,050.00	0.0%	\$0.00	
Department Total: Water Distribution		\$1,328,774.00	\$1,326,895.00	\$1,412,335.00	6.3%	\$83,561.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	520	Water Fund					
Department	88	Depreciation					
Division	01	Department Wide					
<u>Depreciation Expense</u>							
520.88.01-800	Depreciation	\$440,000.00	\$440,000.00	\$440,000.00	0.0%	\$0.00	
<u>Total: Depreciation Expense</u>		\$440,000.00	\$440,000.00	\$440,000.00	0.0%	\$0.00	
Division Total: Department Wide		\$440,000.00	\$440,000.00	\$440,000.00	0.0%	\$0.00	
Department Total: Depreciation		\$440,000.00	\$440,000.00	\$440,000.00	0.0%	\$0.00	
Department	99	Transfers					
Division	01	Department Wide					
<u>Transfers</u>							
520.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	\$262,160.00	\$262,160.00	\$276,560.00	5.5%	\$14,400.00	
Budget Transactions:							
		Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Payment in Lieu of Taxes (\$3.457m x 8%)			1.00	276560	\$276,560.00
		Total Manager					\$276,560.00
520.99.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Transfers</u>		\$262,160.00	\$262,160.00	\$276,560.00	5.5%	\$14,400.00	
Division Total: Department Wide		\$262,160.00	\$262,160.00	\$276,560.00	5.5%	\$14,400.00	
Department Total: Transfers		\$262,160.00	\$262,160.00	\$276,560.00	5.5%	\$14,400.00	
Water Fund Revenue Totals:		\$4,119,958.00	\$3,667,175.00	\$3,998,930.00	-2.9%	(\$121,028.00)	
Water Fund Expense Totals:		\$4,458,694.00	\$4,474,672.00	\$4,666,635.00	4.7%	\$207,941.00	
Fund Total: Water Fund		(\$338,736.00)	(\$807,497.00)	(\$667,705.00)	97.1%	(\$328,969.00)	

VILLAGE OF WINNETKA

Department:	Sanitary Sewer
Full – Time Staff:	2.95

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.

RECENT ACCOMPLISHMENTS

- Video Inspected 17,314 lineal feet of sanitary sewer mains, inspecting for inflow and infiltration, service failures and cross connections.
- Identified and repaired 8 sanitary sewer defects.
- Cleaned 41,650 feet of sanitary sewer mains to maintain seven year cleaning cycle, noting defects and establishing repair lists based on severity.
- Installed 7,212 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.
- Trenchlessly rehabilitated 177 sanitary sewer manholes to eliminate inflow/infiltration in key sewer basins.

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.

- Continue to locate and eliminate cross connections that allow sewer cross-contamination to storm sewers.
- Institute a program of canvassing private properties to identify and eliminate improper sump pump connections that allow stormwater discharge to the sanitary sewer system.

FINANCIAL SUMMARY

Sanitary Sewer (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
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Operating						
Income	\$ 877	\$ 1,178	\$ 1,179	\$ 1,218	3.3%	3.2%
Cash Expenses	\$ (615)	\$ (865)	\$ (855)	\$ (810)	-6.8%	-5.6%
Net Cash Operating Income (loss)	\$ 262	\$ 313	\$ 324	\$ 408	23.3%	20.6%
Operating Expense Detail						
Salaries and Benefits	\$ 239	\$ 375	\$ 375	\$ 336	-11.6%	-11.6%
Services and Supplies	\$ 318	\$ 426	\$ 416	\$ 410	-3.9%	-1.5%
Insurance	\$ -	\$ -	\$ -	\$ -		
Payment in Lieu of Taxes	\$ 58	\$ 64	\$ 64	\$ 64	0.0%	0.0%
	\$ 615	\$ 865	\$ 855	\$ 810	-6.8%	-5.6%

Capital Outlay	\$ -	\$ 450	\$ 450	\$ 518	13.1%	13.1%
Depreciation	\$ 107	\$ 80	\$ 80	\$ 80	0.0%	0.0%
Total Fund Expense	\$ 722	\$ 1,395	\$ 1,385	\$ 1,408	0.9%	1.6%
Net Fund Income (loss)	\$ 155	\$ (217)	\$ (206)	\$ (190)	-14.2%	-8.4%

CAPITAL OUTLAY:

Trenchless Lining	\$150,000
Excavator Purchase (shared with W&E)	18,000
Sheridan Road lift station pump replacement	50,000
System I/I Engineering & repairs	<u>300,000</u>

Total Capital **\$518,000**

PERFORMANCE INDICATORS

<u>Sanitary Sewer Fund</u>	<u>Unit</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Estimated 2015</u>	<u>Proposed 2016</u>
Video Inspection	Lin. Ft.	43,578	17,314	13,000	35,000
Sanitary Sewers Cleaned	Lin. Ft.	93,590	41,650	30,000	35,000
Sanitary System Repairs	Number	18	8	12	14

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	540	Sanitary Sewer Fund				
Revenue						
<u>Charges For Service</u>						
<u>Utilities- Electric, Water, Sewer, Refuse</u>						
540-447	Sanitary Sewer Service	\$1,175,046.00	\$1,175,046.00	\$1,215,416.00	3.4%	\$40,370.00
Budget Transactions:						
	Transaction					
Manager	Winnetka service charge (5% rate increase)					Number of Units: 83,764.00 Cost Per Unit: 14.51 Total Amount: \$1,215,415.64
	Total Manager					<u>\$1,215,415.64</u>
540-447.60	Sanitary Sewer Service Penalties	\$0.00	\$3,400.00	\$0.00		\$0.00
540-447.70	Sanitary Sewer Service Miscellaneous	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Utilities- Electric, Water, Sewer, Refuse</u>		\$1,175,046.00	\$1,178,446.00	\$1,215,416.00	3.4%	\$40,370.00
<u>Total: Charges For Service</u>		\$1,175,046.00	\$1,178,446.00	\$1,215,416.00	3.4%	\$40,370.00
<u>Transfers</u>						
540-490.10	Interfund Transfers In Other Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Other Revenue</u>						
540-470	Property Sales	\$0.00	\$0.00	\$0.00		\$0.00
540-474.90	Other Miscellaneous Income	\$1,500.00	\$0.00	\$1,500.00	0.0%	\$0.00
540-475	Disposal of Capital Assets	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Other Revenue</u>		\$1,500.00	\$0.00	\$1,500.00	0.0%	\$0.00
<u>Interest Income</u>						
540-460.05	Interest Interest on Investments	\$1,200.00	\$1,200.00	\$1,200.00	0.0%	\$0.00
<u>Total: Interest Income</u>		\$1,200.00	\$1,200.00	\$1,200.00	0.0%	\$0.00
Sanitary Sewer Fund Revenue Totals		\$1,177,746.00	\$1,179,646.00	\$1,218,116.00	3.4%	\$40,370.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	540	Sanitary Sewer Fund				
Department	70	Sewers				
Division	01	Department Wide				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
540.70.01-511	Regular Salaries	\$247,460.00	\$247,460.00	\$206,436.00	-16.6%	(\$41,024.00)
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	300101 - Public Works Director		Earnings		\$16,535.00
	Manager	300201 - Asst. Director Eng. & Public Wks		Earnings		\$13,277.00
	Manager	300401 - Assistant Village Engineer		Earnings		\$11,799.00
	Manager	300501 - Civil Engineer		Earnings		\$10,708.00
	Manager	300801 - Sewer Supervisor		Earnings		\$53,197.00
	Manager	301404 - Refuse Collector		Earnings		\$27,090.00
	Manager	301405 - Maintenance Worker		Earnings		\$40,234.00
	Manager	301410 - Maintenance Worker		Earnings		\$30,154.00
	Manager	301601 - Administrative Secretary		Earnings		\$3,442.00
		Total Manager				<u>\$206,436.00</u>
540.70.01-512	Overtime Salaries	\$16,030.00	\$16,030.00	\$16,030.00	0.0%	\$0.00
540.70.01-515	Sick Cashed In	\$1,531.00	\$1,531.00	\$5,952.00	288.8%	\$4,421.00
540.70.01-518	Other Compensation	\$2,133.00	\$2,133.00	\$1,735.00	-18.7%	(\$398.00)
<u>Total: Employee Pay</u>		\$267,154.00	\$267,154.00	\$230,153.00	-13.9%	(\$37,001.00)
<u>Benefits</u>						
540.70.01-521	Fringe Benefits - Worker's Compensation	\$16,000.00	\$16,000.00	\$16,000.00	0.0%	\$0.00
540.70.01-522	Fringe Benefits - Medical / Dental Insurance	\$34,204.00	\$34,204.00	\$40,753.00	19.1%	\$6,549.00
540.70.01-528	Fringe Benefits - Life Insurance	\$188.00	\$188.00	\$189.00	0.5%	\$1.00
<u>Total: Benefits</u>		\$50,392.00	\$50,392.00	\$56,942.00	13.0%	\$6,550.00
<u>Pensions</u>						
540.70.01-523	Fringe Benefits - Medicare	\$3,874.00	\$3,874.00	\$3,104.00	-19.9%	(\$770.00)
540.70.01-524	Fringe Benefits - Social Security	\$14,565.00	\$14,565.00	\$12,696.00	-12.8%	(\$1,869.00)
540.70.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$38,872.00	\$38,872.00	\$32,997.00	-15.1%	(\$5,875.00)
<u>Total: Pensions</u>		\$57,311.00	\$57,311.00	\$48,797.00	-14.9%	(\$8,514.00)
<u>Total: Salary and Benefits</u>		\$374,857.00	\$374,857.00	\$335,892.00	-10.4%	(\$38,965.00)
<u>Services and Supplies</u>						

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	540	Sanitary Sewer Fund					
Department	70	Sewers					
Division	01	Department Wide					
<u>Services & Charges</u>							
540.70.01-550	Administrative Charges	\$140,040.00	\$140,040.00	\$140,040.00	0.0%	\$0.00	
540.70.01-555	GIS & Aerial Mapping	\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00	
540.70.01-556	Village Data Processing / Network Charge	\$7,100.00	\$0.00	\$7,100.00	0.0%	\$0.00	
540.70.01-563	Telephone Service	\$4,500.00	\$1,500.00	\$1,152.00	-74.4%	(\$3,348.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	847-***-6838 (CallOne POTS) Station at Sheridan and Fisher				12.00	50	\$600.00
Manager	Monthly PRI share (Comcast)				12.00	45.93	\$551.16
	Total Manager						\$1,151.16
540.70.01-567	Operations & Maintenance	\$175,900.00	\$175,900.00	\$157,900.00	-10.2%	(\$18,000.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Commodities - pipes , fitting and manholes				1.00	30000	\$30,000.00
Manager	Misc contractual				1.00	5900	\$5,900.00
Manager	Point repair (contingency)				1.00	15000	\$15,000.00
Manager	Private property compliance canvassing				1.00	55000	\$55,000.00
Manager	Private service repair (contingency)				1.00	15000	\$15,000.00
Manager	Rodent control				1.00	2000	\$2,000.00
Manager	Temporary help				1.00	20000	\$20,000.00
Manager	Tree root intrusion foaming				1.00	10000	\$10,000.00
Manager	TV truck support & repairs				1.00	5000	\$5,000.00
	Total Manager						\$157,900.00
540.70.01-568	Utilities	\$7,500.00	\$7,500.00	\$7,500.00	0.0%	\$0.00	
540.70.01-574	Vehicle Maint Service Charge	\$70,362.00	\$70,362.00	\$75,816.00	7.8%	\$5,454.00	
<u>Total: Services & Charges</u>		\$420,402.00	\$410,302.00	\$404,508.00	-3.8%	(\$15,894.00)	
<u>Supplies</u>							
540.70.01-537	Uniforms	\$5,500.00	\$5,500.00	\$5,500.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Safety/PPE Gear				1.00	2000	\$2,000.00
Manager	Uniforms				1.00	3500	\$3,500.00
	Total Manager						\$5,500.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	540	Sanitary Sewer Fund				
Department	88	Depreciation				
Division	01	Department Wide				
<u>Depreciation Expense</u>						
540.88.01-800	Depreciation	\$80,000.00	\$80,000.00	\$80,000.00	0.0%	\$0.00
<u>Total: Depreciation Expense</u>		\$80,000.00	\$80,000.00	\$80,000.00	0.0%	\$0.00
Division Total: Department Wide		\$80,000.00	\$80,000.00	\$80,000.00	0.0%	\$0.00
Department Total: Depreciation		\$80,000.00	\$80,000.00	\$80,000.00	0.0%	\$0.00
Department	99	Transfers				
Division	01	Department Wide				
<u>Transfers</u>						
540.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	\$64,320.00	\$64,320.00	\$64,320.00	0.0%	\$0.00
540.99.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$64,320.00	\$64,320.00	\$64,320.00	0.0%	\$0.00
Division Total: Department Wide		\$64,320.00	\$64,320.00	\$64,320.00	0.0%	\$0.00
Department Total: Transfers		\$64,320.00	\$64,320.00	\$64,320.00	0.0%	\$0.00
Sanitary Sewer Fund Revenue Totals:		\$1,177,746.00	\$1,179,646.00	\$1,218,116.00	3.4%	\$40,370.00
Sanitary Sewer Fund Expense Totals:		\$1,395,079.00	\$1,384,979.00	\$1,408,220.00	0.9%	\$13,141.00
Fund Total: Sanitary Sewer Fund		(\$217,333.00)	(\$205,333.00)	(\$190,104.00)	-12.5%	\$27,229.00

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.

RECENT ACCOMPLISHMENTS

- Collected 5,020 tons of residential refuse, 687 tons of commercial refuse, 310 tons of commercial recycling, 2,972 cubic yards of yard waste from Winnetka homes and businesses.
- Performed 1,156 special collections, collecting 380 tons of materials.
- Collected 173 tons of debris from the annual spring clean-up week.
- Performed maintenance on landfill meters and pumps in compliance with the EPA required metering and reporting program.
- Procured a new long-term curbside recycling contract.
- Installed 25 sets of sidewalk recycling containers to expand the Village's commercial recycling program.

PROPOSED GOALS

- Address any potential problems indicated by groundwater & air monitoring at the closed landfill.
- Evaluate refuse collection service delivery options, to include cost-of-service evaluation of implementing a curbside collection program.
- With the Environmental & Forestry Commission, increase awareness and importance of recycling in our community.

FINANCIAL SUMMARY

Refuse (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Operating						
Income	\$ 2,164	\$ 2,185	\$ 2,194	\$ 2,193	0.4%	0.0%
Cash Expenses	\$ (2,366)	\$ (2,342)	\$ (2,399)	\$ (2,391)	2.0%	-0.3%
Net Cash Operating Income (loss)	\$ (202)	\$ (157)	\$ (205)	\$ (198)	20.7%	-3.5%
Operating Expense Detail						
Salaries and Benefits	\$ 920	\$ 906	\$ 933	\$ 954	5.0%	2.2%
Services and Supplies	\$ 1,397	\$ 1,393	\$ 1,423	\$ 1,394	0.1%	-2.1%
Insurance	\$ -	\$ -	\$ -	\$ -		
Payment in Lieu of Taxes	\$ 49	\$ 43	\$ 43	\$ 43	0.0%	0.0%
	\$ 2,366	\$ 2,342	\$ 2,399	\$ 2,391	2.0%	-0.3%
Capital Outlay	\$ -	\$ -	\$ -	\$ -		
Depreciation	\$ 134	\$ 135	\$ 135	\$ 135	0.0%	0.0%
Total Fund Expense	\$ 2,500	\$ 2,477	\$ 2,534	\$ 2,526	1.9%	-0.3%
Net Fund Income (loss)	\$ (336)	\$ (292)	\$ (340)	\$ (333)	12.3%	-2.1%

CAPITAL OUTLAY

None

PERFORMANCE INDICATORS

<u>Refuse Fund</u>	<u>Unit</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Estimate 2015</u>	<u>Proposed 2016</u>
Residential Refuse	Tons	5,305	5,020	5,000	5,300
Residential Recycling	Tons	2,819	2,868	2,720	2,900
Commercial Refuse	Tons	654	687	635	640
Commercial Recycling	Tons	268	310	280	260
Yard Waste	Cu. Yd.	3,240	2,972	3,000	4,000
Leaf Collection	Cu. Yd.	11,500	8,800	10,000	9,900
Special Collections	#	1,260	1,156	1,200	1,200
Specials Coll. Revenue	\$	76,933	74,709	68,000	60,000
Misc. & Cleanup Week	Tons	250	190	173	230

