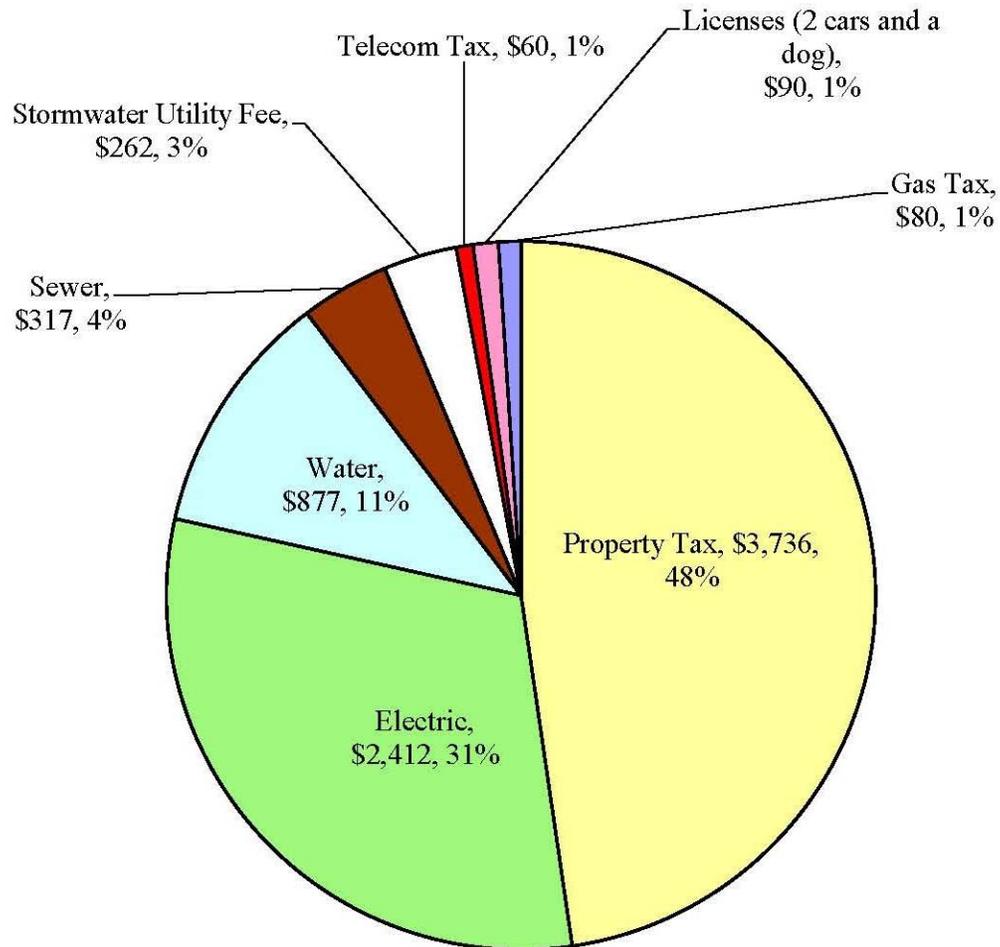


2015 Village of Winnetka Budget

Total Annual Homeowner Expenses (\$7,834)

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 - 13
General Fund	
Overview & Administration (Tab 2)	14 - 16
Police (Tab 3)	17 - 19
Fire (Tab 4)	20 - 23
Community Development (Tab 5)	24 - 28
Public Works (Tab 6)	29 - 31
Special Revenue & Debt Service Funds	
Motor Fuel Tax Fund	32
Debt Service Fund	6
Public Facilities Fund	7
Business District Revitalization Fund	7
Special Service Areas	7
Enterprise Funds	
Electric Fund (Tab 7)	33 - 35
Water Fund (Tab 8)	36 - 38
Sanitary Sewer Fund (Tab 9)	39 - 41
Refuse Fund (Tab 10)	42 - 43
Storm Water Fund (Tab 11)	44 - 46
Internal Service and Pension Funds (Tab 12)	
Workers Compensation Fund	47
Liability Fund	47
Health Insurance	48
Data Processing	49 - 50
Fleet Services Fund	51 - 52
Police Pension Fund	53 - 54
Fire Pension Fund	53 - 54
Illinois Municipal Retirement Fund	53 - 54
Capital Plan and Financial Policies (Tab 13)	55 - 82

INDEX (Continued)

	<u>Page (s)</u>
Supplemental Budget Information and Glossary (Tab 14)	83 - 99
Expenditure Detail (Tab 15)	100 - 224

Fund / Department	Starts	Ends
General		
Revenues	100	103
Public Affairs	104	105
Manager	106	107
Finance	108	110
Police	111	121
Fire	122	132
Community Development	133	135
Public Works	136	146
Revenue and Expense Summary		146
Motor Fuel Tax	147	148
Foreign Fire Tax		149
Debt Service		150
Special Service Areas 3, 4 and 5	151	153
Village Facilities		154
Downtown Revitalization		155
Electric	156	173
Purchased Power Expense		164
Revenue and Expense Summary		173
Water	174	187
Sanitary Sewer	188	191
Refuse	192	198
Stormwater	199	203
Worker's Compensation	204	205
Liability	206	207
Health Insurance	208	209
Data Processing	210	212
Fleet Services	213	220
Police Pension	221	222
Fire Pension	223	224
Total - All Funds Summary		224



VILLAGE OF WINNETKA

Incorporated in 1869

October 6, 2015

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

The Village’s operating and capital budget for calendar year 2015 budget is hereby submitted. Because of the 9 month fiscal year which ended 12/31/2013, some of the historical presentations have been adjusted so that a full year of data is being compared. The budget document is divided into five sections: 1) Current Environment & Budget Initiatives, 2) Budget Impact on a Resident, 3) Tax Levy Analysis, 4) Explanation of Individual Fund Budgets, and 5) Closing Comments.

Current Environment and Budget Initiatives

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

Below is a summary of the 2015 budget with comparative data from the 2014 budget and estimates. Revenues have increased \$4.53 million, with the following being the most noteworthy changes: + \$2.00 million for a grant from the MWRD for the Northwest Winnetka Stormwater project, + \$1.23 million for a full year of the stormwater utility fee, + \$0.52 million higher State Income Tax and natural gas tax, and all other revenues (net + \$0.78 million).

2015 operating expenditures are up \$2.28 million, including the following being noteworthy changes: + \$1.16 million wages, benefits, and pensions, + \$0.33 million stormwater debt service, +\$0.25 million health insurance fund, +\$0.25 legal services, +\$0.19 million purchased power, and all other changes (net +\$.10 million).

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

	2014 Budget	2014 Estimate	2015 Budget	Budget to Budget Change	
				%	\$'s
Operating Revenues	\$ 58.89	\$ 59.05	\$ 63.58	7.7%	\$ 4.53
Operating Expenditures	\$ (56.67)	\$ (55.77)	\$ (58.05)	4.0%	\$ 2.28
Operations income	\$ 2.22	\$ 3.28	\$ 5.53		
Depreciation	\$ 2.29	\$ 2.29	\$ 2.29		
Cash-Flow (before capital)	\$ 4.51	\$ 5.57	\$ 7.82		
Capital	\$ (13.71)	\$ (8.91)	\$ (15.45)	12.7%	\$ 1.74
Net Cash-Flow	\$ (9.20)	\$ (3.34)	\$ (7.63)		

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Administration and Finance (847) 501-6000 or www.villageofwinnetka.org

Staffing has been reduced from 178 in 1989 to 151 in 2014. For 2015, the full-time employee count is 152 with the addition of a management analyst in the Public Works Department, exclusive of transitional staffing considerations.

As part of the transition to New World financial software, the Village changed account numbers and how certain expenses were categorized. Because of these changes, the Village is just starting to build the data that will be used in future budgets to take advantage of the trending capabilities of the software to project operating budgets for future budgets.

Several items in the 2015 Downtown Redevelopment Fund budget are focused on improving the business climate, including: Post Office site evaluation (\$50,000), lighting improvements at the Indian Hill Train Station (\$60,000), ULI implementation items (\$100,000), downtown sidewalk, grate, and paver repairs (\$100,000), and a downtown master plan (\$150,000).

Budget Impact on a Resident

The Village uses two main metrics to evaluate finances as they relate to our residential customers. The first metric is estimating how the budget will change a customer’s costs. The second is measuring property tax increases over long periods of time. For 2015, we estimate a typical residential customer will pay 2.9% or \$224 more for municipal services. This increase is comprised of a full year of the stormwater utility fee (\$131), electric charges (\$54), water charges (\$17), sanitary sewer charges (\$29), offset by a slight decline in property taxes (-\$7). Without the addition of the stormwater utility fee, the increased costs to our customers would be comparable to the rate of inflation.

The following is the calculation of the budget impact on a typical resident based on an assumed \$27,786 property tax bill for all taxing districts for tax year 2013 and typical utility use:

Select Taxes and Fees			Change	
	2014	2015	\$'s	%
Village Property Taxes *	\$ 3,743	\$ 3,736	\$ (7)	-0.2%
Electric **	\$ 2,358	\$ 2,412	\$ 54	2.3%
Water	\$ 860	\$ 877	\$ 17	2.0%
Sanitary Sewer	\$ 288	\$ 317	\$ 29	10.1%
Stormwater Utility Fee	\$ 131	\$ 262	\$ 131	100.0%
Telecommunications Tax	\$ 60	\$ 60	\$ -	0.0%
Natural Gas Tax	\$ 80	\$ 80	\$ -	0.0%
Licenses (2 cars & 1 Dog)	\$ 90	\$ 90	\$ -	0.0%
Total Taxes and Fees	\$ 7,610	\$ 7,834	\$ 224	2.9%

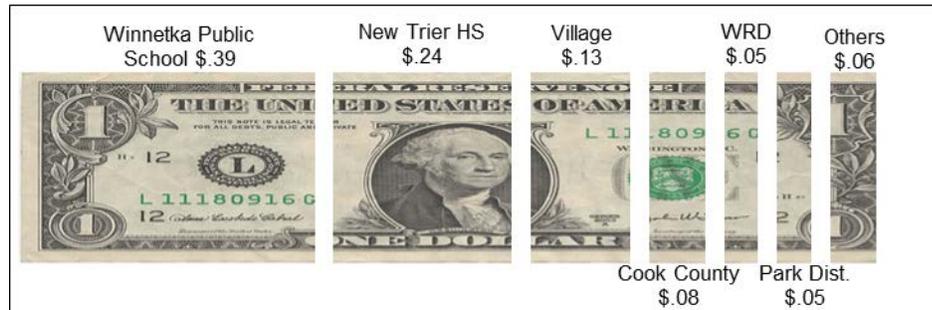
* Assumes \$27,786 tax bill, 13.47% Village portion, and 0.2% projected decrease.

** Based on a 1.5% rate adjustment and 0.8% power cost recovery adjustment.

*** The Village's annual \$262 per equivalent run-off unit was effective 7/1/2014. The 2015 amount reflects collecting 12 months of revenue versus 6 in the previous year.

Tax Levy Analysis

Because the Village of 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 2014 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 2013 (payable in 1998 to 2014, due to the one year lag in Illinois). The initial property tax bill is set at \$15,000 in 1997 and is estimated to have grown to \$27,786 by 2013. Based on these assumptions, the typical homeowner would have seen a 44.9% increase in Village property taxes over this time frame, matching the increase in the CPI index. This typical taxpayer would have experienced an 85.2% overall increase in property taxes as all but one of the other taxing districts have had larger percentage increases than the Village.

Comparison of Property Taxes Paid Typical Taxing Districts in Winnetka 2013 Versus 1997 Tax Years

2014.08.27

	1997 *			2013 **			Increase in Taxes Paid	% Change
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%		
Winnetka Public Schools	2.723	\$4,751	31.67%	3.331	\$10,730	38.62%	\$5,979	125.8%
New Trier High School	1.967	\$3,432	22.88%	2.111	\$6,800	24.47%	\$3,368	98.1%
Village of Winnetka	1.481	\$2,584	17.23%	1.162	\$3,743	13.47%	\$1,159	44.9%
Cook County	1.028	\$1,794	11.96%	0.660	\$2,126	7.65%	\$332	18.5%
Winnetka Park District	0.445	\$776	5.17%	0.391	\$1,259	4.53%	\$483	62.2%
Water Reclamation District	0.451	\$787	5.25%	0.417	\$1,343	4.83%	\$556	70.6%
All Others	0.502	\$876	5.84%	0.554	\$1,785	6.43%	\$909	103.8%
Total	8.597	\$15,000	100.00%	8.626	\$27,786	100.00%	\$12,786	85.2%
Consumer Price Index - U	158.200			229.174	16 Year Increase in CPI >>			44.9%
CPI Index (December, 16 years)	1997			2013	Annual Geometric Mean >			2.3%

* 1997 Property taxes paid in March and August 1998.

** 2013 Property taxes paid in March and August 2014.

Because of the one year delay between the levy and receipt of tax funds, the 2015 budget will be funded by the 2014 property tax levy. The proposed 2014 property tax levy should result in a slight reduction in municipal property taxes. This is calculated as a proposed 0.6% increase in property taxes, less an estimated 0.8% of new development, or a net 0.2% decrease.

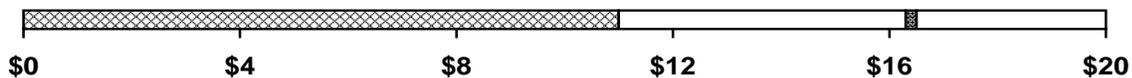
The Village transferred about \$430,000 of stormwater related expenses to the stormwater utility in the 2014 budget. Because these previously tax supported expenses were moved to a stormwater user fee basis, it was the intention of the Village to hold the property tax levy relatively flat for the 2014 and 2015 property tax levies (after accounting for new development). The proposed 2014 property tax levy of \$14,302,483 should result in a flat or slightly reduced municipal property tax bill for most customers in calendar year 2015.

The supplemental information section of this document 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, 2014 fund balance of \$17.3 million is within the target range. Sufficient cash balances are needed to serve as a buffer for unexpected items (such as late property tax receipts), fund significant non-routine capital expenses (fire engine, stormwater projects, downtown revitalization, facilities, etc.), allow for inter-fund borrowing, and serve as an asset that could be used to satisfy pension liabilities. Given the current economic environment, the Council has indicated a preference for the General Fund balance to remain above \$11 million.

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

2014 General Fund revenues and transfers are projected at \$24.13 million, up 2.6% or \$0.62 million from the prior budget. The increase is primarily due to natural gas tax receipts (\$0.30 million), higher State income taxes (\$0.23 million), property taxes (\$0.22 million), and all other changes net (-\$0.13 million). General Fund operating expenses (excluding transfers and capital) are projected at \$20.58 million, up 3.1% or \$0.63 million. Noteworthy revenue changes are noted in the following chart:

Revenues & Transfers in thousands of dollars	Change
Natural gas tax	\$ 300
Property Taxes	\$ 218
Income tax	\$ 232
All Others, net	\$ (129)
Total + 2.6%	\$ 621

The following summarizes General Fund operating expenses by department:

General Fund Operating Expenses (in Thousands \$'s)	Actual FYE 3/31/13 A	Budget Cal. 2014 B	Estimated Cal. 2014 C	Budget Cal. 2015 D	Dollar Change D - B	% Change D v B
Administration	\$ 2,705	\$ 2,897	\$ 2,953	\$ 2,968	\$ 71	2.5%
Police	6,207	6,705	6,724	6,805	100	1.5%
Fire	4,584	5,084	5,084	5,347	263	5.2%
Comm. Development	1,443	1,656	1,619	1,583	(73)	-4.4%
Public Works	3,271	3,616	3,653	3,880	264	7.3%
Operating Expenses	\$ 18,210	\$ 19,958	\$ 20,033	\$ 20,583	\$ 625	3.1%

Most of the increases in the departments are a result of general inflationary increases and pension and health insurance increases. The increase in the Fire Department is largely related to wage adjustments for newer employees and increased pension funding. The increase in non-payroll related Fire Department costs was 1.6%.

The increase in the Public Works Department is largely attributable to an allocation of about \$102,000 more salaries to the General Fund. Some of this increased allocation to the General Fund is related to recent staffing changes in the department, such as the addition of an analyst position and reassignment of staff.

The 2015 budget does not contain a cost of living adjustment as the Village is in negotiations with represented employees. Historically, the Village has extended similar compensation adjustments to non-represented employees once those agreements are reached. Should an agreement be reached on wages and benefits during 2015, the budget may be amended.

The Community Development Department (CD) budget includes direct operating costs related to this activity but does not include other costs, such as time spent by Village employees in other departments on CD matters. Therefore, even though the budget may show a surplus, the full cost of these activities is estimated to be similar to the revenue generated.

In 2014 there has been a slow-down in demolition activity which generates much of the permit revenue. Below is a summary of CD revenues and expenditures for the past few years and the 2015 budget:

Community Develop. (in thousands \$'s)	Actual 2011 / 12	Actual 2012 / 13	Actual 4/1 - 12/31/13	Estimated 2014	Budget 2015
Revenues	\$ 1,680	\$ 2,026	\$ 1,984	\$ 1,500	\$ 1,500
Expenses	\$ (1,509)	\$ (1,443)	\$ (1,244)	\$ (1,619)	\$ (1,583)
Income (subsidy)	\$ 171	\$ 583	\$ 740	\$ (119)	\$ (83)

Transfers out

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

Transfers (in thousands of dollars):	Actual	Actual	Actual	Estimated	Budget
	FYE 3/31/12	FYE 3/31/13	FYE 12/31/13	2014	2015
Refuse Fund (subsidize operating costs)	\$ 550	\$ 550	\$ 413	\$ 550	\$ 550
Facilities Fund (Village Hall project)	\$ 500	\$ 700	\$ 500		\$ 150
Police Pension *			\$ 252		
Fire Pension *			\$ 298		
Fleet Services					\$ 250
Debt Repayment (prior years, different account)				\$ 335	
Downtown Revitalization				\$ 400	\$ 300
Storm Sewer Fund		\$ 2,200	\$ 6,000	\$ 211	\$ -
	\$ 1,050	\$ 3,450	\$ 7,463	\$ 1,496	\$ 1,250

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

Capital Outlay

In a normal year, the Village will budget \$2.5 million to \$3.5 million for regular capital investment in items like roadways, flood control, and equipment / vehicle replacements. Due to scheduling and budgeted contingencies, the Village usually spends 60% to 80% of the capital budget in a given year.

For 2015, General Fund capital outlay is budgeted at \$4.05 million and consists of the following noteworthy projects: streets and sidewalks (\$1,330,000), fire engine (\$615,000), contingency (\$600,000), building and parking lot repairs (\$400,000), and phone system replacement (\$385,000). These five items account for \$3.33 million or 83% of the dollars budgeted for capital projects in the General Fund.

Motor Fuel Tax Fund:

The Village finances bridge repairs and major road projects from this fund. Planned 2015 expenditures consist of Cherry Street bridge deck repair and painting (\$230,000) and engineering for the transfer of Willow Road to local jurisdiction (\$125,000 local match).

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 1/1/2015:

Issuance Year / Purpose	Repaid by:	Par Amount	Par Outstanding 1/1/2015	Final Maturity	Interest Rate
2013 Stormwater Improvements	G.O. Debt anticipated to be repaid with stormwater utility revenues	\$ 9,000,000	\$ 9,000,000	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	\$ 16,500,000		

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 2015 Public Facilities Fund budget will complete the Village Hall project by installing storm windows (\$150,000), a back-up generator (\$150,000), and repairing the entrance doors (\$40,000).

The Business District Revitalization Fund is funded by transfers from the General Fund. Projects funded in 2015 total \$460,000 and include a downtown master plan (\$150,000), crosswalk, grate and paver, and walkway repairs (\$100,000), ULI implementation (\$100,000), and Indian Hill Train Station lighting improvements (\$60,000).

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 1/1/2014.

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 3/31/2013	Est. FYE 12/31/2014	Budget FYE 12/31/2015			Actual FYE 3/31/2013	Est. FYE 12/31/2014	Budget FYE 12/31/2015	% E to B	
Operating Revenues	\$ 15.90	\$ 15.10	\$ 15.57		3.1%	\$ 4.21	\$ 3.81	\$ 4.12		8.1%
Operating Expenses	\$ (15.18)	\$ (15.51)	\$ (16.24)		4.7%	\$ (3.34)	\$ (3.43)	\$ (3.68)		7.3%
Op. Income (Loss)	\$ 0.72	\$ (0.41)	\$ (0.67)			\$ 0.87	\$ 0.38	\$ 0.44		
Unit Sales	129	121	125		3.3%	1.00	1.00	1.06		6.0%
	Million kWhRs					Billion Gallons				

	Sanitary Sewer Fund				Refuse				Stormwater Fund			
	Actual FYE 3/31/2013	Est. FYE 12/31/2014	Budget FYE 12/31/2015	% E to B	Actual FYE 3/31/2013	Est. FYE 12/31/2014	Budget FYE 12/31/2015	% E to B	Actual FYE 3/31/2013	Est. FYE 12/31/2014	Budget FYE 12/31/2015	% E to B
Operating Revenues	\$ 0.95	\$ 0.93	\$ 1.18	26.9%	\$ 2.15	\$ 2.19	\$ 2.19	0.0%	\$ 2.20	\$ 0.91	\$ 4.11	
Operating Expenses	\$ (0.87)	\$ (0.93)	\$ (0.95)	2.2%	\$ (2.42)	\$ (2.63)	\$ (2.48)	-5.7%	\$ -	\$ (1.15)	\$ (1.84)	60.0%
Op. Income (Loss)	\$ 0.08	\$ -	\$ 0.23		\$ (0.27)	\$ (0.44)	\$ (0.29)		\$ 2.20	\$ (0.24)	\$ 2.27	

Electric Fund:

2015 electric rates are proposed to increase 1.5% to offset higher wholesale power costs. Additionally, approximately \$125,000 of power cost adjustment is proposed, which equates to an additional 0.8% increase.

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 2017 or 2018 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 4% water rate increase is proposed for unincorporated customers. The Village of Northfield water rate is set by contract which includes an annual CPI adjustment factor. The 2015 budget includes \$35,000 for an independent engineering assessment of the water distribution system, much of which is more than 80 years old, and an evaluation of how system improvements could be financed.

Sanitary Sewer Fund:

The charge for sewer services is proposed to increase 10% in 2015 from \$12.56 to \$13.82 per 1,000 cubic feet. During the summer of 2011, there was significant flooding in the community and staff has proposed several steps to reduce sanitary sewer back-up related problems. In response, the Village increased the budget to study and fund initial sanitary sewer repairs. The increase in revenues is significantly greater than the 10% sanitary sewer rate increase because 2014 estimated revenues are short of the budget amount due to the cool and wet weather.

As detailed engineering is completed for the proposed capital improvements, and costs become more certain, we will be in a better position to assess additional repairs needed and review sanitary sewer rates with more context.

Refuse Fund:

The 2015 operating subsidy from the General Fund is \$550,000, the same as last year. Commercial refuse rates have been kept the same, 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 projected 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 7/1/2014. Customers are billed for this charge based on the amount of impervious surface on their property, which is calculated as an Equivalent Runoff Unit, or 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. An average residential property would have about 1.0 ERU.

The stormwater utility fee is billed on a customer’s regular utility bill. The annualized cost of one ERU is \$262 per Equivalent Runoff Unit (ERU) or \$21.83 per month. There is no change to the stormwater utility fee in 2015.

In terms of revenues, the 2015 budget reflects a full year of stormwater utility revenue, whereas the 2014 amount represented six months of revenue. Additionally, 2015 revenues include \$2,000,000 of grant funding from the MWRD towards the cost of the Northwest Winnetka stormwater project. The increase in operating expenses is mainly related to the payment of principal and interest on the Village’s outstanding stormwater utility debt.

The Village has \$7,272,730 of stormwater capital improvements budgeted for 2015, including: Northwest Winnetka (\$6,112,730), Willow Road tunnel engineering (\$800,000), a contractual Stormwater Program Manager position (\$100,000), and the Ash Street pump station (\$260,000).

Staff is proposing to make a change in how the stormwater utility fee is billed. The stormwater utility fee is a fixed dollar amount based on impervious surface and is billed for specific months. Staff is proposing to bill the stormwater utility fee in arrears on the same time frame used for the utilities with consumption (electric, water, and sanitary sewer). Staff is proposing to make this change by not billing a stormwater utility fee for one billing cycle (either January or February 2015 for customers billed bi-monthly). This will allow the Village to automate pro-rations of the stormwater utility fee in the same manner as other utility items (electric, water, sanitary sewer use). There is a schedule in Appendix F explaining this further.

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

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

	Worker's Comp.			Liability Fund			Health Insurance		
	Actual FYE 3/31/2013	Est. FYE 12/31/2014	Budget FYE 12/31/2015	Actual FYE 3/31/2013	Est. FYE 12/31/2014	Budget FYE 12/31/2015	Actual FYE 3/31/2013	Est. FYE 12/31/2014	Budget FYE 12/31/2015
Inflows	\$ 553	\$ 549	\$ 530	\$ 29	\$ 22	\$ 12	\$ 2,865	\$ 3,036	\$ 3,209
Outflows	\$ (560)	\$ (673)	\$ (698)	\$ (41)	\$ (199)	\$ (305)	\$ (2,793)	\$ (3,359)	\$ (3,528)
Cash -Flow	\$ (7)	\$ (124)	\$ (168)	\$ (12)	\$ (177)	\$ (293)	\$ 72	\$ (323)	\$ (319)

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

The Insurance Funds’ revenues consist largely of user department charges and interest income. In terms of cash balances, all funds can meet operating needs. Because of the uncertainty in self-funding these risks, these insurance funds have appropriate expense contingencies. 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 1/1/2015 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 12/31/2013, there was a total of \$5.45 million of fund balances versus a minimum balance of \$3.62 million. Because of the Village's substantial deductible (up to \$2 million in some cases) substantial 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 4-year rolling average of historical costs, with some limitations imposed for stability purposes. In 2015, there is a one-time \$250,000 transfer from the General Fund into the Fleet Services Fund. This transfer will replenish the Fleet Services Fund cash balance that declined a few years ago when fuel prices increased.

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

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

The proposed 2014 property tax levy covering 52 active sworn public safety employees totals \$2,527,000 (or \$48,596 per employee). Public safety employees are not eligible for Social Security. The 2014 Village expense for IMRF pensions (exclusive of Social Security) for the remaining 100 employees totals \$1,469,468 (or \$14,695 per employee).

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 this liability.

Below is a summary of assets and liabilities by plan for 2013:

Pension Funding Summary
(in millions of dollars)

	Assets	Liabilities	Funding Shortfall	% Funded
Police	\$ 22.24	\$ 32.77	\$ 10.53	68%
Fire	\$ 20.32	\$ 33.63	\$ 13.31	60%
IMRF *	<u>\$ 58.36</u>	<u>\$ 69.01</u>	<u>\$ 10.65</u>	85%
	\$ 100.92	\$ 135.41	\$ 34.49	75%

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

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 2015, a typical resident will pay \$7,834 for Village services, a \$224 or 2.9% increase. Without the \$131 of this increase attributable to the stormwater utility fee effective July 1, 2014, the increase in costs paid by our customers would be comparable to the rate of inflation.

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

The Village is fortunate to have made good long range financial decisions in the past. We have made difficult staffing reductions over the past twenty years and recently. We have constrained property tax and other revenue growth to keep the cost of services roughly in line with inflation, unlike many taxing districts.

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

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

Respectfully Submitted

Edward F. McKee, Jr.

Edward F. McKee, Jr.
Finance Director

Village of Winnetka
2015 Budget
Expense Amounts Include Capital and Depreciation
(Amounts in millions)

Fund	Revenues	Expenses	Difference	12/31/13 Fund Balance	F.B. Policy Minimum
General	\$ 24.13	\$ 25.88	\$ (1.75)	\$ 16.61	\$ 9.98
Motor Fuel Tax	\$ 0.36	\$ 0.36	\$ -	\$ 1.87	\$ 0.16
Foreign Fire	\$ 0.08	\$ 0.08	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ 0.34	\$ 0.34
Special Service Areas	\$ 0.04	\$ -	\$ 0.04	\$ (0.19)	\$ (0.19)
Village Facilities	\$ 0.15	\$ 0.34	\$ (0.19)	\$ 0.44	\$ 0.44
Downtown Revitalization	\$ 0.30	\$ 0.46	\$ (0.16)	\$ 0.33	\$ 0.33
Worker's Compensation	\$ 0.53	\$ 0.70	\$ (0.17)	\$ 0.73	\$ 0.87
Liability	\$ 0.01	\$ 0.31	\$ (0.30)	\$ 2.48	\$ 1.60
Health Insurance	\$ 3.21	\$ 3.53	\$ (0.32)	\$ 2.24	\$ 1.15
Data Processing	\$ 0.33	\$ 0.46	\$ (0.13)	\$ 0.82	\$ 0.21
Fleet Services	\$ 1.15	\$ 0.91	\$ 0.24	\$ 0.15	\$ 0.27
General Government	\$ 30.29	\$ 33.03	\$ (2.74)	\$ 25.82	\$ 15.16
Electric	\$ 15.57	\$ 18.70	\$ (3.13)	\$ 7.56	\$ 5.28
Water	\$ 4.12	\$ 4.46	\$ (0.34)	\$ 1.30	\$ 1.16
Sanitary Sewer	\$ 1.18	\$ 1.40	\$ (0.22)	\$ 0.76	\$ 0.31
Refuse	\$ 2.19	\$ 2.48	\$ (0.29)	\$ 0.41	\$ 0.82
Storm Sewer	\$ 4.11	\$ 9.11	\$ (5.00)	\$ 16.53	\$ 16.53
Business Operations	\$ 27.17	\$ 36.15	\$ (8.98)	\$ 26.56	\$ 24.10
Non - Pension Total	\$ 57.46	\$ 69.18	\$ (11.72)	\$ 52.38	\$ 39.26
II. Municipal Retirement			\$ -	\$ 23.16	\$ 33.81
Police Pension	\$ 3.04	\$ 2.10	\$ 0.94	\$ 22.59	\$ 32.77
Fire Pension	\$ 3.08	\$ 2.22	\$ 0.86	\$ 20.74	\$ 33.63
Pensions	\$ 6.12	\$ 4.32	\$ 1.80	\$ 43.33	\$ 66.40
Grand Total	\$ 63.58	\$ 73.50	\$ (9.92)	\$ 95.71	\$ 105.66

General Fund Summary in Thousands

General Fund	Actual	Actual	Budget	Estimate	Budget	%	\$
Summary	FYE 3/31/13	9 mo. 2013	2014	2014	2015	Change	Change
		A	B	C	D	(D v B)	(D v B)
Revenues:							
Property Tax	12,126	6,038	12,985	12,985	13,202	1.7	217
Sales Tax	1,397	1,190	1,200	1,500	1,200	-	-
State Income Tax	1,091	883	950	1,182	1,182	24.4	232
Telecom.	1,466	460	600	561	540	(10.0)	(60)
Natural Gas Tax	295	303	250	677	550	120.0	300
Replacement Tax	123	135	100	100	100	-	-
Licenses	353	272	319	306	306	(4.1)	(13)
Permits	2,025	1,986	1,500	1,500	1,500	-	-
Fines	215	156	200	168	185	(7.5)	(15)
Service Charges	1,096	640	1,121	1,138	1,145	2.1	24
Parking Passes	162	153	155	155	155	-	-
Franchise Fees	273	223	240	275	272	13.3	32
Payments in Lieu of Taxes	1,412	1,019	1,466	1,466	1,399	(4.6)	(67)
Administrative Transfers	1,772	1,329	1,772	1,772	1,772	-	-
Misc. Income	821	1,329	651	651	622	(4.5)	(29)
Revenues & Transf.	24,627	16,197	23,509	24,436	24,130	2.6	621

Expenses							
Administration	3,001	2,465	2,897	2,953	2,968	2.5	71
Police Department	6,207	5,045	6,705	6,724	6,805	1.5	100
Fire Department	4,818	3,677	5,084	5,084	5,347	5.2	263
Comm. Development	1,443	1,244	1,656	1,619	1,583	(4.4)	(73)
Public Works	4,446	4,221	3,616	3,653	3,880	7.3	264
Capital	*	*	3,009	2,135	4,050	34.6	1,041
Total	19,915	16,652	22,967	22,168	24,633	7.3	1,666

Memo only - Expenses w/o capital			19,958	20,033	20,583	3.1	625
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Revenues - Expenses	4,712	-455	542	2,268	-503		(1,045)
Transfers Out	-3,450	-7,258	-1,496	-1,496	-1,250		246
Net Cash-Flow	1,262	-7,713	-954	772	-1,753		(799)

Memo only - Capital Outlay							
Admin./Debt	605	502	709	209	1,035	46.0	
Police Department	0	0	160	0	250	56.3	
Fire Department	285	15	0	0	615	n/a	
Comm. Development	0	0	0	0	0		
Public Works	1,124	1,219	2,140	1,927	2,150	0.5	
Total Capital	2,014	1,736	3,009	2,136	4,050	34.6	

* Capital included in the appropriate department actual amount. FYE 3/31/2013 capital estimated.

VILLAGE OF WINNETKA

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

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, and performs record-keeping for the Village. The Village’s Attorney also works within the Manager’s Office and advises the Village, including all of its elected and appointed officials and all 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.
- Adopted a calendar fiscal year beginning January 1, 2014.
- Implemented a stormwater utility that charges users based on impervious surface calculations.
- Developed and launched communication tools regarding the stormwater utility, including an online fee calculator, in addition to a process and forms for appeals and credits.
- Maintained a dedicated website for the Stormwater Management Program.
- Completed two General Obligation bond issuances (Series 2013 & 2014) to finance approximately half of the projects that are part of the Village’s Stormwater Management Program.
- Implemented New World financial and permit software.
- Supported the Council’s strategic planning process to determine the organization’s most strategic initiatives for the coming year.

- Launched new and improved communication tools, including a redesigned website, e-newsletter, and Winnetka Report newsletter.
- Furthered implementation of numerous recommendations that resulted from the 2013 Urban Land Institute Technical Assistance Panel (TAP) Report.
 - Revised and streamlined the Village’s liquor licensing process and classifications.
 - Advanced streetscape and beautification projects.
 - Repaired and improved the Hubbard Woods Parking Deck.
 - Recruited the Village’s first Economic Development Coordinator.
- Negotiated a new lease with the United States Post Office for the facility at 512 Chestnut Street.
- Oversaw restructuring of personnel and recruitments in key departments, including the Public Works Department, Finance Department, and the Manager’s Office. Outsourced the Village Attorney position.
- Pursued and adopted contractual service arrangements, such as community development/public works inspectional services.
- Administered the Village’s inaugural community-wide survey.

PROPOSED GOALS

- Continue to enhance communications and transparency through maintenance and improvements to the Village’s website and stormwater website.
- Pursue strategic planning initiatives with direction from the Village Council and implementation of high priority goals.
- Continue to work cooperatively with regional partners, especially other North Shore communities, to find organizational efficiencies.
- Further the New World financial software implementation with customized reports to meet our local needs.
- Coordinate and manage an aggressive capital improvement plan, including evaluation of stormwater improvements and related funding.
- Engage the community using tools such as the survey, website, and newsletters to better understand needs and the community’s vision for Winnetka.
- Evaluate the Village’s desire to engage in a downtown master planning process that includes consideration of the future use of the Post Office site.
- Streamline Village regulations, with particular attention to those impacting Winnetka’s business districts.

FINANCIAL SUMMARY

Administration (in thousands \$'s)	Actual 3/31/2013	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Wages	\$ 1,793	\$ 1,854	\$ 1,868	\$ 1,660	-10.5%	-11.1%
Benefits	\$ 652	\$ 707	\$ 707	\$ 566	-19.9%	-19.9%
Supplies	\$ 260	\$ 337	\$ 378	\$ 742	120.2%	96.3%
Operating Expenses	\$ 2,705	\$ 2,898	\$ 2,953	\$ 2,968	2.4%	0.5%

CAPITAL OUTLAY (over \$50,000):

Contingency	\$600,000
Phone System	385,000
Financial & Community Develop. Software	<u>50,000</u>
Total	\$1,035,000

PERFORMANCE INDICATORS

- Winnetka Report newsletters: 5
- E-Winnetka newsletters: 52
- Visits to the Village website since launch: 79,000
- Council Meetings: 40
- Vendor payments made: \$6,000
- Payroll payments made: \$4,950
- Utility bills mailed: \$37,500
- Vehicle stickers sold: \$7,520
- Value of deposits administered: \$1,671,990

VILLAGE OF WINNETKA

Department:	Police
Full – Time Staff:	27 Sworn Officers 9 F/T Non-sworn 5 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

- Collaborated with each of the community's schools to enhanced student and staff safety by planning and implementing new Law Enforcement Safety Drills.
- Expanded and improved our jointly owned police Computer Aided Dispatch (CAD) system.
- Successfully concluded serious criminal investigations.
- Developed policy, trained personnel and implemented background check procedures required by the passage of the Illinois Concealed Carry Act.
- Implemented a new comprehensive policy manual via the Lexipol® risk management system.
- Conducted essential personnel training and development including the Deputy Chiefs attendance at the FBI National Academy and a Sergeant's participation at Northwestern University School of Police Staff and Command, both 400 hour programs.
- Installed audio and video recording system in the interview rooms due to changes in state law, expanding the requirements to record interrogations.
- Hired three new Police Officers and one new Communications Officer.
- Selected and appointed a replacement officer to serve on the NIPAS Emergency Services Team.
- Reviewed, planned and participated in a record number (26) of permitted community special events.

PROPOSED GOALS AND OBJECTIVES

GOAL: Maintain and Expand Community Policing Initiatives

- Objective: Fully implement the Administrative Adjudication System.
- Objective: Expand the community video safety system to other key village locations.
- Objective: Further enhance school safety emergency procedures and drills.

GOAL: Manage Organizational Improvements

- Objective: Implement Daily Training Bulletins in support of the new policy manual.
- Objective: Conduct a testing process to establish a Sergeants promotional eligibility list.
- Objective: Review staffing structure of non-sworn positions in anticipation of future retirements.

GOAL: Deliver More Effective Investigation and Crime Prevention Services

- Objective: Capitalize on the ability of the website to distribute more timely crime alerts.
- Objective: Continue to utilize the Extra Watch Data Base.
- Objective: Continue to collaborate with other law enforcement partners to improve services through intergovernmental cooperative associations.

GOAL: Manage Police Facility Improvements

- Objective: Replace the Firing Range target handling system.
- Objective: Implement a building maintenance/improvement plan for the lunchroom, interview rooms, bathroom and the building exterior.

CAPITAL OUTLAY (over \$50,000):

Public Safety Video System	\$150,000
Firing Range Improvements	<u>\$100,000</u>
Total	\$250,000

FINANCIAL SUMMARY

Administration (in thousands \$'s)	Actual 3/31/2013	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Wages	\$ 3,435	\$ 3,717	\$ 3,722	\$ 3,754	1.0%	0.9%
Benefits	\$ 1,722	\$ 1,840	\$ 1,840	\$ 1,894	2.9%	2.9%
Supplies	\$ 1,050	\$ 1,148	\$ 1,162	\$ 1,157	0.8%	-0.4%
Operating Expenses	\$ 6,207	\$ 6,705	\$ 6,724	\$ 6,805	1.5%	1.2%

PERFORMANCE INDICATORS

Performance Indicator	2011	2012	2013	% Change
Calls for Service	7,908	8,068	7,354	-9%
Total Crime Reports	441	470	336	-29%
Total Custodial Arrests	153	161	137	-15%
Total Traffic Crashes	306	296	324	9%
Total Traffic - Citations/Warnings	3,463	2,917	3,234	11%
Parking Citations	6,100	5,759	4,744	-18%
Personnel Vacancy (hrs)	5,632	8,120	6,020	-26%
Field Training Officer (hrs)	824	1,196	1,304	9%
Department Training (hrs)	3,133	3,409	3,311	-3%
NORTAF & NIPAS (hrs)	416	352	304	-14%

VILLAGE OF WINNETKA

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

MISSION STATEMENT

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

PURPOSE

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

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

RECENT ACCOMPLISHMENTS

- Awarded a fire prevention grant for the purchase of 3 tablet computers from FM Global Insurance.
- Designed an RFP for the purchase of a new pumper engine to replace a 1996 engine as outlined in the Vehicle Replacement Plan.
- Conducted an emergency preparedness exercise for Sears School in Kenilworth in conjunction with the Kenilworth Police Department.
- Established an agreement with the Village of Northfield to provide fire inspection, plan review and consulting services to the Northfield Fire Department.
- 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.
- Completed the promotional testing process for Lieutenant and Captain.
- Conducted a new firefighter applicant test in conjunction with the Northbrook Fire Department to replace the expired eligibility list.
- Trained and certified two Firefighters as Fire Apparatus Engineers (FAE). Being an FAE certifies that you have the background, knowledge and skills to perform the duties of a fire apparatus engineer, which include pump operations, pump functions, pumper components, pumper maintenance and testing, fire stream development and water supply in all fire ground situations and conditions.
- One fire officer completed the Chief Fire Officer Certification program from the Office of the State Fire Marshal.
- One member was trained and certified as a Fire Investigator through the Office State Fire Marshal.
- 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 Advanced Cardiac Life Support (ACLS). ACLS refers to a set of clinical interventions for the urgent treatment of life threatening cardiac emergencies.
- Completed the Cook County Natural Hazards Mitigation Plan.

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.
- Integrate the Firehouse Mobile Program to conduct fire prevention inspections and pre-planning of commercial buildings on tablet computers.
- Complete the Village of Winnetka semi-annual employee first-aid training and education.
- Add a power-loading device to Ambulance 28 to further reduce employee's exposure to lifting injuries.
- Purchase and place in service a new pumper engine to replace the existing 1996 engine.
- Training Goals:
 - Train and certify three department members in the Blue Card Incident Command Certification Program.
 - Provide specialized Pediatric Advanced Life Support training to all Department paramedics.
 - Complete 24 hours of on-line continuing education training for the Blue Card Incident Command Certification Program for all Department Officers.
 - Add two Department members to the MABAS Division 3 Fire Investigation Team.

FINANCIAL SUMMARY

Fire Administration (in thousands \$'s)	Actual 3/31/2013	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Wages	\$ 2,475	\$ 2,788	\$ 2,844	\$ 2,854	2.4%	0.4%
Benefits	\$ 1,527	\$ 1,689	\$ 1,689	\$ 1,876	11.1%	11.1%
Supplies	\$ 582	\$ 607	\$ 551	\$ 617	1.6%	12.0%
Operating Expenses	\$ 4,584	\$ 5,084	\$ 5,084	\$ 5,347	5.2%	5.2%

PERFORMANCE INDICATORS

Emergency Response by Situation Type	Actual 2011	Actual 2012	Actual 2013	Projected 2014
Rescue Call	639	687	639	690
Fire / Explosion	37	23	19	25
Hazardous Condition	80	112	92	110
Service Call	446	339	305	325
Good Intent Call	542	404	457	400
False Call	496	645	608	600
All Others	44	1	35	0
	2,284	2,211	2,155	2,150

Fire Prevention

Inspections	464	700	670	725
Pre-Plans	44	57	36	75
Re-inspections	34	27	27	50
Fire Protection	59	30	16	30
Fire Alarm	71	40	35	50
Consultations	125	88	73	120
All Others	31	25	33	25
	828	967	890	1,075

Training Hours	7,172	8,157	7,331	7,250
Hydrant Inspections	760	657	390	657

VILLAGE OF WINNETKA

Department:	Community Development
Full – Time Staff:	7.6

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.

The department is also involved in a number of economic development activities including conducting occupancy surveys, compiling market data for individual properties, as well as coordinating and conducting commercial property pre-lease inspections. Economic development activities also include providing staff support to the Business Community Development Commission (BCDC).

A third type of activity the Department is involved with is food service/sanitation. This involves conducting health and sanitation inspections of 45 food service establishments including restaurants, schools, grocery and convenience stores. Sanitation inspections are done in order to ensure that facilities where food is being provided to the public, meet all applicable requirements for food service sanitation.

In the past year the Department, either in conjunction with the above listed standing commissions/committees/boards, or as part of its regular activities, has been involved in several other significant activities, summarized below.

Continued Implementation of a New Service Delivery Model for Building Inspection - 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. In implementing this new service delivery model, it was anticipated that the following goals would be achieved: (1) inspectional services might be more cost effective in that they could expand and/or contract to meet the inspectional needs; (2) it was anticipated that the overall costs associated with inspectional services could be reduced by 10% - 15%; and, (3) it would bring a more regionalized approach to inspectional and plan review activities in that several neighboring municipalities – Evanston, Glenview, Kenilworth and Wilmette - would also contract for services with SAFEbuilt.

Following are several items related to contracting with SAFEbuilt:

- In the past year (9/1/13 – 8/31/14) the cost of SAFEbuilt services was \$241,320. Broken down, this includes \$214,420 for inspectional services and \$26,900 in plan review costs.
- In 2014 it is estimated that SAFEbuilt will have conducted a total of 3,025 inspections. This compares to an annual average of 2,462 over the past four years when we had in-house inspectors; this represents an increase of approximately 22% more inspections per year.
- With respect to cost savings, it is estimated that approximately \$30,000 or 11% of this budget line item will have been saved by using a third party vendor.
- Beginning in July, the number of inspectional positions from SAFEbuilt increased from 1.8 to 2 positions. Given the workload of inspections and plan reviews, the plumbing/combo inspector's availability increased from three days per week to five.

Implementation of ULI Recommendations – In 2013 the Urban Land Institute (ULI) conducted two Technical Assistance Panels (TAP), resulting in a number of recommendations. During the past year department staff worked with the BCDC, Plan Commission and the ZBA, to make recommendations to the Village Council. Specifically, staff assisted all three advisory bodies in the review of building height, parking and Overlay District regulations.

Hiring of Economic Development Coordinator – The Director and Assistant Director assisted the Village Manager's Office in establishing and recruitment for the new Economic Development Coordinator position. This included assisting in developing job duties and a position description along with interviewing applicants.

Implementation of New Permit Tracking Software – In conjunction with the new financial software being implemented this year, new building permit tracking software was installed. The New World permit software went live in mid – August. This software replaces a system which was installed in 2002. The new software will allow the department to be more efficient in terms of permit tracking, inspectional notes, scheduling inspections, integrating permit cost data more seamlessly with the Finance Department and enhance reporting abilities.

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

This year's departmental budget will be \$1,571,287. This represents a decrease in the departmental budget of \$84,513 or 5% over last year's budget of \$1,655,800. The decrease is due mainly to two factors. First, in last year's budget, \$100,000 was allocated for economic development initiatives; in this year's budget, funds for these initiatives (mainly associated with the hiring of an Economic Development Coordinator) are allocated in the Village Manager's budget. Second, the legal services budget has been reduced by \$51,000 from \$244,500 to \$193,500. This reduction is the result of outside legal firm replacing in-house legal counsel.

ACCOMPLISHMENTS

With respect to the number of building permits issued, construction activity in 2014 calendar year is consistent with 2013 (1,224 permits) in that it is anticipated that 1,216 permits will be issued. However, estimated permit revenue will be \$1,500,000, which is a decrease of approximately \$1.2 million over 2013 permit revenue. This drop off in fees is attributable to fewer new homes being constructed. In 2013, approximately \$2 million in permit fees were collected for new home construction (including demolition fees - \$808,000 - and building permit fees - \$1.2 million). In 2014 it is anticipated that only \$665,000 in permit fees associated with new home construction will be collected.