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	560	Refuse Fund				
Revenue						
<u>Property Tax</u>						
560-401.01	Property Tax General	\$1,100,000.00	\$1,100,000.00	\$1,100,000.00	0.0%	\$0.00
Budget Transactions:						
	Transaction					
	Manager					
	2015 property tax					Number of Units: 1.00 Cost Per Unit: 1100000 Total Amount: \$1,100,000.00
	Total Manager					<u>\$1,100,000.00</u>
<u>Total: Property Tax</u>		\$1,100,000.00	\$1,100,000.00	\$1,100,000.00	0.0%	\$0.00
<u>Charges For Service</u>						
<u>Utilities- Electric, Water, Sewer, Refuse</u>						
560-448	Refuse Service	\$0.00	\$0.00	\$0.00		\$0.00
560-448.10	Refuse Service Residential	\$200,000.00	\$194,800.00	\$195,000.00	-2.5%	(\$5,000.00)
560-448.20	Refuse Service Commercial	\$195,000.00	\$187,000.00	\$195,000.00	0.0%	\$0.00
560-448.30	Refuse Service Special	\$55,000.00	\$68,000.00	\$60,000.00	9.1%	\$5,000.00
560-448.60	Refuse Service Penalties	\$0.00	\$0.00	\$0.00		\$0.00
560-448.70	Refuse Service Miscellaneous	\$0.00	\$0.00	\$0.00		\$0.00
560-448.85	Refuse Service Recycling	\$15,000.00	\$26,600.00	\$25,000.00	66.7%	\$10,000.00
560-448.86	Refuse Service Composting	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Utilities- Electric, Water, Sewer, Refuse</u>		\$465,000.00	\$476,400.00	\$475,000.00	2.2%	\$10,000.00
<u>Other Charges for Service</u>						
560-448.75	Refuse Service Refuse Bags	\$60,000.00	\$60,100.00	\$60,000.00	0.0%	\$0.00
560-448.76	Refuse Service Refuse Stickers	\$10,000.00	\$7,250.00	\$7,500.00	-25.0%	(\$2,500.00)
<u>Total: Other Charges for Service</u>		\$70,000.00	\$67,350.00	\$67,500.00	-3.6%	(\$2,500.00)
<u>Total: Charges For Service</u>		\$535,000.00	\$543,750.00	\$542,500.00	1.4%	\$7,500.00
<u>Transfers</u>						
560-490.10	Interfund Transfers In Other Transfers	\$550,000.00	\$550,000.00	\$550,000.00	0.0%	\$0.00
<u>Total: Transfers</u>		\$550,000.00	\$550,000.00	\$550,000.00	0.0%	\$0.00
<u>Other Revenue</u>						
560-470	Property Sales	\$0.00	\$0.00	\$0.00		\$0.00
560-474.90	Other Miscellaneous Income	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Other Revenue</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Interest Income</u>						
560-460.05	Interest Interest on Investments	\$600.00	\$600.00	\$600.00	0.0%	\$0.00
<u>Total: Interest Income</u>		\$600.00	\$600.00	\$600.00	0.0%	\$0.00
Refuse Fund Revenue Totals		\$2,185,600.00	\$2,194,350.00	\$2,193,100.00	0.3%	\$7,500.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	560	Refuse Fund				
Department	80	Refuse				
Division	01	Department Wide				
560.80.01-530	Liability Insurance	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Insurance and Other Chargebacks</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Depreciation Expense</u>						
560.80.01-800	Depreciation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Depreciation Expense</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Transfers</u>						
560.80.01-900	Interfund Transfers - Payment in Lieu of Taxes	\$0.00	\$0.00	\$0.00		\$0.00
560.80.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$1,345,246.00	\$1,345,246.00	\$1,316,178.00	-2.2%	(\$29,068.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	560	Refuse Fund				
Department	80	Refuse				
Division	45	Commercial				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
560.80.45-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
560.80.45-512	Overtime Salaries	\$0.00	\$21,000.00	\$0.00		\$0.00
560.80.45-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00
560.80.45-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$21,000.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$21,000.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
560.80.45-574	Vehicle Maint Service Charge	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Services & Charges</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Services and Supplies</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Commercial		\$0.00	\$21,000.00	\$0.00	+++	\$0.00

FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	560	Refuse Fund				
Department	80	Refuse				
Division	46	Residential				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
560.80.46-511	Regular Salaries	\$530,883.00	\$530,883.00	\$558,713.00	5.2%	\$27,830.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	300701 - Refuse Supervisor		Earnings		\$106,395.00
	Manager	301501 - Refuse Collector		Earnings		\$80,467.00
	Manager	301502 - Refuse Collector		Earnings		\$80,467.00
	Manager	301503 - Refuse Collector		Earnings		\$76,487.00
	Manager	301504 - Refuse Collector		Earnings		\$80,478.00
	Manager	301505 - Refuse Collector		Earnings		\$74,111.00
	Manager	301506 - Refuse Collector		Earnings		\$60,308.00
		Total Manager				\$558,713.00
560.80.46-512	Overtime Salaries	\$35,035.00	\$35,035.00	\$35,035.00	0.0%	\$0.00
560.80.46-515	Sick Cashed In	\$3,414.00	\$3,414.00	\$9,571.00	180.3%	\$6,157.00
560.80.46-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$569,332.00	\$569,332.00	\$603,319.00	6.0%	\$33,987.00
<u>Benefits</u>						
560.80.46-520	Fringe Benefits - Deferred Compensation	\$0.00	\$0.00	\$0.00		\$0.00
560.80.46-521	Fringe Benefits - Worker's Compensation	\$102,000.00	\$102,000.00	\$102,000.00	0.0%	\$0.00
560.80.46-522	Fringe Benefits - Medical / Dental Insurance	\$109,527.00	\$109,527.00	\$118,426.00	8.1%	\$8,899.00
560.80.46-528	Fringe Benefits - Life Insurance	\$378.00	\$378.00	\$446.00	18.0%	\$68.00
<u>Total: Benefits</u>		\$211,905.00	\$211,905.00	\$220,872.00	4.2%	\$8,967.00
<u>Pensions</u>						
560.80.46-523	Fringe Benefits - Medicare	\$8,255.00	\$8,255.00	\$8,241.00	-0.2%	(\$14.00)
560.80.46-524	Fringe Benefits - Social Security	\$33,847.00	\$33,847.00	\$35,234.00	4.1%	\$1,387.00
560.80.46-525	Fringe Benefits - IMRF Pension Er Contribution	\$82,837.00	\$82,837.00	\$86,515.00	4.4%	\$3,678.00
560.80.46-526	Fringe Benefits - Police Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
560.80.46-527	Fringe Benefits - Fire Pension Er Contribution	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Pensions</u>		\$124,939.00	\$124,939.00	\$129,990.00	4.0%	\$5,051.00
<u>Total: Salary and Benefits</u>		\$906,176.00	\$906,176.00	\$954,181.00	5.3%	\$48,005.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
560.80.46-584	Refuse Collection	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Services & Charges</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Services and Supplies</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Residential		\$906,176.00	\$906,176.00	\$954,181.00	5.3%	\$48,005.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	560	Refuse Fund				
Department	80	Refuse				
Division	47	Special				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
560.80.47-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
560.80.47-512	Overtime Salaries	\$0.00	\$2,885.00	\$0.00		\$0.00
560.80.47-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00
560.80.47-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$2,885.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$2,885.00	\$0.00	+++	\$0.00
Division Total: Special		\$0.00	\$2,885.00	\$0.00	+++	\$0.00
Department	80	Refuse				
Division	48	Yard Waste				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
560.80.48-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
560.80.48-512	Overtime Salaries	\$0.00	\$2,962.00	\$0.00		\$0.00
560.80.48-515	Sick Cashed In	\$0.00	\$0.00	\$0.00		\$0.00
560.80.48-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$2,962.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$2,962.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
560.80.48-584	Refuse Collection	\$47,800.00	\$78,000.00	\$78,000.00	63.2%	\$30,200.00
Budget Transactions:						
	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	Leaf collection commodities and collection brooms			1.00	10000	\$10,000.00
Manager	Temporary services			1.00	42000	\$42,000.00
Manager	Yard waste bags			1.00	26000	\$26,000.00
	Total Manager					\$78,000.00
<u>Total: Services & Charges</u>		\$47,800.00	\$78,000.00	\$78,000.00	63.2%	\$30,200.00
<u>Total: Services and Supplies</u>		\$47,800.00	\$78,000.00	\$78,000.00	63.2%	\$30,200.00
Division Total: Yard Waste		\$47,800.00	\$80,962.00	\$78,000.00	63.2%	\$30,200.00
Department Total: Refuse		\$2,299,222.00	\$2,356,269.00	\$2,348,359.00	2.1%	\$49,137.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	560	Refuse Fund				
Department	88	Depreciation				
Division	01	Department Wide				
<u>Depreciation Expense</u>						
560.88.01-800	Depreciation	\$135,000.00	\$135,000.00	\$135,000.00	0.0%	\$0.00
<u>Total: Depreciation Expense</u>		\$135,000.00	\$135,000.00	\$135,000.00	0.0%	\$0.00
Division Total: Department Wide		\$135,000.00	\$135,000.00	\$135,000.00	0.0%	\$0.00
Department Total: Depreciation		\$135,000.00	\$135,000.00	\$135,000.00	0.0%	\$0.00
Department	99	Transfers				
Division	01	Department Wide				
<u>Transfers</u>						
560.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	\$42,564.00	\$42,564.00	\$42,564.00	0.0%	\$0.00
560.99.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$42,564.00	\$42,564.00	\$42,564.00	0.0%	\$0.00
Division Total: Department Wide		\$42,564.00	\$42,564.00	\$42,564.00	0.0%	\$0.00
Department Total: Transfers		\$42,564.00	\$42,564.00	\$42,564.00	0.0%	\$0.00
Refuse Fund Revenue Totals:		\$2,185,600.00	\$2,194,350.00	\$2,193,100.00	0.3%	\$7,500.00
Refuse Fund Expense Totals:		\$2,476,786.00	\$2,533,833.00	\$2,525,923.00	2.0%	\$49,137.00
Fund Total: Refuse Fund		(\$291,186.00)	(\$339,483.00)	(\$332,823.00)	14.3%	(\$41,637.00)

VILLAGE OF WINNETKA

Department:	Stormwater
Full – Time Staff:	2.95

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, and operational and maintenance expenses for the stormwater system. Future revenues are expected to come from transfers from the General Fund, stormwater utility fees and bond issuance proceeds.

RECENT ACCOMPLISHMENTS

- Cleaned 18,822 lineal feet of storm sewer and 255 storm basins and inlets.
- Completed 55 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 construction of Northwest Winnetka stormwater improvement projects.
- Completed construction of Ash Street Pump Station improvements.
- Completed 30% engineering and cost estimates for Willow Road STADI project. Completed independent cost review of project, and based on significant cost increases, further work on the project was suspended.
- Completed a Request for Proposals (RFP) process to procure a consulting engineering firm to undertake a re-evaluation of western and southwestern drainage areas of the Village to develop non-STADI alternative flood reduction strategies.
- Complete evaluation of zoning and building regulations that affect stormwater runoff and stormwater management and recommend code improvements.

PROPOSED GOALS

- Completed a re-evaluation of western and southwestern drainage areas of the Village to develop non-STADI alternative flood reduction strategies.

- Complete necessary individual storm sewer system repairs identified via cleaning and video inspection.
- Implement an ongoing water quality monitoring program to support stormwater improvements.
- Complete design engineering for stormwater pumping improvements in the Boal Parkway neighborhood identified during the 2014 Flood Solutions project.
- Complete watershed flood study following NFIP guidelines to allow the Village to receive additional credit towards the Villages CRS rating number. By improving the village CRS rating, property owners can receive the benefit of reduced flood insurance policy premiums.
- Design and construct erosion control improvements in Sheridan Road ravine from Fisher Lane to Sheridan Road.
- Conduct cyclical cleaning operations of 50,000 lineal feet of storm sewer including 250 basins and inlets to maintain 7-year cycle.

PERFORMANCE INDICATORS

		2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Storm Basins Cleaned	Number	298	255	150	250
Storm Sewers Cleaned	Lin. Ft.	57,814	18,822	17,000	50,000
Storm System Repairs	Number	43	55	40	45

CAPITAL OUTLAY

Stormwater Engineering – Non-STADI Options	\$260,000
Boal Parkway Improvements – Engineering	50,000
Sheridan Road Ravine Stabilization	275,000
Excavator (shared with W&E and Sewer)	<u>18,000</u>
Total	<u>\$603,000</u>

FINANCIAL SUMMARY

Stormwater Sewer (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Operating						
Income	\$ 1,337	\$ 4,111	\$ 3,635	\$ 1,959	-109.9%	-85.6%
Cash Expenses	\$ (359)	\$ (505)	\$ (486)	\$ (613)	17.6%	20.7%
Net Cash Operating Income (loss)	\$ 978	\$ 3,606	\$ 3,149	\$ 1,346	-167.9%	-134.0%
Operating Expense Detail						
Salaries and Benefits	\$ 286	\$ 372	\$ 347	\$ 335	-11.0%	-3.6%
Services and Supplies	\$ 73	\$ 133	\$ 139	\$ 278	52.2%	50.0%
Insurance	\$ -	\$ -	\$ -	\$ -		
Payment in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -		
	\$ 359	\$ 505	\$ 486	\$ 613	17.6%	20.7%
Capital Outlay	\$ 1,440	\$ 6,260	\$ 7,393	\$ 603	-938.1%	-1126.0%
Depreciation	\$ 50	\$ -	\$ -	\$ -		
Debt Service	\$ 672	\$ 1,337	\$ 1,337	\$ 1,329	-0.6%	-0.6%
Total Fund Expense	\$ 2,521	\$ 8,102	\$ 9,216	\$ 2,545	-218.3%	-262.1%
Net Fund Income (loss)	\$ (1,184)	\$ (3,991)	\$ (5,581)	\$ (586)	-581.1%	-852.4%

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund 580	Storm Water Sewer Fund						
Revenue							
<u>Property Tax</u>							
580-401.01	Property Tax General	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Property Tax</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Intergovernmental Revenue</u>							
580-430.45	Shared Revenue Grants	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Intergovernmental Revenue</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Charges For Service</u>							
<u>Utilities- Electric, Water, Sewer, Refuse</u>							
580-449.01	Stormwater Sewer Service Winnetka	\$2,096,000.00	\$1,620,000.00	\$1,944,040.00	-7.3%	(\$151,960.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	7420 E.R.U. x \$262/E.R.U.				7,420.00	262	\$1,944,040.00
	Total Manager						\$1,944,040.00
580-449.60	Stormwater Sewer Service Penalties	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Utilities- Electric, Water, Sewer, Refuse</u>		\$2,096,000.00	\$1,620,000.00	\$1,944,040.00	-7.3%	(\$151,960.00)	
<u>Total: Charges For Service</u>		\$2,096,000.00	\$1,620,000.00	\$1,944,040.00	-7.3%	(\$151,960.00)	
<u>Transfers</u>							
580-490.10	Interfund Transfers In Other Transfers	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Other Revenue</u>							
580-470	Property Sales	\$0.00	\$0.00	\$0.00		\$0.00	
580-474.90	Other Miscellaneous Income	\$2,000,000.00	\$2,000,000.00	\$0.00	-100.0%	(\$2,000,000.00)	
580-475	Disposal of Capital Assets	\$0.00	\$0.00	\$0.00		\$0.00	
580-495	Bond Proceeds	\$0.00	\$0.00	\$0.00		\$0.00	
580-496	Capital Contributions	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Other Revenue</u>		\$2,000,000.00	\$2,000,000.00	\$0.00	-100.0%	(\$2,000,000.00)	
<u>Interest Income</u>							
580-460.05	Interest Interest on Investments	\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	0.5% on average cash in fund				1.00	15000	\$15,000.00
	Total Manager						\$15,000.00
<u>Total: Interest Income</u>		\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00	
Storm Water Sewer Fund Revenue Totals		\$4,111,000.00	\$3,635,000.00	\$1,959,040.00	-52.3%	(\$2,151,960.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	580	Storm Water Sewer Fund				
Department	75	Stormwater				
Division	01	Department Wide				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
580.75.01-511	Regular Salaries	\$247,460.00	\$247,460.00	\$206,436.00	-16.6%	(\$41,024.00)
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	300101 - Public Works Director		Earnings		\$16,535.00
	Manager	300201 - Asst. Director Eng. & Public Wks		Earnings		\$13,277.00
	Manager	300401 - Assistant Village Engineer		Earnings		\$11,799.00
	Manager	300501 - Civil Engineer		Earnings		\$10,708.00
	Manager	300801 - Sewer Supervisor		Earnings		\$53,197.00
	Manager	301404 - Refuse Collector		Earnings		\$27,090.00
	Manager	301405 - Maintenance Worker		Earnings		\$40,234.00
	Manager	301410 - Maintenance Worker		Earnings		\$30,154.00
	Manager	301601 - Administrative Secretary		Earnings		\$3,442.00
		Total Manager				<u>\$206,436.00</u>
580.75.01-512	Overtime Salaries	\$16,030.00	\$16,030.00	\$16,030.00	0.0%	\$0.00
580.75.01-515	Sick Cashed In	\$937.00	\$5,216.00	\$5,952.00	535.2%	\$5,015.00
580.75.01-518	Other Compensation	\$2,133.00	\$2,133.00	\$1,735.00	-18.7%	(\$398.00)
<u>Total: Employee Pay</u>		\$266,560.00	\$270,839.00	\$230,153.00	-13.7%	(\$36,407.00)
<u>Benefits</u>						
580.75.01-521	Fringe Benefits - Worker's Compensation	\$16,000.00	\$16,000.00	\$16,000.00	0.0%	\$0.00
580.75.01-522	Fringe Benefits - Medical / Dental Insurance	\$31,868.00	\$21,000.00	\$40,750.00	27.9%	\$8,882.00
580.75.01-528	Fringe Benefits - Life Insurance	\$188.00	\$188.00	\$189.00	0.5%	\$1.00
<u>Total: Benefits</u>		\$48,056.00	\$37,188.00	\$56,939.00	18.5%	\$8,883.00
<u>Pensions</u>						
580.75.01-523	Fringe Benefits - Medicare	\$3,865.00	\$3,865.00	\$3,105.00	-19.7%	(\$760.00)
580.75.01-524	Fringe Benefits - Social Security	\$14,527.00	\$14,527.00	\$12,694.00	-12.6%	(\$1,833.00)
580.75.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$38,783.00	\$21,000.00	\$32,999.00	-14.9%	(\$5,784.00)
<u>Total: Pensions</u>		\$57,175.00	\$39,392.00	\$48,798.00	-14.7%	(\$8,377.00)
<u>Total: Salary and Benefits</u>		\$371,791.00	\$347,419.00	\$335,890.00	-9.7%	(\$35,901.00)
<u>Services and Supplies</u>						
<u>Services & Charges</u>						

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	580	Storm Water Sewer Fund					
Department	75	Stormwater					
Division	01	Department Wide					
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Safety/PPE Gear				1.00	1000	\$1,000.00
Manager	Uniforms				1.00	1000	\$1,000.00
	Total Manager						\$2,000.00
<u>Total: Supplies</u>		\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00	
<u>Total: Services and Supplies</u>		\$132,500.00	\$138,500.00	\$277,652.00	109.5%	\$145,152.00	
<u>Capital Outlay</u>							
580.75.01-675	Stormwater Sewers	\$6,260,000.00	\$7,393,000.00	\$603,000.00	-90.4%	(\$5,657,000.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Boal Parkway improvements - engineering				1.00	50000	\$50,000.00
Manager	Excavator (shared with WE and Sewer)				1.00	18000	\$18,000.00
Manager	Sheridan Rd. Ravine Stabilization Project				1.00	275000	\$275,000.00
Manager	Stormwater Engineering - Non STADI options				1.00	260000	\$260,000.00
	Total Manager						\$603,000.00
<u>Total: Capital Outlay</u>		\$6,260,000.00	\$7,393,000.00	\$603,000.00	-90.4%	(\$5,657,000.00)	
<u>Insurance and Other Chargebacks</u>							
580.75.01-530	Liability Insurance	\$0.00	\$0.00	\$0.00			\$0.00
<u>Total: Insurance and Other Chargebacks</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Depreciation Expense</u>							
580.75.01-800	Depreciation	\$0.00	\$0.00	\$0.00			\$0.00
<u>Total: Depreciation Expense</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Debt Service</u>							
580.75.01-705	Principal	\$675,000.00	\$675,000.00	\$680,000.00	0.7%	\$5,000.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	2013 stormwater bond principal (2014 issue has no principal pmt)				1.00	680000	\$680,000.00
	Total Manager						\$680,000.00
580.75.01-710	Interest	\$657,150.00	\$657,150.00	\$643,650.00	-2.1%	(\$13,500.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	580	Storm Water Sewer Fund					
Department	75	Stormwater					
Division	01	Department Wide					
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	2013 stormwater issue interest				1.00	298550	\$298,550.00
Manager	2014 stormwater issue interest				1.00	345100	\$345,100.00
	Total Manager						\$643,650.00
580.75.01-715	Paying Agent Fees	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00	
580.75.01-720	Bond Issue Costs	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Debt Service</u>		\$1,337,150.00	\$1,337,150.00	\$1,328,650.00	-0.6%	(\$8,500.00)	
<u>Transfers</u>							
580.75.01-900	Interfund Transfers - Payment in Lieu of Taxes	\$0.00	\$0.00	\$0.00		\$0.00	
580.75.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
Division Total: Department Wide		\$8,101,441.00	\$9,216,069.00	\$2,545,192.00	-68.6%	(\$5,556,249.00)	
Department Total: Stormwater		\$8,101,441.00	\$9,216,069.00	\$2,545,192.00	-68.6%	(\$5,556,249.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	580	Storm Water Sewer Fund				
Department	88	Depreciation				
Division	01	Department Wide				
<u>Depreciation Expense</u>						
500.88.01-800	Depreciation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Depreciation Expense</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department Total: Depreciation		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department	99	Transfers				
Division	01	Department Wide				
<u>Transfers</u>						
580.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	\$0.00	\$0.00	\$0.00		\$0.00
580.99.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department Total: Transfers		\$0.00	\$0.00	\$0.00	+++	\$0.00
Storm Water Sewer Fund Revenue Totals:		\$4,111,000.00	\$3,635,000.00	\$1,959,040.00	-52.3%	(\$2,151,960.00)
Storm Water Sewer Fund Expense Totals:		\$8,101,441.00	\$9,216,069.00	\$2,545,192.00	-68.6%	(\$5,556,249.00)
Fund Total: Storm Water Sewer Fund		(\$3,990,441.00)	(\$5,581,069.00)	(\$586,152.00)	-85.3%	\$3,404,289.00

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. This budget also 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

Worker's Compensation & Liability Funds (in thousands \$'s)	2016 Budget Work Comp	2016 Budget Liability	2016 WC & L Budget Total	2015 Budget Total	Percent Change A v B
	A			B	
Revenues:					
Premiums	\$ 528	\$ -	\$ 528	\$ 528	0%
Other Revenue	\$ -	\$ 10	\$ 10	\$ 10	0%
Interest Income	\$ 2	\$ 2	\$ 4	\$ 4	0%
	\$ 530	\$ 12	\$ 542	\$ 542	0%
Expenses:					
Claims & Insurance	\$ 698	\$ 334	\$ 1,032	\$ 1,003	3%
Net Income (Loss)	\$ (168)	\$ (322)	\$ (490)	\$ (461)	6%

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	600	W.C. Insurance Fund					
Revenue							
<u>Interfund Services</u>							
<u>Liability Insurance</u>							
600-484.05	Insurance & Property Damage Loss Recovery	\$0.00	\$1,000.00	\$0.00		\$0.00	
<u>Total: Liability Insurance</u>		\$0.00	\$1,000.00	\$0.00	+++	\$0.00	
<u>Workers' Compensation</u>							
600-481.01	W.C. Insurance Premiums Dept Charges	\$528,492.00	\$528,492.00	\$528,492.00	0.0%	\$0.00	
<u>Total: Workers' Compensation</u>		\$528,492.00	\$528,492.00	\$528,492.00	0.0%	\$0.00	
<u>Total: Interfund Services</u>		\$528,492.00	\$529,492.00	\$528,492.00	0.0%	\$0.00	
<u>Transfers</u>							
600-490.05	Interfund Transfers In Payment in Lieu of Taxes	\$0.00	\$0.00	\$0.00		\$0.00	
600-490.10	Interfund Transfers In Other Transfers	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Interest Income</u>							
600-460.05	Interest Interest on Investments	\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00	
600-461.10	Investment Income Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Interest Income</u>		\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00	
W.C. Insurance Fund Revenue Totals		\$530,492.00	\$531,492.00	\$530,492.00	0.0%	\$0.00	
Expenses							
Department	90	Insurance					
Division	01	Department Wide					
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
600.90.01-551	Consulting Services	\$98,000.00	\$22,500.00	\$98,000.00	0.0%	\$0.00	
Budget Transactions:							
					Number of Units	Cost Per Unit	Total Amount
Manager	Transaction						
Manager	Claim administration contract				4.00	5500	\$22,000.00
Manager	State 2nd injury fund				3.00	2000	\$6,000.00
Manager	Worker's compensation excess insurance				1.00	70000	\$70,000.00
	Total Manager						\$98,000.00
<u>Total: Services & Charges</u>		\$98,000.00	\$22,500.00	\$98,000.00	0.0%	\$0.00	
<u>Total: Services and Supplies</u>		\$98,000.00	\$22,500.00	\$98,000.00	0.0%	\$0.00	
<u>Insurance and Other Chargebacks</u>							
600.90.01-501	Claims	\$600,000.00	\$475,000.00	\$600,000.00	0.0%	\$0.00	
<u>Total: Insurance and Other Chargebacks</u>		\$600,000.00	\$475,000.00	\$600,000.00	0.0%	\$0.00	
Division Total: Department Wide		\$698,000.00	\$497,500.00	\$698,000.00	0.0%	\$0.00	
Department Total: Insurance		\$698,000.00	\$497,500.00	\$698,000.00	0.0%	\$0.00	
W.C. Insurance Fund Revenue Totals:		\$530,492.00	\$531,492.00	\$530,492.00	0.0%	\$0.00	
W.C. Insurance Fund Expense Totals:		\$698,000.00	\$497,500.00	\$698,000.00	0.0%	\$0.00	
Fund Total: W.C. Insurance Fund		(\$167,508.00)	\$33,992.00	(\$167,508.00)	0.0%	\$0.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	610	Liability Insurance Fund					
Revenue							
<u>Interfund Services</u>							
<u>Liability Insurance</u>							
610-480.01	Liability Insurance Premiums Dept Charges	\$0.00	\$0.00	\$0.00		\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Administration				12.00	667	\$8,004.00
Manager	Community Development				12.00	583	\$6,996.00
Manager	Electric				12.00	3750	\$45,000.00
Manager	Fire				12.00	1500	\$18,000.00
Manager	Police				12.00	3750	\$45,000.00
Manager	Public Works				12.00	1500	\$18,000.00
Manager	Refuse				12.00	1417	\$17,004.00
Manager	Sewer				12.00	667	\$8,004.00
Manager	Suspended contributions for 2015				12.00	-15334	(\$184,008.00)
Manager	Water				12.00	1500	\$18,000.00
	Total Manager						\$0.00
<u>Total: Liability Insurance</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Total: Interfund Services</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Transfers</u>							
610-490.10	Interfund Transfers In Other Transfers	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00	
<u>Other Revenue</u>							
610-432.30	Reimbursements Reimbursements	\$10,000.00	\$5,000.00	\$10,000.00	0.0%	\$0.00	
<u>Total: Other Revenue</u>		\$10,000.00	\$5,000.00	\$10,000.00	0.0%	\$0.00	
<u>Interest Income</u>							
610-460.05	Interest Interest on Investments	\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00	
<u>Total: Interest Income</u>		\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00	
Liability Insurance Fund Revenue Totals		\$12,000.00	\$7,000.00	\$12,000.00	0.0%	\$0.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	610	Liability Insurance Fund					
Department	90	Insurance					
Division	01	Department Wide					
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
610.90.01-553	Legal Services	\$45,000.00	\$17,000.00	\$24,200.00	-46.2%	(\$20,800.00)	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager						
	Estimated costs for outside legal counsel for claims				1.00	22000	\$22,000.00
	Manager						
	Special events monitoring				1.00	2200	\$2,200.00
	Total Manager						\$24,200.00
<u>Total: Services & Charges</u>		\$45,000.00	\$17,000.00	\$24,200.00	-46.2%	(\$20,800.00)	
<u>Total: Services and Supplies</u>		\$45,000.00	\$17,000.00	\$24,200.00	-46.2%	(\$20,800.00)	
<u>Insurance and Other Chargebacks</u>							
610.90.01-501	Claims	\$150,000.00	\$12,000.00	\$150,000.00	0.0%	\$0.00	
610.90.01-530	Liability Insurance	\$110,000.00	\$110,000.00	\$160,250.00	45.7%	\$50,250.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager						
	Director and officer coverage				1.00	14000	\$14,000.00
	Manager						
	Employment and public official liability				1.00	32500	\$32,500.00
	Manager						
	Fidelity bonds				1.00	3750	\$3,750.00
	Manager						
	High Excess Liability Pool				2.00	55000	\$110,000.00
	Total Manager						\$160,250.00
<u>Total: Insurance and Other Chargebacks</u>		\$260,000.00	\$122,000.00	\$310,250.00	19.3%	\$50,250.00	
Division Total: Department Wide		\$305,000.00	\$139,000.00	\$334,450.00	9.7%	\$29,450.00	
Department Total: Insurance		\$305,000.00	\$139,000.00	\$334,450.00	9.7%	\$29,450.00	
Liability Insurance Fund Revenue Totals:		\$12,000.00	\$7,000.00	\$12,000.00	0.0%	\$0.00	
Liability Insurance Fund Expense Totals:		\$305,000.00	\$139,000.00	\$334,450.00	9.7%	\$29,450.00	
Fund Total: Liability Insurance Fund		(\$293,000.00)	(\$132,000.00)	(\$322,450.00)	10.1%	(\$29,450.00)	

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 (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Operating						
Income	\$ 3,000	\$ 3,209	\$ 3,195	\$ 3,384	5.2%	5.6%
Expenses	\$ 3,596	\$ 3,528	\$ 3,671	\$ 3,671	3.9%	0.0%
Net Fund Income (loss)	\$ (596)	\$ (319)	\$ (476)	\$ (287)	-11.1%	-65.9%

PERFORMANCE INDICATORS

	Monthly					Annual 2016
	4/1/2012	1/1/2013	1/1/2014	1/1/2015	1/1/2016 5.60%	
Department Charge	\$ 1,086.00	\$ 1,140.00	\$ 1,208.00	\$ 1,280.48	\$ 1,352.19	\$ 16,226.24
Single	\$ 563.56	\$ 591.74	\$ 618.96	\$ 656.10	\$ 692.64	\$ 8,311.68
Spousal	\$ 1,110.85	\$ 1,166.39	\$ 1,220.04	\$ 1,293.24	\$ 1,385.28	\$ 16,623.36
Family	\$ 1,609.37	\$ 1,689.84	\$ 1,767.57	\$ 1,873.62	\$ 1,977.95	\$ 23,735.40

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	620	Health Insurance Fund				
Revenue						
<u>Interfund Services</u>						
<u>Health/Life Insurance</u>						
620-482.01	Health Insurance Premiums Dept Charges	\$2,212,220.00	\$2,212,220.00	\$2,340,000.00	5.8%	\$127,780.00
620-482.02	Health Insurance Premiums Retirees	\$401,740.00	\$410,000.00	\$433,000.00	7.8%	\$31,260.00
620-482.03	Health Insurance Premiums Employee Contributions	\$282,702.00	\$282,702.00	\$298,500.00	5.6%	\$15,798.00
620-482.04	Health Insurance Premiums Library	\$146,810.00	\$137,000.00	\$146,810.00	0.0%	\$0.00
620-483.11	Dental Premiums Department Charges	\$73,000.00	\$73,000.00	\$73,000.00	0.0%	\$0.00
620-483.12	Dental Premiums Retirees	\$5,200.00	\$5,200.00	\$5,200.00	0.0%	\$0.00
620-483.13	Dental Premiums Employee Contributions	\$72,000.00	\$72,000.00	\$72,000.00	0.0%	\$0.00
620-483.14	Dental Premiums Library	\$0.00	\$0.00	\$0.00		\$0.00
620-484.15	Insurance & Property Damage Health Excess Loss Ins	\$0.00	\$2,523.00	\$0.00		\$0.00
<u>Total: Health/Life Insurance</u>		\$3,193,672.00	\$3,194,645.00	\$3,368,510.00	5.5%	\$174,838.00
<u>Total: Interfund Services</u>		\$3,193,672.00	\$3,194,645.00	\$3,368,510.00	5.5%	\$174,838.00
<u>Transfers</u>						
620-490.10	Interfund Transfers In Other Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Interest Income</u>						
620-460.05	Interest Interest on Investments	\$15,000.00	\$0.00	\$15,000.00	0.0%	\$0.00
<u>Total: Interest Income</u>		\$15,000.00	\$0.00	\$15,000.00	0.0%	\$0.00
Health Insurance Fund Revenue Totals		\$3,208,672.00	\$3,194,645.00	\$3,383,510.00	5.4%	\$174,838.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	620	Health Insurance Fund					
Department	90	Insurance					
Division	01	Department Wide					
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
620.90.01-551	Consulting Services	\$639,552.00	\$639,552.00	\$639,552.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Blue Cross administration				2,448.00	65	\$159,120.00
Manager	Blue Cross stop-loss (\$100k per claim)				2,448.00	184	\$450,432.00
Manager	CBC				4.00	7500	\$30,000.00
	Total Manager						\$639,552.00
<u>Total: Services & Charges</u>		\$639,552.00	\$639,552.00	\$639,552.00	0.0%	\$0.00	
<u>Total: Services and Supplies</u>		\$639,552.00	\$639,552.00	\$639,552.00	0.0%	\$0.00	
<u>Insurance and Other Chargebacks</u>							
620.90.01-501	Claims	\$2,517,288.00	\$2,700,000.00	\$2,660,000.00	5.7%	\$142,712.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Incremental claim costs at \$100k / claimant / yr				1.00	100000	\$100,000.00
Manager	Projected claims costs @ \$70k				1.00	2560000	\$2,560,000.00
	Total Manager						\$2,660,000.00
620.90.01-502	Premiums - Dental	\$150,000.00	\$150,000.00	\$150,000.00	0.0%	\$0.00	
620.90.01-503	Unemployment Claims	\$70,000.00	\$30,000.00	\$70,000.00	0.0%	\$0.00	
620.90.01-504	Other Insurance	\$151,500.00	\$151,500.00	\$151,500.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Flex Administrative Fees				1.00	7500	\$7,500.00
Manager	HRA and Administration				1.00	84000	\$84,000.00
Manager	Life Insurance				1.00	60000	\$60,000.00
	Total Manager						\$151,500.00
<u>Total: Insurance and Other Chargebacks</u>		\$2,888,788.00	\$3,031,500.00	\$3,031,500.00	4.9%	\$142,712.00	
Division Total: Department Wide		\$3,528,340.00	\$3,671,052.00	\$3,671,052.00	4.0%	\$142,712.00	
Department Total: Insurance		\$3,528,340.00	\$3,671,052.00	\$3,671,052.00	4.0%	\$142,712.00	
Health Insurance Fund Revenue Totals:							
		\$3,208,672.00	\$3,194,645.00	\$3,383,510.00	5.4%	\$174,838.00	
Health Insurance Fund Expense Totals:							
		\$3,528,340.00	\$3,671,052.00	\$3,671,052.00	4.0%	\$142,712.00	
Fund Total: Health Insurance Fund		(\$319,668.00)	(\$476,407.00)	(\$287,542.00)	-10.0%	\$32,126.00	

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 the continuing implementation of the 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 (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Operating						
Income	\$ 333	\$ 329	\$ 329	\$ 329	0.0%	0.0%
Expenses	\$ 337	\$ 459	\$ 354	\$ 437	-5.0%	19.0%
Net Income (loss)	\$ (4)	\$ (130)	\$ (25)	\$ (108)	-20.4%	76.9%

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
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	630	Data Processing Fund				
Revenue						
<u>Charges For Service</u>						
<u>Other Charges for Service</u>						
630-452	Internal Service Charges	\$328,200.00	\$328,200.00	\$328,200.00	0.0%	\$0.00
<u>Total: Other Charges for Service</u>		\$328,200.00	\$328,200.00	\$328,200.00	0.0%	\$0.00
<u>Total: Charges For Service</u>		\$328,200.00	\$328,200.00	\$328,200.00	0.0%	\$0.00
<u>Interest Income</u>						
630-460.05	Interest Interest on Investments	\$1,200.00	\$500.00	\$1,200.00	0.0%	\$0.00
<u>Total: Interest Income</u>		\$1,200.00	\$500.00	\$1,200.00	0.0%	\$0.00
Data Processing Fund Revenue Totals		\$329,400.00	\$328,700.00	\$329,400.00	0.0%	\$0.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	630	Data Processing Fund				
Department	85	Data Processing				
Division	01	Department Wide				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
630.85.01-511	Regular Salaries	\$138,465.00	\$138,997.00	\$144,343.00	4.2%	\$5,878.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	220301 - Data Processing Manager		Earnings		\$144,343.00
		Total Manager				\$144,343.00
630.85.01-515	Sick Cashed In	\$0.00	\$3,600.00	\$4,455.00		\$4,455.00
<u>Total: Employee Pay</u>		\$138,465.00	\$142,597.00	\$148,798.00	7.5%	\$10,333.00
<u>Benefits</u>						
630.85.01-522	Fringe Benefits - Medical / Dental Insurance	\$20,032.00	\$20,032.00	\$21,456.00	7.1%	\$1,424.00
630.85.01-528	Fringe Benefits - Life Insurance	\$99.00	\$99.00	\$116.00	17.2%	\$17.00
<u>Total: Benefits</u>		\$20,131.00	\$20,131.00	\$21,572.00	7.2%	\$1,441.00
<u>Pensions</u>						
630.85.01-523	Fringe Benefits - Medicare	\$2,008.00	\$2,104.00	\$2,158.00	7.5%	\$150.00
630.85.01-524	Fringe Benefits - Social Security	\$7,049.00	\$7,350.00	\$7,347.00	4.2%	\$298.00
630.85.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$20,147.00	\$21,120.00	\$21,338.00	5.9%	\$1,191.00
<u>Total: Pensions</u>		\$29,204.00	\$30,574.00	\$30,843.00	5.6%	\$1,639.00
<u>Total: Salary and Benefits</u>		\$187,800.00	\$193,302.00	\$201,213.00	7.1%	\$13,413.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
630.85.01-550	Administrative Charges	\$60,816.00	\$60,816.00	\$60,816.00	0.0%	\$0.00
630.85.01-557	Technology Licensing & Maintenance	\$175,000.00	\$100,000.00	\$163,961.00	-6.3%	(\$11,039.00)
Budget Transactions:						
	Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Email archiver		1.00	15000	\$15,000.00
	Manager	Internet charges previously built-in moved to Telephone Service		1.00	1	\$1.00
	Manager	Technology licensing and maintenance		1.00	148960	\$148,960.00
		Total Manager				\$163,961.00
630.85.01-563	Telephone Service	\$0.00	\$0.00	\$11,041.00		\$11,041.00
Budget Transactions:						
	Transaction			Number of Units	Cost Per Unit	Total Amount

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	630	Data Processing Fund				
Department	88	Depreciation				
Division	01	Department Wide				
<u>Depreciation Expense</u>						
630.88.01-800	Depreciation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Depreciation Expense</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department Total: Depreciation		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department	99	Transfers				
Division	01	Department Wide				
<u>Transfers</u>						
630.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	\$0.00	\$0.00	\$0.00		\$0.00
630.99.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department Total: Transfers		\$0.00	\$0.00	\$0.00	+++	\$0.00
Data Processing Fund Revenue Totals:		\$329,400.00	\$328,700.00	\$329,400.00	0.0%	\$0.00
Data Processing Fund Expense Totals:		\$458,616.00	\$354,118.00	\$437,031.00	-4.7%	(\$21,585.00)
Fund Total: Data Processing Fund		(\$129,216.00)	(\$25,418.00)	(\$107,631.00)	-16.7%	\$21,585.00

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.