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

- Continued implementation of a new service delivery model for building inspections.
- Assisted Council and advisory boards and commissions to review and implement ULI recommendations.
- Implemented new building permit software.
- Participated in permit customer satisfaction and business exit surveys.
- Conducted periodic commercial vacancy survey.
- Conducted 12 pre-lease commercial inspections.
- Processed 33 zoning cases.
- Processed 24 demolition permit applications.
- Processed 30 Certificate of Appropriateness applications.
- Processed and issued 1,216 building permits.
- Conducted over 15,337 building, code enforcement and sanitation inspections.
- Processed 139 FOIA requests.

GOALS

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

- Provide assistance to Village Council in undertaking a downtown master plan.
- Assist the Village Council in implementing proposed changes recommended by ULI and advisory boards – parking, building height and Overlay District.
- Assist the Village Manager’s Office and the Economic Development Coordinator to create new economic development opportunities.
- Process the planned development application for One Winnetka.
- Provide assistance to Village Council in examining redevelopment opportunities for the Post Office site.
- Continue to improve new building inspection delivery method with SAFEbuilt.
- Provide updated and new content for Community Development and BCDC web sites.
- Continue to improve department customer service.
- Continue to process building permits in a timely fashion.
- Continue to process applications for zoning relief, building demolitions, certificates of appropriateness, subdivisions and landmark designation.

FINANCIAL SUMMARY

Community Development (in thousands \$'s)	Actual 3/31/2013	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Wages	\$ 756	\$ 650	\$ 670	\$ 668	2.8%	-0.3%
Benefits	\$ 305	\$ 283	\$ 271	\$ 266	-6.0%	-1.8%
Supplies	\$ 382	\$ 723	\$ 678	\$ 649	-10.2%	-4.3%
Operating Expenses	\$ 1,443	\$ 1,656	\$ 1,619	\$ 1,583	-4.4%	-2.2%

PERFORMANCE INDICATORS					
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014*</u>
<u>Full Time Positions/Contract Positions</u>	10	10	10	7.6/1.8	7.6/2
<u>Permits Issued</u>					
Residential Addition/Remodeling	150	159	155	170	180
Awning/Canopy/Sign	11	28	34	11	22
Single Family Home (Demolitions)	19	26	34	36	24
Commercial Addition/Remodeling	N/A	40	41	23	27
Electric	43	43	29	34	32
Fence	172	189	189	185	205
Impermeable	163	164	125	135	161
Mechanical	49	36	28	36	70
Plumbing	56	84	56	78	75
Right-of-Way	23	27	29	35	29
Roofing	129	158	114	126	118
Others	121	79	294	355	273
Total	936	1,033	1,128	1,224	1,216
<u>Building Permit Revenues</u>	2,008,608	1,346,055	2,026,180	2,791,500	1,500,000
<u>Inspections Conducted</u>					
Building Inspections	2,450	2,248	2,390	2,760	3,025
Code Enforcement Inspections	12,910	12,720	12,450	12,250	12,180
Health and Sanitation	178	216	215	204	172
Total	15,538	15,184	15,055	15,214	15,377
<u>Committee/Commission/Council Reviews</u>					
Design Review	45	39	26	22	30
Landmark Preservation - Designation	1	2	6	0	3
Landmark Preservation - Demolition	19	28	34	36	24
Plan Commission - Special Use Permit	2	2	5	4	4
Plan Commission - Subdivision/Consolid.	0	2	1	2	4
Zoning Cases	44	38	32	35	41
Village Council	12	12	9	13	8
ZBA	18	17	14	15	20
Zoning Administrator	14	9	9	7	13
Total	155	149	136	134	147
<u>FOIA Requests</u>					
Over the Counter	NA	NA	NA	256	205
Staff Processed	NA	NA	NA	144	139
Total	NA	NA	NA	400	344
*Estimated Calendar Year 2014					
9/24/2014					

VILLAGE OF WINNETKA

Department:	Public Works
Full – Time Staff:	15.4 (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 11,490 lineal feet or 2.2 miles were reconstructed or resurfaced.
- Replaced approximately 10,741 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 30,703 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 441 development plan reviews to insure compliance with Village Forestry, Drainage and Floodplain Codes.
- Removed 345 trees, planted 287 trees and trimmed 915.
- Designed and constructed improvements and lighting retrofit for the Scott Avenue Parking Deck.
- Applied approximately 100,000 lineal feet of road striping and traffic control markings.
- In support of the Refuse Team, successfully completed the annual Spring Clean-up, Leaf Collection and Holiday Tree Collection programs.
- Completed Phase 1 Stop Sign replacements as part of a multi-phased mandate outlined in new Federal Standards requiring all regulatory, warning and ground mounted guide signs to meet new minimum retro-reflectivity standards.
- Completed 584 sign replacement and repairs from traffic damage, vandalism or age.
- Completed second year of a two-year sign post painting program in conjunction with our sign

repair and replacements, painting all sign posts in the Village.

- With Winnetka Environmental & Forestry Commission, researched the effects of coal tar-based pavement sealers and recommended a ban on such products, which was adopted by the Village Council in August.
- Responded to historic “Polar Vortex” winter of 2013-14 which produced over 89 inches of snow and 57 plowing/salting events. Successfully renewed salt procurement contract, maintaining salt price of \$51.69 per ton when many communities are unable to procure salt or are paying over \$75 per ton.

PROPOSED GOALS

- Replace approximately 7,500 lineal feet of deteriorated curbs throughout the Village.
- Replace approximately 25-30,000 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Perform 550 development plan reviews to insure compliance with Village Forestry, Drainage and Floodplain Codes.
- Remove and replace approximately 250 diseased, dying and or hazardous trees and prune to standard another 1,600 to maintain cycle.
- Design and construct street improvements totaling \$1,200,000.
- 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.
- Complete cost-effectiveness review of Holiday Lighting program per the Village Council’s request.
- Design and construct improvements for the Lincoln Avenue Parking Lot.
- Develop contractor licensing procedures, enforcement procedures, and public education materials to implement the Village’s coal tar-based sealant ban.
- Design and complete floor and drainage repairs to Village Yards Building B vehicle storage area.

FINANCIAL SUMMARY

Public Works (in thousands \$'s)	Actual 3/31/2013	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Wages	\$ 1,456	\$ 1,436	\$ 1,465	\$ 1,557	8.4%	6.3%
Benefits	\$ 655	\$ 658	\$ 658	\$ 685	4.1%	4.1%
Supplies	\$ 1,160	\$ 1,522	\$ 1,530	\$ 1,638	7.6%	7.1%
Operating Expenses	\$ 3,271	\$ 3,616	\$ 3,653	\$ 3,880	7.3%	6.2%

CAPITAL OUTLAY (over \$50,000):

<u>Description</u>	<u>Budget</u>
Public Works #42 Utility/Sidewalk Tractor	\$150,000
Public Works #9 Shop/Repair Truck	90,000
Public Works #20 2.5 CY Dump	160,000
Street Rehabilitation.	1,200,000
Village Yards Bldg B floor and drainage repair	150,000
Pk. Lot Rehab Lincoln Ave.	250,000
Sidewalk replacement program	130,000
Total PW Capital Expense	<u>\$2,130,000</u>

PERFORMANCE INDICATORS

<u>General Fund</u>	<u>Unit</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Estimated 2014</u>	<u>Proposed 2015</u>
Streets Replaced	Lin. Ft.	12,592	11,490	7,280	11,670
Curbs Replaced	Lin. Ft.	10,504	10,741	13,167	7,500
Sidewalks Replaced	Sq. Ft.	33,099	30,703	24,930	25,000
Plan Reviews	#	544	441	400	550
Trees Trimmed	#	1,565	915	775	1,600
Trees Planted	#	336	237	222	250
Trees Removed	#	220	345	190	250
Snow & Ice Events	#	16	55	60	24
Snowfall	Inches	22	69	80	48
Signs Installed/Repaired	#	619	584	500	550

VILLAGE OF WINNETKA

Department:	Motor Fuel Tax
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PURPOSE

The Motor Fuel Tax revenues are received by the Village on a per capita basis and must be spent on road, bridge, and sidewalk related expenditures. By Village policy, these funds have been designated to pay principally for transportation-related capital improvements.

RECENT ACCOMPLISHMENTS

- Completed modernization of traffic signal at Oak Street and Green Bay Road.

PROPOSED GOALS

- Complete deck repairs and structural steel painting of Cherry Street Bridge.
- Complete Phase II Engineering for the planned Federal-Aid reconstruction of Willow Road.

FINANCIAL SUMMARY AND CAPITAL OUTLAY

This information is in the transmittal letter.

AUTHORIZED POSITIONS

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

VILLAGE OF WINNETKA

Department:	Electric
Full – Time Staff:	26.25

PURPOSE

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

RECENT ACCOMPLISHMENTS

- Performed preventative maintenance on the distribution system that included thermography assessments, switchgear cleaning, line clearance and additional fault indicators.
- Replaced and bench tested 284 electric meters.
- Staff responded to 3,876 requests to locate underground facilities (JULIE tickets).
- Installed 45 underground services.
- Performed preventative maintenance activities at the electric plant which include reconditioning of 480 volt breakers, vibration testing, breaker maintenance, and oil sampling.
- Refurbished one 15kV breaker from Northfield substation.
- Completed painting of five intersections of traffic signals and 187 street light poles.
- Replaced approximately 3,000 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 relocation of two underground lines on Tower Road to address utility conflict with storm water improvements.
- Completed relocation of one underground line on Green Bay Road to address utility conflict with new traffic signals at Oak Street.
- Replaced existing overhead transformers in metal enclosure with pad mount unit and installed alternate cable loop feed to the Park District's ice rink facility.
- Engaged professional services to investigate and recommend designs to improve fire protection of Plant Load Center transformer yard, Electric Plant diesel engines, and Electric Plant turbine lubrication oil reservoirs.

RECENT ACCOMPLISHMENTS (CONTINUED)

- Replaced #64 Service Truck (Year 2000) with new vehicle. Replacement cost split with Water Fund.
- Completed stack testing of boilers in accordance with regulatory requirements.

PROPOSED GOALS

- Continue with preventative maintenance of distribution system with the following initiatives: line clearance, wood pole inspections, switchgear cleaning, and thermography inspections.
- Respond to underground locating requests in the required time to avoid damage to Village facilities.
- Install additional underground fault indicators to reduce time required for troubleshooting outages.
- Install approximately 43 new underground electric services.
- Perform maintenance inspection of #9 diesel generator at the Electric Plant.
- Complete first phase of fire protection measures at the Electric Plant transformer yard.
- Complete installation of underground cable and switchgear at the Lincoln Avenue parking lot to reconfigure the circuit and reduce exposure to overhead line outages.
- Complete splicing work on 5,300 feet of cable on the tie line between Northfield substation and the Plant Load Center.
- Perform preventative maintenance activities at the electric plant which include reconditioning of 480 volt breakers, vibration testing, breaker maintenance, and oil sampling.
- Replace aging 5kV and 15kV underground cable as needed at various locations to maintain system reliability.
- Complete installation of additional underground tie between Circuits.
- Refurbish one 15kV breaker from Northfield substation.
- Replace #57 Line Truck (Year 1986) with new vehicle, cost split with Water Fund.
- Replace substation batteries at Northfield Substation.
- Replace one older 5kV circuit breaker at Electric Plant.

CAPITAL OUTLAY

Capital outlay totals \$2,452,000 and is explained in the Five Year Capital Plan.

FINANCIAL SUMMARY

Electric (in thousands \$'s)	Actual FYE 3/31/13	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Sales (Million kWhRs)	129	127	121	125	-1.6%	3.3%
Operating						
Income	\$ 15,903	\$ 15,608	\$ 15,097	\$ 15,574	-0.2%	3.2%
Expenses	\$ (15,175)	\$ (15,831)	\$ (15,512)	\$ (16,245)	2.6%	4.7%
Net Income (loss)	\$ 728	\$ (223)	\$ (415)	\$ (671)	200.9%	61.7%
Operating Expense Detail						
Wages	\$ 1,791	\$ 1,829	\$ 1,829	\$ 1,936	5.9%	5.9%
Benefits	\$ 811	\$ 883	\$ 1,013	\$ 1,077	22.0%	6.3%
Purchased Power	\$ 7,424	\$ 8,113	\$ 7,662	\$ 8,301	2.3%	8.3%
Supplies	\$ 1,716	\$ 1,465	\$ 1,467	\$ 1,425	-2.7%	-2.9%
Admin. Charges	\$ 856	\$ 876	\$ 876	\$ 876	0.0%	0.0%
Payment in Lieu of Taxes	\$ 1,052	\$ 1,065	\$ 1,065	\$ 1,030	-3.3%	-3.3%
Depreciation	\$ 1,525	\$ 1,600	\$ 1,600	\$ 1,600	0.0%	0.0%
	\$ 15,175	\$ 15,831	\$ 15,512	\$ 16,245		

PERFORMANCE INDICATORS

	Calendar 2011	Calendar 2012	Calendar 2013	Calendar 2014 (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	99.9873	99.9974
Customer Average Interruption Duration Index (CADI) –Average time (minutes) to restore service.	71.86	59.27	20.95	50.64	68.66
System Losses [Purchases vs. Sales] (%)	4.42	4.51	4.09	7.30	4.62

	Actual FY 2012	Actual FY2013	FY 12/31/2103 (9 Month)	FY2014 (YTD)	Budget 2015
No. of Generation Trips or Failure to Meet Agency Dispatch Requirements	0	0	0	0	0
Number of New Underground Services Installed	49	55	47	45	43

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.
- Tapped 36 new water services to support new services and customer upgrades.
- Repaired 13 leaking water services.
- Repaired 27 water main breaks.
- Replaced 107 water meters to insure on-going billing accuracy.
- Painted 170 fire hydrants to enhance their appearance and improve their visibility.
- In conjunction with Public Works Department’s road rehabilitation, replaced 1,594 ft. of 6” water main on Auburn Avenue and Sunset Road with 8” water main to improve service reliability.
- Installed vaults and valves at six locations on water distribution system to provide additional isolation points.
- Replaced #64 Service Truck (Year 2000) with new vehicle. Replacement cost split with Electric Fund.
- In conjunction with Public Works Department, installed material storage bins for gravel, sand, and spoils at the Village Yards.

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 inspection of Clear wells #1 & #2 in October / November 2014. If required, identify requirements for future repairs.
- Purchase spare low lift pump for the Water Plant to improve service contingency during high consumption period. Bid presentation in October 2014.
- Perform dive inspection of raw water intake for the Water Plant and take corrective actions.
- Replace raw water valves in the Water Plant Screen House. In conjunction with valve replacement, remove accumulated sediment in low lift pump wet wells.
- Replace #57 Line Truck (Year 1986) with new vehicle, cost split with Electric Fund.
- Purchase leak locating equipment to improve response time on water main breaks and reduce reliance on external locating contractor.
- Perform cross connection survey of water customers in accordance with regulatory requirements.
- Complete rate study to develop replacement strategy for aging water distribution system.
- 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.
- In conjunction with storm water projects, replace 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, transfer 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, transfer 26 water services on Elm Street (Locust to Glendale) from the 4" water main to the 16" water main to improve service reliability.

CAPITAL OUTLAY

Capital outlay totals \$867,000 and is in the Five-Year Capital plan.

FINANCIAL SUMMARY

Water (in thousands \$'s)	Actual FYE 3/31/13	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Sales (Billions of Gallons)	1.17	1.05	1.00	1.06	1.0%	6.0%
Operating						
Income	\$ 4,207	\$ 3,937	\$ 3,816	\$ 4,120	4.6%	8.0%
Expenses	\$ (3,332)	\$ (3,475)	\$ (3,433)	\$ (3,675)	5.8%	7.0%
Net Income (loss)	\$ 875	\$ 462	\$ 383	\$ 445	-3.7%	16.2%
Operating Expense Detail						
Wages	\$ 909	\$ 871	\$ 871	\$ 913	4.8%	4.8%
Benefits	\$ 378	\$ 336	\$ 417	\$ 364	8.3%	-12.7%
Supplies	\$ 790	\$ 934	\$ 811	\$ 1,133	21.3%	39.7%
Admin. Charges	\$ 563	\$ 563	\$ 563	\$ 563	0.0%	0.0%
Payment in Lieu of Taxes	\$ 253	\$ 331	\$ 331	\$ 262	-20.8%	-20.8%
Depreciation	\$ 439	\$ 440	\$ 440	\$ 440	0.0%	0.0%
	\$ 3,332	\$ 3,475	\$ 3,433	\$ 3,675		

PERFORMANCE INDICATORS

	Actual CY 2011	Actual CY 2012	Actual CY 2013	CY 2014 (YTD)	Budget FY2015
Number of Water Main Breaks	17	14	43	27	N/A
System Losses (Percentage of unaccounted for flow)	11.2%	8.02%	10.1%	10.5%	8.0%
Number of New Services / Taps	---	50	41	36	50

Note: "CY" denotes Calendar Year

	Actual FYE 2012	Actual FYE 2013	Actual FYE 2014 (9 Month)	CY 2014 (YTD)	Budget CY 2015
Number of New Services / Taps	50	41	34	36	50

Note: "FYE" denotes Fiscal Year Ending

VILLAGE OF WINNETKA

Department:	Sanitary Sewer
Full – Time Staff:	3.05

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 43,578 lineal feet of sanitary sewer mains, inspecting for inflow and infiltration, service failures and cross connections.
- Identified and repaired 18 sanitary sewer defects.
- Cleaned 93,590 feet of sanitary sewer mains to maintain seven year cleaning cycle, noting defects and establishing repair lists based on severity.
- Identified and completed various cross connection repairs to comply with the National Pollutant Discharge Elimination System mandate. (NPDES)
- Conducted a Sanitary Sewer Evaluation Study to identify and repair I/I sources that lead to basement flooding in high-priority sewersheds.
- Installed 3,675 lineal feet of trenchless structural liner in existing sanitary mains reducing groundwater and root infiltration improving flow and extending system life, without invasive open cut repairs.

PROPOSED GOALS

- Video inspect 35,000 lineal feet of sanitary mains to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Clean and maintain 35,000 lineal feet of sanitary mains including 162 manholes to maintain a seven-year cycle and preempt catastrophic failures.
- Continue sanitary main refurbishment and life extension program via non-invasive trenchless lining.
- Continue to locate and eliminate cross connections that allow sewer cross-contamination to storm sewers.

FINANCIAL SUMMARY

Sanitary Sewer (in thousands \$'s)	Actual FYE 3/31/13	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Operating						
Income	\$ 954	\$ 1,070	\$ 935	\$ 1,178	10.1%	26.0%
Expenses	\$ (867)	\$ (932)	\$ (933)	\$ (945)	1.4%	1.3%
Net Income (loss)	\$ 87	\$ 138	\$ 2	\$ 233	68.8%	
Operating Expense Detail						
Wages	\$ 234	\$ 257	\$ 259	\$ 267	3.9%	3.1%
Benefits	\$ 121	\$ 112	\$ 112	\$ 108	-3.6%	-3.6%
Supplies	\$ 232	\$ 284	\$ 283	\$ 286	0.7%	1.1%
Admin. Charges	\$ 140	\$ 140	\$ 140	\$ 140	0.0%	0.0%
Payment in Lieu of Taxes	\$ 58	\$ 59	\$ 59	\$ 64	8.5%	8.5%
Depreciation	\$ 82	\$ 80	\$ 80	\$ 80	0.0%	0.0%
	\$ 867	\$ 932	\$ 933	\$ 945		

CAPITAL OUTLAY:

Trenchless Lining	150,000
System I/I Engineering & repairs	<u>300,000</u>
Total Capital	<u>\$450,000</u>

PERFORMANCE INDICATORS

<u>Sanitary Sewer Fund</u>	<u>Unit</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Estimated 2014</u>	<u>Proposed 2015</u>
Video Inspection	Lin. Ft.	27,077	43,578	20,000	35,000
Sanitary Sewers Cleaned	Lin. Ft.	171,881	93,590	50,000	35,000
Sanitary System Repairs	Number	13	18	10	14

VILLAGE OF WINNETKA

Department:	Refuse
Full – Time Staff:	7

PURPOSE

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

RECENT ACCOMPLISHMENTS

- Collected 5,305 tons of residential refuse, 654 tons of commercial refuse, 268 tons of commercial recycling, 3,240 cubic yards of yard waste from Winnetka homes and businesses.
- Performed 1,260 special collections, collecting 391 tons of materials.
- Collected 171 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.
- Expanded residential recycling at the Village Yards with collections including residential electronics, alkaline batteries, holiday lights, sport shoes, styrofoam, CFL'S, thermometers, and other small mercury containing devices.
- With Winnetka Environmental & Forestry Commission, investigated and recommended to Village Council placement of sidewalk recycling containers to expand the Village's commercial recycling program.

PROPOSED GOALS

- The current curbside recycling contract with Groot Industries expires in May, 2015. Procure a new long-term curbside recycling contract.
- Expand commercial recycling program by 3%.

- Address any potential problems indicated by groundwater & air monitoring at the closed landfill.
- Investigate and develop additional commercial recycling options.
- With the Environmental & Forestry Commission, increase awareness and importance of recycling in our community.

FINANCIAL SUMMARY

Operating										
Income	\$	2,156	\$	2,187	\$	2,186	\$	2,186	0.0%	0.0%
Expenses	\$	(2,362)	\$	(2,401)	\$	(2,627)	\$	(2,728)	13.6%	3.8%
Net Income (loss)	\$	(206)	\$	(214)	\$	(441)	\$	(542)	153.3%	22.9%
Operating Expense Detail										
Wages	\$	582	\$	543	\$	569	\$	569	4.8%	0.0%
Benefits	\$	327	\$	318	\$	332	\$	337	6.0%	1.5%
Supplies	\$	1,168	\$	1,229	\$	1,415	\$	1,517	23.4%	7.2%
Admin. Charges	\$	45	\$	49	\$	49	\$	43	-12.2%	-12.2%
Payment in Lieu of Taxes	\$	127	\$	127	\$	127	\$	127	0.0%	0.0%
Depreciation	\$	113	\$	135	\$	135	\$	135	0.0%	0.0%
	\$	2,362	\$	2,401	\$	2,627	\$	2,728		

CAPITAL OUTLAY

None

PERFORMANCE INDICATORS

<u>Refuse Fund</u>	<u>Unit</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Estimate 2014</u>	<u>Proposed 2015</u>
Residential Refuse	Tons	5,376	5,305	5,300	5,600
Residential Recycling	Tons	2,739	2,819	2,880	2,900
Commercial Refuse	Tons	650	654	625	651
Commercial Recycling	Tons	280	268	300	260
Yard Waste	Cu. Yd.	2,572	3,240	3,000	4,000
Leaf Collection	Cu. Yd.	10,400	11,500	10,000	9,900
Special Collections	#	1,199	1,260	1,200	1,340
Specials Coll. Revenue	\$	53,348	76,933	70,000	61,829
Misc.& Cleanup Week	Tons	535	250	220	650

VILLAGE OF WINNETKA

Department:	Stormwater
Full – Time Staff:	3.05

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 57,814 lineal feet of storm sewer and 298 storm basins and inlets.
- Completed 43 Storm system repairs identified via cleaning, televising or observation of defect by employees or residents.
- Maintained 8 stormwater pump stations conducting numerous repairs and upgrades to maintain capacity.
- Completed engineering and bidding documents for Northwest Winnetka stormwater improvement projects.
- Completed construction of Winnetka Avenue Pump Station improvements.
- Completed study and implementation of stormwater utility.
- Completed and adopted Stormwater Master Plan, addressing capital system needs and recommended improvements, recommended flood protection levels, green infrastructure and runoff reduction, funding and financing plans, and an implementation schedule.
- Complete construction for the Northeast Winnetka stormwater improvement projects.
- Commenced detailed engineering for Willow Road Tunnel project.
- As lead agency with Village of Glenview and Village of Niles, coordinated Completed two pilot studies and project report for Water Solutions Project (IKE Grant) using grant funding.

- Obtained \$2 million in Phase II Stormwater Funding from the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC) to partially fund Northwest Winnetka Stormwater Improvements.
- Became an Authorized Municipality for the purpose of locally administering the MWRDGC’s county-wide Watershed Management Ordinance, in lieu of requiring applicants to obtain permits directly from the MWRDGC.

PROPOSED GOALS

- Complete construction for the Northwest Winnetka stormwater relief project.
- Complete construction of Ash Street Pump Station improvements.
- Complete detailed engineering and submit permit applications for Willow Road Tunnel project.
- Complete necessary individual storm sewer system repairs identified via cleaning and video inspection.
- Complete evaluation of zoning and building regulations that affect stormwater runoff and stormwater management and recommend code improvements.
- Conduct cyclical cleaning operations of 50,000 lineal feet of storm sewer including 250 basins and inlets to maintain 7-year cycle.

PERFORMANCE INDICATORS

		2012 Actual	2013 Actual	2014 Estimated	2015 Budget
Storm Basins Cleaned	Number	171	298	250	250
Storm Sewers Cleaned	Lin. Ft.	19,872	57,814	20,000	50,000
Storm System Repairs	Number	44	43	55	45

CAPITAL OUTLAY

Ash Street Pump Station	\$260,000
Northwest Winnetka Stormwater Improvements	\$6,112,730
Willow Road Tunnel Project Engineering	\$800,000
Stormwater Program Manager	<u>\$100,000</u>
Total	<u>\$7,272,730</u>

FINANCIAL SUMMARY

Storm Sewer (in thousands \$'s)	Actual FYE 3/31/13	Actual 9 Month FYE 2013	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C
Operating						
Income	\$ 2,200	\$ 6,040	\$ 1,122	\$ 911	\$ 4,111	266.4%
Expenses	\$ -	\$ (133)	\$ (1,488)	\$ (1,147)	\$ (1,841)	23.7%
Net Income (loss)	\$ 2,200	\$ 5,907	\$ (366)	\$ (236)	\$ 2,270	-720.2%
Operating Expense Detail						
Wages			\$ 256	\$ 258	\$ 267	4.3%
Benefits			\$ 96	\$ 96	\$ 105	9.4%
Supplies			\$ 136	\$ 130	\$ 132	-2.9%
Admin. Charges						
Payment in Lieu of Taxes						
Debt Service		\$ 121	\$ 1,000	\$ 663	\$ 1,337	33.7%
Depreciation		\$ 12				
	\$ -	\$ 133	\$ 1,488	\$ 1,147	\$ 1,841	

VILLAGE OF WINNETKA

Department:	Worker's Compensation Liability Insurance
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PURPOSE

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

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

RECENT ACCOMPLISHMENTS

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

PROPOSED GOALS

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

FINANCIAL SUMMARY

Worker's Compensation & Liability Funds (in thousands \$'s)	2015 Budget Work Comp	2015 Budget Liability	2015 WC & L Budget Total A	2014 Budget Total B	Percent Change A v B
<u>Revenues:</u>					
Premiums	\$ 528	\$ -	\$ 528	\$ 528	0.0
Interest Income	\$ 2	\$ 2	\$ 4	\$ 9	-55.6
	\$ 530	\$ 2	\$ 532	\$ 537	-0.9
<u>Expenses:</u>					
Claims & Insurance	\$ (698)	\$ (199)	\$ (897)	\$ (920)	-2.5
Net Income (Loss)	\$ (168)	\$ (197)	\$ (365)	\$ (383)	-4.7

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 FYE 3/31/13	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Operating						
Income	\$ 2,865	\$ 3,036	\$ 3,036	\$ 3,209	5.7%	5.7%
Expenses	\$ (2,793)	\$ (3,283)	\$ (3,359)	\$ (3,528)	7.5%	5.0%
Net Income (loss)	\$ 72	\$ (247)	\$ (323)	\$ (319)		

PERFORMANCE INDICATORS

	Monthly					Annual 2015
	4/1/2011	4/1/2012	1/1/2013	1/1/2014	1/1/2015 6.00%	
Department Charge	\$ 1,034.00	\$ 1,086.00	\$ 1,140.00	\$ 1,208.00	\$ 1,280.48	\$ 15,365.76
Single	\$ 536.72	\$ 563.56	\$ 591.74	\$ 618.96	\$ 656.10	\$ 7,873.20
Spousal	\$ 1,057.95	\$ 1,110.85	\$ 1,166.39	\$ 1,220.04	\$ 1,293.24	\$ 15,518.88
Family	\$ 1,532.73	\$ 1,609.37	\$ 1,689.84	\$ 1,767.57	\$ 1,873.62	\$ 22,483.44
Over 65	\$ 453.62	\$ 476.30	\$ 533.46	\$ 558.00	\$ 591.48	\$ 7,097.76

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

Information Technology (in thousands \$'s)	Actual FYE 3/31/13	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Operating						
Income	\$ 328	\$ 336	\$ 329	\$ 329	-2.1%	0.0%
Expenses	\$ (336)	\$ (461)	\$ (377)	\$ (459)	-0.4%	21.8%
Net Income (loss)	\$ (8)	\$ (125)	\$ (48)	\$ (130)	4.0%	170.8%

CAPITAL OUTLAY

Capital outlay is shown in the department purchasing equipment.

PERFORMANCE INDICATORS

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

VILLAGE OF WINNETKA

Department:	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 2,900 fleet service repairs, equipment changeovers, and preventive maintenance jobs.
- Refurbished Refuse Truck #29 by replacing packer body and re-using existing chassis, saving approximately \$90,000 against the purchase of a new vehicle.

PROPOSED GOALS

- Review all repair and maintenance services with emphasis on minimizing vehicle downtime and/or reducing emergency repairs.
- Upgrade to CFA fleet management software to most current version and integrate with New World Systems financial software.
- Replace aging tire mounting and balancing machine.
- Develop specifications and bidding documents for 5 Public Works and Water & Electric fleet replacement vehicles.
- Stabilize cash reserves in Fleet Services Fund to maintain target balance in accordance with Village policy.

FINANCIAL SUMMARY

Fleet Services (in thousands \$'s)	Actual FYE 3/31/13	Budget 2014 A	Estimate 2014 B	Budget 2015 C	% Change A to C	% Change B to C
Operating						
Income	\$ 887	\$ 905	\$ 905	\$ 905	0.0%	0.0%
Expenses	\$ (933)	\$ (899)	\$ (831)	\$ (912)	1.4%	9.7%
Net Income (loss)	\$ (46)	\$ 6	\$ 74	\$ (7)	-216.7%	-109.5%
Operating Expense Detail						
Wages	\$ 245	\$ 251	\$ 250	\$ 261	4.0%	4.4%
Benefits	\$ 100	\$ 102	\$ 102	\$ 99	-2.9%	-2.9%
Supplies	\$ 544	\$ 502	\$ 435	\$ 508	1.2%	16.8%
Admin. Charges	\$ 43	\$ 44	\$ 44	\$ 44	0.0%	0.0%
Payment in Lieu of Taxes	\$ -	\$ -				
Depreciation	\$ 1	\$ -				
	\$ 933	\$ 899	\$ 831	\$ 912		

PERFORMANCE INDICATORS

<u>Fleet Fund</u>	<u>Unit</u>	Actual 2012	Actual 2013	Estimated 2014	Proposed 2015
Fleet Service Jobs	#	2,789	2,377	2,500	2,715
Preventive Maintenance (PM's)	#	264	198	235	245

VILLAGE OF WINNETKA

Department:	Police Pension Fire Pension Illinois Municipal Retirement Fund (IMRF)
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PURPOSE

To account for police officers and firefighters benefits.

BUDGET CHANGES

Pension liabilities for the Police and Fire Pension Funds use a discount investment rate of 6.25% for the 2010 to 2012 property tax levy. From 2006 to 2009 the rate was 6.5%. Prior to 2006, a 7% rate was used. The IMRF pension costs are shown in the individual departments.

PROPOSED GOALS

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

**FINANCIAL SUMMARY
(in thousands \$'s)**

	Police	Fire	Total
Revenues:			
Property Tax	\$ 1,145	\$ 1,382	\$ 2,527
Replacement Tax	\$ 5	\$ 5	\$ 10
Investment Income	\$ 1,636	\$ 1,485	\$ 3,121
Employee Contrib.	\$ 250	\$ 210	\$ 460
	<u>\$ 3,036</u>	<u>\$ 3,082</u>	<u>\$ 6,118</u>
Expenses:			
Benefits	\$ 2,000	\$ 2,120	\$ 4,120
Administrative	\$ 101	\$ 101	\$ 202
	<u>\$ 2,101</u>	<u>\$ 2,221</u>	<u>\$ 4,322</u>
Net Income	\$ 935	\$ 861	\$ 1,796

PERFORMANCE INDICATORS

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

2014.08.27
by: em

Fiscal Year Ended Data	Total				Police Pension - 6.25%				Fire Pension - 6.25%				IL Municipal Retirement - 7.5%			
	Assets	Liabilities	Diff.	% Fund.	Assets	Liabilities	Diff.	% Fund.	Assets	Liabilities	Diff.	% Fund.	Assets	Liabilities	Diff.	% Fund.
2013	\$ 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	\$ 58.16	\$ 92.70	\$ (34.54)	63%	\$ 20.38	\$ 30.12	\$ (9.74)	68%	\$ 18.82	\$ 30.96	\$ (12.14)	61%	\$ 18.96	\$ 31.62	\$ (12.66)	60%
2011	\$ 57.49	\$ 91.36	\$ (33.87)	63%	\$ 18.90	\$ 29.63	\$ (10.73)	64%	\$ 17.79	\$ 28.88	\$ (11.09)	62%	\$ 20.80	\$ 32.85	\$ (12.05)	63%
2009	\$ 53.45	\$ 87.07	\$ (33.62)	61%	\$ 16.05	\$ 26.89	\$ (10.84)	60%	\$ 15.13	\$ 26.29	\$ (11.16)	58%	\$ 22.27	\$ 33.89	\$ (11.62)	66%
2008	\$ 57.78	\$ 83.14	\$ (25.36)	69%	\$ 18.21	\$ 25.07	\$ (6.86)	73%	\$ 17.00	\$ 25.91	\$ (8.91)	66%	\$ 22.57	\$ 32.16	\$ (9.59)	70%
2007	\$ 62.40	\$ 80.72	\$ (18.32)	77%	\$ 18.24	\$ 23.94	\$ (5.70)	76%	\$ 16.86	\$ 25.01	\$ (8.15)	67%	\$ 27.30	\$ 31.77	\$ (4.47)	86%
2006	\$ 57.84	\$ 76.29	\$ (18.45)	76%	\$ 17.16	\$ 22.54	\$ (5.38)	76%	\$ 15.84	\$ 24.06	\$ (8.22)	66%	\$ 24.84	\$ 29.69	\$ (4.85)	84%
1980	\$ 3.25	\$ 12.46	\$ (9.21)	26%	\$ 1.32	\$ 3.89	\$ (2.57)	34%	\$ 1.42	\$ 4.36	\$ (2.94)	33%	\$ 0.51	\$ 4.21	\$ (3.70)	12%
2006 - 2013 Change	\$ 7.88	\$ 23.92	\$ (16.04)		\$ 5.08	\$ 10.23	\$ (5.15)		\$ 4.48	\$ 9.57	\$ (5.09)		\$ (1.68)	\$ 4.12	\$ (5.80)	
% Change	20%	51%	204%		36%	70%	1226%		35%	65%	258%		-14%	23%	106%	

1980 amounts taken from 1981 CAFR.

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

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

2014.08.27

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 6/2014	15.2%	14.7%	15.3%	14.8%	24.6%	3.5%	13.0%
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%
2007	10.5%	10.1%	10.3%	9.9%	16.4%	5.6%	10.5%
3 Yr. Av. (2011-13)	9.7%	9.2%	10.0%	9.5%	16.8%	3.1%	9.3%
5 Yr. Av. (2009-13)	11.0%	10.5%	10.8%	10.3%	18.4%	2.5%	9.7%
7 Yr. Av. (2007-13)	8.0%	7.6%	7.9%	7.4%	10.2%	4.1%	6.8%

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

2014.10.03

	2014 Estimated	2015	2016	2017	2018	2019	Total
General Fund							
Beg. Yr. Fund Balance @	16,612	17,324	14,171	14,728	12,290	12,777	
Sources of Cash							
* Contribution from Operations	4,403	3,547	3,247	2,947	2,647	2,347	19,138
Less: Uses of Cash							
Transfers							
Operating Transfer - Refuse	(550)	(550)	(550)	(550)	(550)	(550)	(3,300)
Transf. Downtown Revital.	(400)	(300)	(150)	(150)	(150)	(150)	(1,300)
Transfer to Facilities Fund	0	(150)	0				(150)
Transfer to Fleet Services		(250)					(250)
Debt / Loan to Electric Fund	(335)			(3,000)	300	300	(2,735)
Transfer to Storm Water Utility	(211)	(2,000)					(2,211)
Transfers Sub-total	(1,496)	(3,250)	(700)	(3,700)	(400)	(400)	(9,946)
Capital Outlay							
Administration (note a)	(209)	(435)	0	0	0	0	(644)
Police	(60)	(250)	0	(150)	(200)	0	(660)
Fire	0	(615)	0	0	0	(275)	(890)
Public Works	(1,926)	(2,150)	(1,990)	(1,535)	(1,560)	(1,340)	(10,501)
Capital Sub-total	(2,195)	(3,450)	(1,990)	(1,685)	(1,760)	(1,615)	(12,695)
Total Uses of Cash	(3,691)	(6,700)	(2,690)	(5,385)	(2,160)	(2,015)	(22,641)
Net Source (Use) Of Cash	712	(3,153)	557	(2,438)	487	332	(3,503)

Notes: a - Assumes the annual \$250,000 budget contingency is never spent.

The @ denotes the unassigned fund balance amount from page 7 of the 12/31/2013 CAFR was used.

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

2014.10.03

	2014 Estimated	2015	2016	2017	2018	2019	Total
<u>Facilities Fund *</u>							
Beg. Yr. Fund Balance **	516	618	431	433	435	437	2,870
Sources of Cash							
Interest Income	1	3	2	2	2	2	12
Transfer From General Fund	0	150	0	0	0	0	150
Revenues	1	153	2	2	2	2	162
Uses of Cash							
Village Hall	101	(340)					(239)
Projected Expenditures	101	(340)	0	0	0	0	(239)
Net Source (Use) of Cash	102	(187)	2	2	2	2	(77)

* 2015 amount includes a generator (\$150k), storm windows (\$150k), and doors (\$40k). 2014 amount was for generator purchase.

** Amount from fund balance shown on page 7, of 12/31/2013 CAFR

Downtown Revitalization

Beg. Yr. Fund Balance ***	317	305	145	145	145	145	1,202
Sources of Cash							
Interest Income	1	0	0	0	0	0	1
Transfer From General Fund	400	300	150	150	150	150	1,300
Revenues	401	300	150	150	150	150	1,301
Uses of Cash							
Deferred maintenance repairs and revitalization projects	413	460	150	150	150	150	1,473
	413	460	150	150	150	150	1,473
Net Source (Use) of Cash	(12)	(160)	0	0	0	0	(172)

** Amount from fund balance shown on page 79, of 12/31/2013 CAFR

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

2014.10.03

	2014 Estimated	2015	2016	2017	2018	2019	Total
<u>Motor Fuel Tax Fund</u>							
Beg. Yr. Fund Balance *	1,687	1,725	1,683	246	356	466	n/a
Sources of Cash							
Allotments	310	310	310	310	310	310	1,860
Interest	3	3	3	0	0	0	9
Cash Generated for Capital	313	313	313	310	310	310	1,869
Cash Used							
Construction	275	355	1,750	200	200	200	2,980
	275	355	1,750	200	200	200	2,980
Net Source (Use) of Cash	38	(42)	(1,437)	110	110	110	n/a

* Restricted fund balance amount from page 78 of 12/31/2013 CAFR shown.

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

2014.10.03

	2014						Total
	Estimated	2015	2016	2017	2018	2019	
<u>Storm Water Fund</u>							
Beg. Yr. Unrestricted Net Assets @	16,528	20,905	15,887	8,735	1,796	1,341	n/a
Sources of Cash							
Revenues - User Charges *	869	2,096	2,096	2,096	2,096	2,096	11,349
Transfer/Grant #	211	2,000					2,211
Debt Issuance	7,500		9,500	9,500			26,500
Cash Generated	8,580	4,096	11,596	11,596	2,096	2,096	40,060
Cash Used							
Operating Expenses	(484)	(504)	(519)	(535)	(551)	(567)	(3,160)
Debt Repayment	(663)	(1,337)	(1,329)	(2,000)	(2,000)	(2,000)	(9,329)
Construction	(3,540)	(7,273)	(16,900)	(16,000)	0	0	(43,713)
Cash Used	(4,203)	(9,114)	(18,748)	(18,535)	(2,551)	(2,567)	(56,202)
Net Source (Use) of Cash	4,377	(5,018)	(7,152)	(6,939)	(455)	(471)	n/a
<u>Refuse Fund</u>							
Beg. Yr. Unrestricted Net Assets @	773	402	246	90	(66)	(407)	n/a
Sources of Cash							
Contribution from Operations	(441)	(291)	(291)	(291)	(291)	(291)	(1,896)
Depreciation	135	135	135	135	135	135	810
Cash Available for Capital	(306)	(156)	(156)	(156)	(156)	(156)	(1,086)
Cash Used for Capital Expenses	65	0	0	0	185	185	435
Net Source (Use) of Cash	(371)	(156)	(156)	(156)	(341)	(341)	n/a
<u>Sanitary Sewer Fund</u>							
Beg. Yr. Unrestricted Net Assets @	870	460	323	236	499	812	n/a
Sources of Cash							
Contribution from Operations **	2	233	283	333	383	433	1,667
Depreciation	80	80	80	80	80	80	480
Cash Available for Capital	82	313	363	413	463	513	2,147
Cash Used for Capital Expenses	492	450	450	150	150	150	1,842
Net Source (Use) of Cash	(410)	(137)	(87)	263	313	363	n/a

* \$262 per ERU * 8,000 ERU's for 2015 and thereafter.

** Assumes 10% rate increases in 2015 (\$100k / yr), 5% (\$50k / yr) thereafter.

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

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

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

2014.10.03

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 19)
			2014	2014	2015	2016	2017	2018	2019	
General Fund		A			<i>Italics if Project Over \$250,000</i>					
	Contingency / Transfers	1	\$ 250	\$ -	\$ 600	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,600
	Public Safety Building Bonds (maturity 10/1/14)	2	\$ 335	\$ 335	\$ -	\$ -	\$ -			\$ 335
	Financial & CD Software Replacement	3	\$ 209	\$ 209	\$ 50					\$ 259
	Phone System Replacement	4	\$ 250		\$ 385					\$ 385
	Administration Total		\$ 1,044	\$ 544	\$ 1,035	\$ 250	\$ 250	\$ 250	\$ 250	\$ 2,579
Police		B								
	Communications System Periodic Upgrade	1	\$ 60	\$ 60				200		\$ 260
	Public Safety Video System	2	\$ 100		\$ 150					\$ 150
	Public Safety Building Roof	3					150			\$ 150
	Firing Range Rehab	4			\$ 100					\$ 100
	Police Department Total		\$ 160	\$ 60	\$ 250	\$ -	\$ 150	\$ 200	\$ -	\$ 660
Fire		F								
	Replace 1996 Pierce Rescue Pumper	1			\$ 615					\$ 615
	Replace 2007 Freightliner Medtec Ambulance	2						\$ 275		\$ 275
	Fire Department Total		\$ -	\$ -	\$ 615	\$ -	\$ -	\$ -	\$ 275	\$ 890

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

2014.10.03

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 19)
			2014	2014	2015	2016	2017	2018	2019	
P.W. Equipment		P								
	Replace PW 8	1		\$ 85						\$ 85
	Replace 2000 2.5 Ton Dump (PW 20)	2	185	151						\$ 151
	Replace PW 37	3	\$ 180	\$ 163						\$ 163
	Replace PW 9	4			\$ 90					\$ 90
	Replace PW 42	5			\$ 150					\$ 150
	Replace PW 5	6				\$ 110				\$ 110
	Replace 2000 2.5 Ton Dump (PW 19)	7			\$ 160					\$ 160
	Replace 2000 2.5 Ton Dump (PW 22)	8					\$ 195			\$ 195
	Replace 2004 Roll Off Dump (PW 17)	9						\$ 220		\$ 220
	P.W. Equipment Sub-Total		\$ 365	\$ 399	\$ 400	\$ 110	\$ 195	\$ 220	\$ -	\$ 1,324
Streets		P								
	Street & Alley Reconstruction/Rehabilitation	10	\$ 1,200	\$ 1,200	\$ 1,220	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 7,220
	Willow Road Construction (Local Match, share w/ MFT)	11				\$ 500				\$ 500
	Street Sub-Total		\$ 1,200	\$ 1,200	\$ 1,220	\$ 1,700	\$ 1,200	\$ 1,200	\$ 1,200	\$ 7,720
Public Facilities		P								
	Sidewalks - replacement & new	12	\$ 125	\$ 125	\$ 130	\$ 130	\$ 140	\$ 140	\$ 140	\$ 805
	Pk. Lot Rehab. (Lincoln)	13	\$ 250		\$ 250					\$ 250
	Scott Ave. Parking Deck	14	\$ 200	\$ 202						\$ 202
	Village Yard Bldg B Floor repair and drainage	15			\$ 150					\$ 150
	Hubbard Woods Train Station - Village Contribution	16				\$ 50				\$ 50
	P.W. Public Facilities Sub-Total		\$ 575	\$ 327	\$ 530	\$ 180	\$ 140	\$ 140	\$ 140	\$ 1,457
	Total Public Works		\$ 2,140	\$ 1,926	\$ 2,150	\$ 1,990	\$ 1,535	\$ 1,560	\$ 1,340	\$ 10,501
***** General Fund Total			\$ 3,344	\$ 2,530	\$ 4,050	\$ 2,240	\$ 1,935	\$ 2,010	\$ 1,865	\$ 14,630

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

2014.10.03

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 19)
			2014	2014	2015	2016	2017	2018	2019	
<u>Refuse Fund</u>										
<u>Equipment</u>										
	Vehicle Refurbishments PW 32, PW29	<u>R</u> 1	\$ 65	\$ 65						\$ 65
	Refuse Truck Replacement (PW 26)	2						\$ 185	\$ 185	\$ 370
	Leachate Migration Remediation - \$1.5m	3				**	**	**	**	\$ -
*****	Refuse Fund Total		\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ 185	\$ 185	\$ 435
<u>Motor Fuel Tax Fund</u>										
	Street Rehabilitation	<u>M</u> 1				\$ 200	\$ 200	\$ 200	\$ 200	\$ 800
	Winnetka & Green Bay Traffic Signal	2	\$ 175							\$ -
	Bridge Painting & Deck Repair (Cherry, Oak)	3	\$ 210	\$ 60	\$ 230					\$ 290
	Willow Road Phase II Engineering (Local Match)	4	\$ 125		\$ 125					\$ 125
	Green Bay & Oak Traffic Signal	5	\$ 250	\$ 215						\$ 215
	Green Bay & Elm Traffic Signal	6				\$ 300				\$ 300
	Willow Road Construction (Local Match)	7				\$ 1,250				\$ 1,250
*****	MFT Fund Total		\$ 760	\$ 275	\$ 355	\$ 1,750	\$ 200	\$ 200	\$ 200	\$ 2,980
<u>Storm Water Fund</u>										
	Winnetka Avenue Pump Station	1	\$ 800	\$ 1,040						\$ 1,040
	Lloyd Outlet and Tower Relief Sewer (Eng. & Const.)	2	\$ 400	\$ 1,174						\$ 1,174
	Northwest Winnetka Stormwater Improvements	3	\$ 3,825	\$ 250	\$ 6,113					\$ 6,363
	Willow Rd. Tunnel (Eng. FYE 13-14, Const FYE 15-16)	4	\$ 800	\$ 870	\$ 800	\$ 16,900	\$ 16,000			\$ 34,570
	Ash St. Pump Station	5	\$ 260	\$ -	\$ 260					\$ 260
	Storm Water Rate Study & Master Plan/Program Manager	6	\$ 45	\$ 206	\$ 100					\$ 306
*****	Storm Water Fund Total		\$ 6,130	\$ 3,540	\$ 7,273	\$ 16,900	\$ 16,000	\$ -	\$ -	\$ 43,713

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

2014.10.03

Dept.	Description	Proj. #	Budget	Estm.	***-----Projected-----***					(Est. - 19)
			2014	2014	2015	2016	2017	2018	2019	
Sanitary Sewer Fund										
Equipment										
		<u>S</u>								
	Sanitary Sewer Evaluation Studies	1	\$ 50	\$ 77						\$ 77
	System I/I Engineering and Repairs	2	\$ 450	\$ 265	\$ 300	\$ 300				\$ 865
	Trenchless Lining	3	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 900
*****	Sewer Fund Total		\$ 650	\$ 492	\$ 450	\$ 450	\$ 150	\$ 150	\$ 150	\$ 1,842

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

2014.10.03

Electric Fund	2014	2015	2016	2017	2018	2019	Total
	Estimated						(Est. - 19)
1/1 Unrestricted Net Assets @	5,932	5,370	3,847	2,481	3,050	536	n/a
Sources (Uses) of Cash							
* Contribution from Operations	(415)	(671)	(671)	(671)	(671)	(671)	(3,770)
Depreciation	1,600	1,600	1,600	1,600	1,600	1,600	9,600
### Loan from General Fund				3,000			
Loan Repayment					(300)	(300)	(300)
Cash Generated	1,185	929	929	3,929	629	629	5,830
Less: Capital Projects	(1,747)	(2,452)	(2,295)	(3,361)	(3,143)	(2,600)	(15,598)
Net Annual Source (Use) of Cash	(562)	(1,523)	(1,366)	568	(2,514)	(1,971)	(9,768)
Water Fund							
1/1 Unrestricted Net Assets @	1,265	1,548	1,566	1,817	1,815	1,393	n/a
Sources (Uses) of Cash							
* Contribution from Operations	383	445	445	445	445	445	2,608
## Revenue Increases							-
Depreciation	440	440	440	440	440	440	2,640
Cash Generated	823	885	885	885	885	885	5,248
Less: Capital Projects	(540)	(867)	(634)	(887)	(1,307)	(881)	(5,116)
Net Annual Source (Use) of Cash	283	18	251	(2)	(422)	4	132

@ Cash and investment balance from page 11 of 12/31/2013 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 1/1/2015 for incorporated, 4% unincorporated.