RECENT ACCOMPLISHMENTS

- Performed over 2,600 fleet service repairs, equipment changeovers, and preventive maintenance jobs.
- Upgraded CFA fleet management software to most current version and integrate with New World Systems financial software.
- Replaced aging tire mounting and balancing machine.
- Developed specifications and bidding documents for 5 Public Works and Water & Electric fleet replacement vehicles.

PROPOSED GOALS

- Review all repair and maintenance services with emphasis on minimizing vehicle downtime and/or reducing emergency repairs.
- Develop specifications and bidding documents for 2 Public Works and Water & Electric fleet replacement vehicles.

FINANCIAL SUMMARY

Fleet Services (in thousands \$'s)	Actual 2014	Budget 2015 A	Estimate 2015 B	Budget 2016 C	% Change A to C	% Change B to C
Operating						
Income	\$ 918	\$ 1,155	\$ 1,155	\$ 916	-26.1%	-26.1%
Cash Expenses	\$ (944)	\$ (912)	\$ (821)	\$ (897)	-1.7%	8.5%
Net Operating Income (loss)	\$ (26)	\$ 243	\$ 334	\$ 19	-1178.9%	-1657.9%
Operating Expense Detail						
Salaries and Benefits	\$ 367	\$ 360	\$ 360	\$ 375	4.0%	4.0%
Services and Supplies	\$ 577	\$ 552	\$ 461	\$ 522	-5.7%	11.7%
Insurance	\$ -	\$ -	\$ -	\$ -		
Payment in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -		
	\$ 944	\$ 912	\$ 821	\$ 897	-1.7%	8.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -		
Depreciation	\$ -	\$ -	\$ -	\$ -		
Total Fund Expense	\$ 944	\$ 912	\$ 821	\$ 897	-1.7%	8.5%
Net Fund Income (loss)	\$ (26)	\$ 243	\$ 334	\$ 19	-1178.9%	-1657.9%

PERFORMANCE INDICATORS

<u>Fleet Fund</u>	<u>Unit</u>	Actual 2013	Actual 2014	Estimated 2015	Proposed 2016
Fleet Service Jobs	#	2,377	2,642	2,400	2,715
Preventive Maintenance (PM's)	#	198	224	200	245

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	640	Fleet Services Fund					
Revenue							
<u>Charges For Service</u>							
<u>Other Charges for Service</u>							
640-452	Internal Service Charges	\$904,900.00	\$904,900.00	\$915,996.00	1.2%	\$11,096.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Community Development				1.00	1644	\$1,644.00
Manager	Electric				1.00	136392	\$136,392.00
Manager	Finance				1.00	5052	\$5,052.00
Manager	Fire				1.00	55596	\$55,596.00
Manager	Police				1.00	150372	\$150,372.00
Manager	Public Works				1.00	215544	\$215,544.00
Manager	Refuse				1.00	250320	\$250,320.00
Manager	Sewer				1.00	75816	\$75,816.00
Manager	Water				1.00	25260	\$25,260.00
	Total Manager						\$915,996.00
<u>Total: Other Charges for Service</u>		\$904,900.00	\$904,900.00	\$915,996.00	1.2%	\$11,096.00	
<u>Total: Charges For Service</u>		\$904,900.00	\$904,900.00	\$915,996.00	1.2%	\$11,096.00	
<u>Transfers</u>							
640-490.10	Interfund Transfers In Other Transfers	\$250,000.00	\$250,000.00	\$0.00	-100.0%	(\$250,000.00)	
<u>Total: Transfers</u>		\$250,000.00	\$250,000.00	\$0.00	-100.0%	(\$250,000.00)	
<u>Interest Income</u>							
640-460.05	Interest Interest on Investments	\$0.00	\$143.00	\$0.00		\$0.00	
<u>Total: Interest Income</u>		\$0.00	\$143.00	\$0.00	+++	\$0.00	
Fleet Services Fund Revenue Totals		\$1,154,900.00	\$1,155,043.00	\$915,996.00	-20.7%	(\$238,904.00)	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	640	Fleet Services Fund				
Department	86	Fleet Services				
Division	01	Department Wide				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.01-511	Regular Salaries	\$250,715.00	\$250,715.00	\$258,958.00	3.3%	\$8,243.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	300601 - Fleet Services Supervisor		Earnings		\$106,395.00
	Manager	301101 - Fleet Mechanic		Earnings		\$88,496.00
	Manager	301102 - Fleet Mechanic		Earnings		\$64,067.00
		Total Manager				<u>\$258,958.00</u>
640.86.01-512	Overtime Salaries	\$10,010.00	\$10,010.00	\$10,010.00	0.0%	\$0.00
640.86.01-515	Sick Cashed In	\$0.00	\$0.00	\$2,463.00		\$2,463.00
640.86.01-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$260,725.00	\$260,725.00	\$271,431.00	4.1%	\$10,706.00
<u>Benefits</u>						
640.86.01-521	Fringe Benefits - Worker's Compensation	\$0.00	\$0.00	\$0.00		\$0.00
640.86.01-522	Fringe Benefits - Medical / Dental Insurance	\$41,345.00	\$41,345.00	\$44,786.00	8.3%	\$3,441.00
<u>Total: Benefits</u>		\$41,345.00	\$41,345.00	\$44,786.00	8.3%	\$3,441.00
<u>Pensions</u>						
640.86.01-523	Fringe Benefits - Medicare	\$3,781.00	\$3,781.00	\$3,790.00	0.2%	\$9.00
640.86.01-524	Fringe Benefits - Social Security	\$16,164.00	\$16,164.00	\$16,208.00	0.3%	\$44.00
640.86.01-525	Fringe Benefits - IMRF Pension Er Contribution	\$37,935.00	\$37,935.00	\$38,920.00	2.6%	\$985.00
<u>Total: Pensions</u>		\$57,880.00	\$57,880.00	\$58,918.00	1.8%	\$1,038.00
<u>Total: Salary and Benefits</u>		\$359,950.00	\$359,950.00	\$375,135.00	4.2%	\$15,185.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.01-550	Administrative Charges	\$44,000.00	\$44,000.00	\$44,000.00	0.0%	\$0.00
640.86.01-573	Outside Repair & Maintenance - Vehicles	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
640.86.01-581	Training & Travel	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Services & Charges</u>		\$49,000.00	\$49,000.00	\$49,000.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.01-538	Shop Materials	\$32,000.00	\$37,000.00	\$2,000.00	-93.8%	(\$30,000.00)

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	640	Fleet Services Fund				
Department	86	Fleet Services				
Division	50	Finance Vehicles				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.50-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.50-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.50-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.50-573	Outside Repair & Maintenance - Vehicles	\$500.00	\$1,000.00	\$500.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$500.00	\$1,000.00	\$500.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.50-542	Vehicles, Parts and Equipment	\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00
<u>Total: Supplies</u>		\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$2,500.00	\$3,000.00	\$2,500.00	0.0%	\$0.00
Division Total: Finance Vehicles		\$2,500.00	\$3,000.00	\$2,500.00	0.0%	\$0.00
Department	86	Fleet Services				
Division	51	Police Vehicles				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.51-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.51-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.51-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.51-573	Outside Repair & Maintenance - Vehicles	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.51-542	Vehicles, Parts and Equipment	\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
<u>Total: Supplies</u>		\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$20,000.00	\$20,000.00	\$20,000.00	0.0%	\$0.00
Division Total: Police Vehicles		\$20,000.00	\$20,000.00	\$20,000.00	0.0%	\$0.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	640	Fleet Services Fund				
Department	86	Fleet Services				
Division	52	Fire Vehicles				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.52-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.52-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.52-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.52-573	Outside Repair & Maintenance - Vehicles	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.52-542	Vehicles, Parts and Equipment	\$10,000.00	\$10,000.00	\$10,000.00	0.0%	\$0.00
<u>Total: Supplies</u>		\$10,000.00	\$10,000.00	\$10,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
Division Total: Fire Vehicles		\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
Department	86	Fleet Services				
Division	53	Community Development Vehicles				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.53-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.53-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.53-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.53-573	Outside Repair & Maintenance - Vehicles	\$500.00	\$500.00	\$500.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$500.00	\$500.00	\$500.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.53-542	Vehicles, Parts and Equipment	\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00
<u>Total: Supplies</u>		\$2,000.00	\$2,000.00	\$2,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$2,500.00	\$2,500.00	\$2,500.00	0.0%	\$0.00
Division Total: Community Development Vehicles		\$2,500.00	\$2,500.00	\$2,500.00	0.0%	\$0.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	640	Fleet Services Fund				
Department	86	Fleet Services				
Division	54	Public Works Vehicles				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.54-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.54-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.54-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.54-573	Outside Repair & Maintenance - Vehicles	\$20,000.00	\$20,000.00	\$20,000.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$20,000.00	\$20,000.00	\$20,000.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.54-542	Vehicles, Parts and Equipment	\$36,000.00	\$36,000.00	\$36,000.00	0.0%	\$0.00
<u>Total: Supplies</u>		\$36,000.00	\$36,000.00	\$36,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$56,000.00	\$56,000.00	\$56,000.00	0.0%	\$0.00
Division Total: Public Works Vehicles		\$56,000.00	\$56,000.00	\$56,000.00	0.0%	\$0.00

Department	86	Fleet Services				
Division	55	Electric Vehicles				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.54-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.54-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.54-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.54-573	Outside Repair & Maintenance - Vehicles	\$5,000.00	\$11,000.00	\$5,000.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$5,000.00	\$11,000.00	\$5,000.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.54-542	Vehicles, Parts and Equipment	\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
<u>Total: Supplies</u>		\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$20,000.00	\$26,000.00	\$20,000.00	0.0%	\$0.00
Division Total: Electric Vehicles		\$20,000.00	\$26,000.00	\$20,000.00	0.0%	\$0.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	640	Fleet Services Fund				
Department	86	Fleet Services				
Division	56	Water Vehicles				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.56-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.56-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.56-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.56-573	Outside Repair & Maintenance - Vehicles	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.56-542	Vehicles, Parts and Equipment	\$10,000.00	\$10,000.00	\$10,000.00	0.0%	\$0.00
<u>Total: Supplies</u>		\$10,000.00	\$10,000.00	\$10,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
Division Total: Water Vehicles		\$15,000.00	\$15,000.00	\$15,000.00	0.0%	\$0.00
Department	86	Fleet Services				
Division	57	Sewer Vehicles				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.57-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.57-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.57-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.57-573	Outside Repair & Maintenance - Vehicles	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.57-542	Vehicles, Parts and Equipment	\$20,000.00	\$20,000.00	\$20,000.00	0.0%	\$0.00
<u>Total: Supplies</u>		\$20,000.00	\$20,000.00	\$20,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$25,000.00	\$25,000.00	\$25,000.00	0.0%	\$0.00
Division Total: Sewer Vehicles		\$25,000.00	\$25,000.00	\$25,000.00	0.0%	\$0.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	640	Fleet Services Fund				
Department	86	Fleet Services				
Division	58	Refuse Vehicles				
<u>Salary and Benefits</u>						
<u>Employee Pay</u>						
640.86.58-511	Regular Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.58-512	Overtime Salaries	\$0.00	\$0.00	\$0.00		\$0.00
640.86.58-518	Other Compensation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Employee Pay</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Total: Salary and Benefits</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
640.86.58-573	Outside Repair & Maintenance - Vehicles	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Supplies</u>						
640.86.58-542	Vehicles, Parts and Equipment	\$30,000.00	\$32,000.00	\$30,000.00	0.0%	\$0.00
<u>Total: Supplies</u>		\$30,000.00	\$32,000.00	\$30,000.00	0.0%	\$0.00
<u>Total: Services and Supplies</u>		\$35,000.00	\$37,000.00	\$35,000.00	0.0%	\$0.00
Division Total: Refuse Vehicles		\$35,000.00	\$37,000.00	\$35,000.00	0.0%	\$0.00
Department Total: Fleet Services		\$911,950.00	\$820,450.00	\$897,135.00	-1.6%	(\$14,815.00)
Department	88	Depreciation				
Division	01	Department Wide				
<u>Depreciation Expense</u>						
640.88.01-800	Depreciation	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Depreciation Expense</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department Total: Depreciation		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department	99	Transfers				
Division	01	Department Wide				
<u>Transfers</u>						
640.88.01-900	Interfund Transfers - Payment in Lieu of Taxes	\$0.00	\$0.00	\$0.00		\$0.00
640.88.01-901	Interfund Transfers - Other Operating Transfers	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Transfers</u>		\$0.00	\$0.00	\$0.00	+++	\$0.00
Division Total: Department Wide		\$0.00	\$0.00	\$0.00	+++	\$0.00
Department Total: Transfers		\$0.00	\$0.00	\$0.00	+++	\$0.00
Fleet Services Fund Revenue Totals:		\$1,154,900.00	\$1,155,043.00	\$915,996.00	-20.7%	(\$238,904.00)
Fleet Services Fund Expense Totals:		\$911,950.00	\$820,450.00	\$897,135.00	-1.6%	(\$14,815.00)
Fund Total: Fleet Services Fund		\$242,950.00	\$334,593.00	\$18,861.00	-92.2%	(\$224,089.00)

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 (2016, in thousands \$'s)

	Police	Fire	Total
Revenues:			
Property Tax	\$ 1,308	\$ 1,451	\$ 2,759
Replacement Tax	\$ 5	\$ 5	\$ 10
Investment Income	\$ 1,636	\$ 1,485	\$ 3,121
Employee Contrib.	\$ 250	\$ 210	\$ 460
	\$ 3,199	\$ 3,151	\$ 6,350
Expenses:			
Benefits	\$ 2,060	\$ 2,184	\$ 4,244
Administrative	\$ 101	\$ 101	\$ 202
	\$ 2,161	\$ 2,285	\$ 4,446
Net Income	\$ 1,038	\$ 866	\$ 1,904

PERFORMANCE INDICATORS

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

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.
2014	\$ 71.69	\$ 109.88	\$ (38.19)	65%	\$ 24.55	\$ 37.82	\$ (13.27)	65%	\$ 22.82	\$ 37.21	\$ (14.39)	61%	\$ 24.32	\$ 34.85	\$ (10.53)	70%
2013	\$ 65.72	\$ 100.21	\$ (34.49)	66%	\$ 22.24	\$ 32.77	\$ (10.53)	68%	\$ 20.32	\$ 33.63	\$ (13.31)	60%	\$ 23.16	\$ 33.81	\$ (10.65)	69%
2012	\$ 60.99	\$ 95.27	\$ (34.28)	64%	\$ 21.32	\$ 31.24	\$ (9.92)	68%	\$ 19.45	\$ 31.77	\$ (12.32)	61%	\$ 20.22	\$ 32.26	\$ (12.04)	63%
2011	\$ 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%
2010	\$ 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%
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%
2007 - 2014 Change	\$ 9.29	\$ 29.16	\$ (19.87)		\$ 6.31	\$ 13.88	\$ (7.57)		\$ 5.96	\$ 12.20	\$ (6.24)		\$ (2.98)	\$ 3.08	\$ (6.06)	
% Change	24%	62%	252%		45%	95%	1802%		47%	83%	317%		-25%	18%	111%	

Village of Winnetka
Summary of Police and Fire Pension Fund Returns

Calendar Year	Police		Fire		Indexes		45% S+P 55% LB
	Gross Return	Net Return	Gross Return	Net Return	S&P 500 Index	Barclays Intmd Aggr. Index	
YTD 6/2015	15.2%	14.7%	15.3%	14.8%	24.6%	3.5%	13.0%
2014	15.8%	15.3%	16.8%	16.3%	32.4%	-0.1%	14.5%
2013	15.8%	15.3%	16.8%	16.3%	32.4%	-0.1%	14.5%
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%
3 Yr. Av. (2013-15)	14.0%	13.5%	14.7%	14.2%	26.9%	1.1%	12.7%
5 Yr. Av. (2010-14)	11.0%	10.5%	11.3%	10.9%	19.6%	2.9%	10.4%
7 Yr. Av. (2008-14)	8.8%	8.3%	8.8%	8.4%	12.5%	3.3%	7.4%