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

Capital Plan (in thousands of dollars)

		#	Budget		***-----Projected-----***					(Est. - 19)
			2014	Estm. 2014	2015	2016	2017	2018	2019	
Electric Fund										
		E								
<u>Transportation</u>										
Yards	67% of #64 Service Truck (2000)	1	\$ 101	\$ 95						\$ 95
Yards	50% of #60 Dump Truck (1995)	2				\$ 41				\$ 41
Plant	50% of #84 Pick up / Snow Plow (2003)	3			\$ 20					\$ 20
Yards	Replace Line Truck #55 (2000)	4					\$ 220			\$ 220
Yards	67% of Line Truck #57 (1986)	5			\$ 157					\$ 157
Sub-Total			\$ 101	\$ 95	\$ 157	\$ 20	\$ 41	\$ 220	\$ -	\$ 533
Electric Plant										
Plant	Fire Protection Generator/Turbine & Diesels	6				\$ 528				\$ 528
Sub-Total			\$ -	\$ -	\$ -	\$ -	\$ 528	\$ -	\$ -	\$ 528
Substations										
Northfield Sub.	New Transformer	7					\$ 837	\$ 623		\$ 1,460
Northfield Sub.	ComEd Interconnection	8					\$ 140			\$ 140
Northfield Sub.	New Switchgear	9	\$ 456		\$ 456					\$ 456
Plant Load Center	Fire Protection Transformer Yard	10			\$ 540	\$ 676				\$ 1,216
Plant Load Center	Fire Protection - Building	11				\$ 250				\$ 250
Sub-Total			\$ 456	\$ -	\$ 540	\$ 456	\$ 926	\$ 977	\$ 623	\$ 3,522
Distribution										
New Business	Cable Pulling & Directional Boring	12	\$ 450	\$ 420	\$ 420	\$ 433	\$ 446	\$ 459	\$ 472	\$ 2,650
System & New Bus.	Conductors & Cable Pulling	13	\$ 546	\$ 347	\$ 450	\$ 479	\$ 496	\$ 546	\$ 546	\$ 2,864
System & New Bus.	Cable Devices	14	\$ 69	\$ 59	\$ 59	\$ 61	\$ 63	\$ 64	\$ 66	\$ 372
System	System Upgrades - Conduit	15	\$ 120	\$ 120	\$ 120	\$ 124	\$ 124	\$ 124	\$ 124	\$ 736
System & New Bus.	Transformers & Devices	16	\$ 124	\$ 120	\$ 120	\$ 124	\$ 127	\$ 131	\$ 135	\$ 757
System & New Bus.	Allocated Employee Salaries	17	\$ 586	\$ 586	\$ 586	\$ 598	\$ 610	\$ 622	\$ 634	\$ 4,222
Sub-Total			\$ 1,895	\$ 1,652	\$ 1,755	\$ 1,819	\$ 1,866	\$ 1,946	\$ 1,977	\$ 11,601
Electric Capital			\$ 2,452	\$ 1,747	\$ 2,452	\$ 2,295	\$ 3,361	\$ 3,143	\$ 2,600	\$ 16,184

Capital Plan (in thousands of dollars)

2014.10.03

Water Fund		Project # W -	Budget	Estm.	***-----Projected-----***					(Est. - 19)
			2014	2014	2015	2016	2017	2018	2019	
Transportation										
Yards	50% of #60 Dump Truck (1995)	1					\$41			\$ 41
Yards	33% of #64 Service Truck (2000)	2	\$50	\$47						\$ 47
Yards	33% of #57 Line Truck (1986)	3			\$78					\$ 78
Plant	50% of #84 Pick Up Truck/ Snow Plow (2003)	4				\$20				\$ 20
Sub-Total			\$ 50	\$ 47	\$ 78	\$ 20	\$ 41	\$ -	\$ -	\$ 186
Pumping and Equipment										
Plant	Place Stone on Exposed Intake Pipe	5			\$ 95		\$ 101		\$ 105	\$ 301
Plant	Low Lift Pump #4	6	\$ 80	\$ 72	\$ 20					\$ 92
Plant	Replace Screen House Valves	7			\$ 70					\$ 70
Sub-Total			\$ 80	\$ 72	\$ 185	\$ -	\$ 101	\$ -	\$ 105	\$ 463
Filtration										
Plant	Replace Pipe Manifold	8							\$ 237	\$ 237
Plant	Concrete Repairs Clearwell #1	9				\$ 100				\$ 100
Plant	Concrete Repairs Clearwell #2	10					\$ 100			\$ 100
Plant	Concrete Repairs Clearwell #3	11						\$ 100		\$ 100
Plant	Replace filter media 5-8	12				\$ 105	\$ 210	\$ 210		\$ 525
Plant	Replace flocculators	13						\$ 460		\$ 460
Sub-Total			\$ -	\$ -	\$ -	\$ 205	\$ 310	\$ 770	\$ 237	\$ 1,522
Distribution										
Yards	Install Sectionalizing Valves	14	\$ 52	\$ 52	\$ 52					\$ 104
Yards	Replace Watermain - Auburn	15	\$ 330	\$ 289						\$ 289
Yards	Water main replacement, Forest Glen West	16			\$ 300					\$ 300
Yards	Allocated Employee Salaries	17	\$ 80	\$ 80	\$ 82	\$ 84	\$ 85	\$ 87	\$ 89	\$ 507
Yards	Transfer services to 16" main, Elm St.	18			\$ 105					\$ 105
Yards	Transfer services to 8" main, Oak St.	19			\$ 65					\$ 65
Yards	Replace water main - to be determined	20				\$ 325	\$ 350	\$ 450	\$ 450	\$ 1,575
Sub-Total			\$ 462	\$ 421	\$ 604	\$ 409	\$ 435	\$ 537	\$ 539	\$ 2,945
Water Department Total			\$ 592	\$ 540	\$ 867	\$ 634	\$ 887	\$ 1,307	\$ 881	\$ 5,116

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	Public Safety Building (Alternate Revenue) Bonds – Principal and interest payments on the Public Safety Building Bonds, final maturity in 2014.
A - 3	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 - 4	Phone System Replacement – Replacement of the current phone system installed in 2001.

Police

B - 1	Communications System Periodic Upgrade – The pair of computer servers used by the CAD / RMS system jointly owned with Wilmette are scheduled for replacement.
B - 2	Public Safety Video System – The Department anticipates installing a new video security system in early 2015. The system design allows for installation of video security measures in other public areas of the community. Funds requested would allow for coverage of additional public areas.
B - 3	Police Building Roof – Inspection and repairs were made to the roof in 2013. Roof replacement is anticipated in 2017.
B - 4	Firing Range Rehab –Target handling and control system is 18 years old. It has come to the end of its service life due to the harsh conditions and regular use.

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.
F - 2	Replace 2007 Freightliner Medtec Ambulance – Ambulance 28R is 2007 Freightliner Medtec vehicle with approximately 3,000 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-8 (2001 Sign/Utility Truck) – Replace 1-ton pickup truck used for street/sign maintenance and snow removal.
P-2	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-3	Replace PW-37 (2005 Street Sweeper) – Replace front line street sweeper.
P-4	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-5	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-6	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-7	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-8	Replace 2000 2 ½ Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-9	Replace 2004 Roll-off Dump Truck – Replace 1 front-line dump/snow-plowing truck.
P-10	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-11	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-12	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-13	Parking Lot Rehabilitation – Rehabilitate Lincoln Avenue Parking Lot. Grant funding has been applied for.
P-14	Scott Avenue Parking Deck Repairs – Waterproofing and minor structural repairs at Scott Avenue Parking Structure.
P-15	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 but is in need of repair.
P-16	Hubbard Woods Station Improvements – Village contribution towards Metra-funded improvements to station interior, platforms, stairways and pedestrian bridge.

Motor Fuel Tax

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

Electric

E-1	Pay 2/3 of replacement #64 service truck (2000) w/Water Fund
E-2	Pay 1/2 of replacement #60, dump truck (1995) w/Water Fund
E-3	Pay 1/2 of replacement #84, pick up / snow plow truck (2003) w/Water Fund
E-4	Replacement #55 line truck (2000)
E-5	Pay 2/3 of replacement #57 line truck (1986)
E-6	Fire protection for diesel generators and turbine generators located at the Electric Plant.
E-7	Additional 138 kV to 12.5 kV 18/30 MVA Transformer at Northfield Substation.
E-8	ComEd interconnection costs for additional 138kV transformer at Northfield Substation.
E-9	Additional substation switchgear to distribute power from Northfield Substation
E-10	Fire protection measures at the Plant Load Center substation transformer yard.
E-11	Fire protection measure at the Plant Load Center substation building.
E-12	Contracted services for cable pulling and directional boring associated with new and/or revised service connections.
E-13	Purchase and install underground conductors.
E-14	Purchase and install cable splicing materials, devices, and switchgear.
E-15	Installation of conduit for electric system not associated with new and/or revised service connections. Majority of work performed by contracted services.
E-16	Purchase of transformers and line devices.
E-17	Allocation of employee salaries toward capital work.

Water Fund

W-1	Pay 1/2 of replacement #60 dump truck (1995), w/Electric Fund
W-2	Pay 1/3 of replacement #64 service truck (2000), w/Electric Fund
W-3	Pay 2/3 of replacement #57 line truck (1986)
W-4	Pay 1/2 of replacement #84, pick up / snow plow truck (2003) w/Electric Fund
W-5	Place stone on exposed intake pipe.
W-6	Purchase low lift pump #4 for contingency purposes.
W-7	Replace four gate valves in screen house wells.
W-8	Replace pipe manifold in to eliminate hydraulic problem.
W-9	Concrete repairs to clearwell #1
W-10	Concrete repairs to clearwell #2
W-11	Concrete repairs to clearwell #3
W-12	Replace filter media in filters 5-8
W-13	Replace existing flocculators with hydrofoil mixing blade flocculators.
W-14	Install sectionalizing valves at multiple locations for operating flexibility.
W-15	Replace 6" water main on Auburn with 8" water main to improve service reliability.
W-16	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-17	Allocation of employee salaries toward capital work.
W-18	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-19	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-20	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	Sanitary Sewer Evaluation Studies – Consists of flow monitoring and detailed basin-by-basin analysis of sanitary sewer system.
S-2	System I/I Engineering and Repairs – Provides for completion of sanitary sewer system repairs identified in Sanitary Sewer Evaluation Studies.
S-3	Sewer Lining – Trenchless repair method by which a flexible liner is placed in a deteriorated reach of sewer and then cured, forming a “pipe within a pipe”. Locations vary throughout Village.

Refuse Fund

R-1	Refurbish Refuse Trucks – This project consists of refurbishing refuse bodies on PW-32 and PW-29, two of the Village’s fleet of 9 refuse trucks.
R-2	Refuse Truck Replacement – This project replaces one of the Village’s refuse trucks.
R-3	Leachate Migration Remediation – The closed landfill contains leachate, which is quite simply groundwater that has been in contact with buried refuse and has become contaminated. The possibility exists that some of this leachate is migrating outward from the landfill into the surrounding Forest Preserve. The Village is actively examining this issue via its network of groundwater monitoring wells. Should leachate migration be detected, the Village will need to initiate remedial action.

Storm Water Fund

SW-1	Winnetka Avenue Pump Station – This project consists of constructing operational and capacity improvements to the stormwater pump station located at Winnetka Avenue at the Skokie River.
SW-2	Lloyd Outlet and Tower Relief Sewer – Consists of engineering and construction for stormwater improvements in the Sheridan/Maple and Tower/Foxdale areas.
SW-3	Northwest Winnetka Stormwater Improvements – This project provides engineering and construction for stormwater improvements for the Tower/Greenwood/Edgewood/Forest Glen neighborhoods.
SW-4	Willow Road Stormwater Tunnel – This project consists of engineering and construction for an 8-foot diameter stormwater tunnel beneath Willow Road, and connecting sewers to the “tree street”, Sunset/White Oak, Provident, Winnetka Underpass, and Cherry Street drainage areas.
SW-5	Ash Street Pump Station – upgrade existing pump to convey low volume stormwater discharges to Skokie River.
SW-6	Stormwater Rate Study and Master Plan – Provides funding for consultant work associated with development of a stormwater rate structure and a stormwater master plan.

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

2014.10.01

Project	Replacement Schedule	Proj. #	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	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															\$ 800	\$ 800
Replace Engine	10 year front line	2						\$ 615										\$ 615
Replace Ambulance	6 year front line	3					\$ 275						\$ 275					\$ 550
Fire Department Total			\$ -	\$ -	\$ -	\$ -	\$ 275	\$ 615	\$ -	\$ -	\$ -	\$ -	\$ 275	\$ -	\$ -	\$ -	\$ 800	\$ 1,965
Public Works																		
Unimog Replacement	20-year 2025	P 1									\$ 200							\$ 200
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. 2024	5								\$ 300								\$ 300
PW Department Total			\$ 1,200	\$ 1,400	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,460	\$ 1,500	\$ 1,400	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 18,960
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 2020	2	\$ 750															\$ 750
Oak Street Bridge Rehabilitation	25-year 2020	3	\$ 750															\$ 750
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			\$ 1,700	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 950	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 5,250
Sanitary Sewer Fund																		
Replace Sewer Jet	15 year 2026	SA 1										\$ 340						\$ 340
Sheridan Ravine Lift Station	35-year Replacement 2020	2	\$ 350															\$ 350
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			\$ 600	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 590	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 4,440
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)

2014.10.01

Project	Replacement Schedule	Proj. #	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	15 Year Total
Storm Sewer Fund																		
Main Lining/Replacement	287k feet (54.4 miles) @ 75 yrs	ST 1	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 7,500
Storm Water Fund Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Fund																		
Public Safety Building	30 year refurbishment 2026	FA 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																		
Diesel Generator #8 (1978)	Electric Replacement @50 years	E 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)	Replace 10MVA unit	6						\$ 300										\$ 300
Turbine #4 Overhaul	Expense Item - Due 2015 \$350K	7																\$ -
Turbine #7 Overhaul	Expense Item - Due 2016 \$350K	8																\$ -
Turbine #6 Overhaul	Expense Item - Due 2017 \$350K	9																\$ -
Distribution Circuit L	Underground Distribution Circuit	10								\$ 700								\$ 700
Distribution Circuit M	Underground Distribution Circuit	11																\$ -
Distribution Circuit N	Underground Distribution Circuit	12															\$ 700	\$ 700
ComEd Tie Line #4	Capacity improvement	13									\$ 450							\$ 450
Steam Generation Repair	Est. 1 Large Repair every 8 yrs	14								\$ 500							\$ 500	\$ 1,000
Steam Turbine / Rotor #4 (1953)		15																\$ -
Steam Turbine / Rotor #6 (1948)		16																\$ -
Steam Turbine / Rotor #7 (1960)		17																\$ -
Boiler #4 (1958)		18																\$ -
Boiler #5 (1938)		19																\$ -
Boiler #7 (1948)		20																\$ -
Boiler #8 (1964)		21																\$ -
South Load Center Switchgear (~1972)	Replace switchgear	22							\$ 650									\$ 650
Plant Load Center Switchgear (~1972)	Replace switchgear	23								\$ 650								\$ 650
Remote Metering Technology		24	\$ 1,000															\$ 1,000
Electric Fund Total			\$ 1,650	\$ 650	\$ -	\$ -	\$ -	\$ 300	\$ 650	\$ 1,850	\$ 450	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 1,200	\$ 11,750

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

2014.10.01

Project	Replacement Schedule	Proj. #	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	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																\$ 500	
Pine Street Railroad Crossing (~1940)	Replace existing 10" main	6													\$ 500			\$ 500	
Elm Street Railroad Crossing (~1940)	Replace existing 20" main	7																\$ 400	
Replace Filter Media 1-4 (last replacement 1991)		8																\$ 300	
Reservoir Rehabilitation (1956)		9																\$ -	
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	\$ 1,800	\$27,000
Remote Metering Technology		12	\$ 1,000															\$ 1,000	
Install UV Treatment System	Plant Impvt.- Future regulations ?	13																\$ 2,000	
Install Tube Settlers	Plant Impvt.- Future regulations ?	14																\$ 1,800	
Water Fund Total			\$ 2,800	\$ 1,800	\$ 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	\$36,350	
Total - All Funds			\$ 7,950	\$ 4,300	\$ 3,700	\$ 3,450	\$ 4,125	\$ 4,365	\$ 5,160	\$ 6,350	\$ 4,100	\$ 4,290	\$ 8,975	\$ 3,450	\$ 5,450	\$ 6,450	\$ 9,800	\$81,915	

To be listed, a project must cost a minimum of \$250,0000.

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 178 in 1989 to 151 in the proposed budget.

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

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

Capital Improvement Policies

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

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

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

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

General Fund:	From \$2.5 to \$3.5 million per year
Electric Fund:	Annual depreciation rate
Water Fund:	Annual depreciation rate
Sewer Fund:	Annual depreciation rate

General Budgeting Policies and Procedures

1. Target and maintain an appropriate fund balance in each fund.
2. Maintain an open, well-communicated budget process.
 - a) The budget documents are filed with the Library for public use. All meetings are open to the public. A summary of the budget is posted on the Village's website.
3. The proposed budget is presented using Generally Accepted Accounting Principles, (G. A. A. P.). Historical information is restated, when necessary, to aid in meaningful comparisons.

Fund Balance / Net Assets Policy

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

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

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

VILLAGE OF WINNETKA FUND BALANCE/NET ASSETS POLICY

Purpose

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

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

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

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

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

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

Proprietary Funds

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

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

Authority

Governmental Funds

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

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

Minimum Unrestricted Fund Balance Levels

General Fund

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

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

Minimum Unrestricted Fund Balance Levels – Continued

Special Revenue Fund

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

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

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

Debt Service Fund

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

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

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

Capital Projects Fund

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

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

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

Minimum Unrestricted Fund Balance Levels – Continued

Proprietary Funds

Enterprise Funds

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

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

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

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

Internal Service Funds

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

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

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

Minimum Unrestricted Fund Balance Levels – Continued

Proprietary Funds

Internal Service Funds - Continued

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

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

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

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

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

Health Insurance – no additional amount needed.

Other Considerations

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

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

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

Of special note in 2014 is that the Village is switching to a calendar fiscal year. The fund balance policy amounts were based on 3/31 fiscal year end which was generally a peak level for funds that receive property taxes. A lower target balances might be appropriate now with a 12/31 fiscal year end which is typically a lower fund balance level due to property tax collections. It is important to reinforce that while the fiscal year has changed, that change has no positive or negative impact on the Village's financial position.

Village of Winnetka
Fund Balance Information
(Amounts in millions)

Fund	12/31/13 Fund Balance	F.B. Policy Minimum	Balance Over Minimum	Policy Amount
General	\$ 16.61	\$ 9.98	\$ 6.63	6 months operating expenses
Motor Fuel Tax	\$ 1.87	\$ 0.16	\$ 1.71	50% annual revenue
Foreign Fire	\$ -	\$ -	\$ -	none
Debt Service	\$ 0.34	\$ 0.34	\$ -	None, current balance is policy amount
Special Service Areas	\$ (0.19)	\$ (0.19)	\$ -	None, current balance is policy amount
Village Facilities	\$ 0.44	\$ 0.44	\$ -	None, current balance is policy amount
Downtown Revitalization	\$ 0.33	\$ 0.33	\$ -	None, current balance is policy amount
Worker's Compensation	\$ 0.73	\$ 0.87	\$ (0.14)	4 months operating expenses + \$600k deductible
Liability	\$ 2.48	\$ 1.60	\$ 0.88	4 months operating expenses + \$1,500k claim
Health Insurance	\$ 2.24	\$ 1.15	\$ 1.09	4 months operating expenses
Data Processing	\$ 0.82	\$ 0.21	\$ 0.61	4 months operating expenses
Fleet Services	\$ 0.15	\$ 0.27	\$ (0.12)	4 months operating expenses
General Government	\$ 25.82	\$ 15.16	\$ 10.66	
Electric	\$ 7.56	\$ 5.28	\$ 2.28	4 months operating expenses
Water	\$ 1.30	\$ 1.16	\$ 0.14	4 months operating expenses
Sanitary Sewer	\$ 0.76	\$ 0.31	\$ 0.45	4 months operating expenses
Refuse	\$ 0.41	\$ 0.82	\$ (0.41)	4 months operating expenses
Storm Sewer	\$ 16.53	\$ 16.53	\$ -	4 months operating expenses
Business Operations	\$ 26.56	\$ 24.10	\$ 2.46	
II. Municipal Retirement	\$ 23.16	\$ 33.81	\$ (10.65)	Funding pension at 100%
Police Pension	\$ 22.59	\$ 32.77	\$ (10.18)	Funding pension at 100%
Fire Pension	\$ 20.74	\$ 33.63	\$ (12.89)	Funding pension at 100%
Pensions	\$ 66.49	\$ 100.21	\$ (33.72)	
Grand Total	\$ 118.87	\$ 139.47	\$ (20.60)	

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. Stormwater Utility Billing Schedule

**Village of Winnetka
Property Tax Levy Calculations**

2014.08.28

<u>Tax Levy Category</u>	Column A 2013 Actual Tax Levy	Column B 2014 Proposed Tax Levy	Column C (Column B - A) Dollar Change	C/A*100 Percent Change
<u>General Fund:</u>				
Corporate	\$10,578,861	\$10,675,483	\$96,622	0.9%
<u>Other Funds:</u>				
Police Pension	\$1,090,000	\$1,145,000	\$55,000	5.0%
Fire Pension	\$1,316,000	\$1,382,000	\$66,000	5.0%
Refuse Utility	\$1,100,000	\$1,100,000	\$0	0.0%
Debt Service - Resurfacing 1999	\$137,616		(\$137,616)	
Total Village-wide Tax Levy	\$14,222,477	\$14,302,483	\$80,006	0.6%
Less: Projected New Development				
@ 0.8%		(\$113,780)	(\$113,780)	-0.8%
Existing Tax Payer Increase	\$14,222,477	\$14,188,703	\$ (33,774)	-0.2%

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 86.53%	Village 13.47%	-0.2% Change / Village
\$10,000	\$8,653	\$1,347	-\$3
\$15,000	\$12,979	\$2,021	-\$4
\$20,000	\$17,306	\$2,694	-\$5
\$25,000	\$21,632	\$3,368	-\$7
\$30,000	\$25,959	\$4,041	-\$8
\$35,000	\$30,285	\$4,715	-\$9
\$40,000	\$34,612	\$5,388	-\$11
\$50,000	\$43,265	\$6,735	-\$13
\$60,000	\$51,918	\$8,082	-\$16

The projected 2015 property tax levy (set in December 2015) assumes that the Village reduces the normal levy increase of 2% by one half of the stormwater maintenance charges moved to the stormwater utility in calendar 2014.

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

2014.08.27

Tax Levy Year	Total Levy	% Change	Corporate (see note 1)	% Change	Police Pension	% Change	Fire Pension	% Change	Refuse	% Change	Debt & Others	% Change
2015 Projected (see note 2)	\$14,425,369	0.9%	\$10,671,369	0.0%	\$1,202,000	5.0%	\$1,452,000	5.1%	\$1,100,000	0.0%	\$0	#DIV/0!
2014 (2015 Budget)	\$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	-100.0%
2013 Actual (See note 3)	\$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	-0.6%
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	-0.3%
2011	\$13,472,400	2.8%	\$10,132,173	1.7%	\$992,534	3.5%	\$1,108,794	17.9%	\$1,100,000	0.0%	\$138,899	-0.1%
2010	\$13,105,359	2.8%	\$9,966,820	4.2%	\$959,387	-4.7%	\$940,074	0.4%	\$1,100,000	0.0%	\$139,078	0.1%
2009	\$12,748,404	1.7%	\$9,566,301	0.6%	\$1,006,480	37.7%	\$936,668	12.2%	\$1,100,000	-17.0%	\$138,955	0.3%
2008	\$12,535,305	4.7%	\$9,505,770	3.8%	\$731,000	8.3%	\$835,000	14.4%	\$1,325,000	3.9%	\$138,535	0.5%
2007	\$11,972,591	4.7%	\$9,154,768	5.5%	\$675,000	4.7%	\$730,000	0.4%	\$1,275,000	2.0%	\$137,823	0.7%
2006	\$11,435,181	4.2%	\$8,676,755	1.8%	\$644,700	32.0%	\$726,900	16.4%	\$1,250,000	4.2%	\$136,826	0.9%
2005	\$10,969,000		\$8,520,752		\$488,300		\$624,400		\$1,200,000		\$135,548	
2005 to 2013	\$3,253,477	29.7%	\$2,058,109	24.2%	\$601,700	123.2%	\$691,600	110.8%	-\$100,000	-8.3%	\$2,068	1.5%

Notes:

- 1) Includes IMRF pension and Social Security / Medicare tax levies in 2010 and prior years.
- 2) The budgeted 2014 property tax levy is based on increases in pensions at 5%. The corporate amount was based on a 2% increase less \$217,624 (one-half of the stormwater costs transferred to the SWUF). This calculation is $\$10,675,483 * 2\% = \$213,510 - \$217,624 = \$4,114$ reduction in Corporate tax levy, or $\$10,671,369$ ($\$10,675,483 - \$4,114$).
- 3) The 2013 / 2014 Budget Document estimated the 2013 property tax levy at $\$14,333,481$ (1.8% increase + 1.5% new development = 3.3% total) The 2013 property tax levy was reduced based on a CPI increase of 1.7% plus a new development estimate of 0.8% for a total 2.5% increase.

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

2014.08.27

	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 Under Max. This Year	\$'s 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 Proposed ** (2015 budget)	1.5%	0.8%	2.3%	\$15,007,417	\$14,302,483	0.6%	\$704,934	\$2,811,171
					Less: Develop.	-0.8%		
					Net Increase	-0.2%		
2015 Projected (2016 budget)	1.7%	0.8%	2.5%	\$15,382,602	\$14,425,369	0.9%	\$957,233	\$3,768,404
					Less: Develop.	-0.8%		
					Net Increase	0.1%		

* 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.

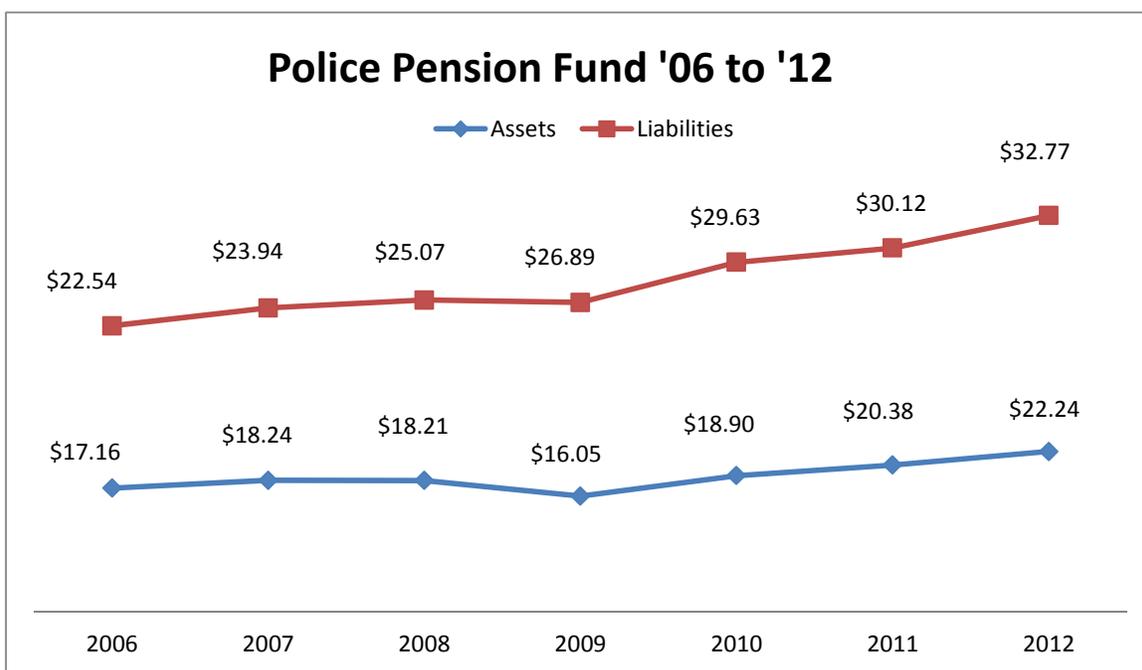
*** The 2014 tax levy increase, based on the December 2013 annual change in the CPI-U of 1.7%.

The above chart compares the Village's actual property tax levies from 2004 to 2013. 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 2013 property tax levy, the annual Village property tax levy was \$447,530 below the property tax cap limit.

Supplemental Pension Contribution Analysis

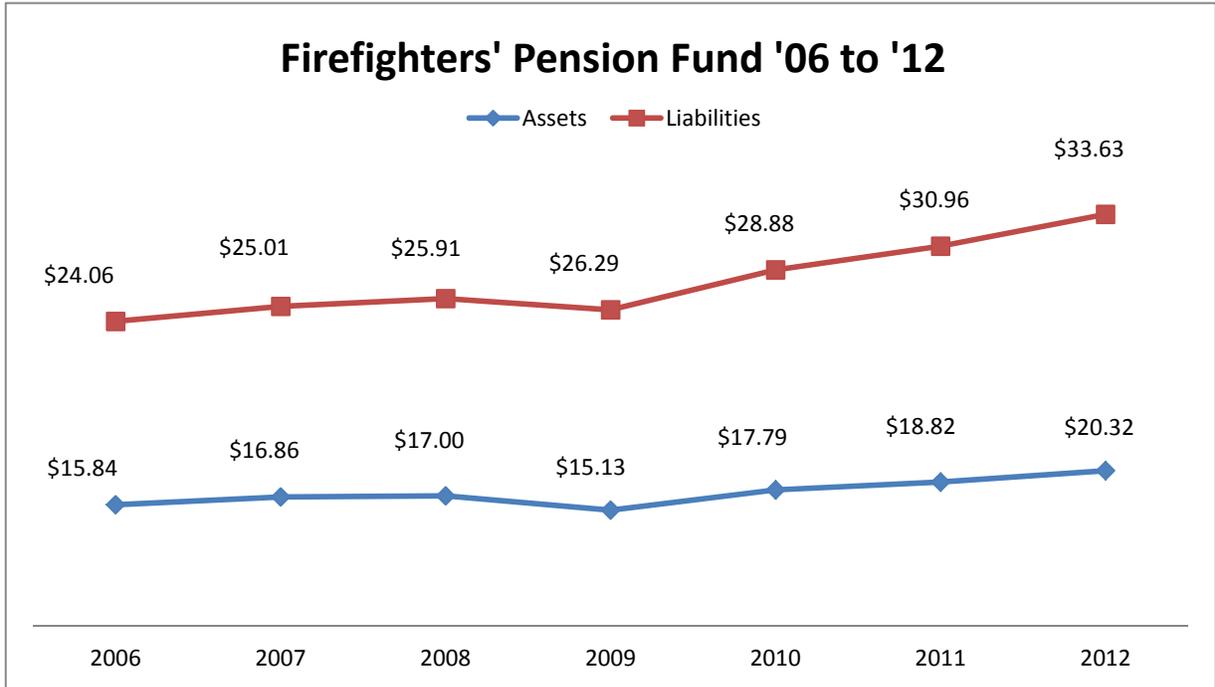
The Village has three pension plans, the Illinois Municipal Retirement Fund (IMRF, covering all non-sworn police and fire personnel), the Police Pension Fund, and the Firefighters' Pension Fund.

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

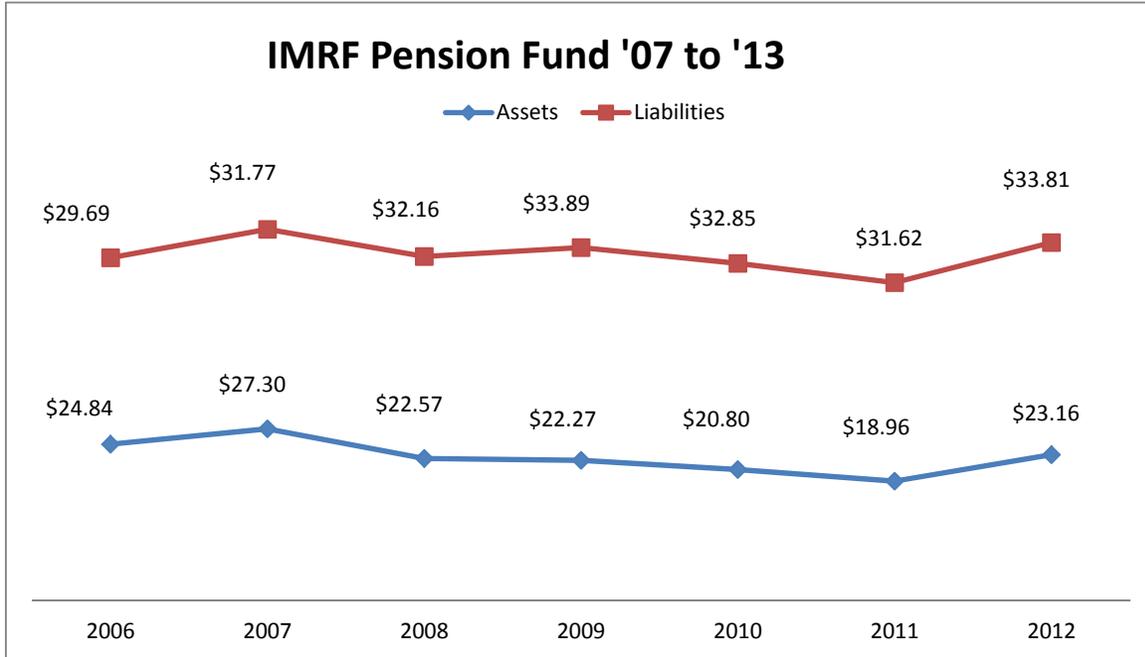
Valuation Date	Assets	Liabilities	Difference	% Funded
2006	\$ 17.16	\$ 22.54	\$ 5.38	76%
2007	\$ 18.24	\$ 23.94	\$ 5.70	76%
2008	\$ 18.21	\$ 25.07	\$ 6.86	73%
2009	\$ 16.05	\$ 26.89	\$ 10.84	60%
2010	\$ 18.90	\$ 29.63	\$ 10.73	64%
2011	\$ 20.38	\$ 30.12	\$ 9.74	68%
2012	\$ 22.24	\$ 32.77	\$ 10.53	68%
Av. Increase (divide by 6)	\$ 0.85	\$ 1.71	\$ 0.86	



Firefighters' Pension Fund

Valuation Date	Assets	Liabilities	Difference	% Funded
2006	\$ 15.84	\$ 24.06	\$ 8.22	66%
2007	\$ 16.86	\$ 25.01	\$ 8.15	67%
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%

Av. Increase (divide by 6)	\$ 0.75	\$ 1.60	\$ 0.85
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IMRF Pension Fund

Valuation Date	Assets	Liabilities	Difference	% Funded
2007	\$ 24.84	\$ 29.69	\$ 4.85	84%
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%
Av. Increase (divide by 6)	\$ (0.28)	\$ 0.69	\$ 0.97	

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.

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 unfunded Balance	% of Employees	
Police	\$ 10,530,000	31%	27	18%	\$ 305,000	\$ 176,000
Fire	\$ 13,310,000	39%	25	16%	\$ 386,000	\$ 163,000
IMRF	\$ 10,650,000	31%	101	66%	\$ 309,000	\$ 661,000
	\$ 34,490,000	100%	153	100%	\$ 1,000,000	\$ 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 (20 years) and several alternative funding scenarios.

2013.11.05

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 *
2013 Tax Levy Amount	\$1,090,000				
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	-\$10,532,774	-\$10,532,774	-\$10,532,774	-\$10,532,774	-\$10,532,774
Amortization Payment	\$562,830	\$562,830	\$562,830	\$562,830	\$562,830
Amortization Period	20	20	20	20	20
Additional Payment	\$0	\$100,000	\$250,000	\$400,000	\$500,000
 New Amortization Period	 20	 17	 14	 11	 10

Fire Funding Scenarios					
	Current	Add \$100K *	Add \$250k *	Add \$400k *	Add \$500k *
2013 Tax Levy Amount	\$1,316,000				
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	-\$13,318,861	-\$13,318,861	-\$13,318,861	-\$13,318,861	-\$13,318,861
Amortization Payment	\$711,707	\$711,707	\$711,707	\$711,707	\$711,707
Amortization Period	20	20	20	20	20
Additional Payment	\$0	\$100,000	\$250,000	\$400,000	\$500,000
 New Amortization Period	 20	 17	 15	 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 66% to 67%. 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	\$ 23.16	\$ 22.59	\$ 20.74	\$ 66.49	\$ 27.40	\$ 39.54	\$ 40.13	\$ 107.07	\$ 31.80	\$ 39.51	\$ 40.21	\$ 111.52
Liabilities	\$ 33.81	\$ 32.77	\$ 33.63	\$ 100.21	\$ 32.47	\$ 56.40	\$ 61.55	\$ 150.42	\$ 45.41	\$ 54.66	\$ 49.02	\$ 149.09
Unfunded	\$ (10.65)	\$ (10.18)	\$ (12.89)	\$ (33.72)	\$ (5.07)	\$ (16.86)	\$ (21.42)	\$ (43.35)	\$ (13.61)	\$ (15.15)	\$ (8.81)	\$ (37.57)
% Funded	69%	69%	62%	66%	84%	70%	65%	71%	70%	72%	82%	75%
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	15.94%	41.46%	50.95%		11.68%	20.43%	23.52%		13.31%	17.90%	16.43%	
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	\$ 18.68	\$ 24.83	\$ 0.04	\$ 43.55	\$ 1.73	\$ 6.15		\$ 7.88	\$ 6.89	\$ 12.43		\$ 19.32
Liabilities	\$ 22.69	\$ 38.81	\$ 0.62	\$ 62.12	\$ 2.67	\$ 11.73		\$ 14.40	\$ 11.34	\$ 22.37		\$ 33.71
Unfunded	\$ (4.01)	\$ (13.98)	\$ (0.58)	\$ (18.57)	\$ (0.94)	\$ (5.58)		\$ (6.52)	\$ (4.45)	\$ (9.94)	\$ -	\$ (14.39)
% Funded	82%	64%	6%	70%	65%	52%		55%	61%	56%		57%
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	12.10%	53.31%			15.55%	70.31%			14.48%	36.62%		
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.

Exhibit F

Schedule of Stormwater Utility Billing
 For Typical Bi-Monthly Billed Residential Customer
 With 1 ERU

\$21.83 per month

\$43.66 bi-monthly

Month First Billed	Amount Billed Customer by Month												Total Paid
	July	August	September	October	November	December	January	February	March	April	May	June	
July	Billed in Advance						Billed in Arrears with other utilities						\$ 218.30
	\$ 43.66	\$ -	\$ 43.66	\$ -	\$ 43.66	\$ -	no charge	\$ -	\$ 43.66	\$ -	\$ 43.66	0	
August	Billed in Advance						Billed in Arrears with other utilities						\$ 218.30
	\$ -	\$ 43.66	\$ -	\$ 43.66	\$ -	\$ 43.66	\$ -	no charge	\$ -	\$ 43.66	\$ -	\$ 43.66	
Service Period	July & August	July & August	Sept. & Oct.	Sept. & Oct.	Nov. & Dec.	Nov. & Dec.	Jan. & Feb.	Jan. & Feb.	March & April	March & April	May & June	May & June	

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: 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: 1) The reduction in useful life of capital assets attributable to wear and tear, deterioration, inadequacy or obsolescence. 2) A portion of the capital asset's cost charged as an expense during a particular period.
Estimated Amounts:	The staff's estimate of the amount of revenues and expenditures that will be realized by fiscal year end. This differs from the Budget in that the Village has several months of actual receipts and expenditures to aid in estimating these amounts.
Expenditure:	This term refers to an obligation incurred to acquire an asset, good or service regardless of when it is actually paid. This terminology is used in the Governmental fund types and includes the purchase of large capital items (like the purchase of a fire truck).
Expense:	The portion of an asset cost allocated as an expense to match revenue produced in the current period (see depreciation). Expenses also include goods and services rendered in the current period. This terminology is used in the enterprise and internal service type funds. The purchase of a capital asset is not shown as an expense in one year but rather, is reflected in the annual depreciation expense spread over the useful life of the capital asset.
Fiscal Year:	Effective 1/1/2014 the Village fiscal year will be a calendar year. Prior to 1/1/2014, the Village operated with a March 31 fiscal year end. To convert to a calendar fiscal year effective 1/1/2014, the estimates in the budget document reflect nine months of operations (4/1 to 12/31/2013) for the current fiscal year.
Fund Balance:	The excess of a particular fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Fund:	The main operating fund for the Village. The General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other revenues. This fund includes most operating services, such as Police, Fire, Community Development, Public Works and Administrative departments.
General Obligation Bonds:	Bonds backed by a Government's pledge of its taxing power to ensure repayment. These bonds have lower interest costs than other borrowings because of the high level of security afforded investors.
Grant:	A contribution of assets, usually cash. Contributions are made to local governments from the State and Federal governments, usually for a specified purpose.
Interfund Transfer:	Transfer of cash from one fund to another fund.
Intergovernmental:	Revenue received by the Village from another government. This includes funds from Cook County and the State of Illinois.
Kilowatt Hour:	A measure of electricity used. One kilowatt hour of electricity is equal to 10 - 100 watt bulbs being used for 1 hour.
Retained Earnings:	A balance sheet account reflecting the accumulated earnings of funds the Village accounts for like a business. It is the difference between a funds assets and liabilities.
Reserve:	An account used to indicate that a portion of a fund's balance is restricted for a specific purpose and is, therefore, not available for general use.
Revenue:	Income received by the Village. Some of the larger revenues and the basis upon which the revenues are determined are as follows: Property Tax - Amount determined by the Village when it requests a specific dollar amount for the County Clerk to collect. Sales Taxes - The Village revenue amount generated is 1.00% of all retail sales credited as originating in Winnetka. The total retail sales tax rate in Winnetka as of 1/1/2013 for general merchandise was 8.00%.