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	800	Police Pension Fund				
Revenue						
<u>Property Tax</u>						
800-401.30	Property Tax Police Pension	\$1,145,000.00	\$1,145,000.00	\$1,308,146.00	14.2%	\$163,146.00
<u>Total: Property Tax</u>		\$1,145,000.00	\$1,145,000.00	\$1,308,146.00	14.2%	\$163,146.00
<u>Intergovernmental Revenue</u>						
800-430.10	Shared Revenue Replacement Tax	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Total: Intergovernmental Revenue</u>		\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00
<u>Other Revenue</u>						
800-485.05	Pension Contributions Employer Contributions	\$0.00	\$0.00	\$0.00		\$0.00
800-485.10	Pension Contributions Employee Contributions	\$250,000.00	\$250,000.00	\$250,000.00	0.0%	\$0.00
<u>Total: Other Revenue</u>		\$250,000.00	\$250,000.00	\$250,000.00	0.0%	\$0.00
<u>Interest Income</u>						
800-460.05	Interest Interest on Investments	\$1,636,250.00	\$1,636,250.00	\$1,636,250.00	0.0%	\$0.00
Budget Transactions:						
	Transaction					
	Manager	\$26.18m @ 6.25%				
	Total Manager					\$1,636,250.00
800-461.05	Investment Income Realized Gain/Loss	\$0.00	\$0.00	\$0.00		\$0.00
800-461.10	Investment Income Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00		\$0.00
<u>Total: Interest Income</u>		\$1,636,250.00	\$1,636,250.00	\$1,636,250.00	0.0%	\$0.00
Police Pension Fund Revenue Totals		\$3,036,250.00	\$3,036,250.00	\$3,199,396.00	5.4%	\$163,146.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	800	Police Pension Fund				
Department	95	Police Pension				
Division	01	Department Wide				
<u>Salary and Benefits</u>						
<u>Pensions</u>						
800.95.01-519	Pensions	\$2,000,000.00	\$2,000,000.00	\$2,060,004.00	3.0%	\$60,004.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	959999 - Police Pension Budget Only			Earnings	\$2,060,004.00
		Total Manager				\$2,060,004.00
800.95.01-595	Pension Contribution Refunds	\$50,000.00	\$51,398.00	\$0.00	-100.0%	(\$50,000.00)
<u>Total: Pensions</u>		\$2,050,000.00	\$2,051,398.00	\$2,060,004.00	0.5%	\$10,004.00
<u>Total: Salary and Benefits</u>		\$2,050,000.00	\$2,051,398.00	\$2,060,004.00	0.5%	\$10,004.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
800.95.01-551	Consulting Services	\$28,000.00	\$28,000.00	\$78,000.00	178.6%	\$50,000.00
Budget Transactions:						
	Manager	Transaction		Number of Units	Cost Per Unit	Total Amount
	Manager	Actuarial fees		1.00	3000	\$3,000.00
	Manager	Becker, Burke investment management services		4.00	5000	\$20,000.00
	Manager	Pension contribution refunds		1.00	50000	\$50,000.00
	Manager	State compliance fee		1.00	5000	\$5,000.00
		Total Manager				\$78,000.00
800.95.01-553	Legal Services	\$20,000.00	\$5,000.00	\$20,000.00	0.0%	\$0.00
800.95.01-581	Training & Travel	\$2,500.00	\$2,500.00	\$2,500.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$50,500.00	\$35,500.00	\$100,500.00	99.0%	\$50,000.00
<u>Total: Services and Supplies</u>		\$50,500.00	\$35,500.00	\$100,500.00	99.0%	\$50,000.00
Division Total: Department Wide		\$2,100,500.00	\$2,086,898.00	\$2,160,504.00	2.9%	\$60,004.00
Department Total: Police Pension		\$2,100,500.00	\$2,086,898.00	\$2,160,504.00	2.9%	\$60,004.00
Police Pension Fund Revenue Totals:		\$3,036,250.00	\$3,036,250.00	\$3,199,396.00	5.4%	\$163,146.00
Police Pension Fund Expense Totals:		\$2,100,500.00	\$2,086,898.00	\$2,160,504.00	2.9%	\$60,004.00
Fund Total: Police Pension Fund		\$935,750.00	\$949,352.00	\$1,038,892.00	11.0%	\$103,142.00

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change	
Fund	810	Fire Pension Fund					
Revenue							
<u>Property Tax</u>							
810-401.35	Property Tax Fire Pension	\$1,382,000.00	\$1,382,000.00	\$1,451,602.00	5.0%	\$69,602.00	
<u>Total: Property Tax</u>		\$1,382,000.00	\$1,382,000.00	\$1,451,602.00	5.0%	\$69,602.00	
<u>Intergovernmental Revenue</u>							
810-430.10	Shared Revenue Replacement Tax	\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00	
<u>Total: Intergovernmental Revenue</u>		\$5,000.00	\$5,000.00	\$5,000.00	0.0%	\$0.00	
<u>Other Revenue</u>							
810-485.05	Pension Contributions Employer Contributions	\$0.00	\$0.00	\$0.00		\$0.00	
810-485.10	Pension Contributions Employee Contributions	\$210,000.00	\$210,000.00	\$210,000.00	0.0%	\$0.00	
<u>Total: Other Revenue</u>		\$210,000.00	\$210,000.00	\$210,000.00	0.0%	\$0.00	
<u>Interest Income</u>							
810-460.05	Interest Interest on Investments	\$1,485,000.00	\$1,485,000.00	\$1,485,000.00	0.0%	\$0.00	
Budget Transactions:							
	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	\$23.76m @ 6.25%			23.76	62500	\$1,485,000.00
	Total Manager						\$1,485,000.00
810-461.05	Investment Income Realized Gain/Loss	\$0.00	\$0.00	\$0.00		\$0.00	
810-461.10	Investment Income Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00		\$0.00	
<u>Total: Interest Income</u>		\$1,485,000.00	\$1,485,000.00	\$1,485,000.00	0.0%	\$0.00	
Fire Pension Fund Revenue Totals		\$3,082,000.00	\$3,082,000.00	\$3,151,602.00	2.3%	\$69,602.00	

Village of Winnetka
FY 2016 Budget Detail

Account Number	Description	2015 Amended Budget	2015 Estimated Amount	2016 Manager	FY2016 vs. FY2015 % Change	FY2016 vs. FY2015 Dollar Change
Fund	810	Fire Pension Fund				
Department	96	Fire Pension				
Division	01	Department Wide				
<u>Salary and Benefits</u>						
<u>Pensions</u>						
810.96.01-519	Pensions	\$2,120,000.00	\$2,120,000.00	\$2,184,000.00	3.0%	\$64,000.00
Position Transactions:						
	Level	Position		Type	Code	Total Amount
	Manager	969999 - Fire Pension Budget			Earnings	\$2,184,000.00
		Total Manager				\$2,184,000.00
810.96.01-595	Pension Contribution Refunds	\$50,000.00	\$10,000.00	\$0.00	-100.0%	(\$50,000.00)
<u>Total: Pensions</u>		\$2,170,000.00	\$2,130,000.00	\$2,184,000.00	0.6%	\$14,000.00
<u>Total: Salary and Benefits</u>		\$2,170,000.00	\$2,130,000.00	\$2,184,000.00	0.6%	\$14,000.00
<u>Services and Supplies</u>						
<u>Services & Charges</u>						
810.96.01-551	Consulting Services	\$28,000.00	\$28,000.00	\$78,000.00	178.6%	\$50,000.00
Budget Transactions:						
	Manager	Transaction		Number of Units	Cost Per Unit	Total Amount
	Manager	Actuarial Fees		1.00	3000	\$3,000.00
	Manager	Becker, Burke Investment Management Services		4.00	5000	\$20,000.00
	Manager	Pension contribution refunds		1.00	50000	\$50,000.00
	Manager	State Compliance Fee - IDOI		1.00	5000	\$5,000.00
		Total Manager				\$78,000.00
810.96.01-553	Legal Services	\$20,000.00	\$1,500.00	\$20,000.00	0.0%	\$0.00
810.96.01-581	Training & Travel	\$2,500.00	\$1,500.00	\$2,500.00	0.0%	\$0.00
<u>Total: Services & Charges</u>		\$50,500.00	\$31,000.00	\$100,500.00	99.0%	\$50,000.00
<u>Total: Services and Supplies</u>		\$50,500.00	\$31,000.00	\$100,500.00	99.0%	\$50,000.00
Division Total: Department Wide		\$2,220,500.00	\$2,161,000.00	\$2,284,500.00	2.9%	\$64,000.00
Department Total: Fire Pension		\$2,220,500.00	\$2,161,000.00	\$2,284,500.00	2.9%	\$64,000.00
Fire Pension Fund Revenue Totals:		\$3,082,000.00	\$3,082,000.00	\$3,151,602.00	2.3%	\$69,602.00
Fire Pension Fund Expense Totals:		\$2,220,500.00	\$2,161,000.00	\$2,284,500.00	2.9%	\$64,000.00
Fund Total: Fire Pension Fund		\$861,500.00	\$921,000.00	\$867,102.00	0.7%	\$5,602.00

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

FY2016 Final	2015 Estimated	2016	2017	2018	2019	2020	Total
General Fund							
Beg. Yr. Fund Balance @	18,170	18,500	18,318	18,459	17,950	14,156	
Sources of Cash							
* Contribution from Operations	4,640	3,251	2,951	2,651	2,351	2,051	17,895
Less: Uses of Cash							
Transfers							
Operating Transfer - Refuse	(550)	(550)	(550)	(550)	(550)	(550)	(3,300)
Transf. Downtown Revital.	(300)	(150)	(150)	(150)	(150)	(150)	(1,050)
Transfer to Facilities Fund	(150)						(150)
Transfer to Fleet Services	(250)						(250)
Debt / Loan to Electric Fund					(3,000)	300	(2,700)
Transfers Sub-total	(1,250)	(700)	(700)	(700)	(3,700)	(400)	(7,450)
Capital Outlay							
Administration (note a)	(505)	0	0	0	0	0	(505)
Police	(157)	(60)	(375)	(250)	(400)	0	(1,242)
Fire	(615)	0	0	0	(275)	0	(890)
Public Works	(1,783)	(2,673)	(1,735)	(2,210)	(1,770)	(1,550)	(11,721)
Capital Sub-total	(3,060)	(2,733)	(2,110)	(2,460)	(2,445)	(1,550)	(14,358)
Total Uses of Cash	(4,310)	(3,433)	(2,810)	(3,160)	(6,145)	(1,950)	(21,808)
Net Source (Use) Of Cash	330	(182)	141	(509)	(3,794)	101	(3,913)

Notes: a - Assumes the annual \$250,000 budget contingency is never spent. For FY2015, contingency amount of \$180k spent.
The @ denotes the unassigned fund balance amount from page 7 of the 12/31/2014 CAFR was used.

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

FY2016 Final	2015 Estimated	2016	2017	2018	2019	2020	Total
Facilities Fund *							
Beg. Yr. Fund Balance **	418	374	143	144	145	146	1,370
Sources of Cash							
Interest Income	1	2	1	1	1	1	7
Transfer From General Fund	150	0	0	0	0	0	150
Revenues	151	2	1	1	1	1	157
Uses of Cash							
Village Hall	(195)	(233)					(428)
Projected Expenditures	(195)	(233)	0	0	0	0	(428)
Net Source (Use) of Cash	(44)	(231)	1	1	1	1	(271)

* 2015 amount includes a generator (\$150k) and doors (\$40k). 2016 amount is for storm windows (218k) and door project rollover (15k)

** Amount from fund balance shown on page 7, of 12/31/2014 CAFR

Downtown Revitalization

Beg. Yr. Fund Balance ***	323	523	368	368	368	368	2,318
Sources of Cash							
Interest Income	0	0	0	0	0	0	0
Transfer From General Fund	300	150	150	150	150	150	1,050
Revenues	300	150	150	150	150	150	1,050
Uses of Cash	*	**					
Deferred maintenance repairs and revitalization projects	(100)	(305)	(150)	(150)	(150)	(150)	(1,005)
Net Source (Use) of Cash	200	(155)	0	0	0	0	45

* 2015 amount includes downtown master planning (\$20k), I.H. Train Station lighting (\$60k), and repairs (20k).

** 2016 amount includes downtown master planning (\$130k), DMP site evaluations (\$75k), and repairs (\$100k).

*** Amount from fund balance shown on page 87, of 12/31/2014 CAFR

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

FY2016 Final

	2015 Estimated	2016	2017	2018	2019	2020	Total
<u>Motor Fuel Tax Fund</u>							
Beg. Yr. Fund Balance *	1,951	2,151	1,851	2,003	830	907	n/a
Sources of Cash							
Allotments	200	310	277	277	277	277	1,618
Interest	0	0	0	0	0	0	0
Cash Generated for Capital	200	310	277	277	277	277	1,618
Cash Used							
Construction	0	(610)	(125)	(1,450)	(200)	(200)	(2,585)
	0	(610)	(125)	(1,450)	(200)	(200)	(2,585)
Net Source (Use) of Cash	200	(300)	152	(1,173)	77	77	n/a

* Restricted fund balance amount from page 88 of 12/31/2014 CAFR shown.

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

FY2016 Final

	2015 Estimated	2016	2017	2018	2019	2020	Total
<u>Storm Water Fund</u>							
Beg. Yr. Unrestricted Net Assets @	21,104	15,524	14,938	14,551	14,498	14,430	n/a
Sources of Cash							
Revenues - User Charges *	1,620	1,944	1,944	1,944	1,944	1,944	11,340
MWRD Grant	2,000						2,000
Interest Income	15	15	15	15	15	15	90
Debt Issuance		***	***				0
Cash Generated	3,635	1,959	1,959	1,959	1,959	1,959	13,430
Cash Used							
Operating Expenses	(485)	(613)	(631)	(650)	(670)	(690)	(3,740)
Debt Repayment	(1,337)	(1,329)	(1,315)	(1,311)	(1,307)	(1,308)	(7,907)
Construction	(7,393)	(603)	(400)	(50)	(50)	(50)	(8,546)
Cash Used	(9,215)	(2,545)	(2,346)	(2,011)	(2,027)	(2,048)	(20,193)
Net Source (Use) of Cash	(5,580)	(586)	(387)	(52)	(68)	(89)	n/a
<u>Refuse Fund</u>							
Beg. Yr. Unrestricted Net Assets @	447	243	45	(348)	(741)	(1,134)	n/a
Sources of Cash							
Cash Contribution from Operations	(204)	(198)	(198)	(198)	(198)	(198)	(1,194)
Cash Available for Capital	(204)	(198)	(198)	(198)	(198)	(198)	(1,194)
Cash Used for Capital Expenses	0	0	195	195	195	0	585
Net Source (Use) of Cash	(204)	(198)	(393)	(393)	(393)	(198)	n/a
<u>Sanitary Sewer Fund</u>							
Beg. Yr. Unrestricted Net Assets @	1,021	896	786	984	1,322	1,700	n/a
Sources of Cash							
Cash Contribution from Operations **	325	408	448	488	528	568	2,765
Cash Available for Capital	325	408	448	488	528	568	2,765
Cash Used for Capital Expenses	450	518	250	150	150	150	1,668
Net Source (Use) of Cash	(125)	(110)	198	338	378	418	n/a

* \$262 per ERU * 7,420 ERU's for 2015 and thereafter.

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

*** Debt issuance options, if deemed necessary by Council, to be explored in FY2016 and FY2017.

The @ denotes 12/31/2014 cash amounts from page 11 of CAFR used.

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

FY2016 Final

Electric Fund	2015 Estimated	2016	2017	2018	2019	2020	Total (Est. - 20)
1/1 Unrestricted Net Assets @	5,768	4,658	2,996	1,481	(38)	1,689	n/a
Sources (Uses) of Cash							
* Cash Contribution from Operations	1,153	895	895	895	895	895	5,628
### Loan from General Fund					3,000		3,000
Loan Repayment				-	-	(300)	(300)
Cash Generated	1,153	895	895	895	3,895	595	8,328
Less: Capital Projects	(2,263)	(2,557)	(2,410)	(2,415)	(2,168)	(2,707)	(14,519)
Net Annual Source (Use) of Cash	(1,110)	(1,662)	(1,515)	(1,520)	1,727	(2,112)	(6,191)
Water Fund							
1/1 Unrestricted Net Assets @	1,513	1,145	916	730	614	332	n/a
Sources (Uses) of Cash							
* Cash Contribution from Operations	498	634	634	634	634	634	3,668
## Revenue Increases							-
Cash Generated	498	634	634	634	634	634	3,668
Less: Capital Projects	(866)	(863)	(820)	(750)	(916)	(1,005)	(5,219)
Net Annual Source (Use) of Cash	(368)	(229)	(186)	(116)	(282)	(371)	(1,551)

@ Cash and investment balance from page 11 of 12/31/2014 CAFR used.

* Based on net income history, excludes interest income.

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

Water assumes a 2% increase 1/1/2016 for incorporated, 2% unincorporated.

Loan from General Fund to be repaid over a ten (10) year period at 0% interest.

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

FY2016 Final

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 20)
			2015	2015	2016	2017	2018	2019	2020	
General Fund			A							
					<i>Italics if Project Over \$250,000</i>					
	Contingency / Transfers	1	\$ 600	\$ 180	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,430
	Financial & CD Software Replacement	2	\$ 50	\$ 50						\$ 50
	Phone System Replacement	3	\$ 385	\$ 275						\$ 275
	Administration Total		\$ 1,035	\$ 505	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,755
Police			B							
	Communications System Periodic Upgrade	1	\$ -			\$ 250	\$ 250			\$ 500
	Public Safety Video System	2	\$ 150	\$ 157						\$ 157
	Public Safety Building Roof	3					\$ 150			\$ 150
	Communications Consolidation Project	4			\$ 250					\$ 250
	Public Safety Building Door Access System	5			\$ 60					\$ 60
	Firing Range Rehab	6	\$ 100			\$ 125				\$ 125
	Police Department Total		\$ 250	\$ 157	\$ 60	\$ 375	\$ 250	\$ 400	\$ -	\$ 1,242
Fire			F							
	Replace 1996 Pierce Rescue Pumper	1	\$ 615	\$ 615						\$ 615
	Replace 2007 Freightliner Medtec Ambulance	2					\$ 275			\$ 275
	Fire Department Total		\$ 615	\$ 615	\$ -	\$ -	\$ -	\$ 275	\$ -	\$ 890

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

FY2016 Final

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 20)
			2015	2015	2016	2017	2018	2019	2020	
P.W. Equipment		P								
	Replace PW 9	1	\$ 90	\$ 88						\$ 88
	Replace PW 42	2	\$ 150	\$ 150						\$ 150
	Replace PW 5	3			\$ 120					\$ 120
	Replace 2000 2.5 Ton Dump (PW 19)	4	\$ 160	\$ 160						\$ 160
	Replace 2000 2.5 Ton Dump (PW 22)	5				\$ 195				\$ 195
	Replace 2004 Roll Off Dump (PW 13)	6						\$ 220		\$ 220
	Replace 2004 Roll Off Dump (PW 17)	7					\$ 220			\$ 220
	P.W. Equipment Sub-Total		\$ 400	\$ 398	\$ 120	\$ 195	\$ 220	\$ 220	\$ -	\$ 1,153
Streets		P								
	Street & Alley Reconstruction/Rehabilitation	8	\$ 1,220	\$ 1,200	\$ 1,343	\$ 1,350	\$ 1,350	\$ 1,400	\$ 1,400	\$ 8,043
	Willow Road Construction (Local Match, share w/ MFT)	9					\$ 500			\$ 500
	Street Sub-Total		\$ 1,220	\$ 1,200	\$ 1,343	\$ 1,350	\$ 1,850	\$ 1,400	\$ 1,400	\$ 8,543
Public Facilities		P								
	Sidewalks - replacement & new	10	\$ 130	\$ 130	\$ 130	\$ 140	\$ 140	\$ 150	150	\$ 840
	Pk. Lot Rehab. (Lincoln)	11	\$ 250	\$ 20	\$ 250					\$ 270
	Public Works Parking Lot BMP Project (Local match if grant award)	12			\$ 100					\$ 100
	Village Yard Bldg B Floor repair and drainage	13	\$ 150	\$ 35	\$ 500					\$ 535
	Village Yard Fuel Tank Replacement	14			\$ 230					\$ 230
	Hubbard Woods Train Station - Village Contribution	15				50				\$ 50
	P.W. Public Facilities Sub-Total		\$ 530	\$ 185	\$ 1,210	\$ 190	\$ 140	\$ 150	\$ 150	\$ 2,025
	Total Public Works		\$ 2,150	\$ 1,783	\$ 2,673	\$ 1,735	\$ 2,210	\$ 1,770	\$ 1,550	\$ 11,721
***** General Fund Total			\$ 4,050	\$ 3,060	\$ 2,983	\$ 2,360	\$ 2,710	\$ 2,695	\$ 1,800	\$ 15,608

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

FY2016 Final

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 20)
			2015	2015	2016	2017	2018	2019	2020	
Refuse Fund										
Equipment										
		R								
	Refuse Truck Replacement (PW 26)	1				\$ 195				\$ 195
	Refuse Truck Replacement (PW 30)	2					\$ 195			\$ 195
	Refuse Truck Replacement (PW 31)	3						\$ 195		\$ 195
	Leachate Migration Remediation - \$1.5m	4			**	**	**	**		\$ -
*****	Refuse Fund Total		\$ -	\$ -	\$ -	\$ 195	\$ 195	\$ 195	\$ -	\$ 585
Motor Fuel Tax Fund										
		M								
	Street Rehabilitation	1					\$ 200	\$ 200	200	\$ 600
	Bridge Painting & Deck Repair (Cherry, Oak)	2	\$ 210		\$ 310					\$ 310
	Willow Road Phase II Engineering (Local Match)	3	\$ 125			\$ 125				\$ 125
	Green Bay & Elm Traffic Signal	4			\$ 300					\$ 300
	Willow Road Construction (Local Match)	5					\$ 1,250			\$ 1,250
*****	MFT Fund Total		\$ 335	\$ -	\$ 610	\$ 125	\$ 1,450	\$ 200	\$ 200	\$ 2,585
Storm Water Fund										
		SW								
	Northwest Winnetka Stormwater Improvements	1	\$ 6,113	\$ 6,782						\$ 6,782
	Sheridan Road Ravine Stabilization	2			\$ 275					\$ 275
	Stormwater Engineering - Non STADI options	3		\$ 34	\$ 260	***	***			\$ 294
	Stormwater Construction - Non STADI options	4				***	***			\$ -
	Boal Parkway Improvements-Engineering	5			\$ 50	\$ 350				\$ 400
	Neighborhood-scale Stormwater Studies	6				\$ 50	\$ 50	\$ 50	\$ 50	\$ 200
	Willow Rd. Tunnel (Eng. FYE 13-14, Const FYE 15-16)	7	\$ 800	\$ 317	***	***	***	***	***	\$ 317
	Ash St. Pump Station	8	\$ 260	\$ 260						\$ 260
	25% of Mini Excavator	9			\$ 18					\$ 18
	Storm Water Rate Study & Master Plan/Program Manager	10	\$ 100							\$ -
*****	Storm Water Fund Total		\$ 7,273	\$ 7,393	\$ 603	\$ 400	\$ 50	\$ 50	\$ 50	\$ 8,546

** Scope to be determined.

*** Projects to be determined by Village Council.

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

FY2016 Final

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 20)
			2015	2015	2016	2017	2018	2019	2020	

Sanitary Sewer Fund

Equipment		<u>S</u>									
Sheridan Road Pump Replacement	1				\$ 50						\$ 50
System I/I Engineering and Repairs	2	\$ 300	\$ 300		\$ 300						\$ 600
Follow up flow monitoring	3					100					\$ 100
25% of Mini Excavator	4				\$ 18						\$ 18
Trenchless Lining	5	\$ 150	\$ 150		\$ 150	\$ 150	\$ 150	\$ 150		150	\$ 900
*****	Sewer Fund Total	\$ 450	\$ 450	\$ 518	\$ 250	\$ 150	\$ 1,668				

Capital Plan (in thousands of dollars)

FY2016 Final

Italics if Project Over \$250,000

Electric Fund		#	Budget	Estm.	***-----Projected-----***					(Est. - 20)
					2015	2015	2016	2017	2018	
E										
<u>Transportation</u>										
Yards	50% of #61 Dump Truck (1996)	1				\$ 45				\$ 45
Yards	Line Truck (TBD)	2							\$ 220	\$ 220
Yards	50% of #62 Dump Truck (1997)	3						\$ 45		\$ 45
Plant	50% of #84 Pick up / Snow Plow (2003)	4				\$ 25				\$ 25
Yards	Replace Line Truck #55 (2000)	5				\$ 220				\$ 220
Yards	67% of Line Truck #57 (1986)	6	\$ 157	\$ 155						\$ 155
Sub-Total			\$ 157	\$ 155	\$ -	\$ 290	\$ -	\$ 45	\$ 220	\$ 710
Electric Plant										
Plant	Fire Protection Generator/Turbine & Diesels	7		\$ 50	\$ 814					\$ 864
Sub-Total			\$ -	\$ 50	\$ 814	\$ -	\$ -	\$ -	\$ -	\$ 864
Substations										
Northfield Sub.	New Transformer	8								\$ -
Northfield Sub.	ComEd Interconnection	9								\$ -
Northfield Sub.	New Switchgear	10							\$ 456	\$ 456
Plant Load Center	Fire Protection Transformer Yard	11	\$ 540	\$ -			\$ 494	\$ 146		\$ 640
Plant Load Center	Fire Protection - Building	12				\$ 250				\$ 250
Sub-Total			\$ 540	\$ -	\$ -	\$ 250	\$ 494	\$ 146	\$ 456	\$ 1,346
Distribution										
New Business	Cable Pulling & Directional Boring	13	\$ 420	\$ 560	\$ 441	\$ 454	\$ 468	\$ 482	\$ 496	\$ 2,901
System & New Bus.	Conductors & Cable Pulling	14	\$ 450	\$ 523	\$ 404	\$ 493	\$ 508	\$ 523	\$ 539	\$ 2,990
System & New Bus.	Cable Devices	15	\$ 59	\$ 125	\$ 59	\$ 63	\$ 64	\$ 66	\$ 68	\$ 445
System	System Upgrades - Conduit	16	\$ 120	\$ 102	\$ 120	\$ 124	\$ 124	\$ 128	\$ 128	\$ 726
System & New Bus.	Transformers & Devices	17	\$ 120	\$ 162	\$ 125	\$ 127	\$ 131	\$ 135	\$ 139	\$ 819
System & New Bus.	Allocated Employee Salaries	18	\$ 586	\$ 586	\$ 594	\$ 609	\$ 626	\$ 643	\$ 661	\$ 3,718
Sub-Total			\$ 1,755	\$ 2,058	\$ 1,743	\$ 1,870	\$ 1,921	\$ 1,977	\$ 2,031	\$ 11,599
Electric Capital			\$ 2,452	\$ 2,263	\$ 2,557	\$ 2,410	\$ 2,415	\$ 2,168	\$ 2,707	\$ 14,519

Capital Plan (in thousands of dollars)

FY2016 Final		Project #	W -	Budget 2015	Estm. 2015	***-----Projected-----***					(Est. - 20)
<i>Italics if Project Over \$250,000</i>						2016	2017	2018	2019	2020	
Water Fund											
<u>Transportation</u>											
Yards	50% of #61 Dump Truck (1996)	1				\$ 45				\$ 45	
Yards	50% of Mini Excavator	2			\$ 35					\$ 35	
Yards	67% of Line Truck #57 (1986)	3	\$ 78	\$ 77						\$ 77	
Yards	50% of #62 Dump Truck (1997)	4						\$ 45		\$ 45	
Plant	50% of #84 Pick Up Truck/ Snow Plow (2003)	5				25				\$ 25	
Sub-Total			\$ 78	\$ 77	\$ 35	\$ 70	\$ -	\$ 45	\$ -	\$ 227	
<u>Pumping and Equipment</u>											
Plant	Place Stone on Exposed Intake Pipe	6	\$ 95	\$ 98		\$ 108		\$ 119		\$ 325	
Plant	Low Lift Pump #4	7	\$ 20	\$ 20						\$ 20	
Plant	Replace Screen House Valves	8	\$ 70	\$ 67						\$ 67	
Sub-Total			\$ 185	\$ 185	\$ -	\$ 108	\$ -	\$ 119	\$ -	\$ 412	
<u>Filtration</u>											
Plant	Replace Pipe Manifold	9			\$ 90					\$ 90	
Plant	Concrete Repairs Clearwell #1	10			\$ 75					\$ 75	
Plant	Concrete Repairs Clearwell #2	11			\$ 75					\$ 75	
Plant	Replace filter media 5-8	12				\$ 105	\$ 210	210		\$ 525	
Plant	Replace flocculators	13						\$ 460		\$ 460	
Sub-Total			\$ -	\$ -	\$ 240	\$ 105	\$ 210	\$ 210	\$ 460	\$ 1,225	
<u>Distribution</u>											
Yards	Install Sectionalizing Valves	14	\$ 52	\$ 23	\$ 52					\$ 75	
Yards	Water main replacement, Forest Glen West	15	\$ 300	\$ 321						\$ 321	
Yards	Allocated Employee Salaries	16	\$ 82	\$ 82	\$ 85	\$ 87	\$ 90	\$ 92	\$ 95	\$ 530	
Yards	Transfer services to 16" main, Elm St.	17	\$ 105	\$ 106						\$ 106	
Yards	Transfer services to 8" main, Oak St.	18	\$ 65	\$ 72						\$ 72	
Yards	Transfer services, Oak St., Locust to Birch	19			\$ 108					\$ 108	
Yards	Transfer services, Hill Road; Church to Ridge	20			\$ 183					\$ 183	
Yards	Water main replacement, Lake St., Forest Glen to Asb	21			\$ 160					\$ 160	
Yards	Water main replacement (To be determined)	22				\$ 450	\$ 450	\$ 450	450	\$ 1,800	
Sub-Total			\$ 604	\$ 604	\$ 588	\$ 537	\$ 540	\$ 542	\$ 545	\$ 3,355	
Water Department Total			\$ 867	\$ 866	\$ 863	\$ 820	\$ 750	\$ 916	\$ 1,005	\$ 5,219	

Explanation of Capital Projects by Department and Project Number

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	Financial & CD Software Replacement – The Village’s current financial, payroll, utility billing, accounts payable, and other accounting software was recently replaced. The balance in the capital plan reflects the possibility of customizing reports.
A – 3	Phone System Replacement – Replacement of the current phone system installed in 2001.

Police

B - 1	Communications System Periodic Upgrade – Federal legislation will require the replacement of our combined police radio network resulting in significant upgrade investment. Exact cost and timeline remain uncertain. (\$250,000) – 2018 & (\$250,000) - 2019
B – 2	Public Safety Video System – The Department installed a new video security system in 2015. The system design allows for installation of video security measures in other public areas of the community. (Estimated \$157,000) - 2015
B – 3	Police Building Roof – Inspection and repairs were made to the roof in 2013. Roof replacement is anticipated in 2019. (\$150,000) - 2019
B - 4	Communications Consolidation Project - Legislation passed by the State has prompted renewed efforts for the consolidation of Police Communications Centers. Exact cost and timeline remain uncertain. (\$250,000) - 2017
B – 5	Public Safety Building Door Access System – Electronic locking and security system has come to the end of its service life. The equipment is no longer supported by manufacturer. (\$60,000) - 2016
B - 6	Firing Range Rehab – Storm water basement leakage to be addressed in 2015. Target handling and control system is 19 years old. It has come to the end of its service life due to the harsh conditions and regular use. (\$125,000) - 2017

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. (2015)
F – 2	Replace 2007 Freightliner Medtec Ambulance – Ambulance 28R is 2007 Freightliner Medtec vehicle with approximately 3,060 hours on the engine. As outlined in the December 11 th , 2012 Fire Apparatus Replacement Plan memo, front line ambulances should be rotated to reserve status after six years and retired after twelve years. Ambulance 28R became reserve in 2012 and is scheduled for retirement in 2019 after twelve years of service with the purchase of a new frontline vehicle. (2019)

Public Works

P-1	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-2	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-3	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-4	Replace 2000 2 ½ ton Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-5	Replace 2000 2 ½ ton Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-6	Replace 2004 Roll-off Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-7	Replace 2004 Roll-off Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-8	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-9	Willow Road Construction – Village’s share of Federally funded reconstruction and jurisdictional transfer of Willow Road west of Provident. IDOT Project. Shared with MFT Fund.
P-10	Sidewalk Replacement Program – This program provides for replacement of deteriorated and/or dangerous sidewalks throughout the Village, and construction of new sidewalk sections to fill existing gaps in the Village’s sidewalk network.
P-11	Parking Lot Rehabilitation – Rehabilitate Lincoln Avenue Parking Lot.
P-12	Public Works Parking Lot BMP project – The Village has applied for grant funding through the Chi-Cal Rivers Fund to construct a stormwater Best Management Practices demonstration project at the Public Works facility to provide public education on appropriate and beneficial uses of permeable pavement, rain gardens, and bio-swales.
P-13	Floor repair and drainage improvements in vehicle storage area at PW Yard. This portion of the facility was excluded from the 2003 Yard Rehab project and the floor is in need of replacement.
P-14	Village Yard fuel tank replacement – Replacement of a 10,000 gallon single-wall lined steel underground fuel tank at the Village Yards.
P-15	Hubbard Woods Station Improvements – Village contribution towards programmed future 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	Bridge Painting & Deck Repair – Consists of performing deck replacement at Cherry Street and Oak Street bridges.
M-3	Willow Road Phase II Engineering – This project provides for the Village’s share of the federally funded design engineering for reconstruction and jurisdictional transfer of Willow Road west of Provident Avenue.
M-4	Traffic Signal – Upgrade/Modernize traffic signals at Green Bay & Elm.

M-5	Willow Road Construction – Village’s share of Federally funded reconstruction and jurisdictional transfer of Willow Road west of Provident. IDOT Project. Shared with General Fund.
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Electric

E-1	Pay 1/2 of replacement #61 dump truck (1996) w/Water Fund
E-2	Replacement of a line truck, TBD.
E-3	Pay 1/2 of replacement #62, dump truck (1997) w/Water Fund
E-4	Pay 1/2 of replacement #84, pick up / snow plow truck (2003) w/Water Fund
E-5	Replacement #55 line truck (2000)
E-6	Pay 2/3 of replacement #57 line truck (1986)
E-7	Fire protection for diesel generators and 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	Fire protection measures at the Plant Load Center substation transformer yard.
E-12	Fire protection measure at the Plant Load Center substation building.
E-13	Contracted services for cable pulling and directional boring associated with new and/or revised service connections.
E-14	Purchase and install underground conductors.
E-15	Purchase and install cable splicing materials, devices, and switchgear.
E-16	Installation of conduit for electric system not associated with new and/or revised service connections. Majority of work performed by contracted services.
E-17	Purchase of transformers and line devices.
E-18	Allocation of employee salaries toward capital work.

Water Fund

W-1	Pay 1/2 of replacement #61 dump truck (1996), w/Electric Fund
W-2	Pay 1/2 of mini-excavator, w/Public Works
W-3	Pay 2/3 of replacement #57 line truck (1986)
W-4	Pay 1/2 of replacement #62 dump truck (1997)
W-5	Pay 1/2 of replacement #84, pick up / snow plow truck (2003) w/Electric Fund
W-6	Place stone on exposed intake pipe.
W-7	Purchase low lift pump #4 for contingency purposes.
W-8	Replace four gate valves in screen house wells.
W-9	Perform analysis and replace pipe manifold to eliminate hydraulic problem.
W-10	Concrete repairs to Clearwell #1
W-11	Concrete repairs to Clearwell #2
W-12	Replace filter media in filters 5-8
W-13	Replace existing flocculators with hydrofoil mixing blade flocculators.
W-14	Install sectionalizing valves at multiple locations for operating flexibility.
W-15	In conjunction with storm water improvements, replace 1,200 ft. of 6” water main on Forest Glen (South, West, and North) with 8” water main to improve service reliability.
W-16	Allocation of employee salaries toward capital work.

W-17	In conjunction with storm water improvements, transfer 26 water services on Elm Street (Locust to Glendale) from the 4” water main to the 16” water main to improve service reliability.
W-18	In conjunction with storm water improvements, transfer 18 water services on Oak Street (Locust to Glendale) from the 6” water main to the 8” water main to improve service reliability.
W-19	Transfer 23 water services on Oak Street (Locust to Birch) from 6” water main to the 8” water main to improve service reliability.
W-20	Transfer 13 water services on Hill Road (Church to Ridge) from 4” water main to the 8” water main to improve service reliability.
W-21	Replace 360 ft. of 6” water main on Lake Street (Forest Glen to Asbury) with 8” water main to improve service reliability.
W-22	Replace sections of old and/or poor performing water main at various locations within the distribution system to improve service reliability.