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

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

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

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

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

Telecommunications

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

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 100 - General Fund						
<u>Revenues</u>						
Property Tax - Property Tax						
100.401.01	Property Tax General	12,984,861.00	12,984,800.00	13,202,483.00	1.68%	217,622.00
	Police pension levy	1.00	\$1,145,000.00	\$1,145,000.00		
	Fire pension levy	1.00	\$1,382,000.00	\$1,382,000.00		
	General fund levy	1.00	\$10,675,483.00	\$10,675,483.00		
Account Classification Total: Property Tax - Property Tax		\$12,984,861.00	\$12,984,800.00	\$13,202,483.00	1.68%	\$217,622.00
Other Taxes - Other Taxes						
100.411	Natural Gas Tax	250,000.00	677,000.00	550,000.00	120.00%	300,000.00
100.412	Simplified Telecommunications Tax	600,000.00	561,000.00	540,000.00	-10.00%	(60,000.00)
Account Classification Total: Other Taxes - Other Taxes		\$850,000.00	\$1,238,000.00	\$1,090,000.00	28.24%	\$240,000.00
Licenses/Permits - Licenses, Permits & Fees						
100.420.05	Licenses Vehicle	295,000.00	280,000.00	280,000.00	-5.08%	(15,000.00)
100.420.10	Licenses Dog	10,000.00	10,000.00	10,000.00	0.00%	0.00
100.420.15	Licenses Liquor	11,000.00	13,150.00	13,150.00	19.55%	2,150.00
100.420.25	Licenses Other	3,000.00	3,000.00	3,000.00	0.00%	0.00
100.425.10	Permits Building Permits	1,500,000.00	1,500,000.00	1,500,000.00	0.00%	0.00
100.425.15	Permits Sewer, Sidewalk, Streets & Misc.	0.00	0.00	0.00	N/A	0.00
100.425.95	Permits Compliance Fees	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Licenses/Permits - Licenses, Permits & Fees		\$1,819,000.00	\$1,806,150.00	\$1,806,150.00	-0.71%	(\$12,850.00)
Intergovernment - Intergovernmental Revenue						
100.430.10	Shared Revenue Replacement Tax	90,000.00	91,153.00	90,000.00	0.00%	0.00
100.430.15	Shared Revenue Sales Tax	1,200,000.00	1,500,000.00	1,200,000.00	0.00%	0.00
100.430.20	Shared Revenue Local Use	100,000.00	100,000.00	100,000.00	0.00%	0.00
100.430.25	Shared Revenue Income Tax	950,000.00	1,182,000.00	1,182,000.00	24.42%	232,000.00
100.430.45	Shared Revenue Grants	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.430.50	Shared Revenue Wireless E911 Grant	60,000.00	60,000.00	60,000.00	0.00%	0.00
Account Classification Total: Intergovernment - Intergovernmental Revenue		\$2,400,000.00	\$2,933,153.00	\$2,632,000.00	9.67%	\$232,000.00
Service Charges - Charges For Service						
100.442.05	Parking Fees Commuter	155,400.00	155,400.00	155,400.00	0.00%	0.00
	Daily passes - non-resident - limit 5 per purchase	1,500.00	\$3.00	\$4,500.00		
	Daily passes - resident - limit 20 per purchase	2,500.00	\$3.00	\$7,500.00		
	Non-Resident six month passes	220.00	\$220.00	\$48,400.00		
	Resident six month passes	950.00	\$100.00	\$95,000.00		
100.442.10	Parking Fees Employee	5,000.00	12,000.00	5,000.00	0.00%	0.00
100.440.05	General Govt Fees CATV Franchise Fees	240,000.00	275,000.00	272,000.00	13.33%	32,000.00
	Cable TV franchise fees	4.00	\$68,000.00	\$272,000.00		
100.441.05	Public Safety Fees Special Police Service	225,307.00	245,323.00	231,003.00	2.53%	5,696.00
	4 Indian Hill	1.00	\$4,590.00	\$4,590.00		
	Grand Food parking lot	4.00	\$1,430.00	\$5,720.00		
	Unincorporated homes	12.00	\$1,086.00	\$13,032.00		
	NTHS officer	1.00	\$64,515.00	\$64,515.00		
	Woodley Road - January & April	2.00	\$35,432.00	\$70,864.00		
	Woodley Road - July & October	2.00	\$36,141.00	\$72,282.00		
100.441.10	Public Safety Fees Special Fire Service	740,766.00	740,800.00	762,005.00	2.87%	21,239.00
	Northfield fire service contract	4.00	\$5,309.67	\$21,238.68		
	Fire radio alarm fees	150.00	\$660.00	\$99,000.00		
	Unincorporated Fire / EMS (per year)	172.00	\$985.00	\$169,420.00		
	Kenilworth Fire / EMS (Spt. estm.)	1.00	\$235,000.00	\$235,000.00		
	Kenilworth Fire / EMS (Feb)	1.00	\$237,346.00	\$237,346.00		
100.441.15	Public Safety Fees Ambulance Fees	136,500.00	136,500.00	136,500.00	0.00%	0.00
	Uncollectable	1.00	(\$30,000.00)	(\$30,000.00)		
	Basic life support	150.00	\$525.00	\$78,750.00		
	Advanced life support	130.00	\$675.00	\$87,750.00		
100.441.25	Public Safety Fees False Alarm Fees	18,000.00	15,000.00	15,000.00	-16.67%	(3,000.00)
100.443.05	Rent Property	348,732.00	350,000.00	310,068.00	-11.09%	(38,664.00)
	Land Rover - 93 Green Bay	12.00	\$1.00	\$12.00		
	Harris Bank lease - due in July	1.00	\$2,000.00	\$2,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Cafe Fleurette - Elm Train Station	12.00	\$300.00	\$3,600.00		
	Zenglers - Elm Train Station	12.00	\$1,630.00	\$19,560.00		
	NTHS lease - January Payment	1.00	\$93,122.00	\$93,122.00		
	Post Office	12.00	\$7,833.00	\$93,996.00		
	NTHS lease - July payment	1.00	\$97,778.00	\$97,778.00		
100.443.10	Rent Cell Towers	52,000.00	52,000.00	52,000.00	0.00%	0.00
	Public Safety Building cell tower - due in September	1.00	\$52,000.00	\$52,000.00		
100.444	State Highway Maintenance	45,000.00	0.00	45,000.00	0.00%	0.00
100.455	Administrative Charges	0.00	1,772,400.00	1,772,400.00	N/A	1,772,400.00
	Fleet services fund	12.00	\$3,620.00	\$43,440.00		
	Data processing	12.00	\$3,620.00	\$43,440.00		
	Refuse fund	12.00	\$10,590.00	\$127,080.00		
	Sewer fund	12.00	\$11,670.00	\$140,040.00		
	Water fund	12.00	\$46,900.00	\$562,800.00		
	Electric fund	12.00	\$71,300.00	\$855,600.00		
Account Classification Total: Service Charges - Charges For Service		\$1,966,705.00	\$3,754,423.00	\$3,756,376.00	91.00%	\$1,789,671.00
Fines - Fines & Forfeitures						
100.450.05	Fines Parking Violations	170,000.00	168,000.00	184,800.00	8.71%	14,800.00
	Local administration	12.00	\$2,000.00	\$24,000.00		
	Regular fine revenue	12.00	\$13,400.00	\$160,800.00		
100.450.10	Fines Circuit Court Fines	30,000.00	30,000.00	25,000.00	-16.67%	(5,000.00)
100.450.15	Fines Dog	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Fines - Fines & Forfeitures		\$200,000.00	\$198,000.00	\$209,800.00	4.90%	\$9,800.00
Transfers - Transfers						
100.490.05	Interfund Transfers In Payment in Lieu of Taxes	1,465,644.00	1,465,644.00	1,399,044.00	-4.54%	(66,600.00)
	Refuse fund (\$0.532m * 8%)	12.00	\$3,547.00	\$42,564.00		
	Sewer fund (\$0.804m * 8%)	804,000.00	\$0.08	\$64,320.00		
	Water fund (\$3.277m * 8%)	3,277,000.00	\$0.08	\$262,160.00		
	Electric fund (\$.00824 * 125mkwhrs)	125,000.00	\$8.24	\$1,030,000.00		
100.490.10	Interfund Transfers In Other Transfers	1,772,400.00	0.00	0.00	-100.00%	(1,772,400.00)
Account Classification Total: Transfers - Transfers		\$3,238,044.00	\$1,465,644.00	\$1,399,044.00	-56.79%	(\$1,839,000.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Other Revenue - Other Revenue						
100.432.05	Reimbursements Public Safety Training	0.00	0.00	0.00	N/A	0.00
100.432.30	Reimbursements	0.00	17,000.00	0.00	N/A	0.00
100.47	Property Sales	5,000.00	5,000.00	5,000.00	0.00%	0.00
100.474.10	Other Miscellaneous Donations	0.00	0.00	0.00	N/A	0.00
100.474.90	Other Miscellaneous Income	5,000.00	10,000.00	5,000.00	0.00%	0.00
	Police copy charges, misc.	1.00	\$5,000.00	\$5,000.00		
100.474.95	Other Cash	0.00	0.00	0.00	N/A	0.00
100.475	Disposal of Capital Assets	0.00	0.00	0.00	N/A	0.00
100.497	Source/Use of Reserves	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Other Revenue - Other Revenue		\$10,000.00	\$32,000.00	\$10,000.00	0.00%	\$0.00
Interest Income - Interest Income						
100.460.05	Interest Income Interest on Investments	40,000.00	24,000.00	24,000.00	-40.00%	(16,000.00)
	Interest income \$16m @ 0.15%	16,000.00	\$1.50	\$24,000.00		
100.460.10	Interest Income Interest on Loans	0.00	0.00	0.00	N/A	0.00
100.461.10	Investment Income Unrealized Gain/Loss	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Interest Income - Interest Income		\$40,000.00	\$24,000.00	\$24,000.00	-40.00%	(\$16,000.00)
Revenues Total		\$23,508,610.00	\$24,436,170.00	\$24,129,853.00	2.64%	\$621,243.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 20 - Public Affairs						
Division: 01 - Department Wide						
SS - Services and Supplies						
100.20.01.553	Legal Services	60,000.00	0.00	66,000.00	10.00%	6,000.00
	Administrative adjudication	12.00	\$1,000.00	\$12,000.00		
	Village Prosecutor	12.00	\$2,000.00	\$24,000.00		
	Labor attorney and outside counsel	1.00	\$30,000.00	\$30,000.00		
100.20.01.540	Other Operating Supplies	139,000.00	139,000.00	188,450.00	35.58%	49,450.00
	Highland Park public access television center	1.00	\$3,500.00	\$3,500.00		
	Council IPAD replacements	7.00	\$750.00	\$5,250.00		
	Web site maintenance	12.00	\$600.00	\$7,200.00		
	Web site improvements	1.00	\$7,500.00	\$7,500.00		
	NWMC, IML, other dues	1.00	\$8,000.00	\$8,000.00		
	Chamber, community events	1.00	\$15,000.00	\$15,000.00		
	Consulting	1.00	\$15,000.00	\$15,000.00		
	Highland Park TV center upgrade	1.00	\$15,000.00	\$15,000.00		
	Record Council Meetings (per month)	12.00	\$1,500.00	\$18,000.00		
	Community outreach and engagement	1.00	\$20,000.00	\$20,000.00		
	Village newsletters	6.00	\$6,000.00	\$36,000.00		
	Park District 4th of July & Memorial Day	1.00	\$38,000.00	\$38,000.00		
543	Public Property Maintenance	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$199,000.00	\$139,000.00	\$254,450.00	27.86%	\$55,450.00
CO - Capital Outlay						
615	Buildings & Structures	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
INS - Insurance and Other Chargebacks						
100.20.01.530	Liability Insurance	45,500.00	45,000.00	45,500.00	0.00%	0.00
	Fidelity bonds	1.00	\$3,500.00	\$3,500.00		
	Director and officer coverage	1.00	\$14,000.00	\$14,000.00		
	Employment liability	1.00	\$28,000.00	\$28,000.00		
Account Classification Total: INS - Insurance and Other Chargebacks		\$45,500.00	\$45,000.00	\$45,500.00	0.00%	\$0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
TRN - Transfers						
100.20.01.901	Interfund Transfers - Other Operating Transfers	1,496,000.00	0.00	0.00	-100.00%	(1,496,000.00)
Account Classification Total: TRN - Transfers		\$1,496,000.00	\$0.00	\$0.00	-100.00%	(\$1,496,000.00)
Division Total: 01 - Department Wide		\$1,740,500.00	\$184,000.00	\$299,950.00	-82.77%	(\$1,440,550.00)
Department Total: 20 - Public Affairs		\$1,740,500.00	\$184,000.00	\$299,950.00	-82.77%	(\$1,440,550.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 21 - Manager's Office						
Division: 01 - Department Wide						
SB - Salary and Benefits						
100.21.01.511	Regular Salaries	655,861.00	655,000.00	511,020.00	-22.08%	(144,841.00)
	210601 - Management Analyst			\$65,865.00		
	210701 - Economic Development Coordinator			\$71,500.00		
	210401 - Manager's Secretary			\$75,672.00		
	210201 - Assistant to the Village Manager			\$104,802.00		
	210101 - Village Manager			\$193,181.00		
100.21.01.512	Overtime Salaries	5,000.00	2,500.00	0.00	-100.00%	(5,000.00)
100.21.01.515	Sick Cashed In	0.00	12,000.00	0.00	N/A	0.00
100.21.01.518	Other Compensation	2,138.00	2,200.00	5,940.00	177.83%	3,802.00
	210101 - Village Manager			\$5,940.00		
100.21.01.521	Fringe Benefits - Worker's Compensation	6,000.00	6,000.00	0.00	-100.00%	(6,000.00)
100.21.01.522	Fringe Benefits - Medical / Dental Insurance	72,480.00	72,480.00	47,318.00	-34.72%	(25,162.00)
100.21.01.528	Fringe Benefits - Life Insurance	0.00	0.00	314.00	N/A	314.00
100.21.01.529	Fringe Benefits - Allowances	12,960.00	12,960.00	0.00	-100.00%	(12,960.00)
100.21.01.523	Fringe Benefits - Medicare	9,333.00	9,300.00	7,496.00	-19.68%	(1,837.00)
100.21.01.524	Fringe Benefits - Social Security	31,664.00	31,660.00	26,756.00	-15.50%	(4,908.00)
100.21.01.525	Fringe Benefits - IMRF Pension Er Contribution	101,097.00	101,100.00	64,814.00	-35.89%	(36,283.00)
Account Classification Total: SB - Salary and Benefits		\$896,533.00	\$905,200.00	\$663,658.00	-25.98%	(\$232,875.00)
SS - Services and Supplies						
100.21.01.551	Consulting Services	47,300.00	50,000.00	125,000.00	164.27%	77,700.00
	Employee testing and promotion - Police	2.00	\$5,000.00	\$10,000.00		
	Employee testing and promotion - Fire	2.00	\$5,000.00	\$10,000.00		
	Employee testing and promotion - General	6.00	\$5,000.00	\$30,000.00		
	Marketing / Economic Development expenses	1.00	\$75,000.00	\$75,000.00		
100.21.01.553	Legal Services	(265,320.00)	(190,000.00)	10,000.00	-103.77%	275,320.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Holland and Knight retainer now in CD	1.00	(\$1.00)	(\$1.00)		
	Estimate -\$265K + (\$15k * 5) = -\$190k	1.00	\$1.00	\$1.00		
	Miscellaneous legal	1.00	\$10,000.00	\$10,000.00		
100.21.01.563	Telephone Service	3,600.00	3,600.00	3,600.00	0.00%	0.00
100.21.01.564	Cell Phones & Radios	3,600.00	7,000.00	3,600.00	0.00%	0.00
100.21.01.574	Vehicle Maint Service Charge	0.00	0.00	0.00	N/A	0.00
100.21.01.580	Memberships & Publications	31,600.00	31,600.00	3,600.00	-88.61%	(28,000.00)
	ICMA, ILCMA dues, etc.	3.00	\$1,200.00	\$3,600.00		
100.21.01.581	Training & Travel	21,000.00	10,000.00	36,000.00	71.43%	15,000.00
	Manager's office training	4.00	\$1,500.00	\$6,000.00		
	Employee recognition	1.00	\$15,000.00	\$15,000.00		
	Other Village-wide training	3.00	\$5,000.00	\$15,000.00		
100.21.01.531	Office Supplies - General	24,840.00	30,000.00	24,840.00	0.00%	0.00
	Village stock	12.00	\$300.00	\$3,600.00		
	Copy machine	12.00	\$770.00	\$9,240.00		
	Misc. supplies	12.00	\$1,000.00	\$12,000.00		
100.21.01.540	Other Operating Supplies	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		(\$133,380.00)	(\$57,800.00)	\$206,640.00	-254.93%	\$340,020.00
CO - Capital Outlay						
100.21.01.635	Furniture & Fixtures	0.00	0.00	0.00	N/A	0.00
100.21.01.640	Office and Other Equipment	0.00	0.00	0.00	N/A	0.00
100.21.01.645	Technology	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
INS - Insurance and Other Chargebacks						
100.21.01.530	Liability Insurance	0.00	0.00	0.00	N/A	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$763,153.00	\$847,400.00	\$870,298.00	14.04%	\$107,145.00
Department Total: 21 - Manager's Office		\$763,153.00	\$847,400.00	\$870,298.00	14.04%	\$107,145.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 22 - Finance						
Division: 01 - Department Wide						
SB - Salary and Benefits						
100.22.01.511	Regular Salaries	1,135,061.00	1,135,061.00	1,108,248.00	-2.36%	(26,813.00)
	221501 - Cashier - Part-Time			\$31,200.00		
	221502 - Cashier - Part-Time			\$31,200.00		
	221201 - Utility Billing Clerk Part-Time			\$31,350.00		
	220903 - Accounts Payable - Part-Time			\$37,050.00		
	220701 - Payroll Coordinator			\$50,166.00		
	221601 - Benefits Support Specialist			\$50,608.00		
	221101 - Meter Reader			\$61,844.00		
	221102 - Meter Reader			\$61,844.00		
	220802 - Utility Billing			\$67,478.00		
	220402 - Financial Services Coordinator			\$68,994.00		
	220901 - Accounts Payable			\$69,434.00		
	220801 - Utility Billing			\$69,434.00		
	220601 - Accountant			\$83,858.00		
	220501 - Benefits Administrator			\$104,944.00		
	220201 - Assistant Finance Director			\$122,537.00		
	220101 - Finance Director			\$166,307.00		
100.22.01.512	Overtime Salaries	22,000.00	22,000.00	22,073.00	0.33%	73.00
100.22.01.513	Part Time Salaries	0.00	0.00	0.00	N/A	0.00
100.22.01.515	Sick Cashed In	21,800.00	27,000.00	10,033.00	-53.98%	(11,767.00)
100.22.01.518	Other Compensation	11,814.00	11,814.00	2,500.00	-78.84%	(9,314.00)
	220101 - Finance Director			\$2,500.00		
100.22.01.521	Fringe Benefits - Worker's Compensation	18,000.00	18,000.00	24,000.00	33.33%	6,000.00
100.22.01.522	Fringe Benefits - Medical / Dental Insurance	188,448.00	188,448.00	156,027.00	-17.20%	(32,421.00)
100.22.01.528	Fringe Benefits - Life Insurance	0.00	800.00	663.00	N/A	663.00
100.22.01.529	Fringe Benefits - Allowances	0.00	0.00	0.00	N/A	0.00
100.22.01.523	Fringe Benefits - Medicare	16,753.00	16,753.00	16,535.00	-1.30%	(218.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.22.01.524	Fringe Benefits - Social Security	68,522.00	68,766.00	66,892.00	-2.38%	(1,630.00)
100.22.01.525	Fringe Benefits - IMRF Pension Er Contribution	181,538.00	181,538.00	153,951.00	-15.20%	(27,587.00)
Account Classification Total: SB - Salary and Benefits		\$1,663,936.00	\$1,670,180.00	\$1,560,922.00	-6.19%	(\$103,014.00)

SS - Services and Supplies

100.22.01.551	Consulting Services	45,304.00	45,304.00	55,304.00	22.07%	10,000.00
	Property appraisal report	1.00	\$2,500.00	\$2,500.00		
	Investment performance reports	4.00	\$2,500.00	\$10,000.00		
	Vehicle sticker renewal processing	1.00	\$15,000.00	\$15,000.00		
	Audit	1.00	\$27,804.00	\$27,804.00		
100.22.01.553	Legal Services	0.00	0.00	0.00	N/A	0.00
100.22.01.556	Village Data Processing / Network Charge	63,240.00	63,240.00	63,240.00	0.00%	0.00
	Monthly network charge	12.00	\$5,270.00	\$63,240.00		
100.22.01.563	Telephone Service	0.00	0.00	0.00	N/A	0.00
100.22.01.564	Cell Phones & Radios	7,220.00	7,220.00	7,220.00	0.00%	0.00
100.22.01.574	Vehicle Maint Service Charge	4,610.00	4,610.00	4,610.00	0.00%	0.00
100.22.01.580	Memberships & Publications	1,400.00	2,108.00	1,400.00	0.00%	0.00
100.22.01.581	Training & Travel	3,900.00	3,900.00	3,900.00	0.00%	0.00
100.22.01.531	Office Supplies - General	82,950.00	83,000.00	82,950.00	0.00%	0.00
	Budget printing and supplies	35.00	\$30.00	\$1,050.00		
	Datamatic meter reading devices maint.	3.00	\$3,500.00	\$10,500.00		
	Paper, toner, folders, parking permits, general supplies	12.00	\$2,500.00	\$30,000.00		
	Postage and copier charges	12.00	\$3,450.00	\$41,400.00		
100.22.01.531	Other Operating Supplies	17,000.00	42,506.00	18,500.00	8.82%	1,500.00
	Folding machine for utility billing	1.00	\$18,500.00	\$18,500.00		
Account Classification Total: SS - Services and Supplies		\$225,624.00	\$251,888.00	\$237,124.00	5.10%	\$11,500.00

CO - Capital Outlay

100.22.01.635	Furniture & Fixtures	0.00	0.00	0.00	N/A	0.00
100.22.01.640	Office and Other Equipment	250,000.00	0.00	600,000.00	140.00%	350,000.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Contingency for Village	1.00	\$600,000.00	\$600,000.00		
100.22.01.645	Technology	459,000.00	209,000.00	435,000.00	-5.23%	(24,000.00)
	Financial software	1.00	\$50,000.00	\$50,000.00		
	Phone system upgrade	1.00	\$385,000.00	\$385,000.00		
Account Classification Total: CO - Capital Outlay		\$709,000.00	\$209,000.00	\$1,035,000.00	45.98%	\$326,000.00
Division Total: 01 - Department Wide		\$2,598,560.00	\$2,131,068.00	\$2,833,046.00	9.02%	\$234,486.00
Department Total: 22 - Finance		\$2,598,560.00	\$2,131,068.00	\$2,833,046.00	9.02%	\$234,486.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 26 - Police						
Division: 01 - Department Wide						
SB - Salary and Benefits						
100.26.01.512	Overtime Salaries	16,000.00	16,000.00	0.00	-100.00%	(16,000.00)
100.26.01.518	Other Compensation	8,675.00	8,675.00	0.00	-100.00%	(8,675.00)
100.26.01.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.26.01.521	Fringe Benefits - Worker's Compensation	40,000.00	40,000.00	0.00	-100.00%	(40,000.00)
100.26.01.522	Fringe Benefits - Medical / Dental Insurance	507,360.00	507,360.00	0.00	-100.00%	(507,360.00)
100.26.01.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
100.26.01.523	Fringe Benefits - Medicare	48,589.00	48,589.00	0.00	-100.00%	(48,589.00)
100.26.01.524	Fringe Benefits - Social Security	60,182.00	60,182.00	0.00	-100.00%	(60,182.00)
100.26.01.525	Fringe Benefits - IMRF Pension Er Contribution	123,669.00	123,669.00	0.00	-100.00%	(123,669.00)
100.26.01.526	Fringe Benefits - Police Pension Er Contribution	1,060,000.00	1,060,000.00	0.00	-100.00%	(1,060,000.00)
Account Classification Total: SB - Salary and Benefits		\$1,864,475.00	\$1,864,475.00	\$0.00	-100.00%	(\$1,864,475.00)
SS - Services and Supplies						
100.26.01.553	Legal Services	10,000.00	40,000.00	25,000.00	150.00%	15,000.00
100.26.01.554	Social Work	42,000.00	42,000.00	35,000.00	-16.67%	(7,000.00)
100.26.01.556	Village Data Processing / Network Charge	105,090.00	105,090.00	105,090.00	0.00%	0.00
	Network support and computer charges	1.00	\$105,090.00	\$105,090.00		
100.26.01.557	Technology Licensing & Maintenance	117,990.00	120,000.00	156,990.00	33.05%	39,000.00
	NORCOM consultant	1.00	\$1,400.00	\$1,400.00		
	NORCOM assessment	1.00	\$3,000.00	\$3,000.00		
	Records management (PIMS)	1.00	\$3,000.00	\$3,000.00		
	Code Red service	1.00	\$4,500.00	\$4,500.00		
	Mobile data terminal charges	13.00	\$550.00	\$7,150.00		
	911 equipment maintenance	1.00	\$8,000.00	\$8,000.00		
	CAD / RMS upgrades	1.00	\$10,000.00	\$10,000.00		

**Village of Winnetka
Budget Worksheet Report**

		2014 Adopted			Percent	
Account Number	Description	Budget	2014 Estimated Amount	2015 Manager	Change	Dollar Change
	E-Ticketing system	1.00	\$15,000.00	\$15,000.00		
	Phone recording system	1.00	\$20,000.00	\$20,000.00		
	CAD maintenance	1.00	\$25,000.00	\$25,000.00		
	NORCOM line charges	1.00	\$29,800.00	\$29,800.00		
	Computer network maintenance (Prescient)	1.00	\$30,140.00	\$30,140.00		
100.26.01.563	Telephone Service	50,000.00	72,000.00	72,000.00	44.00%	22,000.00
	Telephone charges	1.00	\$72,000.00	\$72,000.00		
100.26.01.564	Cell Phones & Radios	24,000.00	24,000.00	24,000.00	0.00%	0.00
	Radio maintenance	1.00	\$5,000.00	\$5,000.00		
	Cellular service	1.00	\$19,000.00	\$19,000.00		
100.26.01.566	Other Operating Services	41,300.00	41,300.00	35,800.00	-13.32%	(5,500.00)
	Inoculations	1.00	\$500.00	\$500.00		
	Radar maintenance & certifications	1.00	\$1,000.00	\$1,000.00		
	Administrative services	1.00	\$1,500.00	\$1,500.00		
	Towing	1.00	\$1,500.00	\$1,500.00		
	Parking ticket system maintenance	1.00	\$1,500.00	\$1,500.00		
	Citation printing	1.00	\$1,500.00	\$1,500.00		
	Random D&A testing	1.00	\$1,600.00	\$1,600.00		
	Animal control expenses	1.00	\$2,000.00	\$2,000.00		
	Medical exams and mortuary services	1.00	\$2,000.00	\$2,000.00		
	Fitness exams	1.00	\$4,000.00	\$4,000.00		
	Postage	1.00	\$4,000.00	\$4,000.00		
	Lexipol and other inspectional services	1.00	\$6,000.00	\$6,000.00		
	Background and investigation services	1.00	\$8,700.00	\$8,700.00		
100.26.01.568	Utilities	44,500.00	44,500.00	44,500.00	0.00%	0.00
	Water and electric fees	1.00	\$44,500.00	\$44,500.00		
100.26.01.570	Repair & Maintenance - Buildings	117,400.00	117,400.00	132,200.00	12.61%	14,800.00
	Miscellaneous supplies	1.00	\$3,000.00	\$3,000.00		
	Janitor supplies	1.00	\$3,000.00	\$3,000.00		
	Laundry and floor mat service	1.00	\$3,600.00	\$3,600.00		
	Building fire insurance	1.00	\$8,600.00	\$8,600.00		
	Staff bathroom	1.00	\$10,000.00	\$10,000.00		
	Interview rooms	1.00	\$10,000.00	\$10,000.00		
	Building exterior - painting	1.00	\$12,000.00	\$12,000.00		
	Lunch room	1.00	\$15,000.00	\$15,000.00		
	HVAC system R&R	1.00	\$20,000.00	\$20,000.00		

**Village of Winnetka
Budget Worksheet Report**

		2014 Adopted			Percent	
Account Number	Description	Budget	2014 Estimated Amount	2015 Manager	Change	Dollar Change
	Building repairs and maintenance	1.00	\$20,000.00	\$20,000.00		
	Custodial contract	1.00	\$27,000.00	\$27,000.00		
100.26.01.574	Vehicle Maint Service Charge	143,728.00	143,728.00	143,728.00	0.00%	0.00
	Fleet services assessment	1.00	\$143,728.00	\$143,728.00		
100.26.01.575	Rental - Office Equipment	9,000.00	9,000.00	9,000.00	0.00%	0.00
	Copier rental	1.00	\$9,000.00	\$9,000.00		
100.26.01.580	Memberships & Publications	41,559.00	41,559.00	41,559.00	0.00%	0.00
	ILEAS membership	1.00	\$120.00	\$120.00		
	NEMERT memberships	27.00	\$90.00	\$2,430.00		
	Professional memberships	1.00	\$2,500.00	\$2,500.00		
	Crime lab building maintenance fund	1.00	\$3,000.00	\$3,000.00		
	NIPAS fees	1.00	\$4,500.00	\$4,500.00		
	NIPSTA memberships	27.00	\$167.00	\$4,509.00		
	NORTAF fees	1.00	\$5,500.00	\$5,500.00		
	Crime lab fee	1.00	\$19,000.00	\$19,000.00		
100.26.01.580	Training & Travel	113,600.00	73,600.00	66,000.00	-41.90%	(47,600.00)
	Books periodicals and videos	1.00	\$1,000.00	\$1,000.00		
	Fitness supplies and maintenance	1.00	\$5,000.00	\$5,000.00		
	Professional conferences	1.00	\$5,000.00	\$5,000.00		
	Training and expenses	1.00	\$23,000.00	\$23,000.00		
	Range supplies maintenance and ammo	1.00	\$32,000.00	\$32,000.00		
100.26.01.582	Tuition Assistance	14,000.00	14,000.00	4,400.00	-68.57%	(9,600.00)
100.26.01.539	Police Equipment	47,100.00	47,100.00	32,100.00	-31.85%	(15,000.00)
	Crossing guard supplies	1.00	\$500.00	\$500.00		
	Detention supplies	1.00	\$500.00	\$500.00		
	Breathalyzer supplies	1.00	\$900.00	\$900.00		
	Property and evidence storage supplies	1.00	\$1,000.00	\$1,000.00		
	Uniforms, promotions	1.00	\$1,000.00	\$1,000.00		
	Uniform, patches	1.00	\$1,200.00	\$1,200.00		
	Traffic safety equipment	1.00	\$1,500.00	\$1,500.00		
	Body armor	3.00	\$500.00	\$1,500.00		
	Investigations supplies	1.00	\$3,000.00	\$3,000.00		
	Crime prevention supplies	1.00	\$4,000.00	\$4,000.00		
	Community relations supplies	1.00	\$4,000.00	\$4,000.00		
	Crime scene supplies	1.00	\$4,000.00	\$4,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Uniforms, new officers	1.00	\$4,000.00	\$4,000.00		
	Patrol supplies and equipment	1.00	\$5,000.00	\$5,000.00		
100.26.01.540	Other Operating Supplies	50,100.00	50,100.00	43,100.00	-13.97%	(7,000.00)
	CSO supplies	1.00	\$1,500.00	\$1,500.00		
	Prisoner food and services	1.00	\$1,500.00	\$1,500.00		
	Communications supplies	1.00	\$2,000.00	\$2,000.00		
	Batteries and UPS supplies	1.00	\$2,500.00	\$2,500.00		
	NIPAS and emergency management supplies	1.00	\$3,000.00	\$3,000.00		
	Paper and office supplies	1.00	\$3,000.00	\$3,000.00		
	First aid and universal precaution supplies	1.00	\$4,000.00	\$4,000.00		
	Miscellaneous supplies	1.00	\$4,000.00	\$4,000.00		
	Printing expenses	1.00	\$5,000.00	\$5,000.00		
	Administration supplies	1.00	\$5,000.00	\$5,000.00		
	Parking permits and tags	1.00	\$5,600.00	\$5,600.00		
	Printer and copier supplies	1.00	\$6,000.00	\$6,000.00		
100.26.01.542	Vehicles, Parts and Equipment	146,700.00	146,700.00	156,200.00	6.48%	9,500.00
	Vehicle rental	1.00	\$500.00	\$500.00		
	Radar maintenance	1.00	\$1,000.00	\$1,000.00		
	Mobile video maintenance	1.00	\$1,200.00	\$1,200.00		
	Miscellaneous squad supplies	1.00	\$2,000.00	\$2,000.00		
	Vehicle cleaning and decontamination	1.00	\$3,000.00	\$3,000.00		
	Mobile video systems	3.00	\$3,000.00	\$9,000.00		
	Radar units	6.00	\$2,000.00	\$12,000.00		
	Squad equipment installation and repairs	1.00	\$12,500.00	\$12,500.00		
	Mobile data terminals	5.00	\$5,000.00	\$25,000.00		
	Squad fleet replacement	3.00	\$30,000.00	\$90,000.00		
Account Classification Total: SS - Services and Supplies		\$1,118,067.00	\$1,132,077.00	\$1,126,667.00	0.77%	\$8,600.00
CO - Capital Outlay						
100.26.01.615	Buildings & Structures	0.00	0.00	100,000.00	N/A	100,000.00
	Firing range improvements	1.00	\$100,000.00	\$100,000.00		
100.26.01.620	Improvements Other Than Buildings	0.00	0.00	0.00	N/A	0.00
100.26.01.625	Heavy Machinery	0.00	0.00	0.00	N/A	0.00
100.26.01.630	Motor Vehicles	0.00	0.00	0.00	N/A	0.00
100.26.01.635	Furniture & Fixtures	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.26.01.640	Office and Other Equipment	0.00	0.00	0.00	N/A	0.00
100.26.01.645	Technology	160,000.00	0.00	150,000.00	-6.25%	(10,000.00)
	Public safety video system	1.00	\$150,000.00	\$150,000.00		
Account Classification Total: CO - Capital Outlay		\$160,000.00	\$0.00	\$250,000.00	56.25%	\$90,000.00
INS - Insurance and Other Chargebacks						
100.26.01.530	Liability Insurance	30,000.00	30,000.00	30,000.00	0.00%	0.00
	Police professional insurance	1.00	\$30,000.00	\$30,000.00		
Account Classification Total: INS - Insurance and Other Chargebacks		\$30,000.00	\$30,000.00	\$30,000.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$3,172,542.00	\$3,026,552.00	\$1,406,667.00	-55.66%	(\$1,765,875.00)
Division: 10 - Administration						
SB - Salary and Benefits						
100.26.10.511	Regular Salaries	605,202.00	605,202.00	608,045.00	0.47%	2,843.00
	260701 - Administrative Assistant			\$74,347.00		
	260301 - Commander of Police			\$125,875.00		
	260302 - Commander of Police			\$125,875.00		
	260201 - Deputy Police Chief			\$136,203.00		
	260101 - Police Chief			\$145,745.00		
100.26.10.512	Overtime Salaries	500.00	500.00	509.00	1.80%	9.00
100.26.10.515	Sick Cashed In	13,800.00	13,800.00	13,751.00	-0.36%	(49.00)
100.26.10.516	Holiday Salaries	2,160.00	2,160.00	2,145.00	-0.69%	(15.00)
100.26.10.518	Other Compensation	4,355.00	4,355.00	2,500.00	-42.59%	(1,855.00)
100.26.10.521	Fringe Benefits - Worker's Compensation	0.00	0.00	39,996.00	N/A	39,996.00
100.26.10.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	87,237.00	N/A	87,237.00
100.26.10.528	Fringe Benefits - Life Insurance	0.00	0.00	434.00	N/A	434.00
100.26.10.523	Fringe Benefits - Medicare	0.00	0.00	9,054.00	N/A	9,054.00
100.26.10.524	Fringe Benefits - Social Security	0.00	0.00	11,823.00	N/A	11,823.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.26.10.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	11,204.00	N/A	11,204.00
Account Classification Total: SB - Salary and Benefits		\$626,017.00	\$626,017.00	\$786,698.00	25.67%	\$160,681.00
Division Total: 10 - Administration		\$626,017.00	\$626,017.00	\$786,698.00	25.67%	\$160,681.00

Division: 13 - Community Service Officers
SB - Salary and Benefits

100.26.13.511	Regular Salaries	136,720.00	136,720.00	136,360.00	-0.26%	(360.00)
	260902 - Community Service Officer			\$67,205.00		
	260901 - Community Service Officer			\$69,155.00		
100.26.13.512	Overtime Salaries	600.00	1,000.00	2,494.00	315.67%	1,894.00
100.26.13.513	Part Time Salaries	64,844.00	64,844.00	72,299.00	11.50%	7,455.00
100.26.13.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
100.26.13.518	Other Compensation	2,080.00	2,080.00	2,080.00	0.00%	0.00
100.26.13.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.26.13.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.26.13.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	27,039.00	N/A	27,039.00
100.26.13.528	Fringe Benefits - Life Insurance	0.00	0.00	97.00	N/A	97.00
100.26.13.523	Fringe Benefits - Medicare	0.00	0.00	3,092.00	N/A	3,092.00
100.26.13.524	Fringe Benefits - Social Security	0.00	0.00	13,221.00	N/A	13,221.00
100.26.13.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	31,025.00	N/A	31,025.00
Account Classification Total: SB - Salary and Benefits		\$204,244.00	\$204,644.00	\$287,707.00	40.86%	\$83,463.00

SS - Services and Supplies

100.26.13.540	Other Operating Supplies	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Division Total: 13 - Community Service Officers		\$204,244.00	\$204,644.00	\$287,707.00	40.86%	\$83,463.00
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Division: 14 - General & Criminal Records

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
SB - Salary and Benefits						
100.26.14.511	Regular Salaries	160,706.00	160,706.00	161,468.00	0.47%	762.00
	260801 - Communications Officer			\$74,347.00		
	260601 - Records & Comm. Supervisor			\$87,121.00		
100.26.14.512	Overtime Salaries	11,000.00	11,000.00	11,045.00	0.41%	45.00
100.26.14.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
100.26.14.516	Holiday Salaries	2,160.00	2,160.00	2,145.00	-0.69%	(15.00)
100.26.14.518	Other Compensation	1,140.00	1,140.00	1,140.00	0.00%	0.00
100.26.14.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.26.14.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.26.14.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	21,313.00	N/A	21,313.00
100.26.14.528	Fringe Benefits - Life Insurance	0.00	0.00	115.00	N/A	115.00
100.26.14.523	Fringe Benefits - Medicare	0.00	0.00	2,549.00	N/A	2,549.00
100.26.14.524	Fringe Benefits - Social Security	0.00	0.00	10,900.00	N/A	10,900.00
100.26.14.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	25,578.00	N/A	25,578.00
100.26.14.526	Fringe Benefits - Police Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$175,006.00	\$175,006.00	\$236,253.00	35.00%	\$61,247.00
Division Total: 14 - General & Criminal Records		\$175,006.00	\$175,006.00	\$236,253.00	35.00%	\$61,247.00

Division: 15 - Communications

SB - Salary and Benefits						
100.26.15.511	Regular Salaries	217,830.00	217,830.00	280,264.00	28.66%	62,434.00
	260809 - Communications Officer			\$61,415.00		
	260803 - Communications Officer			\$72,251.00		
	260804 - Communications Officer			\$72,251.00		
	260802 - Communications Officer			\$74,347.00		
100.26.15.512	Overtime Salaries	17,400.00	22,000.00	22,036.00	26.64%	4,636.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.26.15.513	Part Time Salaries 260807 - Communications Officer/Part-Time 260805 - Communications Officer/Part-Time 260806 - Communications Officer/Part-Time	131,520.00	131,520.00	89,092.00 \$25,194.00 \$31,200.00 \$32,698.00	-32.26%	(42,428.00)
100.26.15.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
100.26.15.516	Holiday Salaries	6,480.00	6,480.00	6,253.00	-3.50%	(227.00)
100.26.15.518	Other Compensation	4,888.00	4,888.00	4,888.00	0.00%	0.00
100.26.15.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.26.15.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.26.15.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	0.00	N/A	0.00
100.26.15.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
100.26.15.523	Fringe Benefits - Medicare	0.00	0.00	5,837.00	N/A	5,837.00
100.26.15.524	Fringe Benefits - Social Security	0.00	0.00	24,957.00	N/A	24,957.00
100.26.15.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	50,147.00	N/A	50,147.00
Account Classification Total: SB - Salary and Benefits		\$378,118.00	\$382,718.00	\$483,474.00	27.86%	\$105,356.00
Division Total: 15 - Communications		\$378,118.00	\$382,718.00	\$483,474.00	27.86%	\$105,356.00

Division: 16 - Investigations
SB - Salary and Benefits

100.26.16.511	Regular Salaries 260403 - Police Officer 260406 - Police Officer 260410 - Police Officer	264,316.00	264,316.00	268,035.00 \$89,345.00 \$89,345.00 \$89,345.00	1.41%	3,719.00
100.26.16.512	Overtime Salaries	45,000.00	45,000.00	45,102.00	0.23%	102.00
100.26.16.515	Sick Cashed In	4,300.00	4,300.00	4,295.00	-0.12%	(5.00)
100.26.16.516	Holiday Salaries	5,160.00	5,160.00	5,155.00	-0.10%	(5.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.26.16.518	Other Compensation	4,360.00	4,360.00	4,360.00	0.00%	0.00
100.26.16.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.26.16.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.26.16.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	41,345.00	N/A	41,345.00
100.26.16.528	Fringe Benefits - Life Insurance	0.00	0.00	192.00	N/A	192.00
100.26.16.523	Fringe Benefits - Medicare	0.00	0.00	4,740.00	N/A	4,740.00
100.26.16.524	Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
100.26.16.526	Fringe Benefits - Police Pension Er Contribution	0.00	0.00	149,484.00	N/A	149,484.00
Account Classification Total: SB - Salary and Benefits		\$323,136.00	\$323,136.00	\$522,708.00	61.76%	\$199,572.00
Division Total: 16 - Investigations		\$323,136.00	\$323,136.00	\$522,708.00	61.76%	\$199,572.00

Division: 17 - Uniformed Patrol
SB - Salary and Benefits

100.26.17.511	Regular Salaries	1,768,760.00	1,768,760.00	1,791,809.00	1.30%	23,049.00
	260417 - Police Officer			\$68,121.00		
	260418 - Police Officer			\$71,821.00		
	260416 - Police Officer			\$76,390.00		
	260415 - Police Officer			\$76,390.00		
	260414 - Police Officer			\$80,091.00		
	260413 - Police Officer			\$84,751.00		
	260411 - Police Officer			\$86,831.00		
	260412 - Police Officer			\$86,831.00		
	260409 - Police Officer			\$89,345.00		
	260401 - Police Officer			\$89,345.00		
	260402 - Police Officer			\$89,345.00		
	260404 - Police Officer			\$89,345.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	260405 - Police Officer			\$89,345.00		
	260407 - Police Officer			\$89,345.00		
	260408 - Police Officer			\$89,345.00		
	260505 - Sergeant of Police			\$104,608.00		
	260504 - Sergeant of Police			\$107,640.00		
	260501 - Sergeant of Police			\$107,640.00		
	260502 - Sergeant of Police			\$107,640.00		
	260503 - Sergeant of Police			\$107,640.00		
100.26.17.512	Overtime Salaries	138,000.00	138,000.00	137,862.00	-0.10%	(138.00)
100.26.17.515	Sick Cashed In	22,036.00	22,036.00	21,994.00	-0.19%	(42.00)
100.26.17.516	Holiday Salaries	41,400.00	41,400.00	41,322.00	-0.19%	(78.00)
100.26.17.518	Other Compensation	15,650.00	15,650.00	15,650.00	0.00%	0.00
100.26.17.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.26.17.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.26.17.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	292,942.00	N/A	292,942.00
100.26.17.528	Fringe Benefits - Life Insurance	0.00	0.00	1,234.00	N/A	1,234.00
100.26.17.523	Fringe Benefits - Medicare	0.00	0.00	29,130.00	N/A	29,130.00
100.26.17.524	Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
100.26.17.526	Fringe Benefits - Police Pension Er Contribution	0.00	0.00	999,296.00	N/A	999,296.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: SB - Salary and Benefits		\$1,985,846.00	\$1,985,846.00	\$3,331,239.00	67.75%	\$1,345,393.00
Division Total: 17 - Uniformed Patrol		\$1,985,846.00	\$1,985,846.00	\$3,331,239.00	67.75%	\$1,345,393.00
Division: 18 - Special Detail						
SB - Salary and Benefits						
100.26.18.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 18 - Special Detail		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department Total: 26 - Police		\$6,864,909.00	\$6,723,919.00	\$7,054,746.00	2.77%	\$189,837.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 28 - Fire						
Division: 01 - Department Wide						
SB - Salary and Benefits						
100.28.01.521	Fringe Benefits - Worker's Compensation	48,000.00	48,000.00	0.00	-100.00%	(48,000.00)
100.28.01.522	Fringe Benefits - Medical / Dental Insurance	347,904.00	347,904.00	0.00	-100.00%	(347,904.00)
100.28.01.523	Fringe Benefits - Medicare	32,422.00	32,422.00	0.00	-100.00%	(32,422.00)
100.28.01.524	Fringe Benefits - Social Security	3,157.00	3,157.00	0.00	-100.00%	(3,157.00)
100.28.01.525	Fringe Benefits - IMRF Pension Er Contribution	8,005.00	8,005.00	0.00	-100.00%	(8,005.00)
100.28.01.527	Fringe Benefits - Fire Pension Er Contribution	1,250,000.00	1,250,000.00	0.00	-100.00%	(1,250,000.00)
Account Classification Total: SB - Salary and Benefits		\$1,689,488.00	\$1,689,488.00	\$0.00	-100.00%	(\$1,689,488.00)
SS - Services and Supplies						
100.28.01.556	Village Data Processing / Network Charge	29,100.00	29,100.00	29,100.00	0.00%	0.00
100.28.01.568	Utilities	27,300.00	27,300.00	27,300.00	0.00%	0.00
	Training tower utilities	1.00	\$300.00	\$300.00		
	Station 28 utilities	1.00	\$27,000.00	\$27,000.00		
100.28.01.570	Repair & Maintenance - Buildings	79,000.00	37,857.00	69,900.00	-11.52%	(9,100.00)
	Exercise equipment - shared cost with PD	1.00	\$500.00	\$500.00		
	Fitness equipment preventative maint. (split w/PD)	1.00	\$1,000.00	\$1,000.00		
	Warning siren maintenance	1.00	\$2,000.00	\$2,000.00		
	Systems maintenance supplies	1.00	\$2,500.00	\$2,500.00		
	Interior maintenance supplies	1.00	\$3,000.00	\$3,000.00		
	Household supplies	1.00	\$4,500.00	\$4,500.00		
	Exterior maintenance	1.00	\$5,500.00	\$5,500.00		
	Training tower	1.00	\$10,000.00	\$10,000.00		
	Systems maintenance	1.00	\$12,000.00	\$12,000.00		
	Station maintenance and repairs	1.00	\$12,000.00	\$12,000.00		
	Interior maintenance	1.00	\$16,900.00	\$16,900.00		
100.28.01.574	Vehicle Maint Service Charge	55,513.00	71,513.00	55,513.00	0.00%	0.00
100.28.01.582	Tuition Assistance	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.28.01.533	Medical Supplies	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$190,913.00	\$165,770.00	\$181,813.00	-4.77%	(\$9,100.00)
CO - Capital Outlay						
100.28.01.615	Buildings & Structures	0.00	0.00	8,306.00	N/A	8,306.00
	IMRF Pension-TEMPORARY	1.00	\$8,305.29	\$8,305.29		
100.28.01.620	Improvements Other Than Buildings	0.00	0.00	0.00	N/A	0.00
100.28.01.625	Heavy Machinery	0.00	0.00	0.00	N/A	0.00
100.28.01.630	Motor Vehicles	0.00	0.00	615,000.00	N/A	615,000.00
100.28.01.635	Furniture & Fixtures	0.00	0.00	0.00	N/A	0.00
100.28.01.640	Office and Other Equipment	0.00	0.00	0.00	N/A	0.00
100.28.01.645	Technology	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$623,306.00		\$623,306.00
INS - Insurance and Other Chargebacks						
100.28.01.530	Liability Insurance	17,800.00	17,800.00	17,800.00	0.00%	0.00
	Property Insurance	1.00	\$5,800.00	\$5,800.00		
	Paramedic malpractice liability insurance	1.00	\$12,000.00	\$12,000.00		
Account Classification Total: INS - Insurance and Other Chargebacks		\$17,800.00	\$17,800.00	\$17,800.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$1,898,201.00	\$1,873,058.00	\$822,919.00	-56.65%	(\$1,075,282.00)
Division: 10 - Administration						
SB - Salary and Benefits						
100.28.10.511	Regular Salaries	313,758.00	313,758.00	342,738.00	9.24%	28,980.00
	280601 - Fire Department Analyst			\$57,081.00		
	280201 - Deputy Fire Chief			\$136,204.00		
	280101 - Fire Chief			\$149,453.00		
100.28.10.515	Sick Cashed In	3,156.00	1,578.00	3,143.00	-0.41%	(13.00)
100.28.10.518	Other Compensation	14,400.00	14,400.00	2,500.00	-82.64%	(11,900.00)
	280101 - Fire Chief			\$2,500.00		
100.28.10.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.28.10.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	20,279.00	N/A	20,279.00
100.28.10.528	Fringe Benefits - Life Insurance	0.00	0.00	194.00	N/A	194.00
100.28.10.523	Fringe Benefits - Medicare	0.00	0.00	5,016.00	N/A	5,016.00
100.28.10.524	Fringe Benefits - Social Security	0.00	0.00	3,539.00	N/A	3,539.00
100.28.10.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.28.10.527	Fringe Benefits - Fire Pension Er Contribution	0.00	0.00	157,262.00	N/A	157,262.00
Account Classification Total: SB - Salary and Benefits		\$331,314.00	\$329,736.00	\$534,671.00	61.38%	\$203,357.00
SS - Services and Supplies						
100.28.10.553	Legal Services	20,000.00	5,000.00	25,000.00	25.00%	5,000.00
	Legal expense (negotiations for CBA expiring 2014)	1.00	\$20,000.00	\$20,000.00		
100.28.10.556	Village Data Processing / Network Charge	0.00	0.00	0.00	N/A	0.00
100.28.10.557	Technology Licensing & Maintenance	5,200.00	5,267.00	7,450.00	43.27%	2,250.00
	Annual Firehouse support-Inspector (New)	1.00	\$300.00	\$300.00		
	Annual Firehouse support-EMS (New)	1.00	\$1,950.00	\$1,950.00		
	Remote Access support	1.00	\$2,100.00	\$2,100.00		
	Annual Firehouse support-base	1.00	\$3,100.00	\$3,100.00		
100.28.10.564	Cell Phones & Radios	0.00	0.00	0.00	N/A	0.00
100.28.10.575	Rental - Office Equipment	2,500.00	2,500.00	5,640.00	125.60%	3,140.00
100.28.10.580	Memberships & Publications	800.00	800.00	800.00	0.00%	0.00
	Membership dues	1.00	\$800.00	\$800.00		
100.28.10.531	Office Supplies - General	5,250.00	5,250.00	5,750.00	9.52%	500.00
	Postage	1.00	\$750.00	\$750.00		
	Office supplies and miscellaneous	1.00	\$5,000.00	\$5,000.00		
100.28.10.532	Computer Equipment	10,000.00	10,000.00	10,000.00	0.00%	0.00
100.28.10.542	Vehicles, Parts and Equipment	1,000.00	1,000.00	1,000.00	0.00%	0.00
Account Classification Total: SS - Services and Supplies		\$44,750.00	\$29,817.00	\$55,640.00	24.34%	\$10,890.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division Total: 10 - Administration		\$376,064.00	\$359,553.00	\$590,311.00	56.97%	\$214,247.00
Division: 12 - Training						
SB - Salary and Benefits						
100.28.12.512	Overtime Salaries	56,800.00	45,000.00	46,646.00	-17.88%	(10,154.00)
100.28.12.518	Other Compensation	0.00	157.00	0.00	N/A	0.00
100.28.12.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.28.12.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	250.00	N/A	250.00
100.28.12.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
100.28.12.523	Fringe Benefits - Medicare	0.00	0.00	676.00	N/A	676.00
100.28.12.524	Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
100.28.12.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.28.12.527	Fringe Benefits - Fire Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$56,800.00	\$45,157.00	\$47,572.00	-16.25%	(\$9,228.00)
SS - Services and Supplies						
100.28.12.581	Training & Travel	30,334.00	30,334.00	32,534.00	7.25%	2,200.00
	Audio / visual supplies	1.00	\$200.00	\$200.00		
	CPR / Public education	1.00	\$250.00	\$250.00		
	Water rescue	1.00	\$700.00	\$700.00		
	Technical rescue	1.00	\$800.00	\$800.00		
	Fire apparatus engineer class	2.00	\$400.00	\$800.00		
	Conferences and seminars	1.00	\$1,000.00	\$1,000.00		
	Blue Card incident command	1.00	\$1,000.00	\$1,000.00		
	Books, references, periodicals, manuals	1.00	\$1,200.00	\$1,200.00		
	Public education	1.00	\$1,200.00	\$1,200.00		
	Hazardous materials	1.00	\$1,200.00	\$1,200.00		
	Emergency management	1.00	\$1,500.00	\$1,500.00		
	Firefighting	1.00	\$2,000.00	\$2,000.00		
	Training supplies (smoke, foam, etc.)	1.00	\$2,500.00	\$2,500.00		
	MABAS / NIPSTA spring and fall drills	1.00	\$2,700.00	\$2,700.00		
	Officer development	1.00	\$3,000.00	\$3,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Firefighter Academy	1.00	\$3,500.00	\$3,500.00		
	NIPSTA annual dues	24.00	\$166.00	\$3,984.00		
	Fire investigations	1.00	\$5,000.00	\$5,000.00		
Account Classification Total: SS - Services and Supplies		\$30,334.00	\$30,334.00	\$32,534.00	7.25%	\$2,200.00
Division Total: 12 - Training		\$87,134.00	\$75,491.00	\$80,106.00	-8.07%	(\$7,028.00)