Sanitary Sewer Fund

S-1	Sheridan Road Pump Replacement – Consists of replacement of two pumps in the Village’s 1985 sanitary sewer lift station in the Sheridan Road ravine.
S-2	System I/I Engineering and Repairs – Provides for completion of sanitary sewer system repairs identified in Sanitary Sewer Evaluation Studies.
S-3	Follow-up flow monitoring – Provides for flow monitoring services to evaluate post-rehabilitation inflow/infiltration conditions in key sanitary sewer basins.
S-4	Excavator purchase – Purchase of excavator for sewer repairs (shared with W&E and Stormwater Fund)
S-5	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	Refuse Truck Replacement – This project replaces one of the Village’s refuse trucks.
R-2	Refuse Truck Replacement – This project replaces one of the Village’s refuse trucks.
R-3	Refuse Truck Replacement – This project replaces one of the Village’s refuse trucks.
R-4	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.

Stormwater Fund

SW-1	Northwest Winnetka Stormwater Improvements – This project provides engineering and construction for stormwater improvements for the Tower/Greenwood/Edgewood/Forest Glen neighborhoods.
SW-2	Sheridan Road Ravine Stabilization – Provides for erosion control and stabilization of ravine and public sidewalk between Sheridan Road and Fisher Lane.
SW-3	Stormwater Engineering: non-STADI Options – Evaluation of large-scale non-tunnel stormwater improvements for western and southwestern Winnetka.
SW-4	Stormwater Construction: non-STADI Options – Future implementation of projects identified in SW-3, above.
SW-5	Boal Parkway Improvements – Engineering and construction of pump station improvements identified in 2014 Flood Solutions Project pilot study in Boal Parkway neighborhood.
SW-6	Neighborhood-scale stormwater studies – Future implementation of neighborhood scale stormwater improvement studies using process modeled in 2014 Flood Solutions project. Neighborhoods to be identified.
SW-7	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. Project suspended in September of 2015.
SW-8	Ash Street Pump Station – upgrade existing pump to convey low volume stormwater discharges to Skokie River via Hibbard Road system.
SW-9	Excavator purchase – Purchase of excavator for sewer repairs (shared with W&E and Sewer Fund)
SW-10	Stormwater Rate Study and Master Plan/Program Manager – Provided funding for consultant work associated with stormwater program management.

Village of Winnetka
Schedule of Capital Projects in Years Six through Twenty
(In Thousands of Dollars)

FY2016 Final

Project	Replacement Schedule	Proj. #	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	15 Year Total
General Fund																		
Administration																		
Phone System	8 year	A 1		\$ 250								\$ 250						\$ 500
Mainframe Software	12 year	2				\$ 400												\$ 400
Administration Total			\$ -	\$ 250	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Police																		
None identified		B 1																\$ -
Police Department Total																		\$ -
Fire																		
Replace Ladder Truck	20 year	F 1															\$ 950	\$ 950
Replace Engine	10 year front line	2					\$ 675										\$ 675	\$ 1,350
Replace Ambulance	6 year front line	3				\$ 275						\$ 275						\$ 550
Fire Department Total			\$ -	\$ -	\$ -	\$ 275	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ 275	\$ -	\$ -	\$ -	\$ 950	\$ 675	\$ 2,850
Public Works																		
Unimog Replacement	20-year 2028	P 1								\$ 300								\$ 300
Tandem Axle Roll-Off Dump Replacement	15-Year 2023	2			\$ 260													\$ 260
Loader Replacement	15-Year 2021	3	\$ 200															\$ 200
Street & Alley Reconstruction/Rehabilitation		4	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 18,000
Scott Avenue Parking Structure	15-year rehab. 2029	5									\$ 500							\$ 500
PW Department Total			\$ 1,400	\$ 1,200	\$ 1,460	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,500	\$ 1,700	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 19,260
General Fund Total																		
Motor Fuel Tax Fund																		
Street Rehabilitation		M 1	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 3,000
Cherry Street Bridge Rehabilitation	25-year 2043	2																\$ -
Oak Street Bridge Rehabilitation	25-year 2043	3																\$ -
Elm Street Bridge Rehabilitation	25-year 2024	4				\$ 750												\$ 750
Eldorado Street Bridge Rehabilitation	25-year 2035	5																\$ -
Pine Street Bridge Rehabilitation	25-year 2035	6																\$ -
MFT Fund Total			\$ 200	\$ 200	\$ 200	\$ 950	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 3,750
Sanitary Sewer Fund																		
Replace Sewer Jet	15 year 2026	SA 1						\$ 340										\$ 340
Sheridan Ravine Lift Station	35-year Replacement 2040	2																\$ -
Main Lining/Replacement	255k feet (48.3 miles) @ 75 yrs.	3	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 3,750
Sewer Fund Total			\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 590	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 4,090
Refuse Fund																		
Leachate Migration Remediation		R 1																\$ -
Refuse Fund Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Village of Winnetka
Schedule of Capital Projects in Years Six through Twenty
(In Thousands of Dollars)

FY2016 Final

Project	Replacement Schedule	Proj. #	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	15 Year Total
Storm Sewer Fund																		
<u>ST</u>																		
Main Lining/Replacement	287k feet (54.4 miles) @ 75 yrs	1	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 7,500
Storm Water Fund Total			\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 7,500
Facilities Fund																		
<u>FA</u>																		
Public Safety Building	30 year refurbishment 2026	1						\$ 800										\$ 800
1390 Willow Yards	30 year refurbishment 2032	2												\$ 1,500				\$ 1,500
Village Hall	30 year refurbishment 2041	3																\$ -
Cenotaph	30 year refurbishment 2039	4																\$ -
Facilities Fund Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 2,300
Electric Fund																		
<u>E</u>																		
Diesel Generator #8 (1978)	Replacement @50 years	1										\$ 2,500						\$ 2,500
Diesel Generator #9 (1978)	Replacement @50 years	2										\$ 2,500						\$ 2,500
Electric Plant Switchgear - North Bus		3																\$ -
Electric Plant Switchgear - South Bus		4		\$ 650														\$ 650
Electric Plant Switchgear - East Bus		5				\$ 650												\$ 650
Electric Plant Transformer (1974)		6	\$ 348															\$ 348
Electric Plant Transformer (1974)		7			\$ 348													\$ 348
Electric Plant Transformer (1974)		8					\$ 348											\$ 348
Turbine #4 Overhaul	Expense Item - Due 2025 \$350K	9																\$ -
Turbine #7 Overhaul	Expense Item - Due 2026 \$350K	10																\$ -
Turbine #6 Overhaul	Expense Item - Due 2027 \$350K	11																\$ -
Distribution Circuit L	Underground Distribution Circuit	12							\$ 700									\$ 700
Distribution Circuit M	Underground Distribution Circuit	13																\$ -
Distribution Circuit N	Underground Distribution Circuit	14														\$ 700		\$ 700
ComEd Tie Line #4	Capacity improvement	15								\$ 450								\$ 450
Northfield Transformer #2		16	\$ 140			\$ 935												\$ 1,075
Steam Generation Repair	Est. 1 Large Repair every 8 yrs	17							\$ 500							\$ 500		\$ 1,000
Steam Turbine / Rotor #4 (1953)		18																\$ -
Steam Turbine / Rotor #6 (1948)		19																\$ -
Steam Turbine / Rotor #7 (1960)		20																\$ -
Boiler #4 (1958)		21																\$ -
Boiler #5 (1938)		22																\$ -
Boiler #7 (1948)		23																\$ -
Boiler #8 (1964)		24																\$ -
South Load Center Switchgear (~1972)	Replace switchgear	25						\$ 650										\$ 650
Plant Load Center Switchgear (~1972)	Replace switchgear	26							\$ 650									\$ 650
Remote Metering Technology		27	\$ 1,000															\$ 1,000
Electric Fund Total			\$ 1,348	\$ 790	\$ 348	\$ 1,585	\$ 348	\$ 650	\$ 1,850	\$ 450	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$13,569

Village of Winnetka
Schedule of Capital Projects in Years Six through Twenty
(In Thousands of Dollars)

FY2016 Final

Project	Replacement Schedule	Proj. #	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	15 Year Total
Water Fund																		
Install backwash/filter to waste tank	Water Plant Improvement Plan	1																\$ -
Replace motor control center	Water Plant Improvement Plan	2													\$ 900			\$ 900
Replace 20" intake	Water Plant Improvement Plan	3														\$ 1,950		\$ 1,950
Tower Road Railroad Crossing #1 (1939)	Replace existing 16" main	4									\$ 500							\$ 500
Tower Road Railroad Crossing #2 (1939)	Replace existing 16" main	5																
Pine Street Railroad Crossing (~1940)	Replace existing 10" main	6												\$ 500				\$ 500
Elm Street Railroad Crossing (~1940)	Replace existing 20" main	7																
Replace Filter Media 1-4 (last replacement 1991)		8														\$ 400		\$ 400
Reservoir Rehabilitation (1956)		9													\$ 300			\$ 300
Sheridan / Old Green Bay / Fisher Cres.	Install new larger main 5,875 ft.	10																\$ -
Water Mains	Replace 90% of system over 75 yrs	11	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$27,000
Remote Metering Technology		12	\$ 1,000															\$ 1,000
Install UV Treatment System	Plant Impvt.- Future regulations ?	13														\$ 2,000		\$ 2,000
Install Tube Settlers	Plant Impvt.- Future regulations ?	14													\$ 1,800			\$ 1,800
Water Fund Total			\$ 2,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,300	\$ 1,800	\$ 1,800	\$ 2,300	\$ 4,800	\$ 6,150	\$ 1,800	\$36,350
Total - All Funds			\$ 6,498	\$ 4,990	\$ 4,558	\$ 6,960	\$ 4,973	\$ 5,740	\$ 5,800	\$ 4,700	\$ 4,950	\$ 9,475	\$ 3,950	\$ 5,950	\$ 6,950	\$ 10,450	\$ 4,625	\$90,569

To be listed, a project must cost a minimum of \$250,000.

Core Financial Policy

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

Revenue Policies

Ideal revenue sources have the following characteristics:

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

Tax Levy Policy Statement

Background:

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

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

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

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

This policy strives to maintain the delicate balance of preserving the Village's solid financial foundation while continuing to set property tax levies that are equal to or less than the limits allowed by the tax cap law 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 166 in 2000 to 152 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 business 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.

Village of Winnetka
Fund Balance Information
(Amounts in millions)

Fund	12/31/14 Fund Balance	F.B. Policy Minimum	Balance Over Minimum	Policy Amount
General	\$ 18.17	\$ 10.29	\$ 7.88	6 months operating expenses
Motor Fuel Tax	\$ 1.95	\$ 0.18	\$ 1.77	50% annual revenue
Foreign Fire	\$ 0.01	\$ 0.01	\$ -	None, current balance is policy amount
Special Service Areas	\$ (0.13)	\$ (0.13)	\$ -	None, current balance is policy amount
Village Facilities	\$ 0.42	\$ 0.42	\$ -	None, current balance is policy amount
Downtown Revitalization	\$ 0.32	\$ 0.32	\$ -	None, current balance is policy amount
Worker's Compensation	\$ 0.86	\$ 0.83	\$ 0.03	4 months operating expenses + \$600k deductible
Liability	\$ 2.03	\$ 1.60	\$ 0.43	4 months operating expenses + \$1,500k claim
Health Insurance	\$ 1.41	\$ 1.18	\$ 0.23	4 months operating expenses
Data Processing	\$ 0.82	\$ 0.15	\$ 0.67	4 months operating expenses
Fleet Services	\$ 0.07	\$ 0.30	\$ (0.23)	4 months operating expenses
General Government	\$ 25.93	\$ 15.15	\$ 10.78	
Electric	\$ 7.16	\$ 5.42	\$ 1.74	4 months operating expenses
Water	\$ 1.37	\$ 1.23	\$ 0.14	4 months operating expenses
Sanitary Sewer	\$ 1.11	\$ 0.32	\$ 0.79	4 months operating expenses
Refuse	\$ 1.59	\$ 0.83	\$ 0.76	4 months operating expenses
Storm Sewer **	\$ 20.14	\$ 2.85	\$ 17.29	4 months operating expenses + 2 yrs debt service
Business Operations *	\$ 31.37	\$ 10.63	\$ 20.74	
II. Municipal Retirement	\$ 24.32	\$ 34.85	\$ (10.53)	Funding pension at 100% (2014 data)
Police Pension	\$ 24.55	\$ 37.82	\$ (13.27)	Funding pension at 100%
Fire Pension	\$ 22.82	\$ 37.21	\$ (14.39)	Funding pension at 100%
Pensions	\$ 71.69	\$ 109.88	\$ (38.19)	
Grand Total	\$ 128.99	\$ 135.67	\$ (6.68)	

* current assets - current liabilities

** excludes \$16.6 million of debt liabilities.

Supplemental Budget Information

Exhibits:

- A . Property Tax Levy Calculations
- B . History of Tax Levy by Use
- C. Tax Levy History and Projections
- D. Supplemental Pension Contribution Analysis
- E. Comparative Pension Statistics
- F. Glossary

Village of Winnetka Schedule of Property Tax Levy Calculations

<u>Tax Levy Category</u>	Column A 2014 Actual Tax Levy	Column B 2015 Proposed Tax Levy	Column C (Column B - A) Dollar Change	C/A*100 Percent Change
<u>General Fund:</u>				
Corporate	\$10,675,483	\$10,557,155	(\$118,328)	-1.1%
<u>Other Funds:</u>				
Police Pension	\$1,145,000	\$1,308,146	\$163,146	14.2%
Fire Pension	\$1,382,000	\$1,451,602	\$69,602	5.0%
Refuse Utility	\$1,100,000	\$1,100,000	\$0	0.0%
Debt Service	\$0	\$0	---	
Total Village-wide Tax Levy	\$14,302,483	\$14,416,903	\$114,420	0.8%
Less: Projected New Development				
@ .8%		(\$114,420)	(\$114,420)	-0.8%
Existing Tax Payer Increase	\$14,302,483	\$14,302,483	\$0	0.0%

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 86.94%	Village 13.06%	0.0% Change / Village
\$10,000	\$8,694	\$1,306	\$0
\$15,000	\$13,041	\$1,959	\$0
\$20,000	\$17,388	\$2,612	\$0
\$25,000	\$21,735	\$3,265	\$0
\$30,000	\$26,082	\$3,918	\$0
\$35,000	\$30,429	\$4,571	\$0
\$40,000	\$34,776	\$5,224	\$0
\$50,000	\$43,470	\$6,530	\$0
\$60,000	\$52,164	\$7,836	\$0

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

Tax Levy Year	Total Levy	% Change	Corporate (see note 1)	% Change	Police Pension	% Change	Fire Pension	% Change	Refuse	% Change	Debt & Others
2016 Projected	\$14,532,238	0.8%	\$10,534,503	-0.2%	\$1,373,553	5.0%	\$1,524,182	5.0%	\$1,100,000	0.0%	\$0
2015 Budgeted (Note 2)	\$14,416,903	0.8%	\$10,557,155	-1.1%	\$1,308,146	14.2%	\$1,451,602	5.0%	\$1,100,000	0.0%	\$0
2014 Actual	\$14,302,483	0.6%	\$10,675,483	0.9%	\$1,145,000	5.0%	\$1,382,000	5.0%	\$1,100,000	0.0%	\$0
2013	\$14,222,477	2.5%	\$10,578,861	1.4%	\$1,090,000	8.0%	\$1,316,000	10.5%	\$1,100,000	0.0%	\$137,616
2012	\$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
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
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
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
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
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
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
2005	\$10,969,000		\$8,520,752		\$488,300		\$624,400		\$1,200,000		\$135,548
2005 to 2014	\$3,333,483	30.4%	\$2,154,731	25.3%	\$656,700	134.5%	\$757,600	121.3%	-\$100,000	-8.3%	-\$135,548

Notes:

1) Includes IMRF pension and Social Security / Medicare tax levies in 2010 and prior years.

Village of Winnetka Tax Levy History and Projections

	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 Actual	1.7%	0.7%	2.4%	\$14,670,007	\$14,222,477	2.5%	\$447,530	\$2,106,237
2014 Actual	1.5%	1.3%	2.8%	\$15,080,767	\$14,302,483	0.6%	\$778,284	\$2,887,583
2015 Proposed ** (2016 budget)	0.8%	0.8%	1.6%	\$15,322,059	\$14,416,903	0.8%	\$905,156	\$3,792,739
					Less: Develop.	-0.8%		
					Net Increase	0.0%		
2016 Projected (2017 budget)	1.2%	0.8%	2.0%	\$15,628,500	\$14,532,238	0.8%	\$1,096,262	\$4,889,001
					Less: Develop.	-0.8%		
					Net Increase	0.0%		

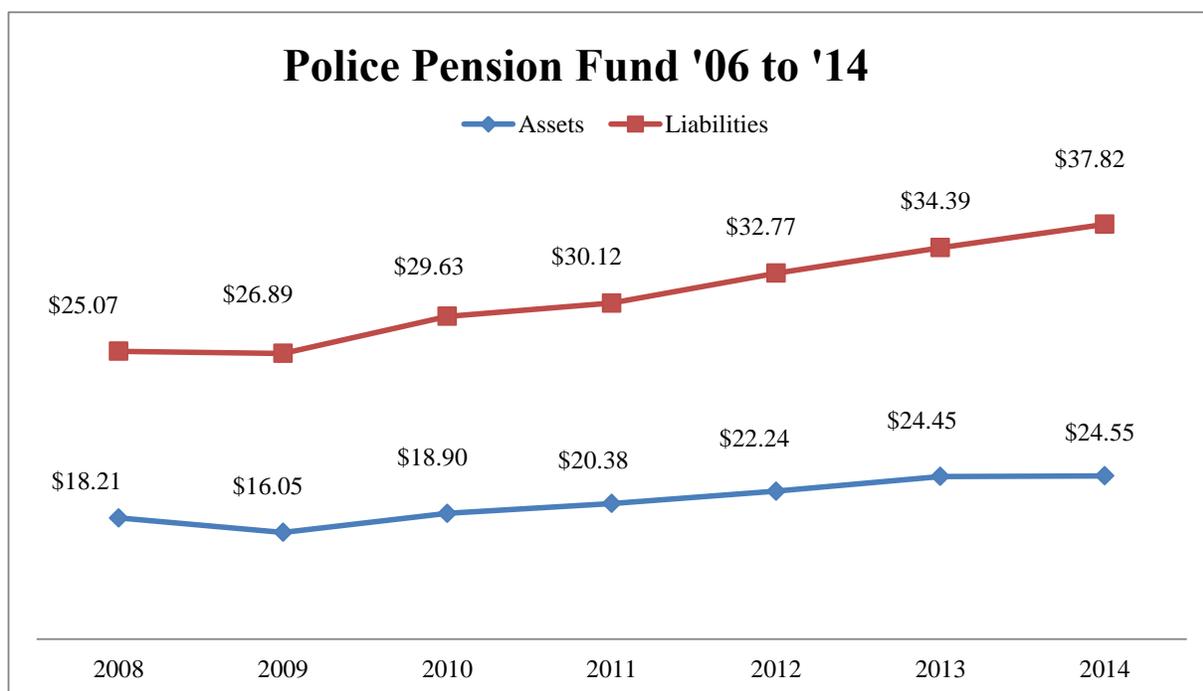
* In 2005, the Village became home rule which removed tax caps. The Max. Levy Possible column reflects the maximum property tax levy the Village could receive if we were still operating under tax caps.