Division: 15 - Communications

SB - Salary and Benefits

100.28.15.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.28.15.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.28.15.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	0.00	N/A	0.00
100.28.15.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
100.28.15.523	Fringe Benefits - Medicare	0.00	0.00	0.00	N/A	0.00
100.28.15.524	Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
100.28.15.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.28.15.526	Fringe Benefits - Police Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.28.15.527	Fringe Benefits - Fire Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00

SS - Services and Supplies

100.28.15.562	Dispatch Services	148,408.00	148,408.00	148,408.00	0.00%	0.00
	Radio alarm system primary and back up phone lines	1.00	\$3,800.00	\$3,800.00		
	Quarterly radio alarm system maintenance install and software	1.00	\$8,000.00	\$8,000.00		
	RED Center monthly fees	12.00	\$10,884.00	\$130,608.00	0.00%	0.00
100.28.15.563	Telephone Service	6,100.00	10,513.00	12,100.00	98.36%	6,000.00
	Long distance service	1.00	\$400.00	\$400.00		
	Village telephone service charge	1.00	\$2,700.00	\$2,700.00		
	AT&T service	1.00	\$9,000.00	\$9,000.00		
100.28.115.564	Cell Phones & Radios	15,200.00	15,200.00	10,500.00	-30.92%	(4,700.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Radio repair parts	1.00	\$1,000.00	\$1,000.00		
	Portable radio batteries	1.00	\$1,000.00	\$1,000.00		
	Pager rental	1.00	\$1,200.00	\$1,200.00		
	MDC cellular service	12.00	\$150.00	\$1,800.00		
	Maintenance of radio equipment	1.00	\$2,000.00	\$2,000.00		
	Cellular phones	1.00	\$3,500.00	\$3,500.00		
Account Classification Total: SS - Services and Supplies		\$169,708.00	\$174,121.00	\$171,008.00	0.77%	\$1,300.00
Division Total: 15 - Communications		\$169,708.00	\$174,121.00	\$171,008.00	0.77%	\$1,300.00
Division: 19 - Life Safety						
SB - Salary and Benefits						
100.28.19.511	Regular Salaries	49,500.00	48,000.00	0.00	-100.00%	(49,500.00)
100.28.19.512	Overtime Salaries	3,900.00	3,900.00	3,911.00	0.28%	11.00
100.28.19.513	Part Time Salaries	0.00	0.00	49,937.00	N/A	49,937.00
	280702 - Fire Inspector - Part-Time			\$23,718.00		
	280701 - Fire Inspector - Part-Time			\$26,219.00		
100.28.19.517	517 Special Compensation	0.00	0.00	0.00	N/A	0.00
100.28.19.520	520 Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.28.19.521	521 Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.28.19.522	522 Fringe Benefits - Medical / Dental Insurance	0.00	0.00	0.00	N/A	0.00
100.28.19.528	528 Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
100.28.19.523	523 Fringe Benefits - Medicare	0.00	0.00	0.00	N/A	0.00
100.28.19.524	524 Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
100.28.19.525	525 Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.28.19.526	526 Fringe Benefits - Police Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.28.19.527	527 Fringe Benefits - Fire Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$53,400.00	\$51,900.00	\$53,848.00	0.84%	\$448.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
SS - Services and Supplies						
100.28.19.573	Outside Repair & Maintenance - Vehicles	1,450.00	1,450.00	1,550.00	6.90%	100.00
	Mannequin repairs	1.00	\$200.00	\$200.00		
	Annual NFPA membership fee	1.00	\$350.00	\$350.00		
	NFPA Code maintenance fee	1.00	\$1,000.00	\$1,000.00		
100.28.19.540	Other Operating Supplies	7,000.00	7,000.00	7,000.00	0.00%	0.00
	CPR / first aid training	1.00	\$500.00	\$500.00		
	Fire prevention supplies	1.00	\$1,250.00	\$1,250.00		
	Public education supplies / Open house	1.00	\$5,250.00	\$5,250.00		
Account Classification Total: SS - Services and Supplies		\$8,450.00	\$8,450.00	\$8,550.00	1.18%	\$100.00
Division Total: 19 - Life Safety		\$61,850.00	\$60,350.00	\$62,398.00	0.89%	\$548.00
Division: 20 - Firefighting						
SB - Salary and Benefits						
100.28.20.511	Regular Salaries	1,817,935.00	1,817,935.00	1,867,999.00	2.75%	50,064.00
	280316 - Firefighter			\$69,107.00		
	280314 - Firefighter			\$82,661.00		
	280315 - Firefighter			\$82,661.00		
	280308 - Firefighter			\$86,846.00		
	280309 - Firefighter			\$86,846.00		
	280310 - Firefighter			\$86,846.00		
	280311 - Firefighter			\$86,846.00		
	280312 - Firefighter			\$86,846.00		
	280313 - Firefighter			\$86,846.00		
	280304 - Firefighter			\$89,367.00		
	280305 - Firefighter			\$89,367.00		
	280306 - Firefighter			\$89,367.00		
	280307 - Firefighter			\$89,367.00		
	280501 - Lieutenant			\$103,399.00		
	280502 - Lieutenant			\$103,399.00		
	280503 - Lieutenant			\$103,399.00		
	280504 - Lieutenant			\$103,399.00		
	280401 - Captain			\$113,810.00		
	280402 - Captain			\$113,810.00		
	280403 - Captain			\$113,810.00		
100.28.20.512	Overtime Salaries	45,600.00	60,600.00	44,823.00	-1.70%	(777.00)
100.28.20.514	Sick Salaries	90,000.00	140,000.00	90,021.00	0.02%	21.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.28.20.515	Sick Cashed In	14,953.00	17,250.00	13,072.00	-12.58%	(1,881.00)
100.28.20.516	Holiday Salaries	63,208.00	65,079.00	65,015.00	2.86%	1,807.00
100.28.20.517	Special Compensation	0.00	0.00	0.00	N/A	0.00
100.28.20.518	Other Compensation	7,475.00	7,475.00	6,500.00	-13.04%	(975.00)
100.28.20.521	Fringe Benefits - Worker's Compensation	0.00	0.00	48,000.00	N/A	48,000.00
100.28.20.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	304,253.00	N/A	304,253.00
100.28.20.528	Fringe Benefits - Life Insurance	0.00	0.00	1,285.00	N/A	1,285.00
100.28.20.523	Fringe Benefits - Medicare	0.00	0.00	30,269.00	N/A	30,269.00
100.28.20.524	Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
100.28.20.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.28.20.527	Fringe Benefits - Fire Pension Er Contribution	0.00	0.00	1,078,208.00	N/A	1,078,208.00
Account Classification Total: SB - Salary and Benefits		\$2,039,171.00	\$2,108,339.00	\$3,549,445.00	74.06%	\$1,510,274.00
SS - Services and Supplies						
100.28.20.566	Other Operating Services	10,750.00	10,750.00	10,750.00	0.00%	0.00
	Drug and alcohol testing	1.00	\$750.00	\$750.00		
	FF annual medical/physical exams	1.00	\$10,000.00	\$10,000.00		
100.28.20.542	Vehicles, Parts and Equipment	5,000.00	5,000.00	5,000.00	0.00%	0.00
100.28.20.546	Firefighting Equipment and Supplies	93,295.00	73,000.00	93,450.00	0.17%	155.00
	SCUBA dry suit repairs	1.00	\$500.00	\$500.00		
	Diving equipment replacement	1.00	\$1,000.00	\$1,000.00		
	Hazardous materials tools, equipment and supplies	1.00	\$1,000.00	\$1,000.00		
	Extrication tool service	1.00	\$1,000.00	\$1,000.00		
	Power equipment maintenance and repairs	1.00	\$1,200.00	\$1,200.00		
	SCUBA tanks, regulators, and equipment	1.00	\$1,450.00	\$1,450.00		
	Annual air pack flow testing and inspection	1.00	\$1,500.00	\$1,500.00		
	Breathing air compressor quarterly, annual, and repairs	1.00	\$1,850.00	\$1,850.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Mechanical tools, equipment and supplies	1.00	\$2,000.00	\$2,000.00		
	Fire extinguisher service	1.00	\$2,000.00	\$2,000.00		
	Hydrant testing supplies	1.00	\$2,500.00	\$2,500.00		
	Ladder safety test	1.00	\$2,500.00	\$2,500.00		
	SCBA fit tests, hydro, and flow tests	1.00	\$3,200.00	\$3,200.00		
	Fire hose replacement	1.00	\$4,500.00	\$4,500.00		
	Engine pump test	1.00	\$4,500.00	\$4,500.00		
	Equipment preventative maintenance	1.00	\$4,500.00	\$4,500.00		
	MABAS assessment - Division 3 and Illinois	1.00	\$5,250.00	\$5,250.00		
	Firefighter safety clothing and equipment	1.00	\$10,000.00	\$10,000.00		
	Uniforms	1.00	\$10,000.00	\$10,000.00		
	Firefighter tools and equipment	1.00	\$10,000.00	\$10,000.00		
	Vehicle contractual maintenance	1.00	\$23,000.00	\$23,000.00		
Account Classification Total: SS - Services and Supplies		\$109,045.00	\$88,750.00	\$109,200.00	0.14%	\$155.00
Division Total: 20 - Firefighting		\$2,148,216.00	\$2,197,089.00	\$3,658,645.00	70.31%	\$1,510,429.00
Division: 60 - Public Relations						
SB - Salary and Benefits						
100.28.60.512	Overtime Salaries	2,500.00	2,500.00	2,512.00	0.48%	12.00
100.28.60.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.28.60.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.28.60.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	132.00	N/A	132.00
100.28.60.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
100.28.60.523	Fringe Benefits - Medicare	0.00	0.00	36.00	N/A	36.00
100.28.60.524	Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
100.28.60.527	Fringe Benefits - Fire Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$2,500.00	\$2,500.00	\$2,680.00	7.20%	\$180.00
SS - Services and Supplies						
100.28.60.581	Training & Travel	950.00	950.00	950.00	0.00%	0.00
	Training manuals and supplies	1.00	\$450.00	\$450.00		
	Certification of CPR instructors	1.00	\$500.00	\$500.00		
Account Classification Total: SS - Services and Supplies		\$950.00	\$950.00	\$950.00	0.00%	\$0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division Total: 60 - Public Relations		\$3,450.00	\$3,450.00	\$3,630.00	5.22%	\$180.00
Division: 62 - Ambulance						
SB - Salary and Benefits						
100.28.62.511	Regular Salaries	265,008.00	265,008.00	268,101.00	1.17%	3,093.00
	280301 - Firefighter			\$89,367.00		
	280302 - Firefighter			\$89,367.00		
	280303 - Firefighter			\$89,367.00		
100.28.62.512	512 Overtime Salaries	27,800.00	27,800.00	27,817.00	0.06%	17.00
100.28.62.514	514 Sick Salaries	0.00	14,880.00	0.00	N/A	0.00
100.28.62.515	515 Sick Cashed In	2,485.00	2,485.00	7,558.00	204.14%	5,073.00
100.28.62.516	516 Holiday Salaries	9,309.00	10,114.00	10,312.00	10.77%	1,003.00
100.28.62.518	518 Other Compensation	0.00	0.00	975.00	N/A	975.00
100.28.62.521	521 Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.28.62.522	522 Fringe Benefits - Medical / Dental Insurance	0.00	0.00	60,238.00	N/A	60,238.00
100.28.62.528	528 Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
100.28.62.523	523 Fringe Benefits - Medicare	0.00	0.00	3,059.00	N/A	3,059.00
100.28.62.524	524 Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
100.28.62.525	525 Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.28.62.527	527 Fringe Benefits - Fire Pension Er Contribution	0.00	0.00	154,749.00	N/A	154,749.00
Account Classification Total: SB - Salary and Benefits		\$304,602.00	\$320,287.00	\$532,809.00	74.92%	\$228,207.00
SS - Services and Supplies						
100.28.62.566	Other Operating Services	11,000.00	11,000.00	1,000.00	-90.91%	(10,000.00)
	Vehicle parts and supplies	1.00	\$1,000.00	\$1,000.00		
100.28.62.581	Training & Travel	13,290.00	13,290.00	7,800.00	-41.31%	(5,490.00)
	EMS equipment repairs	1.00	\$1,000.00	\$1,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	EMS training courses	1.00	\$1,800.00	\$1,800.00		
	Paramedic continuing education annual fee	1.00	\$5,000.00	\$5,000.00		
100.28.62.533	Medical Supplies	10,600.00	10,600.00	30,950.00	191.98%	20,350.00
	Medical supplies	1.00	\$800.00	\$800.00		
	Ambulance cot maint. and supplies	1.00	\$800.00	\$800.00		
	Disposable supplies (oxygen, medications)	1.00	\$1,600.00	\$1,600.00		
	Medical training equipment	1.00	\$1,850.00	\$1,850.00		
	Medical equipment maintenance and replacements	1.00	\$5,900.00	\$5,900.00		
	Power loader for A28	1.00	\$20,000.00	\$20,000.00		
Account Classification Total: SS - Services and Supplies		\$34,890.00	\$34,890.00	\$39,750.00	13.93%	\$4,860.00
INS - Insurance and Other Chargebacks						
100.28.62.530	Liability Insurance	0.00	0.00	0.00	N/A	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 62 - Ambulance		\$339,492.00	\$355,177.00	\$572,559.00	68.65%	\$233,067.00
Department Total: 28 - Fire		\$5,084,115.00	\$5,098,289.00	\$5,961,576.00	14.7%	\$877,461.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 29 - Community Development						
Division: 01 - Department Wide						
SB - Salary and Benefits						
100.29.01.511	Regular Salaries	644,530.00	644,530.00	612,163.00	-5.02%	(32,367.00)
	290401 - Code Enforcer Inspector			\$58,956.00		
	290801 - Administrative Assistant			\$61,046.00		
	290701 - Permit Coordinator			\$65,065.00		
	290601 - Planning Assistant			\$79,404.00		
	290501 - Plan Examiner			\$94,371.00		
	290201 - Assistant Comm. Dev. Director			\$114,620.00		
	290101 - Community Development Director			\$138,701.00		
100.29.01.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
100.29.01.513	Part Time Salaries	0.00	0.00	40,950.00	N/A	40,950.00
	290102 - Planning Technician - Part-Time			\$40,950.00		
100.29.01.515	Sick Cashed In	5,400.00	5,400.00	0.00	-100.00%	(5,400.00)
100.29.01.518	Other Compensation	0.00	20,120.00	14,380.00	N/A	14,380.00
	290101 - Community Development Director			\$2,500.00		
	290201 - Assistant Comm. Dev. Director			\$2,970.00		
	290101 - Community Development Director			\$2,970.00		
	290401 - Code Enforcer Inspector			\$5,940.00		
100.29.01.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.29.01.521	Fringe Benefits - Worker's Compensation	12,000.00	12,000.00	12,000.00	0.00%	0.00
100.29.01.522	Fringe Benefits - Medical / Dental Insurance	109,440.00	109,440.00	108,405.00	-0.95%	(1,035.00)
100.29.01.528	Fringe Benefits - Life Insurance	0.00	450.00	439.00	N/A	439.00
100.29.01.529	Fringe Benefits - Allowances	12,960.00	0.00	0.00	-100.00%	(12,960.00)
100.29.01.523	Fringe Benefits - Medicare	9,350.00	9,350.00	9,641.00	3.11%	291.00
100.29.01.524	Fringe Benefits - Social Security	38,510.00	38,510.00	39,254.00	1.93%	744.00
100.29.01.525	Fringe Benefits - IMRF Pension Er Contribution	100,760.00	100,760.00	96,755.00	-3.97%	(4,005.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: SB - Salary and Benefits		\$932,950.00	\$940,560.00	\$933,987.00	0.11%	\$1,037.00
SS - Services and Supplies						
100.29.01.551	Consulting Services	398,500.00	350,000.00	376,500.00	-5.52%	(22,000.00)
	Recording Secretary	1.00	\$9,000.00	\$9,000.00		
	Wilmette Sanitation services	1.00	\$15,000.00	\$15,000.00		
	Winnetka Historical Society - HAIS review	30.00	\$600.00	\$18,000.00		
	Plan Review services	1.00	\$24,500.00	\$24,500.00		
	Development analysis services	1.00	\$35,000.00	\$35,000.00		
	SAFEbuilt inspectional services	1.00	\$275,000.00	\$275,000.00		
100.29.01.553	Legal Services	244,500.00	244,500.00	193,500.00	-20.86%	(51,000.00)
	Holland and Knight	12.00	\$16,125.00	\$193,500.00		
100.29.01.556	Village Data Processing / Network Charge	32,000.00	32,000.00	32,000.00	0.00%	0.00
100.29.01.564	Cell Phones & Radios	3,300.00	3,300.00	3,300.00	0.00%	0.00
100.29.01.574	Vehicle Maint Service Charge	2,000.00	2,000.00	1,800.00	-10.00%	(200.00)
100.29.01.575	Rental - Office Equipment	8,000.00	8,000.00	8,000.00	0.00%	0.00
100.29.01.580	Memberships & Publications	10,200.00	10,200.00	11,600.00	13.73%	1,400.00
100.29.01.581	Training & Travel	5,650.00	5,650.00	4,000.00	-29.20%	(1,650.00)
100.29.01.582	Tuition Assistance	0.00	0.00	0.00	N/A	0.00
100.29.01.531	Office Supplies - General	7,200.00	8,000.00	4,000.00	-44.44%	(3,200.00)
100.29.01.532	Computer Equipment	1,700.00	5,000.00	2,000.00	17.65%	300.00
100.29.01.540	Other Operating Supplies	9,800.00	9,800.00	12,600.00	28.57%	2,800.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: SS - Services and Supplies		\$722,850.00	\$678,450.00	\$649,300.00	-10.18%	(\$73,550.00)
INS - Insurance and Other Chargebacks						
100.29.1.530	Liability Insurance	0.00	0.00	0.00	N/A	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$1,655,800.00	\$1,619,010.00	\$1,583,287.00	-4.38%	(\$72,513.00)
Department Total: 29 - Community Development		\$1,655,800.00	\$1,619,010.00	\$1,583,287.00	-4.38%	(\$72,513.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 30 - Public Works						
Division: 01 - Department Wide						
SB - Salary and Benefits						
100.30.01.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.30.01.521	Fringe Benefits - Worker's Compensation	100,000.00	100,000.00	0.00	-100.00%	(100,000.00)
100.30.01.522	Fringe Benefits - Medical / Dental Insurance	224,688.00	224,688.00	0.00	-100.00%	(224,688.00)
100.30.01.523	Fringe Benefits - Medicare	20,660.00	20,660.00	0.00	-100.00%	(20,660.00)
100.30.01.524	Fringe Benefits - Social Security	88,340.00	88,340.00	0.00	-100.00%	(88,340.00)
100.30.01.525	Fringe Benefits - IMRF Pension Er Contribution	223,984.00	223,984.00	0.00	-100.00%	(223,984.00)
Account Classification Total: SB - Salary and Benefits		\$657,672.00	\$657,672.00	\$0.00	-100.00%	(\$657,672.00)
SS - Services and Supplies						
100.30.01.551	Consulting Services	0.00	0.00	0.00	N/A	0.00
100.30.01.552	Engineering Services	0.00	2,238.00	0.00	N/A	0.00
100.30.01.553	Legal Services	0.00	0.00	0.00	N/A	0.00
100.30.01.555	GIS & Aerial Mapping	29,000.00	29,000.00	29,000.00	0.00%	0.00
100.30.01.556	Village Data Processing / Network Charge	21,000.00	21,000.00	21,000.00	0.00%	0.00
100.30.01.557	Technology Licensing & Maintenance	4,500.00	4,500.00	4,500.00	0.00%	0.00
100.30.01.559	Drainage	0.00	0.00	0.00	N/A	0.00
100.30.01.562	Dispatch Services	3,000.00	3,000.00	3,000.00	0.00%	0.00
	M&T weather notification service	1.00	\$3,000.00	\$3,000.00		
100.30.01.563	Telephone Service	14,000.00	14,000.00	14,000.00	0.00%	0.00
100.30.01.564	Cell Phones & Radios	11,000.00	11,000.00	11,000.00	0.00%	0.00
100.30.01.567	Operations & Maintenance	0.00	64.00	0.00	N/A	0.00
100.30.01.568	Utilities	108,000.00	130,000.00	143,520.00	32.89%	35,520.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Stormwater utility	12.00	\$2,960.00	\$35,520.00		
	Utilities	1.00	\$108,000.00	\$108,000.00		
100.30.01.570	Repair & Maintenance - Buildings	61,500.00	61,500.00	69,000.00	12.20%	7,500.00
	Service yards pest control	1.00	\$1,500.00	\$1,500.00		
	Service yards mat cleaning	1.00	\$1,500.00	\$1,500.00		
	Service yards fire alarm	1.00	\$2,000.00	\$2,000.00		
	Service yards fire extinguisher	1.00	\$2,000.00	\$2,000.00		
	Service yards landscape	1.00	\$3,000.00	\$3,000.00		
	Service yards backflow testing	1.00	\$3,000.00	\$3,000.00		
	Service yards HVAC maintenance	1.00	\$10,000.00	\$10,000.00		
	Service yards commodities	1.00	\$11,000.00	\$11,000.00		
	Service yards janitorial	1.00	\$15,000.00	\$15,000.00		
	Service yards contractual repairs	1.00	\$20,000.00	\$20,000.00		
100.30.01.574	Vehicle Maint Service Charge	225,204.00	225,204.00	225,204.00	0.00%	0.00
100.30.01.575	Rental - Office Equipment	6,000.00	6,000.00	6,000.00	0.00%	0.00
100.30.01.580	Memberships & Publications	0.00	375.00	0.00	N/A	0.00
100.30.01.581	Training & Travel	13,500.00	13,500.00	14,500.00	7.41%	1,000.00
	CDL training	1.00	\$1,000.00	\$1,000.00		
	Napata training and dues	1.00	\$2,000.00	\$2,000.00		
	NSC program training	1.00	\$2,500.00	\$2,500.00		
	Safety training & supplies	1.00	\$3,500.00	\$3,500.00		
	Professional training & dues	1.00	\$5,500.00	\$5,500.00		
100.30.01.582	Tuition Assistance	0.00	0.00	0.00	N/A	0.00
100.30.01.583	Property Insurance	22,000.00	22,000.00	22,000.00	0.00%	0.00
100.30.01.531	Office Supplies - General	12,500.00	12,500.00	12,500.00	0.00%	0.00
100.30.01.532	Computer Equipment	0.00	2,300.00	6,000.00	N/A	6,000.00
	Department IPAD Purchase	1.00	\$2,000.00	\$2,000.00		
	Public Works Facility - Weather/Information TV's	4.00	\$1,000.00	\$4,000.00		
100.30.01.537	Uniforms	14,500.00	0.00	14,500.00	0.00%	0.00
	Safety/PPE Gear (Street, Forestry, Admin., Engineering)	1.00	\$5,000.00	\$5,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Uniforms (Street, Forestry, Admin, Engineering)	1.00	\$9,500.00	\$9,500.00		
100.30.01.540	Other Operating Supplies	7,000.00	0.00	7,000.00	0.00%	0.00
	CDL Testing	1.00	\$3,500.00	\$3,500.00		
	Safety Glasses - Prescription	1.00	\$3,500.00	\$3,500.00		
100.30.01.543	Public Property Maintenance	257,000.00	257,000.00	257,000.00	0.00%	0.00
	Post office maintenance repair and service	1.00	\$3,000.00	\$3,000.00		
	Parking structure maintenance and repair	1.00	\$5,000.00	\$5,000.00		
	Cenotaph maintenance	1.00	\$5,000.00	\$5,000.00		
	Irrigation public properties	1.00	\$7,000.00	\$7,000.00		
	Public property contractual	1.00	\$8,000.00	\$8,000.00		
	Beautification projects	1.00	\$10,000.00	\$10,000.00		
	Fencing repairs	1.00	\$10,000.00	\$10,000.00		
	Property leases	1.00	\$12,000.00	\$12,000.00		
	Train station maintenance repair and service	1.00	\$14,000.00	\$14,000.00		
	Public property commodities	1.00	\$18,000.00	\$18,000.00		
	Brick paver repairs	1.00	\$25,000.00	\$25,000.00		
	Downtown and public ROW repairs	1.00	\$25,000.00	\$25,000.00		
	Floral Program	1.00	\$30,000.00	\$30,000.00		
	Village hall maintenance repair and service	1.00	\$32,000.00	\$32,000.00		
	Holiday lighting	1.00	\$53,000.00	\$53,000.00		
100.30.01.544	Street Maintenance	0.00	0.00	0.00	N/A	0.00
100.30.01.549	Fuel	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$809,704.00	\$815,181.00	\$859,724.00	6.18%	\$50,020.00
CO - Capital Outlay						
100.30.01.615	Buildings & Structures	200,000.00	203,000.00	150,000.00	-25.00%	(50,000.00)
	Village Yard Building B floor and drainage repairs	1.00	\$150,000.00	\$150,000.00		
100.30.01.620	Improvements Other Than Buildings	0.00	0.00	0.00	N/A	0.00
100.30.01.625	Heavy Machinery	365,000.00	314,000.00	310,000.00	-15.07%	(55,000.00)
	Replace PW 42 - Tractor	1.00	\$150,000.00	\$150,000.00		
	Replace PW 19 2.5 Ton - Dump Truck	1.00	\$160,000.00	\$160,000.00		
100.30.01.630	Motor Vehicles	0.00	84,949.00	90,000.00	N/A	90,000.00
	Replace PW 9 - Shop Truck	1.00	\$90,000.00	\$90,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.30.01.635	Furniture & Fixtures	0.00	0.00	0.00	N/A	0.00
100.30.01.640	Office and Other Equipment	0.00	0.00	0.00	N/A	0.00
100.30.01.645	Technology	0.00	0.00	0.00	N/A	0.00
100.30.01.650	Infrastructure	375,000.00	125,000.00	380,001.00	1.33%	5,001.00
	IDOT Sheridan Road Resurfacing C-91-480-09	1.00	\$1.00	\$1.00		
	Sidewalk replacement	1.00	\$130,000.00	\$130,000.00		
	Parking Lot Rehab Lincoln Ave.	1.00	\$250,000.00	\$250,000.00		
Account Classification Total: CO - Capital Outlay		\$940,000.00	\$726,949.00	\$930,001.00	-1.06%	(\$9,999.00)
INS - Insurance and Other Chargebacks						
100.30.01.530	Liability Insurance	0.00	864.00	0.00	N/A	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$0.00	\$864.00	\$0.00	0.00%	\$0.00
TRN - Transfers						
100.30.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$2,407,376.00	\$2,200,666.00	\$1,789,725.00	-25.66%	(\$617,651.00)
Division: 10 - Administration						
SB - Salary and Benefits						
100.30.10.511	Regular Salaries	328,584.00	328,584.00	404,570.00	23.13%	75,986.00
	301601 - Administrative Secretary			\$26,415.00		
	301702 - Public Works Analyst			\$60,557.00		
	300301 - Superintendent of Operation			\$91,594.00		
	300201 - Asst. Director Eng. & Public Wks			\$101,294.00		
	300101 - Public Works Director			\$124,710.00		
100.30.10.512	Overtime Salaries	2,000.00	2,000.00	2,083.00	4.15%	83.00
100.30.10.515	Sick Cashed In	5,070.00	5,070.00	4,988.00	-1.62%	(82.00)
100.30.10.518	Other Compensation	0.00	12,044.00	14,688.00	N/A	14,688.00
	300301 - Superintendent of Operation			\$4,752.00		
	300101 - Public Works Director			\$4,752.00		
	300201 - Asst. Director Eng. & Public Wks			\$5,184.00		
100.30.10.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.30.10.521	Fringe Benefits - Worker's Compensation	0.00	0.00	100,000.00	N/A	100,000.00
100.30.10.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	59,095.00	N/A	59,095.00
100.30.10.528	Fringe Benefits - Life Insurance	0.00	0.00	374.00	N/A	374.00
100.30.10.523	Fringe Benefits - Medicare	0.00	0.00	6,182.00	N/A	6,182.00
100.30.10.524	Fringe Benefits - Social Security	0.00	0.00	22,442.00	N/A	22,442.00
100.30.10.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	62,031.00	N/A	62,031.00
Division Total: 10 - Administration		\$335,654.00	\$347,698.00	\$676,453.00	101.53%	\$340,799.00

Division: 21 - Engineering
SB - Salary and Benefits

100.30.21.511	Regular Salaries	172,522.00	172,522.00	172,727.00	0.12%	205.00
	300501 - Civil Engineer			\$82,178.00		
	300401 - Assistant Village Engineer			\$90,549.00		
100.30.21.512	Overtime Salaries	3,000.00	3,000.00	3,034.00	1.13%	34.00
100.30.21.513	Part Time Salaries	0.00	0.00	6,000.00	N/A	6,000.00
	301801 - Engineering Intern			\$6,000.00		
100.30.21.515	Sick Cashed In	2,522.00	2,522.00	2,508.00	-0.56%	(14.00)
100.30.21.518	Other Compensation	0.00	1,944.00	2,376.00	N/A	2,376.00
	300401 - Assistant Village Engineer			\$2,376.00		
100.30.21.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.30.21.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	22,224.00	N/A	22,224.00
100.30.21.528	Fringe Benefits - Life Insurance	0.00	0.00	124.00	N/A	124.00
100.30.21.523	Fringe Benefits - Medicare	0.00	0.00	2,707.00	N/A	2,707.00
100.30.21.524	Fringe Benefits - Social Security	0.00	0.00	11,295.00	N/A	11,295.00
100.30.21.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	26,283.00	N/A	26,283.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: SB - Salary and Benefits		\$178,044.00	\$179,988.00	\$249,278.00	40.01%	\$71,234.00
SS - Services and Supplies						
100.30.21.552	Engineering Services	15,000.00	15,000.00	23,000.00	53.33%	8,000.00
	Benchmark replacement	1.00	\$2,000.00	\$2,000.00		
	Surveying and drafting supplies	1.00	\$2,000.00	\$2,000.00		
	Soil/ material testing	1.00	\$19,000.00	\$19,000.00		
100.30.21.555	GIS & Aerial Mapping	0.00	0.00	0.00	N/A	0.00
100.30.21.580	Memberships & Publications	0.00	0.00	500.00	N/A	500.00
	CFM License - Jim and Susan	2.00	\$100.00	\$200.00		
	PE License - Steve, Jim, Susan	3.00	\$100.00	\$300.00		
100.30.21.540	Other Operating Supplies	0.00	440.00	8,000.00	N/A	8,000.00
	Traffic Counters	4.00	\$2,000.00	\$8,000.00		
Account Classification Total: SS - Services and Supplies		\$15,000.00	\$15,440.00	\$31,500.00	110.00%	\$16,500.00
Division Total: 21 - Engineering		\$193,044.00	\$195,428.00	\$280,778.00	45.45%	\$87,734.00
Division: 22 - Street Maintenance						
SB - Salary and Benefits						
100.30.22.511	Regular Salaries	705,627.00	705,627.00	724,027.00	2.61%	18,400.00
	301401 - Maintenance Worker			\$77,190.00		
	301402 - Maintenance Worker			\$77,190.00		
	301403 - Maintenance Worker			\$77,190.00		
	301406 - Maintenance Worker			\$77,190.00		
	301407 - Maintenance Worker			\$77,190.00		
	301408 - Maintenance Worker			\$77,190.00		
	301409 - Maintenance Worker			\$77,190.00		
	301301 - Street Technician			\$81,636.00		
	300901 - Street Supervisor			\$102,061.00		
100.30.22.512	Overtime Salaries	30,000.00	30,000.00	30,030.00	0.10%	30.00
100.30.22.515	Sick Cashed In	4,030.00	2,324.00	4,008.00	-0.55%	(22.00)
100.30.22.518	Other Compensation	2,236.00	2,236.00	0.00	-100.00%	(2,236.00)
100.30.22.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
100.30.22.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	156,538.00	N/A	156,538.00
100.30.22.528	Fringe Benefits - Life Insurance	0.00	0.00	515.00	N/A	515.00
100.30.22.523	Fringe Benefits - Medicare	0.00	0.00	10,990.00	N/A	10,990.00
100.30.22.524	Fringe Benefits - Social Security	0.00	0.00	45,860.00	N/A	45,860.00
100.30.22.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	110,297.00	N/A	110,297.00
Account Classification Total: SB - Salary and Benefits		\$741,893.00	\$740,187.00	\$1,082,265.00	45.88%	\$340,372.00

SS - Services and Supplies

100.30.22.571	Repair & Maintenance - Streets	243,000.00	243,000.00	235,000.00	-3.29%	(8,000.00)
	Graffiti removal	1.00	\$1,000.00	\$1,000.00		
	Traffic control contingency	1.00	\$2,000.00	\$2,000.00		
	Striping contingency	1.00	\$4,000.00	\$4,000.00		
	Tool replacement	1.00	\$6,000.00	\$6,000.00		
	Traffic paint	1.00	\$7,000.00	\$7,000.00		
	Excavation debris	1.00	\$12,000.00	\$12,000.00		
	Misc street maintenance	1.00	\$18,000.00	\$18,000.00		
	Street sweeping debris (m60)	1.00	\$21,000.00	\$21,000.00		
	Sign materials	1.00	\$25,000.00	\$25,000.00		
	Crack sealing	1.00	\$30,000.00	\$30,000.00		
	Landscape maintenance/mowing	1.00	\$34,000.00	\$34,000.00		
	Temporary help	1.00	\$35,000.00	\$35,000.00		
	Asphalt for road repairs	1.00	\$40,000.00	\$40,000.00		
Account Classification Total: SS - Services and Supplies		\$243,000.00	\$243,000.00	\$235,000.00	-3.29%	(\$8,000.00)

CO - Capital Outlay

100.30.22.650	Infrastructure	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00

Division Total: 22 - Street Maintenance \$984,893.00 \$983,187.00 \$1,317,265.00 33.75% \$332,372.00

Division: 23 - Pavement Reconstruction

SB - Salary and Benefits

100.30.23.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00

CO - Capital Outlay

100.30.23.650	Infrastructure	1,200,000.00	1,200,000.00	1,220,000.00	1.67%	20,000.00
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**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Roadway Striping (Thermo) - Various Locations	1.00	\$20,000.00	\$20,000.00		
	Street & alley reconstruction/rehabilitation	1.00	\$1,200,000.00	\$1,200,000.00		
Account Classification Total: CO - Capital Outlay		\$1,200,000.00	\$1,200,000.00	\$1,220,000.00	1.67%	\$20,000.00
Division Total: 23 - Pavement Reconstruction		\$1,200,000.00	\$1,200,000.00	\$1,220,000.00	1.67%	\$20,000.00

Division: 24 - Drainage

SB - Salary and Benefits

100.30.24.511	Regular Salaries	0.00	1,137.00	0.00	N/A	0.00
100.30.24.512	Overtime Salaries	0.00	2,529.00	0.00	N/A	0.00
100.30.24.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
100.30.24.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
100.30.24.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.30.24.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.30.24.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	0.00	N/A	0.00
100.30.24.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
100.30.24.523	Fringe Benefits - Medicare	0.00	0.00	0.00	N/A	0.00
100.30.24.524	Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
100.30.24.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.30.24.526	Fringe Benefits - Police Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
100.30.24.527	Fringe Benefits - Fire Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$3,666.00	\$0.00	0.00%	\$0.00

SS - Services and Supplies

100.30.24.559	Drainage	0.00	52.00	0.00	N/A	0.00
100.30.24.536	Salt and Snow Removal Supplies and Equipment	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$52.00	\$0.00	0.00%	\$0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division Total: 24 - Drainage		\$0.00	\$3,718.00	\$0.00	0.00%	\$0.00
Division: 25 - Snow Removal						
SB - Salary and Benefits						
100.30.25.511	Regular Salaries	0.00	13,052.00	0.00	N/A	0.00
100.30.25.512	Overtime Salaries	80,000.00	80,000.00	80,048.00	0.06%	48.00
100.30.25.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
100.30.25.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.30.25.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.30.25.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	300.00	N/A	300.00
100.30.25.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
100.30.25.523	Fringe Benefits - Medicare	0.00	0.00	1,161.00	N/A	1,161.00
100.30.25.524	Fringe Benefits - Social Security	0.00	0.00	4,963.00	N/A	4,963.00
100.30.25.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	11,647.00	N/A	11,647.00
Account Classification Total: SB - Salary and Benefits		\$80,000.00	\$93,052.00	\$98,119.00	22.65%	\$18,119.00
SS - Services and Supplies						
100.30.25.573	Outside Repair & Maintenance - Vehicles	0.00	700.00	0.00	N/A	0.00
100.30.25.536	Salt and Snow Removal Supplies and Equipment	122,320.00	122,320.00	179,400.00	46.66%	57,080.00
	Bag Deicing Products	1.00	\$2,000.00	\$2,000.00		
	Alternative deicers	1.00	\$5,000.00	\$5,000.00		
	Contract hauling	1.00	\$6,000.00	\$6,000.00		
	Plow parts	1.00	\$10,000.00	\$10,000.00		
	Plow replacement	1.00	\$10,000.00	\$10,000.00		
	Severe weather contingency	1.00	\$20,000.00	\$20,000.00		
	PW-3 Superintendent Vehicle	1.00	\$40,000.00	\$40,000.00		
	Road salt	1,440.00	\$60.00	\$86,400.00		
Account Classification Total: SS - Services and Supplies		\$122,320.00	\$123,020.00	\$179,400.00	46.66%	\$57,080.00
Division Total: 25 - Snow Removal		\$202,320.00	\$216,072.00	\$277,519.00	37.17%	\$75,199.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division: 26 - Forestry						
SB - Salary and Benefits						
100.30.26.511	Regular Salaries 301001 - Village Forester	90,866.00	90,866.00	93,472.00 \$93,472.00	2.87%	2,606.00
100.30.26.512	Overtime Salaries	10,000.00	10,000.00	12,079.00	20.79%	2,079.00
100.30.26.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
100.30.26.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
100.30.26.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
100.30.26.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
100.30.26.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	7,109.00	N/A	7,109.00
100.30.26.528	Fringe Benefits - Life Insurance	0.00	0.00	67.00	N/A	67.00
100.30.26.523	Fringe Benefits - Medicare	0.00	0.00	1,530.00	N/A	1,530.00
100.30.26.524	Fringe Benefits - Social Security	0.00	0.00	6,544.00	N/A	6,544.00
Account Classification Total: SB - Salary and Benefits		\$100,866.00	\$100,866.00	\$136,159.00	34.99%	\$35,293.00
SS - Services and Supplies						
100.30.26.545	Forestry	332,000.00	332,000.00	332,000.00	0.00%	0.00
	Consulting	1.00	\$500.00	\$500.00		
	Tree Fertilization/Misc.	1.00	\$3,000.00	\$3,000.00		
	Forestry supplies	1.00	\$4,000.00	\$4,000.00		
	Tree grates (Neenah 8726)	1.00	\$8,000.00	\$8,000.00		
	Grant contingency	1.00	\$10,000.00	\$10,000.00		
	Emerald ash borer treatment	1.00	\$15,000.00	\$15,000.00		
	Emerald ash borer parkway tree replacements	1.00	\$25,000.00	\$25,000.00		
	Dutch elm testing and injections	1.00	\$25,000.00	\$25,000.00		
	Tree planting	1.00	\$25,000.00	\$25,000.00		
	Tree and stump removals	1.00	\$35,000.00	\$35,000.00		
	Emerald ash borer removal	1.00	\$35,000.00	\$35,000.00		
	Forestry inspection services	1.00	\$56,500.00	\$56,500.00		
	Tree trimming	1.00	\$90,000.00	\$90,000.00		
Account Classification Total: SS - Services and Supplies		\$332,000.00	\$332,000.00	\$332,000.00	0.00%	\$0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division Total: 26 - Forestry		\$432,866.00	\$432,866.00	\$468,159.00	8.15%	\$35,293.00
Department Total: 30 - Public Works		\$5,756,153.00	\$5,579,635.00	\$6,029,899.00	-25.66%	\$273,746.00
Department: 99 - Transfers						
Division: 01 - Department Wide						
TRN - Transfers						
99.01.901	Interfund Transfers - Other Operating Transfers	0.00	1,496,000.00	1,249,996.00	N/A	1,249,996.00
	Facilities Fund	1.00	\$150,000.00	\$150,000.00		
	Fleet Services Fund	1.00	\$250,000.00	\$250,000.00		
	Downtown Revitalization Fund	1.00	\$300,000.00	\$300,000.00		
	Refuse Fund	12.00	\$45,833.00	\$549,996.00		
Account Classification Total: TRN - Transfers		\$0.00	\$1,496,000.00	\$1,249,996.00		\$1,249,996.00
Division Total: 01 - Department Wide		\$0.00	\$1,496,000.00	\$1,249,996.00		\$1,249,996.00
Department Total: 99 - Transfers		\$0.00	\$1,496,000.00	\$1,249,996.00		\$1,249,996.00
Expenditures Total		\$24,463,190.00	\$23,679,321.00	\$25,882,798.00	-5.5%	\$1,419,608.00
Fund Revenue Total: 100 - General Fund		\$23,508,610.00	\$24,436,170.00	\$24,129,853.00	2.64%	\$621,243.00
Fund Expenditure Total: 100 - General Fund		\$24,463,190.00	\$23,679,321.00	\$25,882,798.00	-5.5%	\$1,419,608.00
Fund Net Total: 100 - General Fund		(\$954,580.00)	\$756,849.00	(\$1,752,945.00)	4.25%	(\$798,365.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 200 - Motor Fuel Tax						
<u>Revenues</u>						
Intergovernment - Intergovernmental Revenue						
200.430.35	Shared Revenue Motor Fuel Tax	310,000.00	310,000.00	360,000.00	16.13%	50,000.00
	One time additional revenue share	1.00	\$50,000.00	\$50,000.00		
	Annual MFT allotment	1.00	\$310,000.00	\$310,000.00		
200.430.45	Shared Revenue Grants	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Intergovernment - Intergovernmental Revenue		\$310,000.00	\$310,000.00	\$360,000.00	16.13%	\$50,000.00
Transfers - Transfers						
490.10	Interfund Transfers In Other Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Interest Income - Interest Income						
200.460.05	Interest Income Interest on Investments	10,000.00	1,000.00	1,000.00	-90.00%	(9,000.00)
	Interest income	1.00	\$10,000.00	\$10,000.00		
Account Classification Total: Interest Income - Interest Income		\$10,000.00	\$1,000.00	\$1,000.00	-90.00%	(\$9,000.00)
Revenues Total		\$320,000.00	\$311,000.00	\$361,000.00	12.81%	\$41,000.00
<u>Expenditures</u>						
Department: 12 - Special Revenue						
Division: 01 - Department Wide						
CO - Capital Outlay						
200.12.01.650	Infrastructure	760,000.00	275,000.00	355,000.00	-53.29%	(405,000.00)
	Willow Road Phase II engineering (local match)	1.00	\$125,000.00	\$125,000.00		
	Cherry Street bridge painting and deck repair	1.00	\$230,000.00	\$230,000.00		
Account Classification Total: CO - Capital Outlay		\$760,000.00	\$275,000.00	\$355,000.00	-53.29%	(\$405,000.00)
TRN - Transfers						
200.12.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$760,000.00	\$275,000.00	\$355,000.00	-53.29%	(\$405,000.00)
Department Total: 12 - Special Revenue		\$760,000.00	\$275,000.00	\$355,000.00	-53.29%	(\$405,000.00)
Expenditures Total		\$760,000.00	\$275,000.00	\$355,000.00	-53.29%	(\$405,000.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Fund Revenue	Total: 200 - Motor Fuel Tax	\$320,000.00	\$311,000.00	12.81%	\$41,000.00
	Fund Expenditure	Total: 200 - Motor Fuel Tax	\$760,000.00	\$275,000.00	-53.29%	(\$405,000.00)
	Fund Net	Total: 200 - Motor Fuel Tax	(\$440,000.00)	\$36,000.00	-33.70%	\$446,000.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 220 - Foreign Fire Tax						
<u>Revenues</u>						
Intergovernment - Intergovernmental Revenue						
220.430.40	Shared Revenue Foreign Fire Insurance	75,000.00	75,000.00	75,000.00	0.00%	0.00
Account Classification Total: Intergovernment - Intergovernmental Revenue		\$75,000.00	\$75,000.00	\$75,000.00	0.00%	\$0.00
Interest Income - Interest Income						
220.460.05	Interest Income Interest on Investments	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Interest Income - Interest Income		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Revenues Total		\$75,000.00	\$75,000.00	\$75,000.00	0.00%	\$0.00
<u>Expenditures</u>						
Department: 12 - Special Revenue						
Division: 01 - Department Wide						
SS - Services and Supplies						
220.12.01.540	Other Operating Supplies	30,000.00	135,000.00	55,000.00	83.33%	25,000.00
220.12.01.546	Firefighting Equipment and Supplies	45,000.00	25,000.00	45,000.00	0.00%	0.00
Account Classification Total: SS - Services and Supplies		\$75,000.00	\$160,000.00	\$100,000.00	33.33%	\$25,000.00
Division Total: 01 - Department Wide		\$75,000.00	\$160,000.00	\$100,000.00	33.33%	\$25,000.00
Department Total: 12 - Special Revenue		\$75,000.00	\$160,000.00	\$100,000.00	33.33%	\$25,000.00
Expenditures Total		\$75,000.00	\$160,000.00	\$100,000.00	33.33%	\$25,000.00
Fund Revenue Total: 220 - Foreign Fire Tax		\$75,000.00	\$75,000.00	\$75,000.00	0.00%	\$0.00
Fund Expenditure Total: 220 - Foreign Fire Tax		\$75,000.00	\$160,000.00	\$100,000.00	33.33%	\$25,000.00
Fund Net Total: 220 - Foreign Fire Tax		\$0.00	(\$85,000.00)	(\$25,000.00)	16.67%	(\$25,000.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 300 - Debt Service						
<u>Revenues</u>						
Property Tax - Property Tax						
300.401.25	Property Tax Debt Service	137,616.00	137,616.00	0.00	-100.00%	(137,616.00)
Account Classification Total: Property Tax - Property Tax		\$137,616.00	\$137,616.00	\$0.00	-100.00%	(\$137,616.00)
Transfers - Transfers						
300.490.10	Interfund Transfers In Other Transfers	335,000.00	335,000.00	0.00	-100.00%	(335,000.00)
Account Classification Total: Transfers - Transfers		\$335,000.00	\$335,000.00	\$0.00	-100.00%	(\$335,000.00)
Interest Income - Interest Income						
300.460.05	Interest Income Interest on Investments	500.00	500.00	0.00	-100.00%	(500.00)
Account Classification Total: Interest Income - Interest Income		\$500.00	\$500.00	\$0.00	-100.00%	(\$500.00)
Revenues Total		\$473,116.00	\$473,116.00	\$0.00	-100.00%	(\$473,116.00)
<u>Expenditures</u>						
Department: 10 - Debt Service						
Division: 01 - Department Wide						
DS - Debt Service						
300.10.01.705	Principal	460,000.00	460,000.00	0.00	-100.00%	(460,000.00)
300.10.01.710	Interest	16,448.00	16,448.00	0.00	-100.00%	(16,448.00)
300.10.01.715	Paying Agent Fees	5,500.00	5,500.00	0.00	-100.00%	(5,500.00)
300.10.01.720	Bond Issue Costs	0.00	0.00	0.00	N/A	0.00
Account Classification Total: DS - Debt Service		\$481,948.00	\$481,948.00	\$0.00	-100.00%	(\$481,948.00)
Division Total: 01 - Department Wide		\$481,948.00	\$481,948.00	\$0.00	-100.00%	(\$481,948.00)
Department Total: 10 - Debt Service		\$481,948.00	\$481,948.00	\$0.00	-100.00%	(\$481,948.00)
Expenditures Total		\$481,948.00	\$481,948.00	\$0.00	-100.00%	(\$481,948.00)
Fund Revenue Total: 300 - Debt Service		\$473,116.00	\$473,116.00	\$0.00	-100.00%	(\$473,116.00)
Fund Expenditure Total: 300 - Debt Service		\$481,948.00	\$481,948.00	\$0.00	-100.00%	(\$481,948.00)
Fund Net Total: 300 - Debt Service		(\$8,832.00)	(\$8,832.00)	\$0.00	-100.00%	\$8,832.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 310 - S.S.A. #3						
<u>Revenues</u>						
Property Tax - Property Tax						
310.401.25	Property Tax Debt Service	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Property Tax - Property Tax		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Licenses/Permits - Licenses, Permits & Fees						
310.401.40	Property Tax Special Assessment	33,660.00	33,660.00	32,640.00	-3.03%	(1,020.00)
	Year 4 of 10 interest	1.00	\$7,140.00	\$7,140.00		
	Year 4 of 10 principal	1.00	\$25,500.00	\$25,500.00		
Account Classification Total: Licenses/Permits - Licenses, Permits & Fees		\$33,660.00	\$33,660.00	\$32,640.00	-3.03%	(\$1,020.00)
Transfers - Transfers						
310.490.10	Interfund Transfers In Other Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Interest Income - Interest Income						
310.460.05	Interest Income Interest on Investments	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Interest Income - Interest Income		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Revenues Total		\$33,660.00	\$33,660.00	\$32,640.00	-3.03%	(\$1,020.00)
<u>Expenditures</u>						
Department: 10 - Debt Service						
Division: 01 - Department Wide						
SS - Services and Supplies						
310.10.01.558	Construction Services	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department Total: 10 - Debt Service		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Expenditures Total		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Fund Revenue Total: 310 - S.S.A. #3		\$33,660.00	\$33,660.00	\$32,640.00	-3.03%	(\$1,020.00)
Fund Expenditure Total: 310 - S.S.A. #3		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Fund Net Total: 310 - S.S.A. #3		\$33,660.00	\$33,660.00	\$32,640.00	-3.03%	(\$1,020.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 320 - S.S.A. #4						
<u>Revenues</u>						
Licenses/Permits - Licenses, Permits & Fees						
320.401.40	Property Tax Special Assessment	4,658.00	4,658.00	4,492.00	-3.56%	(166.00)
	Year 4 of 5 interest	1.00	\$333.00	\$333.00		
	Year 4 of 5 principal	1.00	\$4,159.00	\$4,159.00		
Account Classification Total: Licenses/Permits - Licenses, Permits & Fees		\$4,658.00	\$4,658.00	\$4,492.00	-3.56%	(\$166.00)
Transfers - Transfers						
320.490.10	Interfund Transfers In Other Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Interest Income - Interest Income						
320.460.05	Interest Income Interest on Investments	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Interest Income - Interest Income		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Revenues Total		\$4,658.00	\$4,658.00	\$4,492.00	-3.56%	(\$166.00)
Fund Revenue Total: 320 - S.S.A. #4		\$4,658.00	\$4,658.00	\$4,492.00	-3.56%	(\$166.00)
Fund Expenditure Total: 320 - S.S.A. #4						
Fund Net Total: 320 - S.S.A. #4		\$4,658.00	\$4,658.00	\$4,492.00	-3.56%	(\$166.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 330 - S.S.A. #5						
<u>Revenues</u>						
Licenses/Permits - Licenses, Permits & Fees						
330.401.40	Property Tax Special Assessment	3,957.00	3,957.00	3,816.00	-3.56%	(141.00)
	Year 4 of 5 interest	1.00	\$283.00	\$283.00		
	Year 4 of 5 principal	1.00	\$3,533.00	\$3,533.00		
Account Classification Total: Licenses/Permits - Licenses, Permits & Fees		\$3,957.00	\$3,957.00	\$3,816.00	-3.56%	(\$141.00)
Transfers - Transfers						
330.490.10	Interfund Transfers In Other Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Interest Income - Interest Income						
330.460.05	Interest Income Interest on Investments	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Interest Income - Interest Income		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Revenues Total		\$3,957.00	\$3,957.00	\$3,816.00	-3.56%	(\$141.00)
Fund Revenue Total: 330 - S.S.A. #5		\$3,957.00	\$3,957.00	\$3,816.00	-3.56%	(\$141.00)
Fund Expenditure Total: 330 - S.S.A. #5						
Fund Net Total: 330 - S.S.A. #5		\$3,957.00	\$3,957.00	\$3,816.00	-3.56%	(\$141.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 410 - Village Facilities Fund						
<u>Revenues</u>						
Transfers - Transfers						
410.490.10	Interfund Transfers In Other Transfers	0.00	0.00	150,000.00	N/A	150,000.00
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$150,000.00		\$150,000.00
Interest Income - Interest Income						
410.460.05	Interest Income Interest on Investments	3,000.00	3,000.00	3,000.00	0.00%	0.00
Account Classification Total: Interest Income - Interest Income		\$3,000.00	\$3,000.00	\$3,000.00	0.00%	\$0.00
Revenues Total		\$3,000.00	\$3,000.00	\$153,000.00	5000.00%	\$150,000.00
<u>Expenditures</u>						
Department: 15 - Capital Project						
Division: 01 - Department Wide						
SS - Services and Supplies						
410.15.01.558	Construction Services	315,000.00	101,000.00	340,000.00	7.94%	25,000.00
	Village Hall doors	1.00	\$40,000.00	\$40,000.00		
	Village Hall emergency generator	1.00	\$150,000.00	\$150,000.00		
	Village Hall storm windows	1.00	\$150,000.00	\$150,000.00		
Account Classification Total: SS - Services and Supplies		\$315,000.00	\$101,000.00	\$340,000.00	7.94%	\$25,000.00
Division Total: 01 - Department Wide		\$315,000.00	\$101,000.00	\$340,000.00	7.94%	\$25,000.00
Department Total: 15 - Capital Project		\$315,000.00	\$101,000.00	\$340,000.00	7.94%	\$25,000.00
Expenditures Total		\$315,000.00	\$101,000.00	\$340,000.00	7.94%	\$25,000.00
Fund Revenue Total: 410 - Village Facilities Fund		\$3,000.00	\$3,000.00	\$153,000.00	5000.00%	\$150,000.00
Fund Expenditure Total: 410 - Village Facilities Fund		\$315,000.00	\$101,000.00	\$340,000.00	7.94%	\$25,000.00
Fund Net Total: 410 - Village Facilities Fund		(\$312,000.00)	(\$98,000.00)	(\$187,000.00)	55.03%	\$125,000.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 420 - Downtown Revitalization Fund						
<u>Revenues</u>						
Transfers - Transfers						
420.490.10	Interfund Transfers In Other Transfers	200,000.00	400,000.00	300,000.00	50.00%	100,000.00
Account Classification Total: Transfers - Transfers		\$200,000.00	\$400,000.00	\$300,000.00	50.00%	\$100,000.00
Interest Income - Interest Income						
420.460.05	Interest Income Interest on Investments	1,000.00	1,000.00	1,000.00	0.00%	0.00
Account Classification Total: Interest Income - Interest Income		\$1,000.00	\$1,000.00	\$1,000.00	0.00%	\$0.00
Revenues Total		\$201,000.00	\$401,000.00	\$301,000.00	49.75%	\$100,000.00
<u>Expenditures</u>						
Department: 15 - Capital Project						
Division: 01 - Department Wide						
SS - Services and Supplies						
420.15.01.558	Construction Services	450,000.00	413,000.00	460,000.00	2.22%	10,000.00
	Post Office evaluation	1.00	\$50,000.00	\$50,000.00		
	Indian Hill train station lighting	1.00	\$60,000.00	\$60,000.00		
	ULI implementation items	1.00	\$100,000.00	\$100,000.00		
	Sidewalk, grate & paver repairs	1.00	\$100,000.00	\$100,000.00		
	Downtown master plan	1.00	\$150,000.00	\$150,000.00		
Account Classification Total: SS - Services and Supplies		\$450,000.00	\$413,000.00	\$460,000.00	2.22%	\$10,000.00
Division Total: 01 - Department Wide		\$450,000.00	\$413,000.00	\$460,000.00	2.22%	\$10,000.00
Department Total: 15 - Capital Project		\$450,000.00	\$413,000.00	\$460,000.00	2.22%	\$10,000.00
Expenditures Total		\$450,000.00	\$413,000.00	\$460,000.00	2.22%	\$10,000.00
Fund Revenue	Total: 420 - Downtown Revitalization Fund	\$201,000.00	\$401,000.00	\$301,000.00	49.75%	\$100,000.00
Fund Expenditure	Total: 420 - Downtown Revitalization Fund	\$450,000.00	\$413,000.00	\$460,000.00	2.22%	\$10,000.00
Fund Net	Total: 420 - Downtown Revitalization Fund	(\$249,000.00)	(\$12,000.00)	(\$159,000.00)	16.90%	\$90,000.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 500 - Electric Fund						
<u>Revenues</u>						
Service Charges - Charges For Service						
500.445.01	Electric Service Residential Tax Exempt	0.00	0.00	0.00	N/A	0.00
500.445.05	Electric Service Residential	9,633,387.00	9,138,618.00	9,644,292.00	0.11%	10,905.00
	CY2015 POWER COST ADJUSTMENT @\$0.0010002	1.00	\$78,684.00	\$78,684.00		
	CY2015 SALES 78,666,478 kWh's @ \$0.1216	1.00	\$9,565,608.00	\$9,565,608.00		
500.445.10	Electric Service Large Resident	135,486.00	129,783.00	137,061.00	1.16%	1,575.00
	CY2015 POWER COST ADJUSTMENT @\$0.0010002	1.00	\$1,213.00	\$1,213.00		
	CY2015 SALES 1,212,318 kWh's @ \$0.1121	1.00	\$135,848.00	\$135,848.00		
500.445.15	Electric Service Space Heating	274,088.00	279,720.00	295,555.00	7.83%	21,467.00
	CY2015 POWER COST ADJUSTMENT @\$0.0010002	1.00	\$2,764.00	\$2,764.00		
	CY2015 SALES 2,763,060 kWh's @ \$0.1060	1.00	\$292,791.00	\$292,791.00		
500.445.20	Electric Service Commercial	2,374,495.00	2,290,422.00	2,418,145.00	1.84%	43,650.00
	CY2015 POWER COST ADJUSTMENT @\$0.0010002	1.00	\$20,705.00	\$20,705.00		
	CY2015 SALES 20,701,217 kWh's @ \$0.1158	1.00	\$2,397,440.00	\$2,397,440.00		
500.445.30	Electric Service School & Government	2,055,134.00	1,996,116.00	2,110,372.00	2.69%	55,238.00
	CY2015 POWER COST ADJUSTMENT @\$0.0010002	1.00	\$20,989.00	\$20,989.00		
	CY2015 SALES 20,983,742 kWh's @ \$0.0996	1.00	\$2,089,383.00	\$2,089,383.00		
500.445.40	Electric Service Water Heating	4,089.00	3,879.00	4,099.00	0.24%	10.00
	CY2015 POWER COST ADJUSTMENT @\$0.0010002	1.00	\$37.00	\$37.00		
	CY2015 SALES 36,911 kWh's @ \$0.1100	1.00	\$4,062.00	\$4,062.00		
500.445.50	Electric Service Street Lighting	61,557.00	60,685.00	64,130.00	4.18%	2,573.00
	CY2015 POWER COST ADJUSTMENT @\$0.0010002	1.00	\$609.00	\$609.00		
	CY2015 608,774 kWh's @ \$0.1043	1.00	\$63,521.00	\$63,521.00		
500.445.55	Electric Service Steam Sold to Water Plants	9,900.00	10,000.00	9,900.00	0.00%	0.00
500.445.60	Electric Service Penalties	50,000.00	50,000.00	50,000.00	0.00%	0.00
500.445.65	Electric Service Fees - Turn Off / Turn On	5,000.00	0.00	5,000.00	0.00%	0.00
500.445.70	Electric Service Miscellaneous	40,000.00	40,000.00	40,000.00	0.00%	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
500.445.80	Electric Service Undergrounding	699,900.00	528,000.00	631,000.00	-9.84%	(68,900.00)
	Underground service, three phase	3.00	\$25,000.00	\$75,000.00		
	Underground service, single phase 200 amp	20.00	\$9,800.00	\$196,000.00		
	Underground service, single phase 400 amp	20.00	\$18,000.00	\$360,000.00		
500.443.10	Rent Cell Towers	239,962.00	518,064.00	144,678.00	-39.71%	(95,284.00)
	Pole agreement - CATV	1.00	\$3,000.00	\$3,000.00		
	Pole agreement - AT&T	1.00	\$3,000.00	\$3,000.00		
	Conduit rental - NTHS	1.00	\$11,000.00	\$11,000.00		
	New Cingular	1.00	\$63,293.00	\$63,293.00		
	Verizon	1.00	\$64,385.00	\$64,385.00		
Account Classification Total: Service Charges - Charges For Service		\$15,582,998.00	\$15,045,287.00	\$15,554,232.00	-0.18%	(\$28,766.00)
Other Revenue - Other Revenue						
500.47	Property Sales	10,000.00	7,948.00	10,000.00	0.00%	0.00
500.474.90	Other Miscellaneous Income	0.00	33,738.00	0.00	N/A	0.00
500.475	Disposal of Capital Assets	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Other Revenue - Other Revenue		\$10,000.00	\$41,686.00	\$10,000.00	0.00%	\$0.00
Interest Income - Interest Income						
500.460.05	Interest Income Interest on Investments	15,000.00	10,000.00	10,000.00	-33.33%	(5,000.00)
Account Classification Total: Interest Income - Interest Income		\$15,000.00	\$10,000.00	\$10,000.00	-33.33%	(\$5,000.00)
Revenues Total		\$15,607,998.00	\$15,096,973.00	\$15,574,232.00	-0.22%	(\$33,766.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 40 - Electric General						
Division: 01 - Department Wide						
SB - Salary and Benefits						
500.40.01.515	Sick Cashed In	16,916.00	16,916.00	33,403.00	97.46%	16,487.00
500.40.01.518	Other Compensation	12,406.00	12,400.00	0.00	-100.00%	(12,406.00)
500.40.01.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
500.40.01.521	Fringe Benefits - Worker's Compensation	0.00	130,000.00	0.00	N/A	0.00
500.40.01.522	Fringe Benefits - Medical / Dental Insurance	332,683.00	332,700.00	0.00	-100.00%	(332,683.00)
500.40.01.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
500.40.01.523	Fringe Benefits - Medicare	35,612.00	35,600.00	484.00	-98.64%	(35,128.00)
500.40.01.524	Fringe Benefits - Social Security	149,159.00	149,200.00	2,071.00	-98.61%	(147,088.00)
500.40.01.525	Fringe Benefits - IMRF Pension Er Contribution	365,267.00	365,300.00	4,860.00	-98.67%	(360,407.00)
Account Classification Total: SB - Salary and Benefits		\$912,043.00	\$1,042,116.00	\$40,818.00	-95.52%	(\$871,225.00)
SS - Services and Supplies						
500.40.01.550	Administrative Charges	876,096.00	876,096.00	855,600.00	-2.34%	(20,496.00)
	Management & financial services	12.00	\$71,300.00	\$855,600.00		
500.40.01.551	Consulting Services	132,000.00	123,600.00	48,000.00	-63.64%	(84,000.00)
	Professional services - system protection & relaying	1.00	\$8,000.00	\$8,000.00		
	Professional services - environmental CAAPP permit	1.00	\$10,000.00	\$10,000.00		
	Professional services - environmental NPDES permit	1.00	\$30,000.00	\$30,000.00		
500.40.01.552	Engineering Services	2,400.00	500.00	2,400.00	0.00%	0.00
	Drafting / AutoCAD services	12.00	\$200.00	\$2,400.00		
500.40.01.553	Legal Services	0.00	0.00	0.00	N/A	0.00
500.40.01.555	GIS & Aerial Mapping	30,000.00	30,000.00	30,000.00	0.00%	0.00
500.40.01.556	Village Data Processing / Network Charge	62,000.00	62,000.00	62,000.00	0.00%	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
500.40.01.557	Technology Licensing & Maintenance	4,500.00	2,000.00	22,500.00	400.00%	18,000.00
	AutoCAD	1.00	\$1,000.00	\$1,000.00		
	Milsoft licensing	1.00	\$3,500.00	\$3,500.00		
	Computerized maintenance management system	1.00	\$6,000.00	\$6,000.00		
	Interactive voice response (IVR) system	1.00	\$12,000.00	\$12,000.00		
500.40.01.561	Safety	4,998.00	5,000.00	4,080.00	-18.37%	(918.00)
	IMUA safety meetings	12.00	\$340.00	\$4,080.00		
500.40.01.563	Telephone Service	1,560.00	12,176.00	12,600.00	707.69%	11,040.00
	AT&T service	12.00	\$1,050.00	\$12,600.00		
500.40.01.568	Utilities	39,324.00	42,610.00	47,154.00	19.91%	7,830.00
	Northfield Substation - ComEd	12.00	\$27.00	\$324.00		
	Stormwater utility	12.00	\$652.50	\$7,830.00		
	Natural gas	1.00	\$15,000.00	\$15,000.00		
	Electric Plant	12.00	\$2,000.00	\$24,000.00		
500.40.01.570	Repair & Maintenance - Buildings	39,250.00	53,682.00	68,500.00	74.52%	29,250.00
	Elevator inspection & certification	1.00	\$750.00	\$750.00		
	Fire extinguisher inspection & service	1.00	\$750.00	\$750.00		
	Garage door maintenance	1.00	\$2,000.00	\$2,000.00		
	Windows & tuck-pointing	1.00	\$5,000.00	\$5,000.00		
	Roof repairs - Boiler Room Building	1.00	\$30,000.00	\$30,000.00		
	Maintenance & repairs	1.00	\$30,000.00	\$30,000.00		
500.40.01.575	Rental - Office Equipment	5,160.00	5,395.00	6,000.00	16.28%	840.00
	Xerox copiers, split with Public Works Dept.	12.00	\$500.00	\$6,000.00		
500.40.01.580	Memberships & Publications	1,250.00	1,250.00	836.00	-33.12%	(414.00)
	National Safety Council	1.00	\$200.00	\$200.00		
	APPA membership	1.00	\$250.00	\$250.00		
	Membership dues to engineering affiliates	2.00	\$193.00	\$386.00		
500.40.01.581	Training & Travel	29,785.00	21,600.00	35,045.00	17.66%	5,260.00
	Smoke school	5.00	\$200.00	\$1,000.00		
	IMEA meetings	12.00	\$120.00	\$1,440.00		
	Local conferences	1.00	\$2,000.00	\$2,000.00		
	Plant Operator training	1.00	\$2,000.00	\$2,000.00		
	Milsoft training	1.00	\$4,000.00	\$4,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Engineer Training Course	2.00	\$2,250.00	\$4,500.00		
	Lineman training	3.00	\$2,000.00	\$6,000.00		
	Apprentice training (3 Apprentices)	7.00	\$2,015.00	\$14,105.00		
500.40.01.582	Tuition Assistance	0.00	0.00	0.00	N/A	0.00
500.40.01.583	Property Insurance	121,600.00	121,600.00	121,600.00	0.00%	0.00
500.40.01.531	Office Supplies - General	6,000.00	5,000.00	5,000.00	-16.67%	(1,000.00)
500.40.01.532	Computer Equipment	4,500.00	4,500.00	4,500.00	0.00%	0.00
	Computers	3.00	\$1,500.00	\$4,500.00		
500.40.01.537	Uniforms	2,000.00	8,437.00	2,600.00	30.00%	600.00
	Safety glasses	2.00	\$300.00	\$600.00		
	Flame resistant clothing & safety shoes	1.00	\$2,000.00	\$2,000.00		
500.40.01.540	Other Operating Supplies	11,000.00	11,000.00	10,000.00	-9.09%	(1,000.00)
	Plan duplication / prints	1.00	\$500.00	\$500.00		
	AED maintenance	1.00	\$1,000.00	\$1,000.00		
	Misc. Village yards	1.00	\$2,500.00	\$2,500.00		
	JULIE tickets	1.00	\$6,000.00	\$6,000.00		
500.40.01.542	Vehicles, Parts and Equipment	16,750.00	18,236.00	22,100.00	31.94%	5,350.00
	Vehicle parts	1.00	\$2,000.00	\$2,000.00		
	Replace vehicle #51 (2007)	0.67	\$30,000.00	\$20,100.00		
500.40.01.548	Other Small Tools & Equipment	5,000.00	4,000.00	5,000.00	0.00%	0.00
Account Classification Total: SS - Services and Supplies		\$1,395,173.00	\$1,408,682.00	\$1,365,515.00	-2.13%	(\$29,658.00)
CO - Capital Outlay						
500.40.01.615	Buildings & Structures	0.00	0.00	0.00	N/A	0.00
500.40.01.625	Heavy Machinery	0.00	0.00	0.00	N/A	0.00
500.40.01.630	Motor Vehicles	100,500.00	94,374.00	157,450.00	56.67%	56,950.00
	Line truck #57 (1986)	0.67	\$235,000.00	\$157,450.00		
Account Classification Total: CO - Capital Outlay		\$100,500.00	\$94,374.00	\$157,450.00	56.67%	\$56,950.00
INS - Insurance and Other Chargebacks						
500.40.01.530	Liability Insurance	0.00	0.00	0.00	N/A	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$0.00	\$0.00	\$0.00	0.00%	\$0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
DEP - Depreciation Expense						
500.40.01.800	Depreciation	1,600,000.00	0.00	0.00	-100.00%	(1,600,000.00)
Account Classification Total: DEP - Depreciation Expense		\$1,600,000.00	\$0.00	\$0.00	-100.00%	(\$1,600,000.00)
TRN - Transfers						
500.40.01.900	Interfund Transfers - Payment in Lieu of Taxes	1,064,616.00	0.00	0.00	-100.00%	(1,064,616.00)
	Payment in lieu of taxes (\$0.00824 x 125m kWhrs)	12.00	\$85,833.34	\$1,030,000.08		
500.40.01.900	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$1,064,616.00	\$0.00	\$0.00	-100.00%	(\$1,064,616.00)
Division Total: 01 - Department Wide		\$5,072,332.00	\$2,545,172.00	\$1,563,783.00	-69.17%	(\$3,508,549.00)
Division: 10 - Administration						
SB - Salary and Benefits						
500.40.10.511	Regular Salaries	323,741.00	323,741.00	334,521.00	3.33%	10,780.00
	301601 - Administrative Secretary			\$21,792.00		
	501302 - Distribution Engineer 1			\$50,681.00		
	501301 - Distribution Engineer 1			\$70,391.00		
	500201 - Assistant W & E Director			\$90,541.00		
	500101 - Water & Electric Director			\$101,116.00		
500.40.10.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
500.40.10.518	Other Compensation	0.00	0.00	5,655.00	N/A	5,655.00
	500101 - Water & Electric Director			\$1,675.00		
	500201 - Assistant W & E Director			\$3,980.00		
500.40.10.521	Fringe Benefits - Worker's Compensation	0.00	0.00	124,958.00	N/A	124,958.00
500.40.10.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	34,268.00	N/A	34,268.00
500.40.10.528	Fringe Benefits - Life Insurance	0.00	0.00	203.00	N/A	203.00
500.40.10.523	Fringe Benefits - Medicare	0.00	0.00	4,909.00	N/A	4,909.00
500.40.10.524	Fringe Benefits - Social Security	0.00	0.00	16,916.00	N/A	16,916.00
500.40.10.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	49,252.00	N/A	49,252.00
Account Classification Total: SB - Salary and Benefits		\$323,741.00	\$323,741.00	\$570,682.00	76.28%	\$246,941.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division Total: 10 - Administration		\$323,741.00	\$323,741.00	\$570,682.00	76.28%	\$246,941.00
Division: 21 - Engineering						
SB - Salary and Benefits						
500.40.21.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 21 - Engineering		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division: 60 - Public Relations						
SS - Services and Supplies						
500.40.60.540	Other Operating Supplies	1,000.00	85.00	500.00	-50.00%	(500.00)
	Flags	1.00	\$250.00	\$250.00		
	Handouts	1.00	\$250.00	\$250.00		
Account Classification Total: SS - Services and Supplies		\$1,000.00	\$85.00	\$500.00	-50.00%	(\$500.00)
Division Total: 60 - Public Relations		\$1,000.00	\$85.00	\$500.00	-50.00%	(\$500.00)
Department Total: 40 - Electric General		\$5,397,073.00	\$2,868,998.00	\$2,134,965.00	-69.17%	(\$3,262,108.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 41 - Electric Plant						
Division: 27 - Electric Plant						
SB - Salary and Benefits						
500.41.21.511	Regular Salaries	831,082.00	831,082.00	891,515.00	7.27%	60,433.00
	501007 - E & W Plant Operator			\$46,290.00		
	501005 - E & W Plant Operator			\$50,898.00		
	501006 - E & W Plant Operator			\$50,958.00		
	501004 - E & W Plant Operator			\$53,651.00		
	501003 - E & W Plant Operator			\$54,918.00		
	501001 - E & W Plant Operator			\$56,511.00		
	501002 - E & W Plant Operator			\$56,517.00		
	501502 - Electric Plant Operator Only			\$90,503.00		
	501501 - Electric Plant Operator Only			\$93,233.00		
	501201 - Controls Technician			\$103,490.00		
	500701 - Mechanic			\$106,077.00		
	500301 - Electrical Plant Superintendent			\$128,469.00		
500.41.21.512	Overtime Salaries	15,099.00	15,099.00	15,931.00	5.51%	832.00
500.41.21.513	Part Time Salaries	0.00	0.00	29,754.00	N/A	29,754.00
	502101 - Plant Clerk			\$29,754.00		
500.41.21.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
500.41.21.518	Other Compensation	0.00	0.00	2,970.00	N/A	2,970.00
	500301 - Electrical Plant Superintendent			\$2,970.00		
500.41.21.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
500.41.21.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	155,549.00	N/A	155,549.00
500.41.21.528	Fringe Benefits - Life Insurance	0.00	0.00	635.00	N/A	635.00
500.41.21.523	Fringe Benefits - Medicare	0.00	0.00	13,631.00	N/A	13,631.00
500.41.21.524	Fringe Benefits - Social Security	0.00	0.00	56,995.00	N/A	56,995.00
500.41.21.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	136,794.00	N/A	136,794.00
Account Classification Total: SB - Salary and Benefits		\$846,181.00	\$846,181.00	\$1,303,774.00	54.08%	\$457,593.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
SS - Services and Supplies						
500.41.21.560	Purchased Power	8,113,000.00	7,661,869.00	8,301,343.00	2.32%	188,343.00
	Est. purchases: 132,186,990 kWh's @\$0.0628/kWh	132,186.99	\$62.80	\$8,301,342.97		
500.41.21.570	Repair & Maintenance - Buildings	20,000.00	20,000.00	20,000.00	0.00%	0.00
500.41.21.583	Property Insurance	0.00	0.00	0.00	N/A	0.00
500.41.21.537	Uniforms	11,589.00	11,600.00	13,909.00	20.02%	2,320.00
	Safety shoes	5.00	\$115.00	\$575.00		
	Winter FR clothes	4.00	\$300.00	\$1,200.00		
	Safety glasses	5.00	\$300.00	\$1,500.00		
	Flame resistant clothing - uniform rental & shirts	52.00	\$204.50	\$10,634.00		
Account Classification Total: SS - Services and Supplies		\$8,144,589.00	\$7,693,469.00	\$8,335,252.00	2.34%	\$190,663.00
CO - Capital Outlay						
500.41.21.615	Buildings & Structures	0.00	0.00	0.00	N/A	0.00
500.41.21.625	Heavy Machinery	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 27 - Electric Plant		\$8,990,770.00	\$8,539,650.00	\$9,639,026.00	7.21%	\$648,256.00
Division: 28 - Boilers & Turbines						
SB - Salary and Benefits						
500.41.28.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
500.41.28.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
500.41.28.561	Operations & Maintenance	95,750.00	112,931.00	93,750.00	-2.09%	(2,000.00)
	Parts washer service	2.00	\$375.00	\$750.00		
	Oil filters	1.00	\$1,000.00	\$1,000.00		
	Insulation & refractory	1.00	\$2,000.00	\$2,000.00		
	Pump & compressor parts	1.00	\$2,000.00	\$2,000.00		
	PPE - hard hats, safety glasses, hearing protection	1.00	\$2,000.00	\$2,000.00		
	Valves, piping, & fittings	1.00	\$3,000.00	\$3,000.00		
	Tools	1.00	\$4,000.00	\$4,000.00		
	Title V CAAPP Permit (50% Permit Cost)	0.50	\$8,000.00	\$4,000.00		
	NPDES Permit	1.00	\$10,000.00	\$10,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Recondition & retrofit 480V breakers	2.00	\$7,500.00	\$15,000.00		
	Consumables	1.00	\$25,000.00	\$25,000.00		
	Combustion controls - service & instrumentation	1.00	\$25,000.00	\$25,000.00		
Account Classification Total: SS - Services and Supplies		\$95,750.00	\$112,931.00	\$93,750.00	-2.09%	(\$2,000.00)
CO - Capital Outlay						
500.41.28.625	Heavy Machinery	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 28 - Boilers & Turbines		\$95,750.00	\$112,931.00	\$93,750.00	-2.09%	(\$2,000.00)
Division: 29 - Diesels						
SB - Salary and Benefits						
500.41.29.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
500.41.29.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
500.41.29.567	Operations & Maintenance	27,000.00	27,000.00	27,000.00	0.00%	0.00
	Title V CAAPP Permit (50% of permit cost)	0.50	\$8,000.00	\$4,000.00		
	Consumables	1.00	\$8,000.00	\$8,000.00		
	Generator #9 inspection & testing	1.00	\$15,000.00	\$15,000.00		
Account Classification Total: SS - Services and Supplies		\$27,000.00	\$27,000.00	\$27,000.00	0.00%	\$0.00
CO - Capital Outlay						
500.41.29.625	Heavy Machinery	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 29 - Diesels		\$27,000.00	\$27,000.00	\$27,000.00	0.00%	\$0.00
Department Total: 41 - Electric Plant		\$9,113,520.00	\$8,679,581.00	\$9,759,776.00	7.21%	\$646,256.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 42 - Electric Distribution						
Division: 30 - General Distribution						
SB - Salary and Benefits						
500.42.30.511	Regular Salaries	538,080.00	538,080.00	562,644.00	4.57%	24,564.00
	501105 - Line Worker			\$41,510.00		
	501704 - Apprentice			\$68,650.00		
	501702 - Apprentice			\$75,772.00		
	501801 - Meter Tester			\$78,432.00		
	501103 - Line Worker			\$97,674.00		
	501102 - Line Worker			\$97,858.00		
	500902 - Crew Leader			\$102,748.00		
500.42.30.512	Overtime Salaries	91,713.00	91,713.00	0.00	-100.00%	(91,713.00)
500.42.30.513	Part Time Salaries	0.00	0.00	0.00	N/A	0.00
500.42.30.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
500.42.30.516	Holiday Salaries	0.00	0.00	0.00	N/A	0.00
500.42.30.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
500.42.30.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
500.42.30.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
500.42.30.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	96,770.00	N/A	96,770.00
500.42.30.528	Fringe Benefits - Life Insurance	0.00	0.00	322.00	N/A	322.00
500.42.30.523	Fringe Benefits - Medicare	0.00	0.00	8,158.00	N/A	8,158.00
500.42.30.524	Fringe Benefits - Social Security	0.00	0.00	28,704.00	N/A	28,704.00
500.42.30.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	81,866.00	N/A	81,866.00
Account Classification Total: SB - Salary and Benefits		\$629,793.00	\$629,793.00	\$778,464.00	23.61%	\$148,671.00

SS - Services and Supplies

500.42.30.564	Cell Phones & Radios	5,100.00	7,123.00	6,100.00	19.61%	1,000.00
	Radio repairs	2.00	\$300.00	\$600.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Batteries & chargers	1.00	\$1,000.00	\$1,000.00		
	Cells phones service costs	7.00	\$300.00	\$2,100.00		
	New radios	4.00	\$600.00	\$2,400.00		
	Mobile data for line trucks, service costs	7.00	\$456.12	\$3,192.84		
500.42.30.567	Operations & Maintenance	178,000.00	190,000.00	186,000.00	4.49%	8,000.00
	Underground locator batteries	4.00	\$250.00	\$1,000.00		
	Wood pole inspections	1.00	\$4,000.00	\$4,000.00		
	Thermography of overhead equipment	1.00	\$4,000.00	\$4,000.00		
	Thermography of underground equipment	1.00	\$5,000.00	\$5,000.00		
	Rebuild deteriorating manholes	2.00	\$3,500.00	\$7,000.00		
	Energized switchgear cleaning	4.00	\$3,750.00	\$15,000.00		
	Line clearance - contract tree trimming	1.00	\$150,000.00	\$150,000.00		
500.42.30.570	Repair & Maintenance - Buildings	0.00	0.00	0.00	N/A	0.00
500.42.30.572	Repair & Maintenance - Landscape	0.00	0.00	0.00	N/A	0.00
500.42.30.574	Vehicle Maint Service Charge	139,077.00	139,077.00	139,077.00	0.00%	0.00
	Fleet maintenance	12.00	\$11,589.75	\$139,077.00		
500.42.30.577	Rental - Other	5,000.00	0.00	5,000.00	0.00%	0.00
	Duct rodder rental	1.00	\$5,000.00	\$5,000.00		
500.42.30.578	Street Lights	83,520.00	79,520.00	82,954.00	-0.68%	(566.00)
	LED street light head	31.00	\$184.00	\$5,704.00		
	Replacement bulbs & parts	1.00	\$6,000.00	\$6,000.00		
	Street light steel poles	8.00	\$890.00	\$7,120.00		
	Street light kwhr payment	1.00	\$64,130.00	\$64,130.00		
500.42.30.579	Traffic Signals	12,000.00	23,078.00	15,300.00	27.50%	3,300.00
	Timers, school crossing lights	1.00	\$500.00	\$500.00		
	Controller - repair	1.00	\$1,300.00	\$1,300.00		
	Contractor - troubleshooting & programming	4.00	\$500.00	\$2,000.00		
	Controller - new	1.00	\$2,500.00	\$2,500.00		
	Repair loop detection loops	1.00	\$3,000.00	\$3,000.00		
	Replacement LED bulbs, detectors, switches, opticon	1.00	\$6,000.00	\$6,000.00		
500.42.30.583	Property Insurance	0.00	0.00	0.00	N/A	0.00
500.42.30.537	Uniforms	21,216.00	21,216.00	18,933.00	-10.76%	(2,283.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Work boots	5.00	\$115.00	\$575.00		
	Lineman boots	10.00	\$215.00	\$2,150.00		
	Safety glasses	10.00	\$300.00	\$3,000.00		
	Winter FR clothing	13.00	\$300.00	\$3,900.00		
	Flame resistant clothing - uniform rental & shirts	52.00	\$179.00	\$9,308.00		
500.42.30.540	Other Operating Supplies	5,150.00	3,000.00	4,150.00	-19.42%	(1,000.00)
	CDL licenses	3.00	\$50.00	\$150.00		
	Yards supplies	1.00	\$4,000.00	\$4,000.00		
500.42.30.547	Distribution Material	20,000.00	20,000.00	25,976.00	29.88%	5,976.00
	Fall protection	9.00	\$664.00	\$5,976.00		
	Rubber gloves, sleeves, hose guard, hot sticks	1.00	\$20,000.00	\$20,000.00		
500.42.30.548	Other Small Tools & Equipment	19,000.00	21,151.00	30,100.00	58.42%	11,100.00
	Portable cable pulling machine	1.00	\$3,500.00	\$3,500.00		
	Hand tools	1.00	\$5,000.00	\$5,000.00		
	Power tools - battery operated	2.00	\$3,800.00	\$7,600.00		
	Power quality analyzer	1.00	\$14,000.00	\$14,000.00		
500.42.30.590	Old M & J Account	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$488,063.00	\$504,165.00	\$513,590.00	5.23%	\$25,527.00
CO - Capital Outlay						
500.42.30.615	Buildings & Structures	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 30 - General Distribution		\$1,117,856.00	\$1,133,958.00	\$1,292,054.00	15.58%	\$174,198.00
Division: 31 - Underground System						
SB - Salary and Benefits						
500.42.31.511	Regular Salaries	0.00	0.00	23,470.00	N/A	23,470.00
	501105 - Line Worker			\$50,734.00		
	501703 - Apprentice			\$73,314.00		
	501701 - Apprentice			\$83,407.00		
	501101 - Line Worker			\$97,858.00		
	501601 - Water Distribution Supervisor			\$98,661.00		
	500903 - Crew Leader			\$102,748.00		
	500901 - Crew Leader			\$102,748.00		
	Credit toward capital salaries			(586,000.00)		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
500.42.31.512	Overtime Salaries	0.00	0.00	36,456.00	N/A	36,456.00
500.42.31.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
500.42.31.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
500.42.31.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	118,206.00	N/A	118,206.00
500.42.31.528	Fringe Benefits - Life Insurance	0.00	0.00	402.00	N/A	402.00
500.42.31.523	Fringe Benefits - Medicare	0.00	0.00	9,366.00	N/A	9,366.00
500.42.31.524	Fringe Benefits - Social Security	0.00	0.00	37,449.00	N/A	37,449.00
500.42.31.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	93,982.00	N/A	93,982.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$319,331.00		\$319,331.00
SS - Services and Supplies						
500.42.31.547	Distribution Material	159,850.00	150,000.00	111,495.00	-30.25%	(48,355.00)
	Underground fault indicators, three phase	27.00	\$100.00	\$2,700.00		
	Underground fault indicators, single phase	43.00	\$65.00	\$2,795.00		
	Transformer pads three phase	5.00	\$700.00	\$3,500.00		
	Transformer pads single phase	12.00	\$500.00	\$6,000.00		
	Hardware for manholes	1.00	\$8,000.00	\$8,000.00		
	Tape, repair sleeves, connectors, tie wraps	1.00	\$10,000.00	\$10,000.00		
	Manholes	4.00	\$4,000.00	\$16,000.00		
	Splice boxes	50.00	\$400.00	\$20,000.00		
	Splice replacement materials	1.00	\$20,000.00	\$20,000.00		
	Connectors for underground services	1.00	\$22,500.00	\$22,500.00		
Account Classification Total: SS - Services and Supplies		\$159,850.00	\$150,000.00	\$111,495.00	-30.25%	(\$48,355.00)
CO - Capital Outlay						
500.42.31.610	Capital Salaries	586,422.00	586,422.00	586,000.00	-0.07%	(422.00)
	Salaries	1.00	\$586,000.00	\$586,000.00		
500.42.31.660	Distribution System	734,500.00	650,000.00	629,100.00	-14.35%	(105,400.00)
	Switchgear	1.00	\$19,000.00	\$19,000.00		
	Cable devices	1.00	\$40,000.00	\$40,000.00		
	Conduit installation - system reinforcement	1.00	\$120,000.00	\$120,000.00		
	Underground conductors	1.00	\$450,100.00	\$450,100.00		
Account Classification Total: CO - Capital Outlay		\$1,320,922.00	\$1,236,422.00	\$1,215,100.00	-8.01%	(\$105,822.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division Total: 31 - Underground System		\$1,480,772.00	\$1,386,422.00	\$1,645,926.00	11.15%	\$165,154.00
Division: 33 - Overhead System						
SB - Salary and Benefits						
500.42.33.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
500.42.33.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
500.42.33.547	Distribution Material	36,920.00	25,000.00	18,340.00	-50.33%	(18,580.00)
	Recycling costs for wood poles	1.00	\$1,000.00	\$1,000.00		
	Overhead fault indicators	24.00	\$160.00	\$3,840.00		
	Connectors, tape, service drop conductor	1.00	\$5,000.00	\$5,000.00		
	Normal hardware replacements	1.00	\$8,500.00	\$8,500.00		
Account Classification Total: SS - Services and Supplies		\$36,920.00	\$25,000.00	\$18,340.00	-50.33%	(\$18,580.00)
CO - Capital Outlay						
500.42.33.610	Capital Salaries	0.00	0.00	0.00	N/A	0.00
500.42.33.660	Distribution System	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 33 - Overhead System		\$36,920.00	\$25,000.00	\$18,340.00	-50.33%	(\$18,580.00)
Division: 34 - Line Transformers & Devices						
SB - Salary and Benefits						
500.42.34.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
500.42.34.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
500.42.34.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
500.42.34.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
500.42.34.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	0.00	N/A	0.00
500.42.34.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
500.42.34.523	Fringe Benefits - Medicare	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
500.42.34.524	Fringe Benefits - Social Security	0.00	0.00	0.00	N/A	0.00
500.42.34.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
500.42.34.547	Distribution Material	15,000.00	10,599.00	15,000.00	0.00%	0.00
	Fused cutouts	1.00	\$5,500.00	\$5,500.00		
	Fuses, spade connectors, PCB testing	1.00	\$9,500.00	\$9,500.00		
Account Classification Total: SS - Services and Supplies		\$15,000.00	\$10,599.00	\$15,000.00	0.00%	\$0.00
CO - Capital Outlay						
500.42.34.610	Capital Salaries	0.00	0.00	0.00	N/A	0.00
500.42.34.660	Distribution System	124,388.00	120,000.00	119,980.00	-3.54%	(4,408.00)
	Transformer purchases - metals / market contingency	1.00	\$6,598.00	\$6,598.00		
	Submersible transformer new and/or rebuilt	3.00	\$3,243.00	\$9,729.00		
	Capacitor controller	2.00	\$5,000.00	\$10,000.00		
	Pad mount transformer - three phase (750kVA)	1.00	\$20,628.00	\$20,628.00		
	Pad mount transformers - single phase	10.00	\$3,500.00	\$35,000.00		
	Pad mount transformer - three phase (75kVA)	5.00	\$7,605.00	\$38,025.00		
Account Classification Total: CO - Capital Outlay		\$124,388.00	\$120,000.00	\$119,980.00	-3.54%	(\$4,408.00)
Division Total: 34 - Line Transformers & Devices		\$139,388.00	\$130,599.00	\$134,980.00	-3.16%	(\$4,408.00)
Division: 35 - Meters						
SB - Salary and Benefits						
500.42.35.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
500.42.35.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
500.42.35.547	Distribution Material	10,000.00	14,000.00	10,000.00	0.00%	0.00
	Meter locks, rings, covers, seals	1.00	\$1,000.00	\$1,000.00		
	Test bench - standards certification	1.00	\$1,500.00	\$1,500.00		
	Electric meters - new & replacements	1.00	\$7,500.00	\$7,500.00		
Account Classification Total: SS - Services and Supplies		\$10,000.00	\$14,000.00	\$10,000.00	0.00%	\$0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
CO - Capital Outlay						
500.42.35.610	Capital Salaries	0.00	0.00	0.00	N/A	0.00
500.42.35.660	Distribution System	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 35 - Meters		\$10,000.00	\$14,000.00	\$10,000.00	0.00%	\$0.00
Division: 36 - Substation						
SB - Salary and Benefits						
500.42.36.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
500.42.36.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
500.42.36.547	Distribution Material	80,700.00	60,000.00	112,260.00	39.11%	31,560.00
	RTU power communication panel - spare	2.00	\$1,100.00	\$2,200.00		
	Protective relays	1.00	\$3,000.00	\$3,000.00		
	RTU central processor panel - spare	1.00	\$3,000.00	\$3,000.00		
	Transformer oil testing	1.00	\$4,500.00	\$4,500.00		
	Relay test set software upgrade - Doble	1.00	\$5,500.00	\$5,500.00		
	Consumables	1.00	\$7,500.00	\$7,500.00		
	Animal mitigation - EP transformer yard	1.00	\$9,460.00	\$9,460.00		
	Replacement Batteries, Northfield substation	1.00	\$10,600.00	\$10,600.00		
	Circuit breaker refurbishment - 15kV	1.00	\$11,000.00	\$11,000.00		
	Replacement 5kV breaker - PLC	1.00	\$22,500.00	\$22,500.00		
	Switchgear current transformers, differential relay	11.00	\$3,000.00	\$33,000.00		
Account Classification Total: SS - Services and Supplies		\$80,700.00	\$60,000.00	\$112,260.00	39.11%	\$31,560.00
CO - Capital Outlay						
500.42.36.610	Capital Salaries	0.00	0.00	0.00	N/A	0.00
500.42.36.660	Distribution System	456,000.00	0.00	540,000.00	18.42%	84,000.00
	Fire protection - Plant Load Center transformer yard	1.00	\$540,000.00	\$540,000.00		
Account Classification Total: CO - Capital Outlay		\$456,000.00	\$0.00	\$540,000.00	18.42%	\$84,000.00
Division Total: 36 - Substation		\$536,700.00	\$60,000.00	\$652,260.00	21.53%	\$115,560.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division: 37 - New Bus-Cable Pulling & Conduit						
CO - Capital Outlay						
500.42.37.660	Distribution System	450,000.00	420,000.00	420,000.00	-6.67%	(30,000.00)
	Directional boring & conduit installation	1.00	\$420,000.00	\$420,000.00		
Account Classification Total: CO - Capital Outlay		\$450,000.00	\$420,000.00	\$420,000.00	-6.67%	(\$30,000.00)
Division Total: 37 - New Bus-Cable Pulling & Conduit		\$450,000.00	\$420,000.00	\$420,000.00	-6.67%	(\$30,000.00)
Department Total: 42 - Electric Distribution		\$3,771,636.00	\$3,169,979.00	\$4,173,560.00	15.58%	\$401,925.00
Department: 88 - Depreciation						
Division: 01 - Department Wide						
DEP - Depreciation Expense						
500.88.01.800	Depreciation	0.00	1,600,000.00	1,600,000.00	N/A	1,600,000.00
Account Classification Total: DEP - Depreciation Expense		\$0.00	\$1,600,000.00	\$1,600,000.00		\$1,600,000.00
Division Total: 01 - Department Wide		\$0.00	\$1,600,000.00	\$1,600,000.00		\$1,600,000.00
Department Total: 88 - Depreciation		\$0.00	\$1,600,000.00	\$1,600,000.00		\$1,600,000.00
Department: 99 - Transfers						
Division: 01 - Department Wide						
TRN - Transfers						
500.99.01.900	Interfund Transfers - Payment in Lieu of Taxes Payment	0.00 1.00	1,064,616.00 \$1,030,001.00	1,030,001.00 \$1,030,001.00	N/A	1,030,001.00
500.99.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$1,064,616.00	\$1,030,001.00		\$1,030,001.00
Division Total: 01 - Department Wide		\$0.00	\$1,064,616.00	\$1,030,001.00		\$1,030,001.00
Department Total: 99 - Transfers		\$0.00	\$1,064,616.00	\$1,030,001.00		\$1,030,001.00
Expenditures Total		\$18,282,229.00	\$17,383,174.00	\$18,698,303.00	2.2%	\$416,074.00
Fund Revenue Total: 500 - Electric Fund		\$15,607,998.00	\$15,096,973.00	\$15,574,232.00	-0.22%	(\$33,766.00)
Fund Expenditure Total: 500 - Electric Fund		\$18,282,229.00	\$17,383,174.00	\$18,698,303.00	2.2%	\$416,074.00
Fund Net Total: 500 - Electric Fund		(\$2,674,231.00)	(\$2,286,201.00)	(\$3,124,071.00)	1.13%	(\$449,840.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 520 - Water Fund						
<u>Revenues</u>						
Service Charges - Charges For Service						
520.446.05	Water Service Winnetka CY2015 SALES 86,697 kcu.ft @ \$33.49	2,792,122.00 1.00	2,679,800.00 \$2,903,472.00	2,903,472.00 \$2,903,472.00	3.99%	111,350.00
520.446.10	Water Service Northfield CY2015 SALES 45,058 kcu.ft @ \$12.52	567,682.00 1.00	530,709.00 \$564,124.00	564,124.00 \$564,124.00	-0.63%	(3,558.00)
520.446.20	Water Service Unincorporated CY2015 8,784 kcu.ft @ \$59.89	439,017.00 1.00	476,183.00 \$526,050.00	526,050.00 \$526,050.00	19.82%	87,033.00
520.446.30	Water Service Special CY2015 SALES 1,321 kcu.ft @ \$24.62	44,525.00 1.00	30,610.00 \$32,512.00	32,512.00 \$32,512.00	-26.98%	(12,013.00)
520.446.60	Water Service Penalties	12,500.00	12,500.00	12,500.00	0.00%	0.00
520.446.65	Water Service Fees - Turn Off / Turn On	0.00	0.00	0.00	N/A	0.00
520.446.70	Water Service Miscellaneous	0.00	28,016.00	0.00	N/A	0.00
520.446.81	Water Service Construction-Water Use	0.00	0.00	0.00	N/A	0.00
520.446.82	Water Service Fees - Water Connection	80,000.00	53,580.00	80,000.00	0.00%	0.00
Account Classification Total: Service Charges - Charges For Service		\$3,935,846.00	\$3,811,398.00	\$4,118,658.00	4.64%	\$182,812.00
Other Revenue - Other Revenue						
520.47	Property Sales	0.00	1,641.00	0.00	N/A	0.00
520.474.10	Other Miscellaneous Donations	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Other Revenue - Other Revenue		\$0.00	\$3,545.00	\$0.00	0.00%	\$0.00
Interest Income - Interest Income						
520.460.05	Interest Income Interest on Investments	1,500.00	1,300.00	1,300.00	-13.33%	(200.00)
Account Classification Total: Interest Income - Interest Income		\$1,500.00	\$1,300.00	\$1,300.00	-13.33%	(\$200.00)
Revenues Total		\$3,937,346.00	\$3,816,243.00	\$4,119,958.00	4.64%	\$182,612.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 60 - Water General						
Division: 01 - Department Wide						
SB - Salary and Benefits						
520.60.01.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
520.60.01.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
520.60.01.513	Part Time Salaries	0.00	0.00	0.00	N/A	0.00
520.60.01.515	Sick Cashed In	5,254.00	5,254.00	16,375.00	211.67%	11,121.00
520.60.01.516	Holiday Salaries	0.00	0.00	0.00	N/A	0.00
520.60.01.518	Other Compensation	3,719.00	3,719.00	0.00	-100.00%	(3,719.00)
520.60.01.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
520.60.01.521	Fringe Benefits - Worker's Compensation	0.00	28,875.00	0.00	N/A	0.00
520.60.01.522	Fringe Benefits - Medical / Dental Insurance	131,189.00	131,189.00	210.00	-99.84%	(130,979.00)
520.60.01.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
520.60.01.523	Fringe Benefits - Medicare	13,064.00	13,064.00	237.00	-98.19%	(12,827.00)
520.60.01.524	Fringe Benefits - Social Security	54,532.00	54,432.00	1,015.00	-98.14%	(53,517.00)
520.60.01.525	Fringe Benefits - IMRF Pension Er Contribution	136,816.00	136,816.00	2,383.00	-98.26%	(134,433.00)
Account Classification Total: SB - Salary and Benefits		\$344,574.00	\$373,349.00	\$20,220.00	-94.13%	(\$324,354.00)
SS - Services and Supplies						
520.60.01.550	Administrative Charges	562,800.00	562,800.00	562,800.00	0.00%	0.00
	Administrative charges	12.00	\$46,900.00	\$562,800.00		
520.60.01.552	Engineering Services	49,000.00	15,000.00	87,720.00	79.02%	38,720.00
	Water main replacement study / rate study	1.00	\$35,000.00	\$35,000.00		
	High lift pump surge tank design	1.00	\$52,720.00	\$52,720.00		
520.60.01.555	GIS & Aerial Mapping	15,000.00	14,321.00	15,000.00	0.00%	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
520.60.01.556	Village Data Processing / Network Charge	8,500.00	8,500.00	8,500.00	0.00%	0.00
520.60.01.557	Technology Licensing & Maintenance	0.00	0.00	0.00	N/A	0.00
520.60.01.559	Drainage	0.00	0.00	0.00	N/A	0.00
520.60.01.561	Safety	0.00	0.00	0.00	N/A	0.00
520.60.01.563	Telephone Service	0.00	15,563.00	16,000.00	N/A	16,000.00
520.60.01.564	Cell Phones & Radios	0.00	0.00	0.00	N/A	0.00
520.60.01.568	Utilities	175,560.00	170,000.00	185,890.00	5.88%	10,330.00
	Wilmette interconnect - ComEd electric	12.00	\$155.00	\$1,860.00		
	Reservoir natural gas	1.00	\$6,950.00	\$6,950.00		
	Storm water utility	12.00	\$652.50	\$7,830.00		
	Water Plant natural gas & heat	1.00	\$16,750.00	\$16,750.00		
	Reservoir electric	1.00	\$22,500.00	\$22,500.00		
	Water Plant electric	1.00	\$35,000.00	\$35,000.00		
	High lift pumps electric	1.00	\$95,000.00	\$95,000.00		
520.60.01.570	Repair & Maintenance - Buildings	10,000.00	7,060.00	10,000.00	0.00%	0.00
	Misc. cleaning and maintenance supplies	1.00	\$5,000.00	\$5,000.00		
	Building maintenance	1.00	\$5,000.00	\$5,000.00		
520.60.01.572	Repair & Maintenance - Landscape	0.00	0.00	0.00	N/A	0.00
520.60.01.574	Vehicle Maint Service Charge	23,505.00	23,505.00	23,505.00	0.00%	0.00
	Fleet maintenance	1.00	\$23,505.00	\$23,505.00		
520.60.01.575	Rental - Office Equipment	0.00	0.00	0.00	N/A	0.00
520.60.01.576	Rental - Machinery	0.00	0.00	0.00	N/A	0.00
520.60.01.577	Rental - Other	0.00	0.00	0.00	N/A	0.00
520.60.01.580	Memberships & Publications	325.00	325.00	325.00	0.00%	0.00