The above chart compares the Village's actual property tax levies from 2004 to 2014. 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 2014 property tax levy, the annual Village property tax levy was \$778,284 below the property tax cap limit.

Supplemental Pension Contribution Analysis

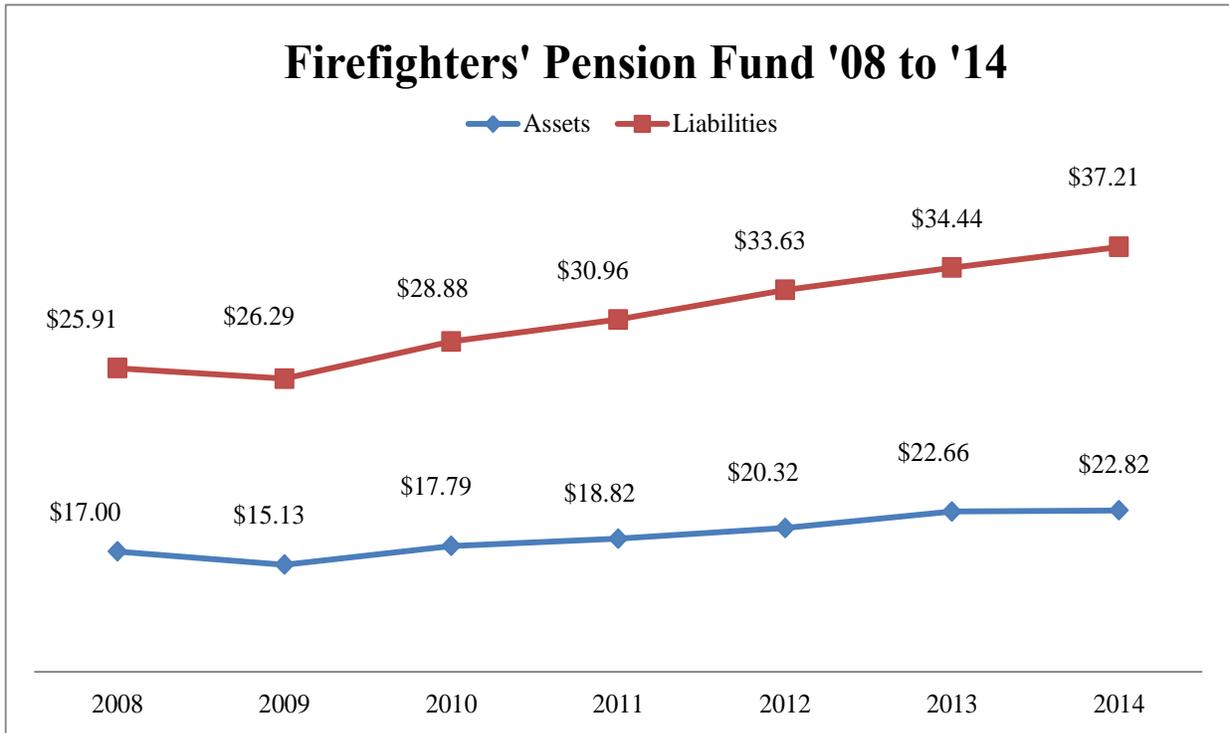
The Village has three pension plans, the Illinois Municipal Retirement Fund (IMRF, covering all non-sworn police and fire personnel), the Police Pension Fund, and the Firefighters' Pension Fund.

While the Village's contributions to all three pension plans has met or exceeded the amount calculated by an independent actuary for at least the past 15 years, the funds continue to have a funding shortfall. My understanding is the funding shortfall is attributable to investment market corrections, enhanced benefits approved in the public safety pensions, and State actuarial methods that can defer the true cost of the benefit – which ultimately raises the long-term cost. Below are separate presentations of the assets and liabilities of the Police, Firefighters' and IMRF Pension Plans.



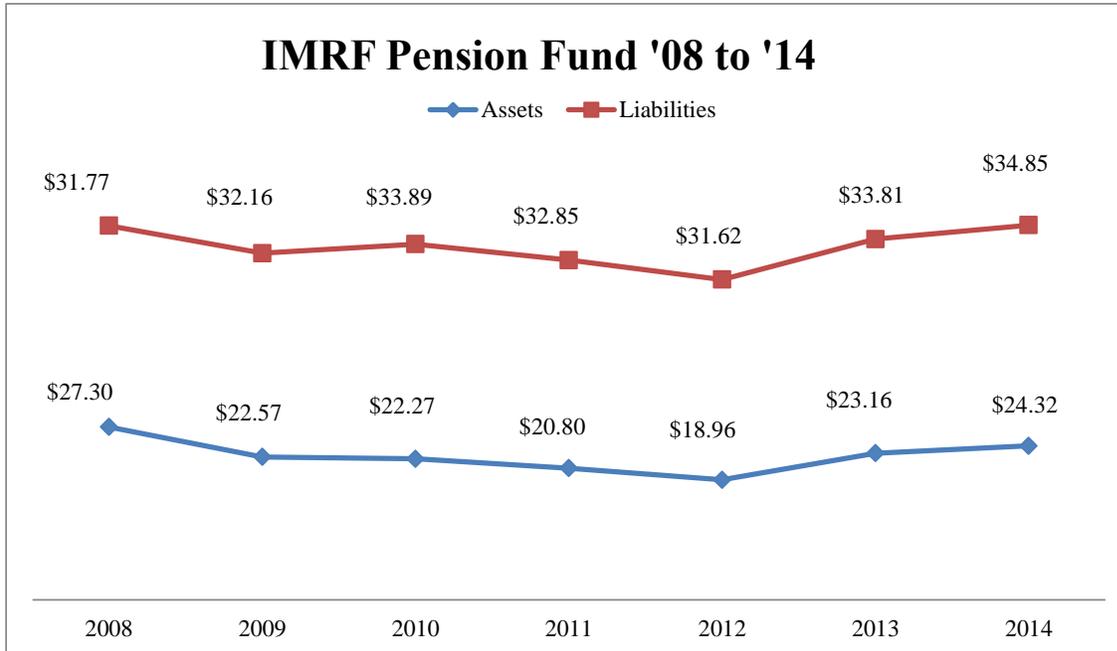
Police Pension Fund

Valuation Date	Assets	Liabilities	Difference	% Funded
2008	\$ 18.21	\$ 25.07	\$ 6.86	73%
2009	\$ 16.05	\$ 26.89	\$ 10.84	60%
2010	\$ 18.90	\$ 29.63	\$ 10.73	64%
2011	\$ 20.38	\$ 30.12	\$ 9.74	68%
2012	\$ 22.24	\$ 32.77	\$ 10.53	68%
2013	\$ 24.45	\$ 34.39	\$ 9.94	71%
2014	\$ 24.55	\$ 37.82	\$ 13.27	65%
Av. Increase (divide by 6)	\$ 1.06	\$ 2.13	\$ 1.07	



Firefighters' Pension Fund

Valuation Date	Assets	Liabilities	Difference	% Funded
2008	\$ 17.00	\$ 25.91	\$ 8.91	66%
2009	\$ 15.13	\$ 26.29	\$ 11.16	58%
2010	\$ 17.79	\$ 28.88	\$ 11.09	62%
2011	\$ 18.82	\$ 30.96	\$ 12.14	61%
2012	\$ 20.32	\$ 33.63	\$ 13.31	60%
2013	\$ 22.66	\$ 34.44	\$ 11.78	66%
2014	\$ 22.82	\$ 37.21	\$ 14.39	61%
Av. Increase (divide by 6)	\$ 0.97	\$ 1.88	\$ 0.91	



IMRF Pension Fund

Valuation Date	Assets	Liabilities	Difference	% Funded
2008	\$ 27.30	\$ 31.77	\$ 4.47	86%
2009	\$ 22.57	\$ 32.16	\$ 9.59	70%
2010	\$ 22.27	\$ 33.89	\$ 11.62	66%
2011	\$ 20.80	\$ 32.85	\$ 12.05	63%
2012	\$ 18.96	\$ 31.62	\$ 12.66	60%
2013	\$ 23.16	\$ 33.81	\$ 10.65	69%
2014	\$ 24.32	\$ 34.85	\$ 10.53	70%
Av. Increase (divide by 6)	\$ (0.50)	\$ 0.51	\$ 1.01	

It is important to note that the IMRF amounts are reported somewhat differently than those for the Winnetka Police and Firefighters' Pensions. One difference is that IMRF uses smoothed investment values, so the rebound in the investment market over the last few years is not fully reflected in the asset base. Another difference is how IMRF handles retirements. When an individual retires, IMRF annuitizes that expense (transfers 100% of the assets needed to pay that expense into a separate account). If you were to add back in the annuitized amounts, both the assets and liabilities reported for the Village of Winnetka would be \$35.2 million larger as of 12/31/2013.

If the retiree annuitized amounts were included in the IMRF data, the assets would be \$58.3 million, the liabilities would be \$69.0 million, resulting in a funded ratio of 85%. The difference between assets and liabilities would remain the same at \$10.65 million, as of 12/31/2013.

While the Village has made all the actuarially required annual pension contributions, some Council Members have expressed an interest in making supplemental contributions. Making supplemental pension contributions is similar to paying your mortgage early – 100% of the payment goes to reducing the outstanding liability. The impact of an early payment on a mortgage is easily calculated as mortgages usually are for a fixed dollar amount over a fixed time frame. The impact of a supplemental pension contribution is more fluid in nature. Pension assets and liabilities are constantly changing in value for many reasons (the demographics of the pension plan participants is changing, the market value of the investments change, the laws on benefits changes, etc.), and therefore, the estimated impact will be impacted by future events.

Making supplemental pension contributions (if funds are deemed available for that purpose) could make good economic sense to pay down those liabilities. The pension funds would be expected to earn a much higher investment return than the short-term investments the Village makes for non-pension assets.

In terms of making a supplemental contribution to the Village's pension plans, there are several factors to weigh.

The Council should ensure the resources to be placed into the pension funds are not needed for other purposes. Supplemental contributions to the pension funds cannot be re-allocated at a later date if the needs of the Village change. While there will always be competing needs, the unfunded pension liabilities are very real and supplemental contributions will significantly reduce the long-term costs by reducing the interest paid.

There are two counter arguments to making supplemental pension contributions. The first is that supplemental pension contributions are irrevocably dedicated for that purpose. A second argument is that the Village is meeting its actuarial requirements and that putting additional money in now charges current taxpayers more than you should for this liability.

If additional contributions from the General Fund are desired, the Council should determine which pension funds will receive a supplemental contribution. The Police and Firefighters' Funds are locally administered and those resources are invested by the local pension boards. Conversely, IMRF is a statewide pension plan invested by the IMRF Board of Trustees. Some communities do make supplemental contributions to IMRF and those amounts directly reduce the Village's unfunded pension liability dollar for dollar. IMRF does not credit interest on supplemental employer contributions until the following year, so most IMRF supplemental contributions are made in the last two weeks of December.

Below is a chart summarizing two supplemental pension contribution options: 1) a \$1,000,000 contribution based on unfunded liability balances, and 2) a \$1,000,000 contribution based on number of employees in each pension plan.

	Column A		Column B		Option #1	Option #2
	% of Total	# EE's	% of Total	(A% * \$1m)	(B% * \$1m)	
Unfunded Pension Liability				\$ 1,000,000	\$ 1,000,000	
	% of Total	# EE's	% of Total	% of unfunded Balance	% of Employees	
Police	\$ 13,272,000	35%	26	17%	\$ 348,000	\$ 171,000
Fire	\$ 14,390,000	38%	25	17%	\$ 377,000	\$ 166,000
IMRF	\$ 10,522,000	28%	100	66%	\$ 276,000	\$ 663,000
	\$ 38,184,000	100%	151	100%	\$ 1,001,000	\$ 1,000,000

One additional consideration is the impact an ongoing supplemental contribution will have on the time it takes the Village to fully fund the pension. The following chart indicates the number of years (Amortization Period) for the current funding level (18 years) and several alternative funding scenarios.

Village of Winnetka, Illinois
Public Safety Pension Projections
Impact of Supplemental Contributions on Amortization Periods

	Police Funding Scenarios				
	Current	Add \$100K	Add \$250k	Add \$400k	Add \$500k
		*	*	*	*
2015 Tax Levy Amount	\$1,308,000				
Interest Rate	6.25%	6.25%	6.25%	6.25%	6.25%
Salary Increases	5.50%	5.50%	5.50%	5.50%	5.50%
Unfunded Liability	-\$13,272,000	-\$13,272,000	-\$13,272,000	-\$13,272,000	-\$13,272,000
Amortization Payment	\$782,564	\$782,564	\$782,564	\$782,564	\$782,564
Amortization Period	18	18	18	18	18
Additional Payment	\$0	\$100,000	\$250,000	\$400,000	\$500,000
New Amortization Period	18	16	13	12	11

	Fire Funding Scenarios				
	Current	Add \$100K	Add \$250k	Add \$400k	Add \$500k
		*	*	*	*
2015 Tax Levy Amount	\$1,452,000				
Interest Rate	6.25%	6.25%	6.25%	6.25%	6.25%
Salary Increases	5.50%	5.50%	5.50%	5.50%	5.50%
Unfunded Liability	-\$14,390,000	-\$14,390,000	-\$14,390,000	-\$14,390,000	-\$14,390,000
Amortization Payment	\$848,492	\$848,492	\$848,492	\$848,492	\$848,492
Amortization Period	18	18	18	18	18
Additional Payment	\$0	\$100,000	\$250,000	\$400,000	\$500,000
New Amortization Period	18	16	14	12	11

* Amortized as a level percentage of pay, so amount would be increased 5.5% per year.

Making supplemental pension contributions beyond those calculated by the Actuaries is a policy decision for the Village Council based on many competing interests for scarce Village dollars. Contributing a total of \$1,000,000 to the Village's three pension plans would increase the funded level by about 1% Village-wide from about 65% to 66%. Staff would recommend that the Council evaluate during the annual budget process pension funding and consider making supplemental pension contributions to reduce this liability over a shorter time period.

Comparative Pension Statistics

Staff has been questioned about how Winnetka’s pension funding compares to other North Shore communities. The spreadsheet below compares Winnetka, Northbrook, Wilmette, Glencoe, Kenilworth, and Northfield pension funding levels. While not a perfect apples to apples comparison due to assumption differences, it is the opinion of Staff that the funding level of Winnetka’s pension funds does not differ materially from other North Shore communities, once the differences in assumptions are taken into account.

Village of Winnetka
Comparative Pension Statistics
Amounts in Millions of Dollars

	Winnetka				Wilmette				Northbrook			
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total
Assets	\$ 24.32	\$ 24.55	\$ 22.82	\$ 71.69	\$ 22.94	\$ 41.35	\$ 41.92	\$ 106.21	\$ 36.01	\$ 41.26	\$ 42.32	\$ 119.59
Liabilities	\$ 34.85	\$ 37.82	\$ 37.21	\$ 109.88	\$ 29.50	\$ 60.04	\$ 66.06	\$ 155.60	\$ 46.91	\$ 60.72	\$ 58.63	\$ 166.26
Unfunded	\$ (10.53)	\$ (13.27)	\$ (14.39)	\$ (38.19)	\$ (6.56)	\$ (18.69)	\$ (24.14)	\$ (49.39)	\$ (10.90)	\$ (19.46)	\$ (16.31)	\$ (46.67)
% Funded	70%	65%	61%	65%	78%	69%	63%	68%	77%	68%	72%	72%
Earnings Rate	7.50%	6.25%	6.25%		7.50%	7.25%	7.25%		7.50%	8.00%	8.00%	
Salary Rate	varies	5.50%	5.50%		varies	5.50%	5.50%		varies	4.00%	4.00%	
Employer	15.72%	44.88%	54.82%		12.35%	43.10%	51.80%		13.66%	20.48%	19.63%	
Employee	4.50%	9.91%	9.46%		4.50%	9.91%	9.46%		4.50%	9.91%	9.46%	

	Glencoe				Kenilworth				Northfield			
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total
Assets	\$ 19.69	\$ 32.11	\$ 0.05	\$ 51.85	\$ 2.09	\$ 6.13		\$ 8.22	\$ 8.23	\$ 13.57		\$ 21.80
Liabilities	\$ 23.99	\$ 49.99	\$ 0.54	\$ 74.52	\$ 3.03	\$ 13.28		\$ 16.31	\$ 11.97	\$ 23.73		\$ 35.70
Unfunded	\$ (4.30)	\$ (17.88)	\$ (0.49)	\$ (22.67)	\$ (0.94)	\$ (7.15)		\$ (8.09)	\$ (3.74)	\$ (10.16)	\$ -	\$ (13.90)
% Funded	82%	64%	9%	70%	69%	46%		50%	69%	57%		61%
Earnings Rate	7.50%	6.75%	6.50%		7.50%	6.50%			7.50%	6.75%		
Salary Rate	varies	5.50%	none		varies	5.00%			varies	4.25%		
Employer	11.99%	44.94%			14.59%	44.73%			15.67%	37.49%		
Employee	4.50%	9.91%			4.50%	9.91%			4.50%	9.91%		

Because of the differing assumptions used in each community, an actuary with access to the raw data would need to calculate the relative strength of each pension plan on a truly comparable basis. For example, Northbrook’s public safety pensions may appear to be better funded compared to their neighbors though they assume their investments will earn 8% per year in perpetuity. If Northbrook assumed a lower investment earnings rate, like Winnetka’s 6.25%, their funding level would fall significantly.

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 became a calendar year. Prior to 1/1/2014, the Village operated with a March 31 fiscal year end.
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 fund's 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.