**Village of Winnetka
Budget Worksheet Report**

		2014 Adopted	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Number	Description	Budget				
520.60.01.581	Training & Travel	7,000.00	6,550.00	7,500.00	7.14%	500.00
	IMUA safety meetings, Water Plant portion	1.00	\$2,000.00	\$2,000.00		
	Training water crews	1.00	\$2,000.00	\$2,000.00		
	Certification classes for Water Plant	1.00	\$3,500.00	\$3,500.00		
520.60.01.582	Tuition Assistance	0.00	0.00	0.00	N/A	0.00
520.60.01.583	Property Insurance	41,000.00	41,000.00	41,000.00	0.00%	0.00
	Property insurance	1.00	\$41,000.00	\$41,000.00		
520.60.01.531	Office Supplies - General	2,000.00	3,082.00	2,000.00	0.00%	0.00
520.60.01.532	Computer Equipment	2,500.00	2,500.00	2,500.00	0.00%	0.00
520.60.01.537	Uniforms	0.00	0.00	250.00	N/A	250.00
	FR clothing (Supt.)	1.00	\$250.00	\$250.00		
520.60.01.542	Vehicles, Parts and Equipment	8,250.00	12,000.00	9,900.00	20.00%	1,650.00
	Replace vehicle #51 (2007)	0.33	\$30,000.00	\$9,900.00		
Account Classification Total: SS - Services and Supplies		\$905,440.00	\$882,206.00	\$972,890.00	7.45%	\$67,450.00
CO - Capital Outlay						
520.60.01.615	Buildings & Structures	0.00	0.00	0.00	N/A	0.00
520.60.01.630	Motor Vehicles	49,500.00	46,482.00	77,550.00	56.67%	28,050.00
	Replace 33% of #57 Line Truck (1986)	0.33	\$235,000.00	\$77,550.00		
Account Classification Total: CO - Capital Outlay		\$49,500.00	\$46,482.00	\$77,550.00	56.67%	\$28,050.00
INS - Insurance and Other Chargebacks						
520.60.01.530	Liability Insurance	0.00	0.00	0.00	N/A	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEP - Depreciation Expense						
520.60.01.800	Depreciation	440,000.00	0.00	0.00	-100.00%	(440,000.00)
	Depreciation water system	1.00	\$440,000.00	\$440,000.00		
Account Classification Total: DEP - Depreciation Expense		\$440,000.00	\$0.00	\$0.00	-100.00%	(\$440,000.00)
TRN - Transfers						
520.60.01.900	Interfund Transfers - Payment in Lieu of Taxes	331,080.00	0.00	0.00	-100.00%	(331,080.00)
	Payment in lieu of taxes (\$3.277M x 8%)	12.00	\$21,846.67	\$262,160.04		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
520.60.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$331,080.00	\$0.00	\$0.00	-100.00%	(\$331,080.00)
Division Total: 01 - Department Wide		\$2,070,594.00	\$1,302,037.00	\$1,070,660.00	-48.29%	(\$999,934.00)

Division: 10 - Administration
SB - Salary and Benefits

520.60.10.511	Regular Salaries	161,870.00	161,871.00	165,257.00	2.09%	3,387.00
	301601 - Administrative Secretary			\$11,226.00		
	501302 - Distribution Engineer 1			\$24,962.00		
	501301 - Distribution Engineer 1			\$34,670.00		
	500201 - Assistant W & E Director			\$44,595.00		
	500101 - Water & Electric Director			\$49,804.00		
520.60.10.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
520.60.10.518	Other Compensation	0.00	0.00	2,785.00	N/A	2,785.00
	500101 - Water & Electric Director			\$825.00		
	500201 - Assistant W & E Director			\$1,960.00		
520.60.10.521	Fringe Benefits - Worker's Compensation	0.00	0.00	61,546.00	N/A	61,546.00
520.60.10.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	16,728.00	N/A	16,728.00
520.60.10.528	Fringe Benefits - Life Insurance	0.00	0.00	101.00	N/A	101.00
520.60.10.523	Fringe Benefits - Medicare	0.00	0.00	2,425.00	N/A	2,425.00
520.60.10.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	24,330.00	N/A	24,330.00
Account Classification Total: SB - Salary and Benefits		\$161,870.00	\$161,871.00	\$273,172.00	68.76%	\$111,302.00
Division Total: 10 - Administration		\$161,870.00	\$161,871.00	\$273,172.00	68.76%	\$111,302.00

Division: 21 - Engineering
SB - Salary and Benefits

520.60.21.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
520.60.21.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
520.60.21.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
SS - Services and Supplies						
520.60.21.555	GIS & Aerial Mapping	0.00	0.00	0.00	N/A	0.00
520.60.21.540	Other Operating Supplies	8,500.00	460.00	8,500.00	0.00%	0.00
	Drafting / AutoCAD services	1.00	\$1,000.00	\$1,000.00		
	Computer equipment	1.00	\$1,500.00	\$1,500.00		
	Office supplies and misc. requirements	1.00	\$2,500.00	\$2,500.00		
	Cross connection survey	1.00	\$3,500.00	\$3,500.00		
Account Classification Total: SS - Services and Supplies		\$8,500.00	\$460.00	\$8,500.00	0.00%	\$0.00
Division Total: 21 - Engineering		\$8,500.00	\$460.00	\$8,500.00	0.00%	\$0.00
Department Total: 60 - Water General		\$2,240,964.00	\$1,464,368.00	\$1,352,332.00	-48.29%	(\$888,632.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 61 - Water Plant						
Division: 40 - Water Plant						
SB - Salary and Benefits						
520.61.40.511	Regular Salaries	491,056.00	491,056.00	413,173.00	-15.86%	(77,883.00)
	501007 - E & W Plant Operator			\$37,874.00		
	501005 - E & W Plant Operator			\$41,644.00		
	501006 - E & W Plant Operator			\$41,693.00		
	501004 - E & W Plant Operator			\$43,896.00		
	501003 - E & W Plant Operator			\$44,933.00		
	501001 - E & W Plant Operator			\$46,237.00		
	501002 - E & W Plant Operator			\$46,241.00		
	500501 - Water Plant Superintendent			\$110,655.00		
520.61.40.512	Overtime Salaries	10,390.00	10,390.00	11,665.00	12.27%	1,275.00
520.61.40.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
520.61.40.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
520.61.40.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	73,627.00	N/A	73,627.00
520.61.40.528	Fringe Benefits - Life Insurance	0.00	0.00	294.00	N/A	294.00
520.61.40.523	Fringe Benefits - Medicare	0.00	0.00	6,162.00	N/A	6,162.00
520.61.40.524	Fringe Benefits - Social Security	0.00	0.00	26,182.00	N/A	26,182.00
520.61.40.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	61,815.00	N/A	61,815.00
Account Classification Total: SB - Salary and Benefits		\$501,446.00	\$501,446.00	\$592,918.00	18.24%	\$91,472.00
SS - Services and Supplies						
520.61.40.567	Operations & Maintenance	99,500.00	91,400.00	121,200.00	21.81%	21,700.00
	Motor vibration testing	1.00	\$1,500.00	\$1,500.00		
	Bearings, couplings, grease, service	1.00	\$2,000.00	\$2,000.00		
	QEI RTU maintenance	1.00	\$2,700.00	\$2,700.00		
	Fiber optic modules	1.00	\$5,000.00	\$5,000.00		
	Dive inspection of raw water intake	1.00	\$10,000.00	\$10,000.00		
	Operations commodities	1.00	\$23,000.00	\$23,000.00		
	Sedimentation removal from wet wells	1.00	\$23,000.00	\$23,000.00		
	Maintenance commodities	1.00	\$24,000.00	\$24,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Water Plant MWRD	1.00	\$30,000.00	\$30,000.00		
520.61.40.535	Lab & Chemicals	173,775.00	109,200.00	173,775.00	0.00%	0.00
	PDC/McHenry Labs	1.00	\$5,600.00	\$5,600.00		
	Laboratory requirements	1.00	\$12,875.00	\$12,875.00		
	Purification chemicals	1.00	\$155,300.00	\$155,300.00		
520.61.40.537	Uniforms	2,912.00	3,600.00	2,535.00	-12.95%	(377.00)
	Safety shoes	9.00	\$115.00	\$1,035.00		
	Safety glasses	5.00	\$300.00	\$1,500.00		
Account Classification Total: SS - Services and Supplies		\$276,187.00	\$204,200.00	\$297,510.00	7.72%	\$21,323.00
CO - Capital Outlay						
520.61.40.610	Capital Salaries	0.00	0.00	0.00	N/A	0.00
520.61.40.620	Improvements Other Than Buildings	0.00	0.00	165,000.00	N/A	165,000.00
	Replace screen house valves	1.00	\$70,000.00	\$70,000.00		
	Place stone on exposed intake pipe	1.00	\$95,000.00	\$95,000.00		
520.61.40.625	Heavy Machinery	80,000.00	5,400.00	20,000.00	-75.00%	(60,000.00)
	Low lift pump #4 VFD	1.00	\$20,000.00	\$20,000.00		
Account Classification Total: CO - Capital Outlay		\$80,000.00	\$5,400.00	\$185,000.00	131.25%	\$105,000.00
Division Total: 40 - Water Plant		\$857,633.00	\$711,046.00	\$1,075,428.00	25.39%	\$217,795.00
Department Total: 61 - Water Plant		\$857,633.00	\$711,046.00	\$1,075,428.00	25.39%	\$217,795.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 62 - Water Distribution						
Division: 30 - General Distribution						
SB - Salary and Benefits						
520.62.30.511	Regular Salaries	126,803.00	126,803.00	57,477.00	-54.67%	(69,326.00)
	500601 - Distribution Superintendent			\$108,971.00		
	Credit toward capital salaries			(\$51,494.00)		
520.62.30.512	Overtime Salaries	71,943.00	71,943.00	142,785.00	98.47%	70,842.00
520.62.30.513	Part Time Salaries	0.00	0.00	0.00	N/A	0.00
520.62.30.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
520.62.30.516	Holiday Salaries	0.00	0.00	0.00	N/A	0.00
520.62.30.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
520.62.30.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
520.62.30.522	Fringe Benefits - Medical / Dental Insurance	0.00	18,800.00	14,807.00	N/A	14,807.00
520.62.30.528	Fringe Benefits - Life Insurance	0.00	95.00	78.00	N/A	78.00
520.62.30.523	Fringe Benefits - Medicare	0.00	2,100.00	3,650.00	N/A	3,650.00
520.62.30.524	Fringe Benefits - Social Security	0.00	9,010.00	13,616.00	N/A	13,616.00
520.62.30.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	22,800.00	36,630.00	N/A	36,630.00
Account Classification Total: SB - Salary and Benefits		\$198,746.00	\$251,551.00	\$269,043.00	35.37%	\$70,297.00
SS - Services and Supplies						
520.62.30.567	Operations & Maintenance	98,200.00	72,039.00	87,000.00	-11.41%	(11,200.00)
	Cold Patch	8.00	\$500.00	\$4,000.00		
	Backfill material - sand	10.00	\$1,000.00	\$10,000.00		
	Spoil removal & disposal	1.00	\$15,000.00	\$15,000.00		
	Backfill material - crushed stone	10.00	\$1,500.00	\$15,000.00		
	Landscaping / asphalt repairs	60.00	\$300.00	\$18,000.00		
	Leak locating tool	1.00	\$25,000.00	\$25,000.00		

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
520.62.30.569	Repair & Maintenance - Mach & Equip	13,000.00	6,563.00	10,000.00	-23.08%	(3,000.00)
	Repair dump body on truck #60	1.00	\$10,000.00	\$10,000.00		
520.62.30.570	Repair & Maintenance - Buildings	0.00	0.00	0.00	N/A	0.00
520.62.30.537	Uniforms	2,708.00	2,500.00	3,983.00	47.08%	1,275.00
	Safety shoes	2.00	\$115.00	\$230.00		
	Safety glasses	2.00	\$300.00	\$600.00		
	Winter FR clothing	2.00	\$400.00	\$800.00		
	Flame resistant clothing - uniform rental	52.00	\$45.25	\$2,353.00		
Account Classification Total: SS - Services and Supplies		\$113,908.00	\$81,102.00	\$100,983.00	-11.35%	(\$12,925.00)
Division Total: 30 - General Distribution		\$312,654.00	\$332,653.00	\$370,026.00	18.35%	\$57,372.00
Division: 35 - Meters						
SB - Salary and Benefits						
520.62.35.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
520.62.35.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
520.62.35.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
520.62.35.567	Operations & Maintenance	40,000.00	40,000.00	46,700.00	16.75%	6,700.00
	Water meter parts	1.00	\$3,000.00	\$3,000.00		
	New wholesale water meter	1.00	\$6,700.00	\$6,700.00		
	Water meters - new & replacements	1.00	\$37,000.00	\$37,000.00		
Account Classification Total: SS - Services and Supplies		\$40,000.00	\$40,000.00	\$46,700.00	16.75%	\$6,700.00
CO - Capital Outlay						
520.62.35.610	Capital Salaries	0.00	0.00	0.00	N/A	0.00
520.62.35.660	Distribution System	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 35 - Meters		\$40,000.00	\$40,000.00	\$46,700.00	16.75%	\$6,700.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division: 41 - Water Mains						
SB - Salary and Benefits						
520.62.41.511	Regular Salaries	0.00	0.00	20,988.00	N/A	20,988.00
	501901 - Laborer/Construction Worker			\$51,494.00		
	Credit toward capital salaries			(\$30,506.00)		
520.62.41.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
520.62.41.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
520.62.41.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
520.62.41.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
520.62.41.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	7,254.00	N/A	7,254.00
520.62.41.528	Fringe Benefits - Life Insurance	0.00	0.00	37.00	N/A	37.00
520.62.41.523	Fringe Benefits - Medicare	0.00	0.00	747.00	N/A	747.00
520.62.41.524	Fringe Benefits - Social Security	0.00	0.00	3,193.00	N/A	3,193.00
520.62.41.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	7,492.00	N/A	7,492.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$39,711.00		\$39,711.00
SS - Services and Supplies						
520.62.41.567	Operations & Maintenance	92,312.00	81,410.00	147,912.00	60.23%	55,600.00
	Hydrant parts	1.00	\$2,500.00	\$2,500.00		
	Fire hydrants	2.00	\$2,246.00	\$4,492.00		
	Hydrant antifreeze	9.00	\$550.00	\$4,950.00		
	Manhole covers, frames, vaults	1.00	\$10,000.00	\$10,000.00		
	Leak location services	14.00	\$800.00	\$11,200.00		
	Hydrant painting	170.00	\$81.00	\$13,770.00		
	System leak detection inspection	2.00	\$8,000.00	\$16,000.00		
	Contractor resources - maintenance (valves, main breaks)	1.00	\$40,000.00	\$40,000.00		
	Repair sleeves, fittings, pipe	1.00	\$45,000.00	\$45,000.00		
Account Classification Total: SS - Services and Supplies		\$92,312.00	\$81,410.00	\$147,912.00	60.23%	\$55,600.00
CO - Capital Outlay						
520.62.41.610	Capital Salaries	80,263.00	80,263.00	82,000.00	0.00%	1,737.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
520.62.41.660	Distribution System	381,525.00	382,000.00	521,525.00	36.69%	140,000.00
	Install sectionalizing valves	9.00	\$5,725.00	\$51,525.00		
	Transfer services to 8"; Oak St. (Locust to Glendale)	1.00	\$65,000.00	\$65,000.00		
	Transfer services to 16" main; Elm St. (Locust to Glendale)	1.00	\$105,000.00	\$105,000.00		
	Water main replacement; Forest Glen West	1.00	\$300,000.00	\$300,000.00		
Account Classification Total: CO - Capital Outlay		\$461,788.00	\$462,263.00	\$603,525.00	30.69%	\$141,737.00
Division Total: 41 - Water Mains		\$554,100.00	\$543,673.00	\$791,148.00	42.78%	\$237,048.00
Division: 42 - Water Reservoir						
SB - Salary and Benefits						
520.62.42.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
520.62.42.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
520.62.42.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
520.62.42.567	Operations & Maintenance	7,000.00	7,700.00	27,850.00	297.86%	20,850.00
	QEI RTU maintenance	1.00	\$850.00	\$850.00		
	Normal requirements	1.00	\$4,000.00	\$4,000.00		
	Reservoir motor and pump (spare)	1.00	\$23,000.00	\$23,000.00		
Account Classification Total: SS - Services and Supplies		\$7,000.00	\$7,700.00	\$27,850.00	297.86%	\$20,850.00
CO - Capital Outlay						
520.62.42.610	Capital Salaries	0.00	0.00	0.00	N/A	0.00
520.62.42.660	Distribution System	0.00	15,000.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$15,000.00	\$0.00	0.00%	\$0.00
Division Total: 42 - Water Reservoir		\$7,000.00	\$22,700.00	\$27,850.00	297.86%	\$20,850.00
Division: 43 - Water Services						
SB - Salary and Benefits						
520.62.43.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
520.62.43.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
520.62.43.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
520.62.43.567	Operations & Maintenance	53,050.00	76,116.00	93,050.00	75.40%	40,000.00
	Repair fittings	50.00	\$211.00	\$10,550.00		
	Corp. stops, valves, curb boxes	1.00	\$20,000.00	\$20,000.00		
	Replacement of lead service lines	3.00	\$7,500.00	\$22,500.00		
	Contractor resources - repair of water services	1.00	\$40,000.00	\$40,000.00		
Account Classification Total: SS - Services and Supplies		\$53,050.00	\$76,116.00	\$93,050.00	75.40%	\$40,000.00
Division Total: 43 - Water Services		\$53,050.00	\$76,116.00	\$93,050.00	75.40%	\$40,000.00
Department Total: 62 - Water Distribution		\$966,804.00	\$1,015,142.00	\$1,328,774.00	34.82%	\$361,970.00
Department: 88 - Depreciation						
Division: 01 - Department Wide						
DEP - Depreciation Expense						
520.88.01.800	Depreciation	0.00	440,000.00	440,000.00	N/A	440,000.00
Account Classification Total: DEP - Depreciation Expense		\$0.00	\$440,000.00	\$440,000.00		\$440,000.00
Division Total: 01 - Department Wide		\$0.00	\$440,000.00	\$440,000.00		\$440,000.00
Department Total: 88 - Depreciation		\$0.00	\$440,000.00	\$440,000.00		\$440,000.00
Department: 99 - Transfers						
Division: 01 - Department Wide						
TRN - Transfers						
520.99.01.900	Interfund Transfers - Payment in Lieu of Taxes	0.00	331,080.00	262,160.00	N/A	262,160.00
520.99.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: TRN - Transfers		\$0.00	\$331,080.00	\$262,160.00		\$262,160.00
Division Total: 01 - Department Wide		\$0.00	\$331,080.00	\$262,160.00		\$262,160.00
Department Total: 99 - Transfers		\$0.00	\$331,080.00	\$262,160.00		\$262,160.00
Expenditures Total		\$4,065,401.00	\$3,961,636.00	\$4,458,694.00	8.8%	\$393,293.00
Fund Revenue	Total: 520 - Water Fund	\$3,937,346.00	\$3,816,243.00	\$4,119,958.00	4.64%	\$182,612.00
Fund Expenditure	Total: 520 - Water Fund	\$4,065,401.00	\$3,961,636.00	\$4,458,694.00	8.8%	\$393,293.00
Fund Net	Total: 520 - Water Fund	(\$128,055.00)	(\$145,393.00)	(\$338,736.00)	7.20%	(\$210,681.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 540 - Sanitary Sewer Fund						
<u>Revenues</u>						
Service Charges - Charges For Service						
540.447	Sanitary Sewer Service	1,067,914.00	929,000.00	1,175,046.00	10.03%	107,132.00
	Winnetka service charge (10% rate increase)	85,025.00	\$13.82	\$1,175,045.50		
540.447.60	Sanitary Sewer Service Penalties	0.00	1,255.00	0.00	N/A	0.00
540.447.70	Sanitary Sewer Service Miscellaneous	0.00	1,982.00	0.00	N/A	0.00
Account Classification Total: Service Charges - Charges For Service		\$1,067,914.00	\$932,237.00	\$1,175,046.00	10.03%	\$107,132.00
Transfers - Transfers						
540.490.10	Interfund Transfers In Other Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Other Revenue - Other Revenue						
540.47	Property Sales	0.00	0.00	0.00	N/A	0.00
540.474.90	Other Miscellaneous Income	1,500.00	1,500.00	1,500.00	0.00%	0.00
540.475	Disposal of Capital Assets	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Other Revenue - Other Revenue		\$1,500.00	\$1,500.00	\$1,500.00	0.00%	\$0.00
Interest Income - Interest Income						
540.460.05	Interest Income Interest on Investments	1,200.00	1,200.00	1,200.00	0.00%	0.00
Account Classification Total: Interest Income - Interest Income		\$1,200.00	\$1,200.00	\$1,200.00	0.00%	\$0.00
Revenues Total		\$1,070,614.00	\$934,937.00	\$1,177,746.00	10.01%	\$107,132.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 70 - Sewers						
Division: 01 - Department Wide						
SB - Salary and Benefits						
540.70.01.511	Regular Salaries	239,533.00	239,533.00	247,460.00	3.31%	7,927.00
	301601 - Administrative Secretary			\$3,302.00		
	300501 - Civil Engineer			\$10,272.00		
	300401 - Assistant Village Engineer			\$11,319.00		
	300301 - Superintendent of Operation			\$11,449.00		
	300201 - Asst. Director Eng. & Public Wks			\$12,662.00		
	300101 - Public Works Director			\$15,589.00		
	301410 - Maintenance Worker			\$27,323.00		
	301411 - Maintenance Worker			\$27,323.00		
	301404 - Maintenance Worker			\$38,595.00		
	301405 - Maintenance Worker			\$38,595.00		
	300801 - Sewer Supervisor			\$51,031.00		
540.70.01.512	Overtime Salaries	16,000.00	16,000.00	16,030.00	0.19%	30.00
540.70.01.515	Sick Cashed In	1,450.00	1,450.00	1,531.00	5.59%	81.00
540.70.01.518	Other Compensation	0.00	1,519.00	2,133.00	N/A	2,133.00
	300401 - Assistant Village Engineer			\$297.00		
	300301 - Superintendent of Operation			\$594.00		
	300101 - Public Works Director			\$594.00		
	300201 - Asst. Director Eng. & Public Wks			\$648.00		
540.70.01.521	Fringe Benefits - Worker's Compensation	16,000.00	16,000.00	16,000.00	0.00%	0.00
540.70.01.522	Fringe Benefits - Medical / Dental Insurance	36,240.00	36,240.00	34,204.00	-5.62%	(2,036.00)
540.70.01.528	Fringe Benefits - Life Insurance	0.00	92.00	188.00	N/A	188.00
540.70.01.523	Fringe Benefits - Medicare	3,705.00	3,705.00	3,874.00	4.56%	169.00
540.70.01.524	Fringe Benefits - Social Security	15,843.00	15,843.00	14,565.00	-8.07%	(1,278.00)
540.70.01.525	Fringe Benefits - IMRF Pension Er Contribution	40,170.00	40,170.00	38,872.00	-3.23%	(1,298.00)
Account Classification Total: SB - Salary and Benefits		\$368,941.00	\$370,552.00	\$374,857.00	1.60%	\$5,916.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
SS - Services and Supplies						
540.70.01.550	Administrative Charges	140,040.00	140,040.00	140,040.00	0.00%	0.00
540.70.01.555	GIS & Aerial Mapping	15,000.00	15,000.00	15,000.00	0.00%	0.00
540.70.01.556	Village Data Processing / Network Charge	7,100.00	7,100.00	7,100.00	0.00%	0.00
540.70.01.563	Telephone Service	4,500.00	4,500.00	4,500.00	0.00%	0.00
540.70.01.567	Operations & Maintenance	175,900.00	175,900.00	175,900.00	0.00%	0.00
	Rodent control	1.00	\$2,000.00	\$2,000.00		
	Cues support & repairs	1.00	\$5,000.00	\$5,000.00		
	Misc contractual	1.00	\$5,900.00	\$5,900.00		
	Tree root intrusion foaming	1.00	\$10,000.00	\$10,000.00		
	Private service repair (contingency)	1.00	\$15,000.00	\$15,000.00		
	Point repair (contingency)	1.00	\$15,000.00	\$15,000.00		
	Commodities - pipes , fitting and manholes	1.00	\$30,000.00	\$30,000.00		
	Temporary help	1.00	\$38,000.00	\$38,000.00		
	Private property compliance canvassing	1.00	\$55,000.00	\$55,000.00		
540.70.01.568	Utilities	7,500.00	7,500.00	7,500.00	0.00%	0.00
540.70.01.574	Vehicle Maint Service Charge	70,362.00	70,362.00	70,362.00	0.00%	0.00
540.70.01.537	Uniforms	3,500.00	3,500.00	5,500.00	57.14%	2,000.00
	Safety/PPE Gear	1.00	\$2,000.00	\$2,000.00		
	Uniforms	1.00	\$3,500.00	\$3,500.00		
Account Classification Total: SS - Services and Supplies		\$423,902.00	\$423,902.00	\$425,902.00	0.47%	\$2,000.00
CO - Capital Outlay						
540.70.01.670	Sanitary Sewers	650,000.00	492,000.00	450,000.00	-30.77%	(200,000.00)
	Trenchless lining	1.00	\$150,000.00	\$150,000.00		
	System I/I engineering and repairs	1.00	\$300,000.00	\$300,000.00		
Account Classification Total: CO - Capital Outlay		\$650,000.00	\$492,000.00	\$450,000.00	-30.77%	(\$200,000.00)
INS - Insurance and Other Chargebacks						
540.70.01.530	Liability Insurance	0.00	0.00	0.00	N/A	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEP - Depreciation Expense						
540.70.01.800	Depreciation	80,000.00	0.00	0.00	-100.00%	(80,000.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: DEP - Depreciation Expense		\$80,000.00	\$0.00	\$0.00	-100.00%	(\$80,000.00)
TRN - Transfers						
540.70.01.900	Interfund Transfers - Payment in Lieu of Taxes	58,500.00	0.00	0.00	-100.00%	(58,500.00)
Account Classification Total: TRN - Transfers		\$58,500.00	\$0.00	\$0.00	-100.00%	(\$58,500.00)
Division Total: 01 - Department Wide		\$1,581,343.00	\$1,286,454.00	\$1,250,759.00	-20.91%	(\$330,584.00)
Department Total: 70 - Sewers		\$1,581,343.00	\$1,286,454.00	\$1,250,759.00	-20.91%	(\$330,584.00)
Department: 88 - Depreciation						
Division: 01 - Department Wide						
DEP - Depreciation Expense						
540.88.01.800	Depreciation	0.00	80,000.00	80,000.00	N/A	80,000.00
Account Classification Total: DEP - Depreciation Expense		\$0.00	\$80,000.00	\$80,000.00		\$80,000.00
Division Total: 01 - Department Wide		\$0.00	\$80,000.00	\$80,000.00		\$80,000.00
Department Total: 88 - Depreciation		\$0.00	\$80,000.00	\$80,000.00		\$80,000.00
Department: 99 - Transfers						
Division: 01 - Department Wide						
TRN - Transfers						
540.90.01.900	Interfund Transfers - Payment in Lieu of Taxes	0.00	58,500.00	64,320.00	N/A	64,320.00
540.90.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$58,500.00	\$64,320.00		\$64,320.00
Division Total: 01 - Department Wide		\$0.00	\$58,500.00	\$64,320.00		\$64,320.00
Department Total: 99 - Transfers		\$0.00	\$58,500.00	\$64,320.00		\$64,320.00
Expenditures Total		\$1,581,343.00	\$1,424,954.00	\$1,395,079.00	-13.40%	(\$186,264.00)
Fund Revenue Total: 540 - Sanitary Sewer Fund		\$1,070,614.00	\$934,937.00	\$1,177,746.00	10.01%	\$107,132.00
Fund Expenditure Total: 540 - Sanitary Sewer Fund		\$1,581,343.00	\$1,424,954.00	\$1,395,079.00	-13.40%	(\$186,264.00)
Fund Net Total: 540 - Sanitary Sewer Fund		(\$510,729.00)	(\$490,017.00)	(\$217,333.00)	-2.98%	\$293,396.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 560 - Refuse Fund						
<u>Revenues</u>						
Property Tax - Property Tax						
560.401.01	Property Tax General	1,100,000.00	1,100,000.00	1,100,000.00	0.00%	0.00
Account Classification Total: Property Tax - Property Tax		\$1,100,000.00	\$1,100,000.00	\$1,100,000.00	0.00%	\$0.00
Service Charges - Charges For Service						
560.448	Refuse Service	0.00	0.00	0.00	N/A	0.00
560.448.10	Refuse Service Residential	200,000.00	200,000.00	200,000.00	0.00%	0.00
560.448.20	Refuse Service Commercial	195,000.00	195,000.00	195,000.00	0.00%	0.00
560.448.30	Refuse Service Special	55,000.00	55,000.00	55,000.00	0.00%	0.00
560.448.60	Refuse Service Penalties	0.00	0.00	0.00	N/A	0.00
560.448.70	Refuse Service Miscellaneous	0.00	0.00	0.00	N/A	0.00
560.448.85	Refuse Service Recycling	15,000.00	15,000.00	15,000.00	0.00%	0.00
560.448.86	Refuse Service Composting	0.00	0.00	0.00	N/A	0.00
560.448.75	Refuse Service Refuse Bags	60,000.00	60,000.00	60,000.00	0.00%	0.00
560.448.76	Refuse Service Refuse Stickers	10,000.00	10,000.00	10,000.00	0.00%	0.00
Account Classification Total: Service Charges - Charges For Service		\$535,000.00	\$535,000.00	\$535,000.00	0.00%	\$0.00
Transfers - Transfers						
560.490.10	Interfund Transfers In Other Transfers	550,000.00	550,000.00	550,000.00	0.00%	0.00
Account Classification Total: Transfers - Transfers		\$550,000.00	\$550,000.00	\$550,000.00	0.00%	\$0.00
Other Revenue - Other Revenue						
560.47	Property Sales	0.00	0.00	0.00	N/A	0.00
560.474.90	Other Miscellaneous Income	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Other Revenue - Other Revenue		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Interest Income - Interest Income						
560.460.05	Interest Income Interest on Investments	2,300.00	600.00	600.00	-73.91%	(1,700.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: Interest Income - Interest Income		\$2,300.00	\$600.00	\$600.00	-73.91%	(\$1,700.00)
Revenues Total		\$2,187,300.00	\$2,185,600.00	\$2,185,600.00	-0.08%	(\$1,700.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 80 - Refuse						
Division: 01 - Department Wide						
SB - Salary and Benefits						
560.80.01.521	Fringe Benefits - Worker's Compensation	102,000.00	102,000.00	0.00	-100.00%	(102,000.00)
560.80.01.522	Fringe Benefits - Medical / Dental Insurance	101,472.00	101,472.00	0.00	-100.00%	(101,472.00)
560.80.01.528	Fringe Benefits - Life Insurance	0.00	0.00	0.00	N/A	0.00
560.80.01.529	Fringe Benefits - Allowances	0.00	0.00	0.00	N/A	0.00
560.80.01.523	Fringe Benefits - Medicare	7,995.00	7,995.00	0.00	-100.00%	(7,995.00)
560.80.01.524	Fringe Benefits - Social Security	34,183.00	34,183.00	0.00	-100.00%	(34,183.00)
560.80.01.525	Fringe Benefits - IMRF Pension Er Contribution	86,671.00	86,671.00	0.00	-100.00%	(86,671.00)
Account Classification Total: SB - Salary and Benefits		\$332,321.00	\$332,321.00	\$0.00	-100.00%	(\$332,321.00)
SS - Services and Supplies						
560.80.01.55	Administrative Charges	127,080.00	127,080.00	127,080.00	0.00%	0.00
	Management and financial services	12.00	\$10,590.00	\$127,080.00		
560.80.01.567	Operations & Maintenance	17,000.00	31,293.00	27,800.00	63.53%	10,800.00
	Safety/PPE Gear	1.00	\$1,500.00	\$1,500.00		
	Uniforms	1.00	\$2,000.00	\$2,000.00		
	Dumpster Replacement	18.00	\$600.00	\$10,800.00		
	Operational materials & supplies	1.00	\$13,500.00	\$13,500.00		
560.80.01.574	Vehicle Maint Service Charge	250,778.00	250,778.00	250,778.00	0.00%	0.00
560.80.01.585	Disposal	385,008.00	385,008.00	388,710.00	0.96%	3,702.00
	Refuse disposal tipping fees	6,170.00	\$63.00	\$388,710.00		
560.80.01.586	Recycling	307,050.00	307,050.00	329,875.00	7.43%	22,825.00
	Recycling containers - residential	160.00	\$55.00	\$8,800.00		
	Replacement of Commercial Recycling Containers	17.00	\$675.00	\$11,475.00		
	Groot Services collection contract	4,300.00	\$72.00	\$309,600.00		
560.80.01.587	Composting	108,003.00	108,003.00	108,003.00	0.00%	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
	Landscape waste disposal fees	15,429.00	\$7.00	\$108,003.00		
560.80.01.588	Landfill Monitoring	113,000.00	113,000.00	113,000.00	0.00%	0.00
	Leachate disposal MWRD	1.00	\$1,000.00	\$1,000.00		
	Legal fees (contingency)	1.00	\$1,000.00	\$1,000.00		
	Monitoring commodities	1.00	\$2,000.00	\$2,000.00		
	contractual services (contingency)	1.00	\$4,500.00	\$4,500.00		
	Landfill maintenance	1.00	\$11,500.00	\$11,500.00		
	Engineering services	1.00	\$20,000.00	\$20,000.00		
	Groundwater monitoring	1.00	\$73,000.00	\$73,000.00		
Account Classification Total: SS - Services and Supplies		\$1,307,919.00	\$1,322,212.00	\$1,345,246.00	2.85%	\$37,327.00
CO - Capital Outlay						
560.80.01.625	Heavy Machinery	65,000.00	65,000.00	0.00	-100.00%	(65,000.00)
Account Classification Total: CO - Capital Outlay		\$65,000.00	\$65,000.00	\$0.00	-100.00%	(\$65,000.00)
INS - Insurance and Other Chargebacks						
560.80.01.530	Liability Insurance	0.00	0.00	0.00	N/A	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEP - Depreciation Expense						
560.80.01.800	Depreciation	135,000.00	0.00	0.00	-100.00%	(135,000.00)
Account Classification Total: DEP - Depreciation Expense		\$135,000.00	\$0.00	\$0.00	-100.00%	(\$135,000.00)
TRN - Transfers						
560.80.01.900	Interfund Transfers - Payment in Lieu of Taxes	49,200.00	0.00	0.00	-100.00%	(49,200.00)
560.80.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$49,200.00	\$0.00	\$0.00	-100.00%	(\$49,200.00)
Division Total: 01 - Department Wide		\$1,889,440.00	\$1,719,533.00	\$1,345,246.00	-28.80%	(\$544,194.00)
Division: 45 - Commercial						
SB - Salary and Benefits						
560.80.45.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
560.80.45.512	Overtime Salaries	0.00	5,889.00	0.00	N/A	0.00
560.80.45.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
560.80.45.518	Other Compensation	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: SB - Salary and Benefits		\$0.00	\$5,889.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
560.80.45.518	Vehicle Maint Service Charge	0.00	146,288.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$146,288.00	\$0.00	0.00%	\$0.00
Division Total: 45 - Commercial		\$0.00	\$152,177.00	\$0.00	0.00%	\$0.00
Division: 46 - Residential						
SB - Salary and Benefits						
560.80.46.511	Regular Salaries	514,394.00	514,394.00	530,883.00	3.21%	16,489.00
	301506 - Refuse Collector			\$54,646.00		
	301505 - Refuse Collector			\$69,226.00		
	301503 - Refuse Collector			\$73,372.00		
	301501 - Refuse Collector			\$77,190.00		
	301502 - Refuse Collector			\$77,190.00		
	301504 - Refuse Collector			\$77,198.00		
	300701 - Refuse Supervisor			\$102,061.00		
560.80.46.512	Overtime Salaries	35,000.00	35,000.00	35,035.00	0.10%	35.00
560.80.46.515	Sick Cashed In	3,432.00	3,432.00	3,414.00	-0.52%	(18.00)
560.80.46.518	Other Compensation	1,950.00	1,950.00	0.00	-100.00%	(1,950.00)
560.80.46.520	Fringe Benefits - Deferred Compensation	0.00	0.00	0.00	N/A	0.00
560.80.46.521	Fringe Benefits - Worker's Compensation	0.00	0.00	102,000.00	N/A	102,000.00
560.80.46.522	Fringe Benefits - Medical / Dental Insurance	0.00	0.00	109,527.00	N/A	109,527.00
560.80.46.528	Fringe Benefits - Life Insurance	0.00	0.00	378.00	N/A	378.00
560.80.46.523	Fringe Benefits - Medicare	0.00	0.00	8,255.00	N/A	8,255.00
560.80.46.524	Fringe Benefits - Social Security	0.00	0.00	33,847.00	N/A	33,847.00
560.80.46.525	Fringe Benefits - IMRF Pension Er Contribution	0.00	0.00	82,837.00	N/A	82,837.00
Account Classification Total: SB - Salary and Benefits		\$554,776.00	\$554,776.00	\$906,176.00	63.34%	\$351,400.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
SS - Services and Supplies						
560.80.46.584	Refuse Collection	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 46 - Residential		\$554,776.00	\$554,776.00	\$906,176.00	63.34%	\$351,400.00
Division: 47 - Special						
SB - Salary and Benefits						
560.80.47.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
560.80.47.512	Overtime Salaries	0.00	2,289.00	0.00	N/A	0.00
560.80.47.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
560.80.47.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$2,289.00	\$0.00	0.00%	\$0.00
Division Total: 47 - Special		\$0.00	\$2,289.00	\$0.00	0.00%	\$0.00
Division: 48 - Yard Waste						
SB - Salary and Benefits						
560.80.48.511	Regular Salaries	0.00	1,664.00	0.00	N/A	0.00
560.80.48.512	Overtime Salaries	0.00	4,039.00	0.00	N/A	0.00
560.80.48.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
560.80.48.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$5,703.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
560.80.48.587	Refuse Collection	73,000.00	73,000.00	47,800.00	-34.52%	(25,200.00)
	leaf collection commodities and collection brooms	1.00	\$10,000.00	\$10,000.00		
	Temporary services leaf collection	1.00	\$37,800.00	\$37,800.00		
Account Classification Total: SS - Services and Supplies		\$73,000.00	\$73,000.00	\$47,800.00	-34.52%	(\$25,200.00)
Division Total: 48 - Yard Waste		\$73,000.00	\$78,703.00	\$47,800.00	-34.52%	(\$25,200.00)
Department Total: 80 - Refuse		\$2,517,216.00	\$2,507,478.00	\$2,299,222.00	-28.80%	(\$217,994.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 88 - Depreciation						
Division: 01 - Department Wide						
DEP - Depreciation Expense						
560.88.01.800	Depreciation	0.00	135,000.00	135,000.00	N/A	135,000.00
Account Classification Total: DEP - Depreciation Expense		\$0.00	\$135,000.00	\$135,000.00		\$135,000.00
Division Total: 01 - Department Wide		\$0.00	\$135,000.00	\$135,000.00		\$135,000.00
Department Total: 88 - Depreciation		\$0.00	\$135,000.00	\$135,000.00		\$135,000.00
Department: 99 - Transfers						
Division: 01 - Department Wide						
TRN - Transfers						
560.99.01.900	Interfund Transfers - Payment in Lieu of Taxes	0.00	49,200.00	42,564.00	N/A	42,564.00
560.99.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$49,200.00	\$42,564.00		\$42,564.00
Division Total: 01 - Department Wide		\$0.00	\$49,200.00	\$42,564.00		\$42,564.00
Department Total: 99 - Transfers		\$0.00	\$49,200.00	\$42,564.00		\$42,564.00
Expenditures Total		\$2,517,216.00	\$2,691,678.00	\$2,476,786.00	-8.66%	(\$40,430.00)
Fund Revenue Total: 560 - Refuse Fund		\$2,187,300.00	\$2,185,600.00	\$2,185,600.00	-0.08%	(\$1,700.00)
Fund Expenditure Total: 560 - Refuse Fund		\$2,517,216.00	\$2,691,678.00	\$2,476,786.00	-8.66%	(\$40,430.00)
Fund Net Total: 560 - Refuse Fund		(\$329,916.00)	(\$506,078.00)	(\$291,186.00)	-0.90%	\$38,730.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 580 - Storm Water Sewer Fund						
<u>Revenues</u>						
Property Tax - Property Tax						
580.401.01	Property Tax General	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Property Tax - Property Tax		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Service Charges - Charges For Service						
580.449.01	Stormwater Sewer Service Winnetka	869,709.00	869,709.00	2,096,000.00	141.00%	1,226,291.00
	8000 E.R.U. x \$262/E.R.U.	8,000.00	\$262.00	\$2,096,000.00		
580.449.60	Stormwater Sewer Service Penalties	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Service Charges - Charges For Service		\$869,709.00	\$869,709.00	\$2,096,000.00	141.00%	\$1,226,291.00
Transfers - Transfers						
580.490.10	Interfund Transfers In Other Transfers	211,000.00	211,000.00	0.00	-100.00%	(211,000.00)
	Transfer from General Fund for 6 mo. operating expense	1.00	\$211,000.00	\$211,000.00		
Account Classification Total: Transfers - Transfers		\$211,000.00	\$211,000.00	\$0.00	-100.00%	(\$211,000.00)
Other Revenue - Other Revenue						
580.470	Property Sales	0.00	0.00	0.00	N/A	0.00
580.474.90	Other Miscellaneous Income	0.00	0.00	2,000,000.00	N/A	2,000,000.00
	Anticipated MWRD grant proceeds - northwest Winnetka project	1.00	\$2,000,000.00	\$2,000,000.00		
580.475	Disposal of Capital Assets	0.00	0.00	0.00	N/A	0.00
580.495	Bond Proceeds	0.00	(190,000.00)	0.00	N/A	0.00
580.496	Capital Contributions	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Other Revenue - Other Revenue		\$0.00	(\$190,000.00)	\$2,000,000.00		\$2,000,000.00
Interest Income - Interest Income						
580.460.05	Interest Income Interest on Investments	41,250.00	20,000.00	15,000.00	-63.64%	(26,250.00)
	0.5% on average cash in fund	1.00	\$41,250.00	\$41,250.00		
Account Classification Total: Interest Income - Interest Income		\$41,250.00	\$20,000.00	\$15,000.00	-63.64%	(\$26,250.00)
Revenues Total		\$1,121,959.00	\$910,709.00	\$4,111,000.00	266.41%	\$2,989,041.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 75 - Stormwater						
Division: 01 - Department Wide						
SB - Salary and Benefits						
580.75.01.511	Regular Salaries	239,534.00	239,534.00	247,460.00	3.31%	7,926.00
	301601 - Administrative Secretary			\$3,302.00		
	300501 - Civil Engineer			\$10,272.00		
	300401 - Assistant Village Engineer			\$11,319.00		
	300301 - Superintendent of Operation			\$11,449.00		
	300201 - Asst. Director Eng. & Public Wks			\$12,662.00		
	300101 - Public Works Director			\$15,589.00		
	301410 - Maintenance Worker			\$27,323.00		
	301411 - Maintenance Worker			\$27,323.00		
	301404 - Maintenance Worker			\$38,595.00		
	301405 - Maintenance Worker			\$38,595.00		
	300801 - Sewer Supervisor			\$51,031.00		
580.75.01.512	Overtime Salaries	16,000.00	16,000.00	16,030.00	0.19%	30.00
580.75.01.515	Sick Cashed In	715.00	715.00	937.00	31.05%	222.00
580.75.01.518	Other Compensation	0.00	1,303.00	2,133.00	N/A	2,133.00
	300401 - Assistant Village Engineer			\$297.00		
	300301 - Superintendent of Operation			\$594.00		
	300101 - Public Works Director			\$594.00		
	300201 - Asst. Director Eng. & Public Wks			\$648.00		
580.75.01.521	Fringe Benefits - Worker's Compensation	0.00	0.00	16,000.00	N/A	16,000.00
580.75.01.522	Fringe Benefits - Medical / Dental Insurance	36,240.00	36,240.00	31,868.00	-12.06%	(4,372.00)
580.75.01.528	Fringe Benefits - Life Insurance	0.00	87.00	188.00	N/A	188.00
580.75.01.523	Fringe Benefits - Medicare	3,705.00	3,705.00	3,865.00	4.32%	160.00
580.75.01.524	Fringe Benefits - Social Security	15,843.00	15,843.00	14,527.00	-8.31%	(1,316.00)
580.75.01.525	Fringe Benefits - IMRF Pension Er Contribution	40,170.00	40,170.00	38,783.00	-3.45%	(1,387.00)
Account Classification Total: SB - Salary and Benefits		\$352,207.00	\$353,597.00	\$371,791.00	5.56%	\$19,584.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
SS - Services and Supplies						
580.75.01.550	Administrative Charges	0.00	0.00	0.00	N/A	0.00
580.75.01.552	Engineering Services	45,000.00	45,000.00	45,000.00	0.00%	0.00
	Stormwater/zoning regulation analysis	1.00	\$45,000.00	\$45,000.00		
580.75.01.555	GIS & Aerial Mapping	0.00	0.00	0.00	N/A	0.00
580.75.01.556	Village Data Processing / Network Charge	0.00	0.00	0.00	N/A	0.00
580.75.01.563	Telephone Service	1,000.00	1,000.00	1,000.00	0.00%	0.00
580.75.01.567	Operations & Maintenance	58,000.00	58,000.00	58,000.00	0.00%	0.00
	NPDES permit fee	1.00	\$1,000.00	\$1,000.00		
	Misc.	1.00	\$2,000.00	\$2,000.00		
	NPDES Phase II compliance activities	1.00	\$3,000.00	\$3,000.00		
	Drainage channel maintenance	1.00	\$3,000.00	\$3,000.00		
	Contractual repairs	1.00	\$18,000.00	\$18,000.00		
	Repair materials (pipe, CB's, etc.)	1.00	\$31,000.00	\$31,000.00		
580.75.01.568	Utilities	26,500.00	26,500.00	26,500.00	0.00%	0.00
580.75.01.574	Vehicle Maint Service Charge	0.00	0.00	0.00	N/A	0.00
580.75.01.537	Uniforms	0.00	92.00	2,000.00	N/A	2,000.00
	Uniforms	1.00	\$1,000.00	\$1,000.00		
	Safety/PPE Gear	1.00	\$1,000.00	\$1,000.00		
Account Classification Total: SS - Services and Supplies		\$130,500.00	\$130,592.00	\$132,500.00	1.53%	\$2,000.00
CO - Capital Outlay						
580.75.01.675	Stormwater Sewers	6,185,000.00	3,540,000.00	7,272,730.00	14.9%	1,087,730
	Stormwater program manager	1.00	\$100,000.00	\$100,000.00		
	Ash Street pump station	1.00	\$260,000.00	\$260,000.00		
	Willow Road tunnel engineering (year 2)	1.00	\$800,000.00	\$800,000.00		
	Northwest Winnetka stormwater improvements	1.00	\$5,100,000.00	\$6,112,730.00		
Account Classification Total: CO - Capital Outlay		\$6,185,000.00	\$3,540,000.00	\$7,272,730.00	14.9%	\$1,087,730
INS - Insurance and Other Chargebacks						
580.75.01.530	Liability Insurance	0.00	0.00	0.00	N/A	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$0.00	\$0.00	\$0.00	0.00%	\$0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
DEP - Depreciation Expense						
580.75.01.800	Depreciation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: DEP - Depreciation Expense		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DS - Debt Service						
580.75.01.705	Principal	0.00	0.00	675,000.00	N/A	675,000.00
	2013 stormwater bond principal (2014 issue has no principal pmt)	1.00	\$675,000.00	\$675,000.00		
580.75.01.710	Interest	1,000,000.00	657,730.00	657,150.00	-34.29%	(342,850.00)
	2013 stormwater issue interest	1.00	\$312,050.00	\$312,050.00		
	2014 stormwater issue interest	1.00	\$345,100.00	\$345,100.00		
580.75.01.715	Paying Agent Fees	5,000.00	5,000.00	5,000.00	0.00%	0.00
580.75.01.720	Bond Issue Costs	0.00	0.00	0.00	N/A	0.00
Account Classification Total: DS - Debt Service		\$1,005,000.00	\$662,730.00	\$1,337,150.00	33.05%	\$332,150.00
TRN - Transfers						
900	Interfund Transfers - Payment in Lieu of Taxes	0.00	0.00	0.00	N/A	0.00
901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$7,672,707.00	\$4,686,919.00	\$9,114,171.00	15.8%	\$1,441,464
Department Total: 75 - Stormwater		\$7,672,707.00	\$4,686,919.00	\$9,114,171.00	15.8%	\$1,441,464

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 88 - Depreciation						
Division: 01 - Department Wide						
DEP - Depreciation Expense						
580.88.01.800	Depreciation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: DEP - Depreciation Expense		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department Total: 88 - Depreciation		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department: 99 - Transfers						
Division: 01 - Department Wide						
TRN - Transfers						
580.99.01.900	Interfund Transfers - Payment in Lieu of Taxes	0.00	0.00	0.00	N/A	0.00
580.99.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department Total: 99 - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Expenditures Total		\$7,672,707.00	\$4,686,919.00	\$9,114,171.00	15.8%	\$1,441,464
Fund Revenue	Total: 580 - Storm Water Sewer Fund	\$1,121,959.00	\$910,709.00	\$4,111,000.00	266.41%	\$2,989,041.00
Fund Expenditure	Total: 580 - Storm Water Sewer Fund	\$7,672,707.00	\$4,686,919.00	\$9,114,171.00	15.8%	\$1,441,464
Fund Net	Total: 580 - Storm Water Sewer Fund	(\$6,550,748.00)	(\$3,776,210.00)	(\$5,003,171.00)	30.93%	\$1,547,577.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 600 - W.C. Insurance Fund						
<u>Revenues</u>						
Interfund - Interfund Services						
600.484.05	Insurance & Property Damage Loss Recovery	0.00	18,578.00	0.00	N/A	0.00
600.481.01	W.C. Insurance Premiums Dept Charges	528,492.00	528,492.00	528,492.00	0.00%	0.00
	Community Development	12.00	\$1,000.00	\$12,000.00		
	Sewer	12.00	\$1,333.00	\$15,996.00		
	Administration	12.00	\$2,000.00	\$24,000.00		
	Police	12.00	\$3,333.00	\$39,996.00		
	Fire	12.00	\$4,000.00	\$48,000.00		
	Water	12.00	\$4,125.00	\$49,500.00		
	Public Works	12.00	\$8,333.00	\$99,996.00		
	Refuse	12.00	\$8,500.00	\$102,000.00		
	Electric	12.00	\$11,417.00	\$137,004.00		
Account Classification Total: Interfund - Interfund Services		\$528,492.00	\$547,070.00	\$528,492.00	0.00%	\$0.00
Transfers - Transfers						
600.490.05	Interfund Transfers In Payment in Lieu of Taxes	0.00	0.00	0.00	N/A	0.00
600.490.10	Interfund Transfers In Other Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Interest Income - Interest Income						
600.460.05	Interest Income Interest on Investments	0.00	2,000.00	2,000.00	N/A	2,000.00
600.461.10	Investment Income Unrealized Gain/Loss	4,000.00	0.00	0.00	-100.00%	(4,000.00)
Account Classification Total: Interest Income - Interest Income		\$4,000.00	\$2,000.00	\$2,000.00	-50.00%	(\$2,000.00)
Revenues Total		\$532,492.00	\$549,070.00	\$530,492.00	-0.38%	(\$2,000.00)
<u>Expenditures</u>						
Department: 90 - Insurance						
Division: 01 - Department Wide						
SS - Services and Supplies						
600.90.01.551	Consulting Services	83,000.00	73,000.00	98,000.00	18.07%	15,000.00
	State 2nd injury fund	3.00	\$2,000.00	\$6,000.00		
	Claim administration contract	4.00	\$5,500.00	\$22,000.00		
	Worker's compensation excess insurance	1.00	\$70,000.00	\$70,000.00		
Account Classification Total: SS - Services and Supplies		\$83,000.00	\$73,000.00	\$98,000.00	18.07%	\$15,000.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
INS - Insurance and Other Chargebacks						
600.90.01.501	Claims	600,000.00	600,000.00	600,000.00	0.00%	0.00
Account Classification Total: INS - Insurance and Other Chargebacks		\$600,000.00	\$600,000.00	\$600,000.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$683,000.00	\$673,000.00	\$698,000.00	2.20%	\$15,000.00
Department Total: 90 - Insurance		\$683,000.00	\$673,000.00	\$698,000.00	2.20%	\$15,000.00
Expenditures Total		\$683,000.00	\$673,000.00	\$698,000.00	2.20%	\$15,000.00
Fund Revenue Total: 600 - W.C. Insurance Fund		\$532,492.00	\$549,070.00	\$530,492.00	-0.38%	(\$2,000.00)
Fund Expenditure Total: 600 - W.C. Insurance Fund		\$683,000.00	\$673,000.00	\$698,000.00	2.20%	\$15,000.00
Fund Net Total: 600 - W.C. Insurance Fund		(\$150,508.00)	(\$123,930.00)	(\$167,508.00)	1.07%	(\$17,000.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 610 - Liability Insurance Fund						
<u>Revenues</u>						
Interfund - Interfund Services						
610.480.01	Liability Insurance Premiums Dept Charges	0.00	0.00	0.00	N/A	0.00
	Suspended contributions for 2014	12.00	(\$15,334.00)	(\$184,008.00)		
	Community Development	12.00	\$583.00	\$6,996.00		
	Sewer	12.00	\$667.00	\$8,004.00		
	Administration	12.00	\$667.00	\$8,004.00		
	Refuse	12.00	\$1,417.00	\$17,004.00		
	Public Works	12.00	\$1,500.00	\$18,000.00		
	Fire	12.00	\$1,500.00	\$18,000.00		
	Water	12.00	\$1,500.00	\$18,000.00		
	Police	12.00	\$3,750.00	\$45,000.00		
	Electric	12.00	\$3,750.00	\$45,000.00		
Account Classification Total: Interfund - Interfund Services		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Transfers - Transfers						
610.490.10	Interfund Transfers In Other Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Other Revenue - Other Revenue						
610.432.30	Reimbursements	0.00	20,000.00	10,000.00	N/A	10,000.00
Account Classification Total: Other Revenue - Other Revenue		\$0.00	\$20,000.00	\$10,000.00		\$10,000.00
Interest Income - Interest Income						
610.460.05	Interest Income Interest on Investments	5,000.00	2,000.00	2,000.00	-60.00%	(3,000.00)
Account Classification Total: Interest Income - Interest Income		\$5,000.00	\$2,000.00	\$2,000.00	-60.00%	(\$3,000.00)
Revenues Total		\$5,000.00	\$22,000.00	\$12,000.00	140.00%	\$7,000.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 90 - Insurance						
Division: 01 - Department Wide						
SS - Services and Supplies						
610.90.01.553	Legal Services	45,000.00	7,500.00	45,000.00	0.00%	0.00
Account Classification Total: SS - Services and Supplies		\$45,000.00	\$7,500.00	\$45,000.00	0.00%	\$0.00
INS - Insurance and Other Chargebacks						
610.90.01.501	Claims	150,000.00	150,000.00	150,000.00	0.00%	0.00
610.90.01.530	Liability Insurance	42,000.00	41,074.00	110,000.00	161.90%	68,000.00
	High Excess Liability Pool	2.00	\$55,000.00	\$110,000.00		
Account Classification Total: INS - Insurance and Other Chargebacks		\$192,000.00	\$191,074.00	\$260,000.00	35.42%	\$68,000.00
Division Total: 01 - Department Wide		\$237,000.00	\$198,574.00	\$305,000.00	28.69%	\$68,000.00
Department Total: 90 - Insurance		\$237,000.00	\$198,574.00	\$305,000.00	28.69%	\$68,000.00
Expenditures Total		\$237,000.00	\$198,574.00	\$305,000.00	28.69%	\$68,000.00
Fund Revenue Total: 610 - Liability Insurance Fund		\$5,000.00	\$22,000.00	\$12,000.00	140.00%	\$7,000.00
Fund Expenditure Total: 610 - Liability Insurance Fund		\$237,000.00	\$198,574.00	\$305,000.00	28.69%	\$68,000.00
Fund Net Total: 610 - Liability Insurance Fund		(\$232,000.00)	(\$176,574.00)	(\$293,000.00)	30.99%	(\$61,000.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 620 - Health Insurance Fund						
<u>Revenues</u>						
Interfund - Interfund Services						
620.482.01	Health Insurance Premiums Dept Charges	2,087,000.00	2,087,000.00	2,212,220.00	6.00%	125,220.00
620.482.02	Health Insurance Premiums Retirees	379,000.00	379,000.00	401,740.00	6.00%	22,740.00
620.482.03	Health Insurance Premiums Employee Contributions	266,700.00	266,700.00	282,702.00	6.00%	16,002.00
620.482.04	Health Insurance Premiums Library	138,500.00	138,500.00	146,810.00	6.00%	8,310.00
620.483.11	Dental Premiums Department Charges	73,000.00	73,000.00	73,000.00	0.00%	0.00
620.483.12	Dental Premiums Retirees	5,200.00	5,200.00	5,200.00	0.00%	0.00
620.483.13	Dental Premiums Employee Contributions	72,000.00	72,000.00	72,000.00	0.00%	0.00
620.483.14	Dental Premiums Library	0.00	0.00	0.00	N/A	0.00
620.484.15	Insurance & Property Damage Health Excess Loss Ins	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Interfund - Interfund Services		\$3,021,400.00	\$3,021,400.00	\$3,193,672.00	5.70%	\$172,272.00
Transfers - Transfers						
620.490.10	Interfund Transfers In Other Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Interest Income - Interest Income						
620.460.05	Interest Income Interest on Investments	15,000.00	15,000.00	15,000.00	0.00%	0.00
Account Classification Total: Interest Income - Interest Income		\$15,000.00	\$15,000.00	\$15,000.00	0.00%	\$0.00
Revenues Total		\$3,036,400.00	\$3,036,400.00	\$3,208,672.00	5.67%	\$172,272.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 90 - Insurance						
Division: 01 - Department Wide						
SS - Services and Supplies						
620.90.01.551	Consulting Services	649,000.00	649,000.00	639,552.00	-1.46%	(9,448.00)
	CBC	4.00	\$7,500.00	\$30,000.00		
	Blue Cross administration	2,448.00	\$65.00	\$159,120.00		
	Blue Cross stop-loss (\$100k per claim)	2,448.00	\$184.00	\$450,432.00		
Account Classification Total: SS - Services and Supplies		\$649,000.00	\$649,000.00	\$639,552.00	-1.46%	(\$9,448.00)
INS - Insurance and Other Chargebacks						
620.90.01.501	Claims	2,340,000.00	2,340,000.00	2,517,288.00	7.58%	177,288.00
	Incremental claim costs at \$100k / claimant / yr	1.00	\$100,000.00	\$100,000.00		
	Projected claims costs @ \$70k	1.00	\$2,417,288.00	\$2,417,288.00		
620.90.01.502	Premiums - Dental	150,000.00	150,000.00	150,000.00	0.00%	0.00
620.90.01.503	Unemployment Claims	24,000.00	70,000.00	70,000.00	191.67%	46,000.00
620.90.01.504	Other Insurance	119,500.00	150,000.00	151,500.00	26.78%	32,000.00
	Flex Administrative Fees	1.00	\$7,500.00	\$7,500.00		
	Life Insurance	1.00	\$60,000.00	\$60,000.00		
	HRA and Administration	1.00	\$84,000.00	\$84,000.00		
Account Classification Total: INS - Insurance and Other Chargebacks		\$2,633,500.00	\$2,710,000.00	\$2,888,788.00	9.69%	\$255,288.00
Division Total: 01 - Department Wide		\$3,282,500.00	\$3,359,000.00	\$3,528,340.00	7.49%	\$245,840.00
Department Total: 90 - Insurance		\$3,282,500.00	\$3,359,000.00	\$3,528,340.00	7.49%	\$245,840.00
Expenditures Total		\$3,282,500.00	\$3,359,000.00	\$3,528,340.00	7.49%	\$245,840.00
Fund Revenue	Total: 620 - Health Insurance Fund	\$3,036,400.00	\$3,036,400.00	\$3,208,672.00	5.67%	\$172,272.00
Fund Expenditure	Total: 620 - Health Insurance Fund	\$3,282,500.00	\$3,359,000.00	\$3,528,340.00	7.49%	\$245,840.00
Fund Net	Total: 620 - Health Insurance Fund	(\$246,100.00)	(\$322,600.00)	(\$319,668.00)	6.62%	(\$73,568.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 630 - Data Processing Fund						
<u>Revenues</u>						
Service Charges - Charges For Service						
630.452	Internal Service Charges	328,200.00	328,200.00	328,200.00	0.00%	0.00
Account Classification Total: Service Charges - Charges For Service		\$328,200.00	\$328,200.00	\$328,200.00	0.00%	\$0.00
Interest Income - Interest Income						
630.460.05	Interest Income Interest on Investments	8,000.00	1,200.00	1,200.00	-85.00%	(6,800.00)
Account Classification Total: Interest Income - Interest Income		\$8,000.00	\$1,200.00	\$1,200.00	-85.00%	(\$6,800.00)
Revenues Total		\$336,200.00	\$329,400.00	\$329,400.00	-2.02%	(\$6,800.00)
<u>Expenditures</u>						
SS - Services and Supplies						
630.566	Other Operating Services	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department: 85 - Data Processing						
Division: 01 - Department Wide						
SB - Salary and Benefits						
630.85.01.511	Regular Salaries	134,913.00	134,913.00	138,465.00	2.63%	3,552.00
	220301 - Data Processing Manager			\$138,465.00		
630.85.01.515	Sick Cashed In	5,000.00	0.00	0.00	-100.00%	(5,000.00)
630.85.01.522	Fringe Benefits - Medical / Dental Insurance	14,496.00	14,496.00	20,032.00	38.19%	5,536.00
630.85.01.528	Fringe Benefits - Life Insurance	230.00	230.00	99.00	-56.96%	(131.00)
630.85.01.523	Fringe Benefits - Medicare	2,029.00	2,029.00	2,008.00	-1.03%	(21.00)
630.85.01.524	Fringe Benefits - Social Security	7,192.00	7,192.00	7,049.00	-1.99%	(143.00)
630.85.01.525	Fringe Benefits - IMRF Pension Er Contribution	21,994.00	21,994.00	20,147.00	-8.40%	(1,847.00)
Account Classification Total: SB - Salary and Benefits		\$185,854.00	\$180,854.00	\$187,800.00	1.05%	\$1,946.00
SS - Services and Supplies						
630.85.01.550	Administrative Charges	60,816.00	60,816.00	60,816.00	0.00%	0.00
630.85.01.557	Technology Licensing & Maintenance	179,500.00	100,000.00	175,000.00	-2.51%	(4,500.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: SS - Services and Supplies		\$240,316.00	\$160,816.00	\$235,816.00	-1.87%	(\$4,500.00)
CO - Capital Outlay						
630.85.01.645	Technology	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEP - Depreciation Expense						
630.85.01.800	Depreciation	35,000.00	35,000.00	35,000.00	0.00%	0.00
Account Classification Total: DEP - Depreciation Expense		\$35,000.00	\$35,000.00	\$35,000.00	0.00%	\$0.00
TRN - Transfers						
630.85.01.900	Interfund Transfers - Payment in Lieu of Taxes	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$461,170.00	\$376,670.00	\$458,616.00	-0.55%	(\$2,554.00)
Department Total: 85 - Data Processing		\$461,170.00	\$376,670.00	\$458,616.00	-0.55%	(\$2,554.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 88 - Depreciation						
Division: 01 - Department Wide						
DEP - Depreciation Expense						
630.88.01.800	Depreciation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: DEP - Depreciation Expense		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department Total: 88 - Depreciation		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department: 99 - Transfers						
Division: 01 - Department Wide						
TRN - Transfers						
630.99.01.900	Interfund Transfers - Payment in Lieu of Taxes	0.00	0.00	0.00	N/A	0.00
630.99.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department Total: 99 - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Expenditures Total		\$461,170.00	\$376,670.00	\$458,616.00	0.00%	(\$2,554.00)
Fund Revenue	Total: 630 - Data Processing Fund	\$336,200.00	\$329,400.00	\$329,400.00	-2.02%	(\$6,800.00)
Fund Expenditure	Total: 630 - Data Processing Fund	\$461,170.00	\$376,670.00	\$458,616.00	0.00%	(\$2,554.00)
Fund Net	Total: 630 - Data Processing Fund	(\$124,970.00)	(\$47,270.00)	(\$129,216.00)	-1.17%	(\$4,246.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 640 - Fleet Services Fund						
<u>Revenues</u>						
Service Charges - Charges For Service						
640.452	Internal Service Charges	904,900.00	904,900.00	904,900.00	0.00%	0.00
	Community Development	1.00	\$1,722.00	\$1,722.00		
	Finance	1.00	\$4,610.00	\$4,610.00		
	Water	1.00	\$23,505.00	\$23,505.00		
	Fire	1.00	\$55,513.00	\$55,513.00		
	Sewer	1.00	\$70,362.00	\$70,362.00		
	Electric	1.00	\$139,077.00	\$139,077.00		
	Police	1.00	\$143,728.00	\$143,728.00		
	Public Works	1.00	\$215,605.00	\$215,605.00		
	Refuse	1.00	\$250,778.00	\$250,778.00		
Account Classification Total: Service Charges - Charges For Service		\$904,900.00	\$904,900.00	\$904,900.00	0.00%	\$0.00
Transfers - Transfers						
640.490.10	Interfund Transfers In Other Transfers	0.00	0.00	250,000.00	N/A	250,000.00
	Transfer from General Fund	1.00	\$250,000.00	\$250,000.00		
Account Classification Total: Transfers - Transfers		\$0.00	\$0.00	\$250,000.00		\$250,000.00
Interest Income - Interest Income						
640.460.05	Interest Income Interest on Investments	0.00	15.00	0.00	N/A	0.00
Account Classification Total: Interest Income - Interest Income		\$0.00	\$15.00	\$0.00	0.00%	\$0.00
Revenues Total		\$904,900.00	\$904,915.00	\$1,154,900.00	27.63%	\$250,000.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 86 - Fleet Services						
Division: 01 - Department Wide						
SB - Salary and Benefits						
640.86.01.511	Regular Salaries	240,170.00	240,170.00	250,715.00	4.39%	10,545.00
	301102 - Fleet Mechanic			\$63,762.00		
	301101 - Fleet Mechanic			\$84,892.00		
	300601 - Fleet Services Supervisor			\$102,061.00		
640.86.01.512	Overtime Salaries	10,000.00	10,000.00	10,010.00	0.10%	10.00
640.86.01.515	Sick Cashed In	0.00	0.00	0.00	N/A	0.00
640.86.01.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
640.86.01.521	Fringe Benefits - Worker's Compensation	0.00	0.00	0.00	N/A	0.00
640.86.01.522	Fringe Benefits - Medical / Dental Insurance	43,488.00	43,488.00	41,345.00	-4.93%	(2,143.00)
640.86.01.523	Fringe Benefits - Medicare	3,627.00	3,627.00	3,781.00	4.25%	154.00
640.86.01.524	Fringe Benefits - Social Security	15,511.00	15,511.00	16,164.00	4.21%	653.00
640.86.01.525	Fringe Benefits - IMRF Pension Er Contribution	39,327.00	39,327.00	37,935.00	-3.54%	(1,392.00)
Account Classification Total: SB - Salary and Benefits		\$352,123.00	\$352,123.00	\$359,950.00	2.22%	\$7,827.00
SS - Services and Supplies						
640.86.01.550	Administrative Charges	44,000.00	44,000.00	44,000.00	0.00%	0.00
640.86.01.573	Outside Repair & Maintenance - Vehicles	0.00	7,000.00	5,000.00	N/A	5,000.00
640.86.01.581	Training & Travel	0.00	0.00	0.00	N/A	0.00
640.86.01.538	Shop Materials	180,000.00	13,000.00	32,000.00	-82.22%	(148,000.00)
	Uniforms/Mats	1.00	\$1,000.00	\$1,000.00		
	Safety/PPE Gear	1.00	\$1,000.00	\$1,000.00		
	Shop Materials Large tire machine, CFA upgrade	1.00	\$30,000.00	\$30,000.00		
640.86.01.542	Vehicles, Parts and Equipment	68,000.00	20,000.00	25,000.00	-63.24%	(43,000.00)

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
640.86.01.549	Fuel	255,000.00	255,000.00	255,000.00	0.00%	0.00
Account Classification Total: SS - Services and Supplies		\$547,000.00	\$339,000.00	\$361,000.00	-34.00%	(\$186,000.00)
CO - Capital Outlay						
640.86.01.630	Motor Vehicles	0.00	0.00	0.00	N/A	0.00
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
DEP - Depreciation Expense						
640.86.01.800	Depreciation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: DEP - Depreciation Expense		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
TRN - Transfers						
640.86.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$899,123.00	\$691,123.00	\$720,950.00	-19.82%	(\$178,173.00)
Division: 50 - Finance Vehicles						
SB - Salary and Benefits						
640.86.50.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
640.86.50.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
640.86.50.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
640.86.50.573	Outside Repair & Maintenance - Vehicles	0.00	125.00	500.00	N/A	500.00
640.86.50.542	Vehicles, Parts and Equipment	0.00	1,555.00	2,000.00	N/A	2,000.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$1,680.00	\$2,500.00		\$2,500.00
Division Total: 50 - Finance Vehicles		\$0.00	\$1,680.00	\$2,500.00		\$2,500.00
Division: 51 - Police Vehicles						
SB - Salary and Benefits						
640.86.51.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
640.86.51.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
640.86.51.518	Other Compensation	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
640.86.51.573	Outside Repair & Maintenance - Vehicles	0.00	6,093.00	5,000.00	N/A	5,000.00
640.86.51.542	Vehicles, Parts and Equipment	0.00	12,756.00	15,000.00	N/A	15,000.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$18,849.00	\$20,000.00		\$20,000.00
Division Total: 51 - Police Vehicles		\$0.00	\$18,849.00	\$20,000.00		\$20,000.00
Division: 52 - Fire Vehicles						
SB - Salary and Benefits						
640.86.52.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
640.86.52.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
640.86.52.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
640.86.52.573	Outside Repair & Maintenance - Vehicles	0.00	4,952.00	5,000.00	N/A	5,000.00
640.86.52.542	Vehicles, Parts and Equipment	0.00	3,738.00	10,000.00	N/A	10,000.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$8,690.00	\$15,000.00		\$15,000.00
Division Total: 52 - Fire Vehicles		\$0.00	\$8,690.00	\$15,000.00		\$15,000.00
Division: 53 - Community Development Vehicles						
SB - Salary and Benefits						
640.86.53.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
640.86.53.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
640.86.53.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
640.86.53.573	Outside Repair & Maintenance - Vehicles	0.00	0.00	500.00	N/A	500.00
640.86.53.542	Vehicles, Parts and Equipment	0.00	101.00	2,000.00	N/A	2,000.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$101.00	\$2,500.00		\$2,500.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Division Total: 53 - Community Development Vehicles		\$0.00	\$101.00	\$2,500.00		\$2,500.00
Division: 54 - Public Works Vehicles						
SB - Salary and Benefits						
640.86.54.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
640.86.54.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
640.86.54.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
640.86.54.573	Outside Repair & Maintenance - Vehicles	0.00	16,821.00	20,000.00	N/A	20,000.00
640.86.54.542	Vehicles, Parts and Equipment	0.00	22,270.00	36,000.00	N/A	36,000.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$39,091.00	\$56,000.00		\$56,000.00
Division Total: 54 - Public Works Vehicles		\$0.00	\$39,091.00	\$56,000.00		\$56,000.00
Division: 55 - Electric Vehicles						
SB - Salary and Benefits						
640.86.55.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
640.86.55.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
640.86.55.815	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
640.86.55.573	Outside Repair & Maintenance - Vehicles	0.00	5,173.00	5,000.00	N/A	5,000.00
640.86.55.542	Vehicles, Parts and Equipment	0.00	11,657.00	15,000.00	N/A	15,000.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$16,830.00	\$20,000.00		\$20,000.00
Division Total: 55 - Electric Vehicles		\$0.00	\$16,830.00	\$20,000.00		\$20,000.00
Division: 56 - Water Vehicles						
SB - Salary and Benefits						
640.86.56.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
640.86.56.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
640.86.56.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
640.86.56.573	Outside Repair & Maintenance - Vehicles	0.00	791.00	5,000.00	N/A	5,000.00
640.86.56.542	Vehicles, Parts and Equipment	0.00	2,268.00	10,000.00	N/A	10,000.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$3,059.00	\$15,000.00		\$15,000.00
Division Total: 56 - Water Vehicles		\$0.00	\$3,059.00	\$15,000.00		\$15,000.00
Division: 57 - Sewer Vehicles						
SB - Salary and Benefits						
640.86.57.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
640.86.57.511	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
640.86.57.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
640.86.57.573	Outside Repair & Maintenance - Vehicles	0.00	2,875.00	5,000.00	N/A	5,000.00
640.86.57.542	Vehicles, Parts and Equipment	0.00	12,520.00	20,000.00	N/A	20,000.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$15,395.00	\$25,000.00		\$25,000.00
Division Total: 57 - Sewer Vehicles		\$0.00	\$15,395.00	\$25,000.00		\$25,000.00
Division: 58 - Refuse Vehicles						
SB - Salary and Benefits						
640.86.58.511	Regular Salaries	0.00	0.00	0.00	N/A	0.00
640.86.58.512	Overtime Salaries	0.00	0.00	0.00	N/A	0.00
640.86.58.518	Other Compensation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: SB - Salary and Benefits		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
SS - Services and Supplies						
640.86.58.573	Outside Repair & Maintenance - Vehicles	0.00	5,503.00	5,000.00	N/A	5,000.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
640.86.58.542	Vehicles, Parts and Equipment	0.00	30,643.00	30,000.00	N/A	30,000.00
Account Classification Total: SS - Services and Supplies		\$0.00	\$36,146.00	\$35,000.00		\$35,000.00
Division Total: 58 - Refuse Vehicles		\$0.00	\$36,146.00	\$35,000.00		\$35,000.00
Department Total: 86 - Fleet Services		\$899,123.00	\$830,964.00	\$911,950.00	-19.82%	\$12,827.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Department: 88 - Depreciation						
Division: 01 - Department Wide						
DEP - Depreciation Expense						
640.88.01.800	Depreciation	0.00	0.00	0.00	N/A	0.00
Account Classification Total: DEP - Depreciation Expense		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department Total: 88 - Depreciation		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department: 99 - Transfers						
Division: 01 - Department Wide						
TRN - Transfers						
640.99.01.900	Interfund Transfers - Payment in Lieu of Taxes	0.00	0.00	0.00	N/A	0.00
640.99.01.901	Interfund Transfers - Other Operating Transfers	0.00	0.00	0.00	N/A	0.00
Account Classification Total: TRN - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Division Total: 01 - Department Wide		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Department Total: 99 - Transfers		\$0.00	\$0.00	\$0.00	0.00%	\$0.00
Expenditures Total		\$899,123.00	\$830,964.00	\$911,950.00	1.43%	\$12,827.00
Fund Revenue	Total: 640 - Fleet Services Fund	\$904,900.00	\$904,915.00	\$1,154,900.00	27.63%	\$250,000.00
Fund Expenditure	Total: 640 - Fleet Services Fund	\$899,123.00	\$830,964.00	\$911,950.00	1.43%	\$12,827.00
Fund Net	Total: 640 - Fleet Services Fund	\$5,777.00	\$73,951.00	\$242,950.00	14.57%	\$237,173.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 800 - Police Pension Fund						
<u>Revenues</u>						
Property Tax - Property Tax						
800.401.30	Property Tax Police Pension	1,090,000.00	1,090,000.00	1,145,000.00	5.05%	55,000.00
Account Classification Total: Property Tax - Property Tax		\$1,090,000.00	\$1,090,000.00	\$1,145,000.00	5.05%	\$55,000.00
Intergovernment - Intergovernmental Revenue						
800.430.10	Shared Revenue Replacement Tax	5,000.00	5,000.00	5,000.00	0.00%	0.00
Account Classification Total: Intergovernment - Intergovernmental Revenue		\$5,000.00	\$5,000.00	\$5,000.00	0.00%	\$0.00
Other Revenue - Other Revenue						
800.485.05	Pension Contributions Employer Contributions	0.00	0.00	0.00	N/A	0.00
800.485.10	Pension Contributions Employee Contributions	250,000.00	250,000.00	250,000.00	0.00%	0.00
Account Classification Total: Other Revenue - Other Revenue		\$250,000.00	\$250,000.00	\$250,000.00	0.00%	\$0.00
Interest Income - Interest Income						
800.460.05	Interest Income Interest on Investments \$26.18m @ 6.25%	1,400,000.00 26.18	1,400,000.00 \$62,500.00	1,636,250.00 \$1,636,250.00	16.88%	236,250.00
800.461.05	Investment Income Realized Gain/Loss	0.00	0.00	0.00	N/A	0.00
800.461.10	Investment Income Unrealized Gain/Loss	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Interest Income - Interest Income		\$1,400,000.00	\$1,400,000.00	\$1,636,250.00	16.88%	\$236,250.00
Revenues Total		\$2,745,000.00	\$2,745,000.00	\$3,036,250.00	10.61%	\$291,250.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 95 - Police Pension						
Division: 01 - Department Wide						
SB - Salary and Benefits						
800.95.01.519	Pensions	1,980,000.00	1,920,000.00	2,000,000.00	1.01%	20,000.00
800.95.01.595	Pension Contribution Refunds	50,000.00	82,045.00	50,000.00	0.00%	0.00
Account Classification Total: SB - Salary and Benefits		\$2,030,000.00	\$2,002,045.00	\$2,050,000.00	0.99%	20,000.00
SS - Services and Supplies						
800.95.01.551	Consulting Services	27,000.00	27,000.00	28,000.00	3.70%	1,000.00
	Actuarial fees	1.00	\$3,000.00	\$3,000.00		
	State compliance fee	1.00	\$5,000.00	\$5,000.00		
	Becker, Burke investment management services	4.00	\$5,000.00	\$20,000.00		
800.95.01.553	Legal Services	20,000.00	1,000.00	20,000.00	0.00%	0.00
800.95.01.581	Training & Travel	2,500.00	1,000.00	2,500.00	0.00%	0.00
Account Classification Total: SS - Services and Supplies		\$49,500.00	\$29,000.00	\$50,500.00	2.02%	1,000.00
Division Total: 01 - Department Wide		\$2,079,500.00	\$2,031,045.00	\$2,100,500.00	1.01%	21,000.00
Department Total: 95 - Police Pension		\$2,079,500.00	\$2,031,045.00	\$2,100,500.00	1.01%	21,000.00
Expenditures Total		\$2,079,500.00	\$2,031,045.00	\$2,100,500.00	1.01%	21,000.00
Fund Revenue	Total: 800 - Police Pension Fund	\$2,745,000.00	\$2,745,000.00	\$3,036,250.00	10.61%	\$291,250.00
Fund Expenditure	Total: 800 - Police Pension Fund	\$2,079,500.00	\$2,031,045.00	\$2,100,500.00	1.01%	\$21,000.00
Fund Net	Total: 800 - Police Pension Fund	\$665,500.00	\$713,955.00	\$935,750.00	40.61%	\$270,250.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
Fund: 810 - Fire Pension Fund						
<u>Revenues</u>						
Property Tax - Property Tax						
810.401.35	Property Tax Fire Pension	1,316,000.00	1,316,000.00	1,382,000.00	5.02%	66,000.00
Account Classification Total: Property Tax - Property Tax		\$1,316,000.00	\$1,316,000.00	\$1,382,000.00	5.02%	\$66,000.00
Intergovernment - Intergovernmental Revenue						
810.430.10	Shared Revenue Replacement Tax	5,000.00	5,000.00	5,000.00	0.00%	0.00
Account Classification Total: Intergovernment - Intergovernmental Revenue		\$5,000.00	\$5,000.00	\$5,000.00	0.00%	\$0.00
Other Revenue - Other Revenue						
810.485.05	Pension Contributions Employer Contributions	0.00	0.00	0.00	N/A	0.00
810.485.10	Pension Contributions Employee Contributions	210,000.00	210,000.00	210,000.00	0.00%	0.00
Account Classification Total: Other Revenue - Other Revenue		\$210,000.00	\$210,000.00	\$210,000.00	0.00%	\$0.00
Interest Income - Interest Income						
810.460.05	Interest Income Interest on Investments \$23.76m @ 6.25%	1,250,000.00 23.76	1,250,000.00 \$62,500.00	1,485,000.00 \$1,485,000.00	18.80%	235,000.00
810.461.05	Investment Income Realized Gain/Loss	0.00	0.00	0.00	N/A	0.00
810.461.10	Investment Income Unrealized Gain/Loss	0.00	0.00	0.00	N/A	0.00
Account Classification Total: Interest Income - Interest Income		\$1,250,000.00	\$1,250,000.00	\$1,485,000.00	18.80%	\$235,000.00
Revenues Total		\$2,781,000.00	\$2,781,000.00	\$3,082,000.00	10.82%	\$301,000.00

**Village of Winnetka
Budget Worksheet Report**

Account Number	Description	2014 Adopted Budget	2014 Estimated Amount	2015 Manager	Percent Change	Dollar Change
<u>Expenditures</u>						
Department: 96 - Fire Pension						
Division: 01 - Department Wide						
SB - Salary and Benefits						
810.96.01.519	Pensions	1,980,000.00	1,920,000.00	2,120,000.00	7.07%	140,000.00
810.96.01.595	Pension Contribution Refunds	50,000.00	0.00	50,000.00	0.00%	0.00
Account Classification Total: SB - Salary and Benefits		\$2,030,000.00	\$1,920,000.00	\$2,170,000.00	6.90%	140,000.00
SS - Services and Supplies						
810.96.01.551	Consulting Services	27,000.00	27,000.00	28,000.00	3.70%	1,000.00
	Actuarial Fees	1.00	\$3,000.00	\$3,000.00		
	State Compliance Fee - IDOI	1.00	\$5,000.00	\$5,000.00		
	Becker, Burke Investment Management Services	4.00	\$5,000.00	\$20,000.00		
810.96.01.553	Legal Services	20,000.00	1,000.00	20,000.00	0.00%	0.00
810.96.01.581	Training & Travel	2,500.00	1,000.00	2,500.00	0.00%	0.00
Account Classification Total: SS - Services and Supplies		\$49,500.00	\$29,000.00	\$50,500.00	2.02%	\$1,000.00
Division Total: 01 - Department Wide		\$2,079,500.00	\$1,949,000.00	\$2,220,500.00	6.78%	\$141,000.00
Department Total: 96 - Fire Pension		\$2,079,500.00	\$1,949,000.00	\$2,220,500.00	6.78%	\$141,000.00
Expenditures Total		\$2,079,500.00	\$1,949,000.00	\$2,220,500.00	6.78%	\$141,000.00
Fund Revenue Total: 810 - Fire Pension Fund		\$2,781,000.00	\$2,781,000.00	\$3,082,000.00	10.82%	\$301,000.00
Fund Expenditure Total: 810 - Fire Pension Fund		\$2,079,500.00	\$1,949,000.00	\$2,220,500.00	6.78%	\$141,000.00
Fund Net Total: 810 - Fire Pension Fund		\$701,500.00	\$832,000.00	\$861,500.00	22.81%	\$160,000.00
Revenue Grand Totals:		\$58,889,210.00	\$59,053,808.00	\$63,583,051.00	7.97%	\$4,693,841.00
Expenditure Grand Totals:		\$70,385,827.00	\$64,676,883.00	\$73,493,737.00	-4.23%	(\$3,107,910.00)
Net Grand Totals:		(\$11,496,617.00)	(\$5,623,075.00)	(\$9,910,686.00)	-16.00%	\$1,585,931.00